

**AUDIT OF
SECONDARY SCHOOLS
AND CENTERS
REGIONAL CENTER VI**



DECEMBER 2006



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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Mr. Allen M. Vann, CPA
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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
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Chief Auditor
Allen M. Vann, CPA

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Miami-Dade County School Board

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November 28, 2006

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:

The Office of Management and Compliance Audits has completed the audits of 13 secondary schools, three adult education/vocational centers, and one alternative education center of the 20 secondary schools and centers from Regional Center VI. The audit period was either for one or two fiscal years ended June 30, 2006. Previously, one school was reported as result of a change in principal and currently two schools are being separately reported as a result of change of principal.

The audits included a review of internal funds, property, and payroll records. We reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. We also reviewed the Purchasing Credit Card Program and the most current "Authorized Applications for Employees by Locations Report" at selected schools. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process for all secondary schools in Regional Center VI are included herein.

Our audits disclosed that 13 of the 17 schools/centers in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were four schools with audit exceptions in the areas of Internal Funds and Payroll. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were generally followed at the schools where such reviews were performed. The physical inventory results showed that, except for two schools, where there were eight unlocated items, the others were in compliance with property procedures. Property losses reported missing through Plant Security Reports were mostly in the area of audio visual and computer equipment.

The audit findings noted in this report were discussed with Regional Center VI staff and the principals, whose written responses is included in this report and with which we concur. This report will be presented to the Audit Committee at its December 5, 2006 meeting and to the School Board at its December 13, 2006 meeting.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audit

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 13 secondary schools, three adult/vocational education centers, and one alternative education center of the 20 secondary schools and centers from Regional Center VI. The audit period was either for one or two fiscal years ended June 30, 2006. Previously, Corporate Academy South was published as result of a change in principal. Currently, Hammocks Middle and Homestead Middle are being reported as a result of a change in principal in another report.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at four schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at eight schools.

Financial Statements and Control over Financial Reporting

Notwithstanding the exceptions noted below, the financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2004-05 and/or 2005-06 fiscal year(s), on the cash basis of accounting. Additionally, as of June 30, 2006, the internal controls at the schools in this report, except for Homestead Senior and Miami Southridge Senior, generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

- o Records were maintained in good order and in accordance with prescribed policies and procedures at 13 of the 17 schools/centers in this report. (See schedule on page 10).
- **We commend the administration and staff of these schools, as well as Regional Center VI, School Improvement and District staffs, for supporting the school's efforts to strive excellence in this area.**

EXECUTIVE SUMMARY

The following audit deficiencies were noted at Homestead Senior, Miami Southridge Senior, Miami Sunset Senior and Redland Middle.

Internal Funds

- o At Homestead Senior, collections and disbursements were remitted and/or posted late to the MSAF system. Also, invoices were not properly supported or lacked the required signatures and adjustments were incorrectly posted. In addition, we noted some exceptions in the yearbook operations and prom. (Pages 17-22). The administration concurred with our findings. See responses from senior management on pages 13 and 15; and from the principal on pages 23-29.
- o At Miami Southridge Senior, records for the P.E. locks operations were lacking or incomplete and some fund-raising activities were not properly conducted or omitted from the activity log (Pages 30-34). The administration concurred with our findings. See responses from senior management on pages 14 and 16; and from the principal on pages 35-41.
 - **We recommend that the Regional Center, School Improvement, and District offices closely monitor the school's adherence to the procedures in the Manual of Internal Fund Accounting to prevent recurrence of these findings.**

Payroll

- o At Miami Southridge Senior, leave cards were incomplete or not evident and some Final Rosters were not signed by the preparer or the principal/delegate. Also, there were discrepancies between the attendance reported on the Final Rosters, the Daily Payroll Attendance Sheets, and the leave cards. Also, one employee was underpaid. The necessary corrections were made at the request of the auditor (Pages 30-34). The administration concurred with our findings. See responses from senior management on pages 14 and 16; and from the principal on pages 35-41.
- o At Miami Sunset Senior, numerous leave cards were incomplete or not evident. There were discrepancies between attendance or hours reported on the Final Rosters and the Daily Payroll Attendance Sheets and/or leave cards. The necessary corrections were made at the request of the auditor (Pages 42-44). The administration concurred with our findings. See responses from senior management on pages 14 and 16; and from the principal on pages 45-47.

EXECUTIVE SUMMARY

- o At Redland Middle, employees did not always indicate their presence on the Daily Payroll Attendance Sheets and were reported present on the Final Roster or paid for hours not documented. Most of the instances occurred on the last day of the pay periods. According to the school administration most of the employees were present. Also, there were discrepancies between the Daily Payroll Attendance Sheets and the Final Rosters and/or leave cards and numerous leave cards were not evident or incomplete. Corrections were made at the request. (Pages 55-58). The administration concurred with our findings. See responses from senior management on pages 14 and 16; and from the principal on pages 59-61.
- **We recommend that the Regional Center, School Improvement, and District offices closely monitor the school's adherence to the procedures in the Payroll Processing Procedures Manual to prevent recurrence of these findings.**

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 20 schools in this report. Approximately \$25 million was inventoried at these schools (Page 11). Results indicated that 18 of 20 schools included herein were in compliance with property procedures and there were "no unlocated" items. At two schools, there were eight items with a cost of \$18,594 and depreciated value of \$3,128 reported as unlocated. In addition, property losses reported through the Plant Security Report process showed 22 items at a cost of \$38,637 and depreciated value of \$14,535 missing at five schools (Page 12).

