

INTERNAL AUDIT REPORT
FEDERAL E-RATE PROGRAM REVIEW

APRIL 2005

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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Chief Auditor
Office of Management and Compliance Audits

Contributors to this report:

Audit Performed by:
Mr. Jon Goodman, CPA
Ms. Marla Berenson, CISA
Ms. Patricia Robinson
Mr. Lawrence Rubio
Ms. Cristina Tagle

Audit Supervised by:
Mr. Julio Miranda, CPA, CFE

Audit Reviewed by:
Mr. Jose Montes de Oca, CPA





Miami-Dade County Public Schools

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*Chief Auditor
Allen M. Vann, CPA*

*Assistant Chief Auditor
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Dr. Solomon C. Stinson*

April 20, 2005

Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

We are pleased to present the results of our review of the E-Rate Program. The purpose for our review was to determine whether the School District could demonstrate that it has sufficient, relevant, and competent documentation for its funding requests to the federal government, could account for the current location or disposition of all funded equipment, and identify if discrepancies exist between approved funding requests and amounts paid by the federal government to the service providers. Finally, we were asked to report on any instances noted where the service provider inappropriately billed the School District for services or equipment not provided.

As agreed, we sampled 19% of the dollar value of selected service provider transactions valued at \$2.5 million during the 1998 and 1999 funding years. Based on our sample, we concluded that M-DCPS can adequately document its program participation. We also successfully verified the physical existence or disposition of equipment purchased. However, we found numerous discrepancies between the School District's actual purchases and the amount reimbursed to service providers by the federal government resulting in overpayments. This likely resulted because some service providers invoiced USAC directly based on the approved funding requests instead of actual services and equipment furnished. This, in our opinion, was an intrinsic control weakness in how the federal government administered the E-Rate Program during its early years.

We would like to thank the staff of ITS E-Rate Administration for their cooperation and the courtesy extended to our staff during the review.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audits

TABLE OF CONTENTS

	PAGE NUMBER
BACKGROUND	1
OBJECTIVES, SCOPE, AND METHODOLOGY	2
RESULTS OF REVIEW.....	4
1. <i>Supporting Documentation for Each Sampled FRN</i>	5
2. <i>Location/Disposition of Funded Equipment</i>	6
3. <i>Un-Reconciled Discrepancies Between Service Provider Proposals and M-DCPS Supporting Documentation</i>	7
4. <i>Instances Where the Service Provider Inappropriately Billed M-DCPS for Services</i>	9
Appendix I - USAC Letter to School District	10

BACKGROUND

Pursuant to the Telecommunications Act of 1996, The Schools and Library Division of The Universal Service Administrative Company (USAC) administers a program to assist schools and libraries in acquiring advanced telecommunications and information services (commonly referred to as the E-Rate Program). The E-Rate funding year begins July 1 and ends June 30, except for the first year (one) which began on 1/1/98 and ended on 6/30/99 (18 months). Depending on a number of factors M-DCPS has a window of time after June 30 to order the authorized goods or services. The E-Rate Program is currently in funding year eight (2005).

On December 6, 2004, M-DCPS received an E-Rate Program suspension letter from USAC. Therein, USAC determined that M-DCPS failed to comply with requirements of the Schools and Libraries Support Mechanism administered by USAC and imposed sanctions suspending action on \$75 million of pending or future applications (Forms 471) filed by M-DCPS. This determination was based on an audit of funding year 1999 by USAC auditors and an internal audit prepared by one of our vendors, Sprint-Florida. USAC requested M-DCPS to respond to specific extensive inquiries regarding all of its service providers from years 1998/1999 to the present. The USAC request constituted a 100% verification of all transactions for the length of the entire program.

The School District disagreed with USAC's findings and in December 2004, the School District engaged the services of Leibowitz & Associates, P.A. to represent the School District in connection with this matter. Based on negotiations/communications with USAC, it was agreed that in lieu of M-DCPS producing and analyzing all transactions since 1998, the Office of Management and Compliance Audits (OMCA) would be asked to perform agreed upon procedures for a sample of transactions for the 1998 and 1999 funding years.