Purchasing Credit Card Program

- o A review of the Purchasing Credit Card Program's records and procedures at four schools disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

EXECUTIVE SUMMARY

Data Security Quarterly Management Report And Approval Review

- o Our review of the “Authorized Applications for Employees by Locations Report” at eight schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
- **We commend the administration and staff of these schools, as well as Regional Center VI, School Improvement and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

The Office of Management and Compliance Audits has performed the audits of the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires an annual audit of internal funds.

Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. Internal funds monies are collected in connection with summer program activities, school athletic events, fund-raising activities, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies and all other similar monies, properties or benefits.

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2005 and June 30, 2006 was 3.25% and 4.76%, respectively.

The principal of each individual school, and his/her staff, are primarily responsible for performing the actual internal accounting functions in accordance with the Manual of Internal Fund Accounting and maintaining adequate internal controls. The financial statements are similarly the responsibility of management and were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools' internal funds and consequently are not audited by us.

Property

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Accordingly, our office conducts yearly inventories at each school of all property items with an individual cost of \$1,000 or more, the results of which are reported herein.

Payroll

All payroll transactions must be processed following the Payroll Processing Procedures Manual, which establishes the guidelines for the recordkeeping, reporting, and maintenance of payroll and payroll records.

Each school processes its own biweekly payrolls. Timekeeping personnel enter the employees' time and attendance data, on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll. Once the checks/advice are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card (P-Card) Program

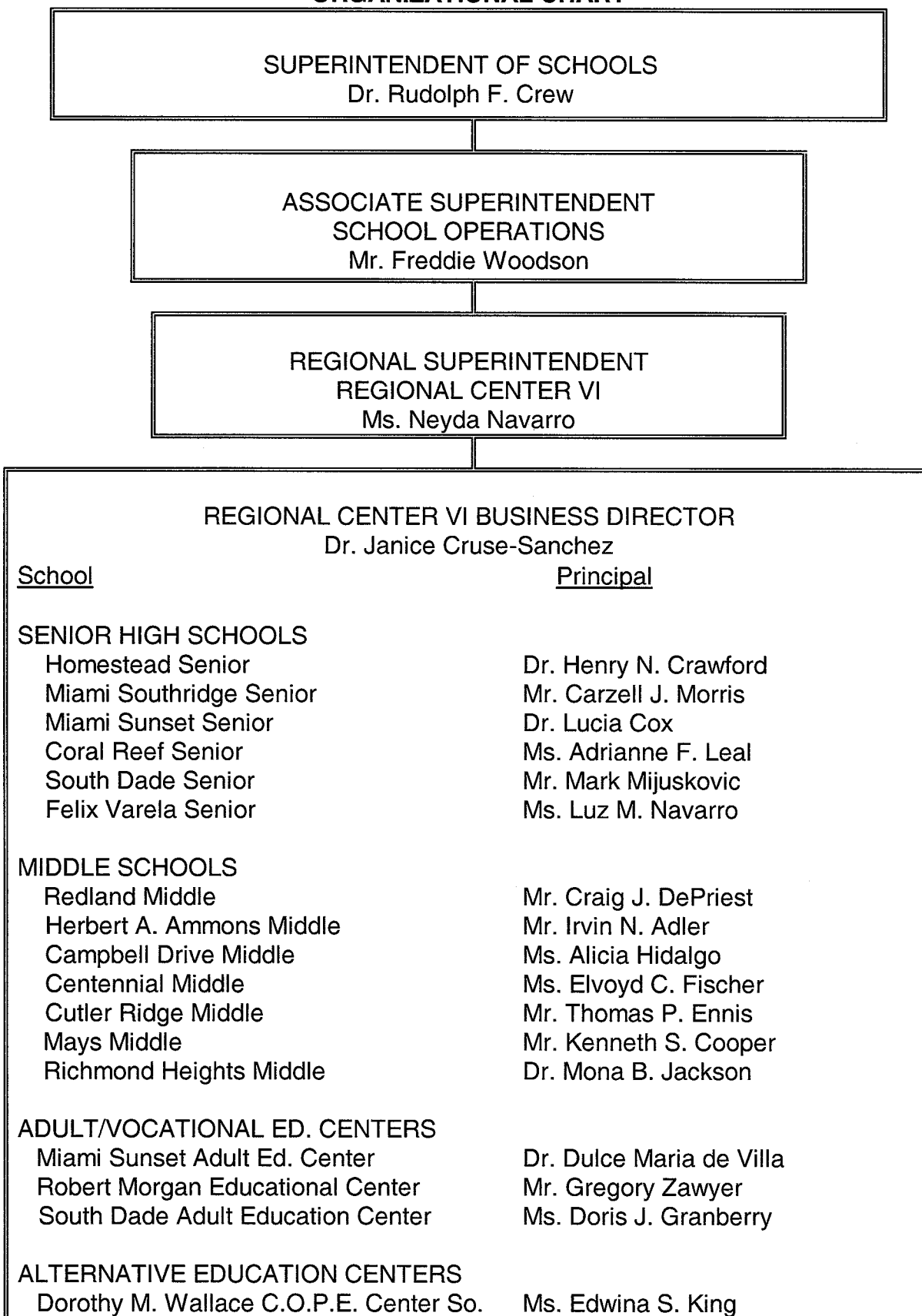
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

The credit card program was designed to streamline the acquisition process by enabling employees at the schools to make small dollar purchases (less than \$1,000 per individual transaction) for materials and supplies. The program is managed by the Office of the Controller.