OBJECTIVES, SCOPE AND METHODOLOGY

Our audit was conducted in accordance with agreed upon procedures, as delineated in Government Auditing Standards, promulgated by the Comptroller General of the United States. Accordingly, our review was conducted in accordance with those standards.

These mutually agreed upon procedures between M-DCPS representatives and USAC, were limited to testing and garnering supporting documentation for a sample of Funding Request Numbers (FRN) transactions from funding years 1998 and 1999 and for specific service providers. The FRN transaction sampling methodology was approved by M-DCPS and USAC as a random sample of 15% of the funded FRN transactions of each of the selected service providers. The objectives of this engagement were responsive to the items USAC asked the School District to address in its December 6, 2004, suspension letter (see appendix I).

For each sampled FRN, our objectives were as follows:

1. Obtain all relevant supporting documentation for each sampled FRN.
2. Determine the current location or disposition of all funded equipment with pre-discount cost of \$750 or more ¹ (Item 1.a-b. on USAC Suspension Letter).
3. Determine if any unreconciled discrepancies exist between the service provider proposals (as evidenced by USAC funds distribution from webpage) and the FCC Form 471 item 17 or 21 attachments (as evidenced by all supporting documentation from ITS or Treasury Management) (Item 2.a-c. on USAC Suspension Letter).
4. Document and report any instances noted where the service provider inappropriately billed M-DCPS (Item 3.a. on USAC Suspension Letter).

It was agreed to by M-DCPS and USAC that only those service providers from funding years 1998 and 1999 who provided tangible equipment to M-DCPS would be sampled. Those E-Rate program services classified as *Priority One telecommunication services* were not tested. Further, since there are currently on-going legal proceedings between Sprint and M-DCPS, it was agreed that Sprint would be excluded from testing.

The resulting service provider population was nine vendors for 1998 and twelve vendors for 1999. The top three and top four service providers in 1998 and 1999, respectively, were selected from the resulting population, providing a more than adequate number of transactions from which OMCA sample tested.

For purposes of sampling and testing, a transaction was defined as a FRN. Each FRN typically requests multiple equipment items from one service provider. The top three service providers in 1998 represented 87% of the funded FRN's from the population of

¹ Florida Statute Chapter 274 *Tangible Personal Property Owned By Local Governments* requires that: "A complete physical inventory of all property shall be taken annually... be compared with the property record, and all discrepancies shall be traced and reconciled." For the applicable funding years all personal property over \$750 was to be inventoried.

nine service providers. The four top service providers in 1999 represented 74% of the funded FRN's from the population of twelve service providers.

For each selected vendor, we randomly selected a minimum of 15% of the funded FRN transactions which were downloaded from the USAC website. The following table details our random selection of funded FRN's for the three and four service providers in funding years one (1998) and two (1999), respectively.

Table 1 - Audit Sample

Service Provider	# of FRNs	Amount	Random Sample	% Sample	Dollar Value of Sample	% of Dollar Value of Sampled Items
Dell Marketing	5	\$21,612	1	20%	\$5,660	26%
Equitrac*	62	569,086	11	18%	82,978	15%
Scantron*	27	158,223	6	22%	35,650	23%
Total - FY 1998	94	\$748,921	18	19%	\$124,288	17%
Comark, Inc.	104	\$1,515,126	16	15%	\$312,334	21%
Dell Marketing LP	17	98,086	3	18%	17,602	18%
L & K Micro Supply	70	34,587	11	16%	5,577	16%
Presidio Corporation	16	57,910	3	19%	14,052	24%
Total - FY 1999	207	\$1,705,709	33	16%	\$349,565	20%
Grand Total	301	\$2,454,630	51	17%	\$473,853	19%

* Please note that Equitrac and Scantron have the same service provider identification number in the USAC database.