Data Security Quarterly Management Report and Approval Review

Principals are responsible to ensure that only authorized school staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this quarterly report to determine the appropriateness of computer applications approved for each school employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students' academic grades is limited to a specific and restricted number of authorized personnel at their schools.

ORGANIZATIONAL CHART



OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2006-07 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal years ended June 30, 2005 and/or June 30, 2006 of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

- express an opinion on the financial statements of the schools;
- evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- provide assurances to the administration regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card programs procedures; and that certain information technology controls are in place.

In addition to the audit of internal funds we performed the following:

- An inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools to evaluate the propriety of the preparation and processing of the payroll, and to determine adherence to the Payroll Processing Procedures Manual.
- A review of the purchasing credit card program records and procedures **currently in effect** was made at **selected** schools to determine compliance with the Purchasing Credit Card Program Policies & Procedures Manual.
- A review of Information Technology Services (ITS) "Authorized Applications for Employees by Locations Report" at **selected** schools to ascertain that they are currently being reviewed and signed by the principal and that, according to these reports, access to academic grade changes via the computer system is limited and restricted.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We examined, on a test basis, evidence

supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2006.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories. To the extent that grants and donations were received, we performed such tests as deemed appropriate in the circumstances to ensure that internal controls over financial reporting were adequate.

Reportable conditions are covered in the individual audit report of the school where the conditions were noted, as well as summarized in the **Summary of Audit Findings section within the Executive Summary** of this report. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SUMMARY SCHEDULE OF AUDIT FINDINGS

**REGIONAL CENTER VI SECONDARY SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

Work Location No.	Schools	Page No.	CURRENT AUDIT FINDINGS		PRIOR REPORT AUDIT FINDINGS	
			Total Per School	AREA OF FINDINGS	Total Per School	AREA OF FINDINGS
<u>SENIOR HIGH SCHOOLS</u>						
7151	Homestead Senior ⁽¹⁾⁽²⁾	17	5	<ul style="list-style-type: none">• Financial Records• Disbursements• Yearbook• Transfers• Prom	1	<ul style="list-style-type: none">• Investigation Re: Improper Expenses
7731	Miami Southridge Senior ⁽¹⁾⁽³⁾⁽⁶⁾	30	3	<ul style="list-style-type: none">• Locks• Fund-Raising Activities• Payroll	1	<ul style="list-style-type: none">• Payroll
7531	Miami Sunset Senior ⁽¹⁾⁽³⁾	42	1	<ul style="list-style-type: none">• Payroll	NONE	
7101	Coral Reef Senior ⁽¹⁾	48	NONE		1	<ul style="list-style-type: none">• Financial Mgmt
7701	South Dade Senior ⁽¹⁾	51	NONE		1	<ul style="list-style-type: none">• Prod. Shop
7781	Felix Varela Senior ⁽¹⁾⁽³⁾	53	NONE		NONE	
<u>MIDDLE SCHOOLS</u>						
6761	Redland Middle ⁽¹⁾⁽³⁾	55	1	<ul style="list-style-type: none">• Payroll	NONE	
6001	Herbert A. Ammons Middle	62	NONE		NONE	
6061	Campbell Drive Middle ⁽²⁾	64	NONE		NONE	
6081	Centennial Middle	66	NONE		NONE	
6111	Cutler Ridge Middle	68	NONE		1	<ul style="list-style-type: none">• Payroll
6221	Hammocks Middle ⁽⁴⁾		-----		-----	
6251	Homestead Middle ⁽⁴⁾		-----		-----	
6431	Mays Middle	70	NONE		NONE	
6781	Richmond Heights Middle	72	NONE		NONE	
<u>ADULT/VOCATIONAL EDUCATIONS CENTERS</u>						
7532	Miami Sunset Adult Ed. Center	75	NONE		NONE	
8911/7371	Robert Morgan Ed. Center	77	NONE		NONE	
7702	South Dade Adult Ed. Center ⁽¹⁾	83	NONE		NONE	
<u>ALTERNATIVE EDUCATION CENTERS</u>						
8201	Corporate Academy South ⁽⁵⁾		-----		-----	
8131	Dorothy M. Wallace C.O.P.E. Ctr.	85	NONE		NONE	
	TOTAL		10		5	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (8 schools).
- (2) School Improvement Zone school (2 schools).
- (3) Purchasing Credit Card Program records and procedures reviewed at this school (4 schools).
- (4) Audit report published with change in principal report, December 2006 (2 schools).
- (5) Audit report previously published as a result of a change in principal (1 school).
- (6) Same principal during both audit periods (1 school).