RESULTS OF REVIEW

Without exception, we received from M-DCPS staff adequate and sufficient documentation for each of the 51 sampled transactions. Allowing for substitutions and documented dispositions, we verified the physical existence of every piece of equipment in our sample at the applicant school or location. We found numerous discrepancies between the items and prices the School District was approved to purchase, the items and prices actually purchased and the items and prices for which USAC actually disbursed to the service providers. For 21 transactions in our sample USAC may have, in our estimation, overpaid the service providers by \$89,386. In those cases, we could not find either the evidence of our purchasing the goods or services in whole or in part, or that we purchased the exact items and quantities in the application forms and/or we paid less than the indicated USAC reimbursement to the service provider. This likely resulted because some service providers invoiced USAC directly based on the approved funding applications or USAC Funding Commitment Decision Letters (FCDL), rather than on the School District's actual purchases. This, in our opinion, was an intrinsic control weakness in how USAC administered the E-Rate Program during its two start-up years.

In those instances below where we noted an exception, we could not satisfy ourselves that a given transaction, whether the full execution of an FRN or the purchase and placement of an individual equipment item, was carried out precisely in accordance with established E-rate program rules and requirements. It is important to note that an exception does not necessarily infer a violation of program rules, as the noted exceptions may require legal judgments which are beyond the scope of our review.

1. *Supporting Documentation for Each Sampled FRN*

We requested the following standard documentation for each sampled FRN:

- a. FCC Form 471
- b. Attachment 17 or 21
- c. Acknowledgement of Receipt Letter from USAC (primarily for Year 2)
- d. Funding Commitment Letter (Decision Letter) from USAC
- e. M-DCPS Purchase Orders applicable to this FRN
- f. Invoice(s) from vendor/service provider for this FRN
- g. M-DCPS checks for this FRN
- h. BEAR document, if applicable
- i. Inventory support
- j. Any other correspondence between Information Technology Services (ITS) and USAC (e.g. appeal letter, FCC Form 486, FCC Form 500)
- k. Evidence of any credits, refunds, equipment trade-ins or additional discounts from the amount USAC funded

M-DCPS management, including ITS, Treasury Management and Property Accounting, was able to produce the above applicable documentation for each FRN. Please note that M-DCPS was only required per the FCC Form 471 to retain these documents for five years.

2. Location/Disposition of Funded Equipment

Through our testing of two years, seven service providers, and 51 FRN's, we tested the propriety of purchase and use of 313 pieces of equipment with a value of \$750 or more and an aggregate value of \$975,891. Allowing for substitutions, we verified the physical existence of every piece of equipment in our sample with a pre-discount acquisition cost of \$750 or more at the applicant school or location through recent property audits or inspection of the equipment. If an item was disposed of,² we obtained appropriate documentation supporting the reason for and date of disposal, and authorized signatures of appropriate M-DCPS administrators. There was no evidence of any returns of equipment from the transactions tested.

As detailed in the following table, we could not initially account for 20 items.

Table 2 - Summary of Equipment Items Tested

Service Provider	Per Purchase		Equipment Tested > \$750		Discrepancies	
	Quantity	Amount	Quantity	Amount	Quantity	Amount
Dell Marketing	1	\$6,289	1	\$6,289	0	\$0
Equitrac	79	87,626	39	43,277	3	4,725
Scantron	17	24,925	11	15,734	10	14,159
Total FY 1998	97	\$118,840	51	\$65,300	13	\$18,884
Comark, Inc.	344	\$918,142	249	\$880,893	7	\$9,431
Dell Marketing	3	20,072	3	20,072	0	0
L & K Micro Supply	10	5,970	0	0	0	0
Presidio Corporation	22	16,852	10	9,626	0	0
Total FY 1999	379	\$961,036	262	\$910,591	7	\$9,431
Grand Total (Years 1 & 2)	476	\$1,079,876	313	\$975,891	20	\$28,315

The 20 items in the discrepancies were mostly routers and switches. Information Technology Services indicated that these were cases where they substituted functionally identical equipment/models, which had previously been purchased and paid for by the School District to expedite the roll-out prior to the specifically ordered E-Rate equipment being delivered to M-DCPS. When the E-Rate equipment actually arrived, typically several months later, it replaced the substituted equipment and was fully accounted for.

In all of these cases, we verified that the same functional equipment, but with a serial number different than the one shown on the sampled FRN documentation, was delivered to the schools. During the 1998 and 1999 program years, it was not evident that these substitutions in any way violated the program rules.

² Items were disposed of due to malfunction, disrepair, and/or substitutions of newer technology.