PROPERTY SCHEDULES

**REGIONAL CENTER VI SECONDARY
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

WORK LOCATION NO.	SCHOOLS/CENTERS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
SENIOR HIGH SCHOOLS								
7151	Homestead Senior High	741	\$ 1,825,514	7	\$ 15,754	\$ 1,532	5	\$ 8,551
7731	Miami Southridge Senior High	992	1,904,848	None			None	
7531	Miami Sunset Senior High	665	1,497,143	None			None	
7101	Coral Reef Senior High	995	2,428,600	None			None	
7701	South Dade Senior High	581	1,519,080	None			None	
7781	Felix Varela Senior High	1,004	2,870,333	None			None	
MIDDLE SCHOOLS								
6761	Redland Middle	439	851,829	None			None	
6001	Herbert A. Ammons Middle	428	825,860	None			None	
6061	Campbell Drive Middle	245	625,613	1	2,840	1,596	2	4,002
6081	Centennial Middle	353	630,931	None			None	
6111	Cutler Ridge Middle	202	526,183	None			None	
6221	Hammocks Middle	408	800,884	None			None	
6251	Homestead Middle	434	888,886	None			None	
6431	Mays Middle	357	725,214	None			None	
6781	Richmond Heights Middle	353	797,186	None			None	
ADULT/VOCATIONAL EDUCATION CENTERS								
7532	Miami Sunset Adult Ed. Center	111	189,594	None			None	
8911/7371	Robert Morgan Educational Center	1,508	4,885,210	None			None	
7702	South Dade Adult Education Center	305	840,195	None			3	5,017
ALTERNATIVE EDUCATION CENTERS								
8201	Corporate Academy South	36	70,882	None			None	
8131	Dorothy M. Wallace COPE Center So.	170	348,150	None			None	
	TOTAL	10,327	\$ 25,052,135	8	\$ 18,594	\$ 3,128	10	\$ 17,570

**REGIONAL CENTER VI SECONDARY SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

Work Location No.	Schools	No. of Plant Security	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Audio Visual	Computers	Other	
7151	Homestead Senior High	2	7	\$11,886	\$ 7,627	\$ 4,259	\$ -	\$ 4,015
8911/7371	Robert Morgan Ed. Center	3	9	16,661	-	16,661	-	4,698
7701	South Dade Senior High	2	3	4,446	-	4,446	-	1,768
7702	South Dade Adult Center	2	2	2,984	-	2,984	-	1,394
6111	Cutler Ridge Middle	1	1	2,660	-	-	2,660	2,660
	TOTAL	10	22	\$38,637	\$ 7,627	\$ 28,350	\$ 2,660	\$ 14,535

Note: Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

November 20, 2006

TO: Mr. Allen Vann, Chief Auditor
Office of Management and Compliance Audits

FROM: Freddie Woodson, Associate Superintendent
School Operations

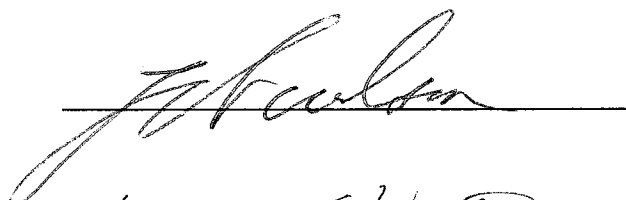
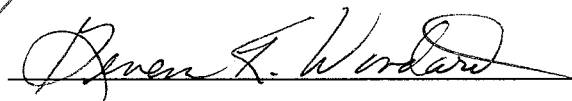
Geneva K. Woodard, Associate Superintendent
School Improvement Zone

**SUBJECT: RESPONSES TO 2005-2006 INTERNAL FUNDS AUDIT FOR
REGIONAL CENTER VI HOMESTEAD SENIOR HIGH SCHOOL**

Please find attached response to the internal funds audit conducted for the 2005-2006 fiscal year for the following Zone school in Region VI:

- Homestead Senior High School

We concur with the assistance that the Regional Superintendent plans to provide to the affected personnel at this school. This office will continue the practice of monitoring the ongoing actions of the administrators at this location to prevent and eliminate future audit exceptions in internal funds.

 FW
 GKW

FW:msh
M166

Attachments

cc: Ms. Neyda Navarro
Mr. José Montes de Oca
Ms. Cynthia Gracia
Ms. Marie González

MEMORANDUM

November 20, 2006

TO: Mr. Allen Vann, Chief Auditor
Office of Management and Compliance Audits

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSES TO THE 2004-2005 AND 2005-2006 INTERNAL FUNDS
AUDIT FOR REGIONAL CENTER VI SCHOOLS**

Please find attached responses to the internal funds audit conducted for the 2004-2005 and 2005-2006 fiscal year for the following schools in Regional Center VI:

- Redland Middle School
- Miami Southridge Senior High School
- Miami Sunset Senior High School

I concur with the assistance that the Regional Superintendent plans to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate future audit exceptions in internal funds.

 _____ FW

FW:msh
M168

Attachments

cc: Ms. Neyda Navarro
Mr. José Montes de Oca
Ms. Cynthia Gracia
Ms. Maria González

MEMORANDUM

November 17, 2006
NGN/2006-2007/#130C
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

Dr. Geneva K. Woodard, Associate Superintendent
School Improvement Zone

FROM: Neyda G. Navarro, Regional Superintendent
Regional Center VI


**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT – HOMESTEAD SENIOR
HIGH SCHOOL**

Attached, please find the response to the 2005-2006 internal audit conducted at Homestead Senior High School, prepared by the principal. The principal has described immediate corrective actions that were taken to address the audit exceptions at the school and the preventive strategies that will be established to prevent any recurrences.