3. *Un-Reconciled Discrepancies Between Service Provider Proposals and M-DCPS Supporting Documentation*

Of the 51 transactions (FRNs) tested we found numerous discrepancies between the items and prices the School District was approved to purchase, the items and prices actually purchased, and the items and prices for which USAC actually disbursed to the service providers. Our starting point for this test was determining for each sampled transaction the amount disbursed by USAC. We then calculated what the USAC disbursement should have been based on the Funding Commitment Decision Letter (FCDL), the actual purchase and the percentage discount of the applicant school or location.

We reconciled 30 of the sampled transactions without exception. However, 21 transactions were noted to have exceptions (see Table 3). In our opinion USAC overpaid the service providers by \$89,386. In those cases, either the School District has no evidence of ever purchasing any of the goods or services, or documentation (purchase order, invoice, check, etc.) indicates that we purchased some but not all of the goods or services, or purchased the exact items and quantities indicated on the Attachment Form 17 or 21, but paid less than the indicated price. This likely resulted because of some service providers' practices of invoicing USAC directly based on the Attachment Forms 17 or 21 or the Funding Commitment Decision Letter (FCDL) rather than on M-DCPS' actual purchases.

Additionally, of the 51 transactions tested, we did not find any instances of volume discounts or trade-ins that were inconsistent with USAC's funding commitment.

During the 1998 and 1999 program years, it was not evident that the E-Rate program rules required the School District to notify USAC that we purchased fewer items than had been approved. During our testing, we reviewed FCC Form 500. The Form 500 appears to have been introduced in April 2000, near the end of funding year two (1999). According to Information Technology Services, this form is currently used to notify USAC when we intend to purchase less than was originally approved but was not used in program years one and two for that purpose.

Table 3 - Summary of FRN Testing

Service Provider	# of FRN's in Sample	USAC Disbursement Amount	Exception Type I		Exception Type II		Exception Type III	
			Number	Amount	Number	Amount	Number	Amount
Dell Marketing	1	\$5,660	0	\$0	0	\$0	0	\$0
Equitrac	11	82,978	0	0	8	35,456	1	716
Scantron	6	35,650	0	0	0	0	6	14,093
Total – FY 1998	18	\$124,288	0	\$0	8	\$35,456	7	\$14,809
Comark, Inc.	16	\$312,334	2	\$38,490	0	\$0	1	\$9
Dell Marketing	3	17,602	0	0	0	0	0	0
L & K Micro Supply	11	5,577	1	537	0	0	2	85
Presidio Corporation	3	14,052	0	0	0	0	0	0
Total – FY 1999	33	\$349,565	3	\$39,027	0	\$0	3	\$94
Grand Total	51	\$473,853	3	\$39,027	8	\$35,456	10	\$14,903
Total USAC Overpayments to Vendors			21		\$89,386			

Legend – Type of Exception

- I) USAC disbursed funds to the service provider for approved goods or services, but M-DCPS has no evidence of ever purchasing any of the approved goods or services
- II) USAC disbursed funds to the service provider for approved goods or services, but the documentation (purchase order, invoice, check, etc.) indicates that M-DCPS purchased some but not all of the approved goods or services
- III) USAC disbursed funds to the service provider for approved goods or services, and M-DCPS purchased the exact items and quantity that was indicated on the attachment 17 or 21, but M-DCPS paid less than the price that was indicated on the attachment 17 or 21

**4. *Instances Where The Service Provider
Inappropriately Billed M-DCPS For Services***

For the tested items, nothing came to our attention suggesting that a service provider bill to the School District for its non-discount share included goods and services that have not been provided, are not in the process of being provided, or that were not planned to be provided.



Universal Service Administrative Company
Schools & Libraries Division

George McDonald
Vice President

December 6, 2004

VIA E-MAIL AND OVERNIGHT DELIVERY

Rudolph F. Crew, Ed.D
Superintendent of Schools
Miami-Dade County Public Schools
1450 NE Second Avenue
Miami, FL 33132

RE: Compliance with Schools and Libraries Support Mechanism Rules

Dear Dr. Crew:

Miami-Dade County Public Schools (MDCPS) was audited by the Universal Service Administrative Company (USAC) Internal Audit Division (IAD) to evaluate MDCPS's compliance with Federal Communication Commission (FCC) rules relating to the Schools and Libraries Universal Service Support Mechanism (E-rate). The audit focused on Funding Year 1999 (July 1, 1999, through June 30, 2000). Enclosed is a copy of the audit report. The auditors found that some eligible equipment that had been installed at MDCPS by Sprint-Florida, Incorporated (Sprint) had been returned to Sprint and the credit used to cover the cost of ineligible services with no reimbursement to USAC. This is a violation of applicable FCC regulations. Accordingly, USAC issued a Recovery of Erroneously Disbursed Funds (REDF) Letter to Sprint (with a copy to MDCPS) on June 30, 2003 requesting the return of over \$400,000.

Sprint appealed USAC's REDF determination to USAC pursuant to FCC regulations, and in its appeal identified a number of other issues that affect MDCPS's administration of its participation in E-rate. Sprint's appeal is based upon its audit of Sprint's transactions with MDCPS. Enclosed is a redacted copy of Sprint's supplement to its appeal, which Sprint has agreed may be provided to you. The items that have been redacted relate to Sprint's working papers and Sprint's internal processes.

Sprint considers this document to contain highly sensitive business information and requests that you keep this document confidential and limit distribution only to those with a legitimate need to know its contents. **USAC strongly urges you to keep this document confidential, consistent with any legal obligations that may apply to you.** Please contact me at the number below, or USAC's Associate General Counsel Kristy Carroll at (202) 263-1603, if you have any questions about USAC's request that you protect the confidentiality of this document.

Dr. Crew
December 6, 2004

This letter notifies you, as the Superintendent of MDCPS, that the Schools and Libraries Division (SLD) of USAC will take no action on pending or future FCC Forms 471 submitted by MDCPS until USAC determines that MDCPS has reasonably complied with the request explained below. USAC may also heighten its scrutiny of any invoices submitted for services provided to MDCPS.

USAC is responsible for ensuring that funding commitments and disbursements are made in compliance with program rules.¹ In addition, USAC has a fiduciary duty to protect the Universal Service Fund from waste, fraud and abuse.² The authorized representative(s) of MDCPS have made a number of certifications on the FCC Forms 471 and other program forms submitted to USAC on behalf of MDCPS. False or incorrect certifications may result in numerous consequences, including denial of funding, recovery of funds already disbursed and/or other enforcement actions. The audit finding(s) and other issues identified by Sprint indicate that MDCPS failed to comply with one or more of the certifications that were made on program forms and/or that MDCPS has otherwise failed to comply with program requirements.

USAC requests that you provide the information and documentation explained below so that USAC can resume consideration of MDCPS's FCC Forms 471. While you take steps to comply with this request, USAC will reserve funds to make commitments on pending FCC Forms 471 for six months. If no response is received within six months of the date of this letter, or if no reasonable explanation for delay is provided within six months of the date of this letter, USAC will deny pending applications.

If you have received this letter during the FCC Form 471 filing window, you should submit your FCC Form(s) 471. Receipt of this letter does not indicate that you may not submit FCC Forms 471.

Please note that, depending upon USAC's review of the information that you provide, USAC may also need to request information and documentation in addition to what is requested below.

WHAT TO ADDRESS REGARDING THE AUDIT FINDINGS AND OTHER ISSUES THAT HAVE BEEN IDENTIFIED

Below is an explanation of what to address regarding the audit finding(s) and other issues that have been identified so that a determination can be made regarding the hold on your entity's commitments:

1. Eligible equipment returned by MDCPS to the service provider and the credit used to cover the cost of ineligible services with no reimbursement to USAC.

¹ See generally 47 U.S.C. § 254; 47 C.F.R. § 54.500 *et seq.*

² See 47 C.F.R. § 54.702.