Regional Center VI staff has reviewed and supports the internal audit exception response for this school. Appropriate administrative actions, in conjunction with preventive strategies, are incorporated in the above-referenced school's response, when implemented, should eliminate a recurrence of audit exceptions in internal accounts management.

The support and assistance of the business director will ensure that the principal and school treasurer participate in the 2007-2008 Money Matters Support Program. The business director will review, on a quarterly basis, the mini-audit from the school and will work closely with the principal and treasurer to monitor that the appropriate procedures, policies, and rules are enforced.

We look forward to the opportunity to assist the school principal in assuring compliance with the policies and procedures delineated in the Manual of Internal Fund Accounting.

_____
NGN

NGN/JCS/nkr
Attachment

cc: Mr. Allen M. Vann
Dr. Janice Cruse-Sanchez

MEMORANDUM

MANAGEMENT AND
FINANCE ADMIN

2006 NOV 28 PM 12:02

November 17, 2006
NGN/2006-2007/#130B
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Neyda G. Navarro, Regional Superintendent
Regional Center VI

SUBJECT: RESPONSES TO THE 2004-2005 AND 2005-2006 AUDIT EXCEPTIONS


- Redland Middle School
- Miami Southridge Senior High School
- Miami Sunset Senior High School

Attached, please find the responses to the 2004-2005 and 2005-2006 internal audits conducted at Redland Middle School, Miami Southridge Senior High, and Miami Sunset Senior High, prepared by the principal. The principals have described immediate corrective actions that were taken to address the audit exceptions at the schools and the preventive strategies that will be established to prevent any recurrences.

Regional Center VI staff has reviewed and supports the internal audit exception response for these schools. Appropriate administrative actions, in conjunction with preventive strategies, are incorporated in the above-referenced schools' responses, when implemented, should eliminate a recurrence of audit exceptions in internal accounts management.

The support and assistance of the business director will ensure that the principals and school treasurers participate in the 2007-2008 Money Matters Support Program. The business director will review, on a quarterly basis, the mini-audit from the school and will work closely with the principals and treasurers to monitor that the appropriate procedures, policies, and rules are enforced.

We look forward to the opportunity to assist the school principal in assuring compliance with the policies and procedures delineated in the Manual of Internal Fund Accounting.



NGN

NGN/JCS/nkr
Attachment

cc: Mr. Allen M. Vann
Dr. Janice Cruse-Sanchez

II. INDIVIDUAL AUDIT REPORTS

SENIOR HIGH SCHOOLS

HOMESTEAD SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL *

Address: 2351 S. E. 12 Avenue, Homestead, Florida 33035

Date School Established: 1979

Grades: 9-12

Co-Principals: Dr. Henry N. Crawford (Co-Principal)
Ms. Eunice Soto (Co-Principal) (Through June 2006; presently at
Miami Springs Adult Education Center)

Treasurers: Ms. Lisa Bradley (Through September 2005)
Ms. Brenda Burse (Through February 2006)
Ms. LaTonia West

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:				
Community Bank of Florida	--	--	--	\$ 53,321.00
Investments:				
Community Bank of Florida	6/13/2007	12 mos.	2.55	10,000.00
MDCPS-Money Market Pool Fund	Open-end	--	4.76	<u>260,272.12</u>
TOTAL				<u>\$ 323,593.12</u>

* School Improvement Zone School

HOMESTEAD SENIOR HIGH SCHOOL (Continued)

Payroll and Data Security

Payroll procedures were generally adhered to and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

Property

A physical inventory of property items with an individual value of \$1,000 or more indicated that 7 items at a cost of \$15,754 and a depreciated value of \$1,532 could not be located. The Manual of Property Control Procedures requires proper accounting for all items with an individual value of \$1,000 or more.

Internal Funds

With the exception of the conditions noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

The following exceptions were noted:

Financial Records

1. Our review of the financial records disclosed the following discrepancies:
 - a. There were several delays in posting of deposits to the MSAF system. Delays ranged up to 11 months.
 - b. An adjustment of \$4,876 for a shortage of funds was posted to the General Fund - Cash Over and Short account. According to school records, a check from another school for \$4,876 was included in the deposit and posted to the Classes and Clubs Fund – JROTC account; however, the bank statement showed \$4,876 deducted from the deposit on the same day. A replacement check was obtained a few months later, deposited in the checking account and posted again as a receipt. This resulted in an overstatement of the Classes and Clubs Fund – JROTC account and an understatement of the General Fund. The financial statements were revised to reflect the proper balances.

HOMESTEAD SENIOR HIGH SCHOOL (Continued)

- c. There were a few delays in remitting funds to the treasurer for deposit. Delays ranged up to five days.
- d. Interest earned in the Money Market account from September 2005 through December 2005 was not posted until February 2006.
- e. Several Recaps of Collections were incomplete and contained errors and official receipts were not always issued for individual collections of \$15 or more.
- f. Several collections were left undeposited over the weekends.

Section II, Chapters 1, 2, and 3 of the Manual of Internal Fund Accounting establish guidelines for deposits and maintaining financial records. We recommend compliance with established procedures and closer monitoring by the school administration of these activities.

Disbursements

2. During our review of disbursements we noted the following discrepancies:

- a. Several disbursements were posted late to the MSAF system. Delays ranged up to 135 days.
- b. Some invoices were not evident, and in several other instances payments were supported by contracts, statements, or facsimiles of invoices, instead of original invoices.
- c. Several invoices did not include the signature of the person acknowledging that goods or services had been received and that payment was in order.
- d. In a few instances, disbursements were posted to the incorrect account structure.
- e. Sales taxes of \$274 for sales of uniforms and cap and gowns were not paid to the vendor or remitted directly to the Florida Department of Revenue.

Section II, Chapters 1 and 5, and Section IV, Chapter 9 of the Manual of Internal Fund Accounting establish the procedures for properly documenting disbursements and provide the general guidelines and policies relating to sales tax transactions. We recommend compliance with established procedures and that the taxes be remitted to the Florida Department of Revenue.

HOMESTEAD SENIOR HIGH SCHOOL (Continued)

Yearbook

3. Our review of yearbook activity disclosed the following discrepancies:

- a. There was a difference of \$1,190 between sales of \$13,330 according to yearbooks receipts used, and posted collections of \$12,140.
- b. The final yearbook invoice amounting to \$9,847 had not been paid as of September 2006, when the corresponding balance in the account was \$9,114. When the issue was brought to the attention of the principal, he authorized a transfer from the General Fund to cover the shortfall and payment was made to the vendor.
- c. Seventy yearbooks with a potential sales value of approximately \$4,700 remained unsold at year-end.
- d. The Distribution Report was not evident, and the monthly operating reports contained several errors.
- e. A complimentary list for 15 yearbooks was not evident.

Section IV Chapter 6 of the Manual of Internal Fund Accounting establishes the procedures to conduct yearbook activities. We recommend compliance with these procedures and that the administration closely monitors the yearbook operation to ensure these procedures are followed.

Transfers

4. Our review of transfers disclosed the following:

- a. An advance for change of \$300 to the Athletic Business Manager, resulting in a deficit balance of \$(300) in the Trust Fund – Advance for Change account could not be traced to any deposit. According to the Athletic Business Manager these funds were returned with other monies. Attempts by the former treasurer to eliminate the deficit balance doubled the deficit balance to \$(600). As of November 22, 2006, the account remains with a deficit balance of \$(600).
- b. A transfer of \$5,000 was made from the General Fund to the Classes and Club Fund - Grad Nite account at the end of the fiscal year, when the Grad Nite account had a balance of \$726. As of November 22, 2006, the account balance remains with a balance of \$5,726.

HOMESTEAD SENIOR HIGH SCHOOL (Continued)

- c. Another transfer of \$2,345 made from the General Fund to the Trust Fund – Cap & Gown account to eliminate a deficit balance of \$(2,345) was incorrectly posted and doubled the deficit balance to \$(4,690). Transfers to correct this error and eliminate the deficit were made at the beginning of the 2006-07 fiscal year.

Section III, Chapters 4 and 8 of the Manual of Internal Fund Accounting establish that the advance for change must be returned no later than the end of the fiscal year and that the General Fund is to be utilized for the general welfare and benefit of school and student body. We recommend compliance with established procedures. Also, we recommend that the school reviews these transfers and make the necessary corrections.

Prom

5. The number of participants attending the Prom, which generated \$37,325, could not be verified since a payment was supported by a contract, which did not provide the number of participants in the activity. According to the school, a total of 463 tickets were purchased to be sold for the Prom; however, the invoice for these tickets was not evident and its payment could not be traced. In addition, the unused tickets were not retained for audit, and the complimentary list for 20 tickets given to chaperones was not signed. Section IV, Chapter 7 of the Manual of Internal Fund Accounting establishes the procedures to follow when conducting this activity. We recommend compliance and closer monitoring of events generating such large amounts of revenue by the school administration.

ACCESS CENTER VI

SCHOOL - 7151 HOMESTEAD SENIOR


FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	17,841.64	63,772.86	86,226.48	29,770.48	25,158.50
MUSIC	1,523.47	336.00	395.34	200.00	1,664.13
CLASSES AND CLUBS	117,741.95	227,329.83	219,045.76	18,912.47	144,938.49
TRUST	79,552.67	78,880.14	76,821.89	5,768.37	87,379.29
PROPERTY DEPOSITS	2,891.24	.00	.00	.00	2,891.24
INSTRUCTIONAL AIDS	7,412.77	9,096.00	6,997.94	.00	9,510.83
GENERAL	41,656.32	104,701.89	47,801.39	54,651.32	43,905.50
INSTRUCTIONAL MATE	17,860.90	19,058.33	29,184.24	.00	7,734.99
PRODUCTION/SERVICE	410.15	.00	.00	.00	410.15
TOTAL	286,891.11	503,175.05	466,473.04	.00	323,593.12

CHECKING	53,321.00	INVESTMENTS	10,000.00	SBMMF	260,272.12	TOTAL	323,593.12
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

November 17, 2006

TO: Ms. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Dr. Henry Crawford, Principal 
Homestead Senior High School

**SUBJECT: REPONSE TO INTERNAL FUNDS AUDIT OF HOMESTEAD
SENIOR HIGH SCHOOL 2005-2006 FISCAL YEAR**

The principal has thoroughly reviewed and discussed the internal funds audit findings for the 2005-2006 school year with the appropriate personnel. The principal also reviewed Section II, Chapters 1 – 5, Section IV, Chapters 7 and 9, and Section III, Chapters 4 and 8 of the Manual of Internal Fund Accounting. The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring disbursements and financial management of internal funds.