Dr. Crew
December 6, 2004

- a. You need to provide USAC with a full and complete inventory of all equipment that has been funded by USAC for Funding Years 1999 to the present, indicating the location at which that equipment was installed, the date it was installed, and whether the equipment is currently at that location. If the equipment is no longer at that location, provide a full and complete explanation of why it is no longer at that location, the date that it was removed from that location, and its current location.
 - b. You need to provide an itemization of all equipment that was funded by USAC for Funding Years 1999 to the present that MDCPS returned to any service provider. You need to specify the equipment that MDCPS received in return for the equipment that was returned. If no equipment was received, you need to otherwise account for the value of the return. For example, if MDCPS received a credit for the value of the returned equipment, so indicate.
 - c. You need to describe any and all corrective actions you have taken to tighten internal controls to ensure that this serious breach of program rules does not occur again.
2. Discrepancies between proposals submitted by service providers and the item 17 or 21 attachments submitted to USAC specifying the goods and services and the cost of those goods and services.
- a. You need to provide USAC with a full and complete description of any and all discrepancies between proposals by service providers to MDCPS and the FCC Form 471 item 17 or 21 attachments submitted to USAC for Funding Years 1998 to the present. This description must specify any refunds that are due to USAC because MDCPS did not, for example, pass on to USAC lower costs that were in the proposal submitted by the service provider such as a lower cost than was sought for the relevant Funding Request Number (FRN), any volume discounts, and/or the value of trade-ins. Please note that these are examples, and that your description does not need to be limited to these examples. In each instance in which there was a discrepancy, you need to explain why there was a discrepancy.
 - b. If there was no discrepancy on a particular FCC Form 471, you need to state that you have reviewed any and all documentation and have concluded that there is no discrepancy.
 - c. You need to provide a full and complete description of any and all service substitutions for which approval was not requested of USAC.
 - d. You need to describe any and all corrective actions you have taken to tighten internal controls to ensure that this serious breach of program rules does not occur again.

Dr. Crew
December 6, 2004

3. Service provider invoices to USAC included the cost of equipment that was not provided to MDCPS and included the cost of ineligible equipment.
 - a. If MDCPS determines that a service provider bill to MDCPS for its non-discount share includes goods and services that have not been provided, are not in the process of being provided, or that were not planned to be provided, MDCPS should notify SLD.
 - b. You need to describe any and all corrective actions you have taken to tighten internal controls to ensure that this serious breach of program rules does not occur again.

USAC'S REVIEW OF YOUR COMPLIANCE WITH THIS REQUEST

USAC will review your submission to determine whether it reasonably complies with the requirements set forth in this letter and demonstrates that you have adequately addressed the audit findings and other issues identified. USAC may seek additional information and documentation from you as it makes this determination.

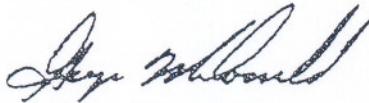
If USAC determines that you have reasonably complied with this request and that you have adequately addressed the audit finding(s) and other issues identified, you will be provided with written notification, and USAC will commence reviewing pending FCC Forms 471. If USAC determines that you have not reasonably complied with this request, your pending funding requests will be denied. Should this occur, you will be able to request review of USAC's decisions consistent with the procedure set out below.

FCC REVIEW OF USAC'S DETERMINATION AS SET FORTH IN THIS LETTER

If you disagree with USAC's determination that it will not make pending or future funding commitments until you have complied with the request in this letter, you may file an appeal with the Federal Communications Commission (FCC). You should refer to CC Docket No. 02-6 on the first page of your appeal to the FCC. Your appeal must be **POSTMARKED** within 60 days of the above date on this letter. Failure to meet this requirement will result in automatic dismissal of your appeal. If you are submitting your appeal via United States Postal Service, send it to: FCC, Office of the Secretary, 445 12th Street SW, Washington, DC 20554. Further information and options for filing an appeal directly with the FCC can be found in the "Appeals Procedure" posted in the Reference Area of the SLD web site or by contacting the Client Service Bureau. We strongly recommend that you use either the e-mail or fax filing options.

Sincerely,

Dr. Crew
December 6, 2004

A handwritten signature in dark ink, appearing to read "George McDonald", with a stylized, cursive script.

George McDonald

Vice President

Enclosures:

Schools and Libraries Division Audit Report – Miami Dade County Public Schools, January 17, 2003

Sprint-Florida, Inc., Supplemental Response to Notice of Appeal, January 26, 2004

CC: Sean Murphy, Esq. Sprint-Florida, Incorporated

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.