The principal will confer with the Regional Center VI Administrative Director, Business/Personnel for support in maintaining compliance with all of the guidelines outlined in the Manual of Internal Fund Accounting.

Attached please find audit responses with immediate corrective actions and preventive strategies that have been implemented to avoid future recurrence of these audit exceptions.

Should you have any questions, please feel free to contact this administrator at 305-253-4476.

cc: Dr. Geneva K. Woodard
Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

**HOMESTEAD SENIOR HIGH SCHOOL
DR. HENRY CRAWFORD, PRINCIPAL
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions**

	AUDIT RESPONSES		
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Financial Management	<ul style="list-style-type: none"> The principal met with the school treasurer and assistant principal to review the audit findings and Section II, Chapters 1, 2, & 3 of the <u>Manual of Internal Fund Accounting</u> that establishes procedures for remitting funds, making collections, and posting deposits. (November 2006) The principal assigned an assistant principal to oversee the treasurer's work and the financial activities. Further, he directed the assistant principal to pay close attention to transactions related to funds transfers and corrections. (November 2006) The principal directed the treasurer to make daily deposits, and timely post all financial transactions to the MSAF system. He also directed her to seek the assistant principal's approval before processing any posting corrections or transfers of funds. (November 2006) The principal requested ongoing support and training for the secretary/treasurer from the Office of Internal Fund Accounting. (November 2006) 	<ul style="list-style-type: none"> Daily, the assistant principal will review the financial activity with the treasurer to ensure that records are accurate, properly documented, and transactions are processed timely. Corrections will be made as needed and discussed with the principal as needed. The principal, on a random basis, will review deposit packages and selected financial records to ensure accurate documentation, and timeliness in the remittance of collections and deposits, and the posting of transactions. As part of the review of the monthly financial reports, the principal will review the related financial documents with the assistant principal and the treasurer to ensure that all transactions were processed timely, and any errors made were corrected and discussed with the treasurer to promote prevention of similar errors in the future. 	<p>Principal Assistant Principal Treasurer</p> <p>Principal Assistant Principal Treasurer</p> <p>Principal Assistant Principal Treasurer</p>

HOMESTEAD SENIOR HIGH SCHOOL
DR. HENRY CRAWFORD, PRINCIPAL
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

	AUDIT RESPONSES		
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Disbursements	<ul style="list-style-type: none"> The principal met with the assistant principal and school treasurer to review the audit findings and Section II, Chapters 1 and 5, and Section IV, Chapter 9 of the <u>Manual of Internal Fund Accounting</u>, for properly documenting disbursements and general guidelines relating to sales tax transactions. (November 2006) 	<ul style="list-style-type: none"> Weekly, the assistant principal will review all disbursement documents to ensure the attachment of original invoices, noting of the goods and services stamp, and acknowledgement of receipt of product by way of a signature. 	Principal Assistant Principal Treasurer
	<ul style="list-style-type: none"> The principal directed the treasurer to establish a log for purchase orders and invoices to ensure timely processing of disbursements. The log will include the name of the staff member initiating purchases, the name of the vendor, invoice number, amount due, due date, date of disbursement/mailling log 	<ul style="list-style-type: none"> The assistant principal will review with the treasurer the weekly log to ensure that invoices are processed properly and timely. 	Principal Assistant Principal Treasurer

HOMESTEAD SENIOR HIGH SCHOOL
DR. HENRY CRAWFORD, PRINCIPAL
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

	AUDIT RESPONSES		
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Disbursements (Cont.)	<p>and check number. The principal further directed the assistant principal to review the log on a weekly basis and to bring to the principal's attention any major discrepancies for immediate corrective action. (November 2006)</p> <ul style="list-style-type: none"> • The principal directed the treasurer to post disbursements on a timely basis. (November 2006) • The principal discussed with the assistant principal and the treasurer that he will not sign checks unless they are fully documented and with the proper acknowledgment of receipt of goods. (November 2006) • The principal directed the treasurer to remit payment for sales tax to the Florida Department of Revenue. (November 2006) 	<ul style="list-style-type: none"> • Checks not properly documented or disbursements paid late without any explanation on file will be returned to the treasurer and discussed with her and the assistant principal for the prevention of similar discrepancies in the future. • On a random basis, the principal, will review the disbursements and the log made to ensure that payment of disbursements for accuracy and timely posting. • As part of the review of the monthly financial reports, the principal will review the related disbursements with the assistant principal and the treasurer to ensure that all disbursements are processed timely, sales tax was paid when applicable, and any errors made were corrected and discussed with the treasurer to promote prevention of similar errors in the future. 	<p>Principal Assistant Principal Treasurer</p> <p>Principal Assistant Principal Treasurer</p> <p>Principal Assistant Principal Treasurer</p>

HOMESTEAD SENIOR HIGH SCHOOL
DR. HENRY CRAWFORD, PRINCIPAL
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT RESPONSES			
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Yearbook	<ul style="list-style-type: none"> The principal met with the yearbook sponsor, the activities director, the treasurer and the assistant principal to review the audit findings and Section IV, Chapter 6 of the <u>Manual of Internal Fund Accounting</u> that establishes procedures for yearbook activities. (November 2006) 	<ul style="list-style-type: none"> The principal will meet with the yearbook sponsor, assistant principal, activities director, and the treasurer to ensure compliance with established procedures and guidelines. 	Principal Assistant Principal Yearbook Sponsor Activities Director Treasurer
	<ul style="list-style-type: none"> The principal directed the yearbook sponsor to complete monthly operating reports correctly and further directed the sponsor to monitor the yearbook account and to notify him of any shortfalls. (November 2006) 	<ul style="list-style-type: none"> On a monthly basis, the principal will review with the treasurer and yearbook sponsor the monthly operating reports. If there are errors, these will be returned to the sponsor for corrections. The principal will ensure that the yearbook invoice(s) is paid on a timely basis. 	Principal Yearbook Sponsor Treasurer
	<ul style="list-style-type: none"> The principal met with the assistant principal, activities director, yearbook sponsor and treasurer to review yearbook sales, and monitoring of sales to ensure accurate accounting and reporting. (November 2006) 	<ul style="list-style-type: none"> The principal will research the sales of previous years and present school student population and recommend a realistic quantity of books to be ordered. 	Principal Assistant Principal Activities Director Yearbook Sponsor Treasurer

HOMESTEAD SENIOR HIGH SCHOOL
DR. HENRY CRAWFORD, PRINCIPAL
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

	AUDIT RESPONSES		
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Transfers	<ul style="list-style-type: none"> • The principal met with the school treasurer and assistant principal to review the audit finding and Section III, Chapters 4 and 8 of the <u>Manual of Internal Fund Accounting</u> that establish the procedures for the advance for change and use of General Fund monies. (November 2006) • The principal directed the treasurer to make sure that any advances for change made to staff must be returned to her no later than the end of the fiscal year. (November 2006) • The principal directed the treasurer to review all accounts to ensure that funds are available and all accounts are in good standing. (November 2006) 	<ul style="list-style-type: none"> • The assistant principal will review with the treasurer all transfers prior to the principal's final approval to ensure compliance with the <u>Manual of Internal Fund Accounting</u>. • The assistant principal and treasurer will meet on a monthly basis to review the transfers made and all account balances. Discrepancies will be addressed immediately. 	<p>Principal Assistant Principal Treasurer</p> <p>Principal Assistant Principal Treasurer</p>

HOMESTEAD SENIOR HIGH SCHOOL
DR. HENRY CRAWFORD, PRINCIPAL
Action Plan for the Fiscal Year 2005-2006 Audit Exceptions

AUDIT RESPONSES			
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Prom	<ul style="list-style-type: none"> • The principal met with the treasurer assistant principal, and activities director to review audit findings and Section IV, Chapter 7 of the <u>Manual of Internal Fund Accounting</u>. (November 2006) • The principal directed the treasurer to submit payment for this event only after receiving proper invoice(s) from vendor(s) and that unused tickets must be maintained on file. (November 2006) • The principal directed the activities director to maintain a list of complimentary tickets. Further, he directed that complimentary tickets must be documented with the recipients' signature and the complimentary list must be maintained on file for audit. (November 2006) 	<ul style="list-style-type: none"> • The treasurer and assistant principal will ensure that the original itemized invoice for the event is attached to the check requisition and all required documentation is attached. Discrepancies will be immediately addressed with the activities director and sponsor of the activity. • At the end of the Prom, the treasurer and assistant principal will review the operating report and supporting documentation with the sponsor of the activity and the activities director, to ensure that all pertinent documentation are maintained for audit and any unused tickets are accounted for. Any discrepancies will be addressed with the principal during the final review of this activity. 	Principal Assistant Principal Treasurer Activities Director Principal Assistant Principal Treasurer Activities Director Sponsor

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 AND 2005-06 FISCAL YEARS
 JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 19355 S.W. 144 Avenue, Miami, Florida 33157

Date School Established: 1976

Grades: 9-12

Principal: Mr. Carzell J. Morris

Business Managers: Mr. David Oppelt (Through June 2005)
Ms. Angela Miller

Treasurer: Ms. Suzanne Thweatt

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>	<u>6/30/06</u>
Checking Account:				
Community Bank of Florida	--	0.15	\$25,669.89	\$18,910.94
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	204,601.06	
	Open-end	4.76		213,941.31
TOTAL			<u>\$230,270.95</u>	<u>\$232,852.25</u>

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL (Continued)

Property, Purchasing Credit Card, and Data Security

Property and purchasing credit card records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

Internal Funds

Notwithstanding the exception noted below, the financial statements of the internal funds of the school otherwise present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 and 2005-06 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

The following exceptions were noted:

Locks

1. Inventory records for physical education locks for the 2005-06 fiscal year and 306 locks with a cost of \$1,158 were not evident. Certificates of Loss and Disposal for 85 hall locks were not signed by the principal or designee. Also, sales tax amounting to \$165 was not paid to the vendor or to the Florida Department of Revenue. Section III, Chapter 5 of the Manual of Internal Fund Accounting establishes the guidelines that should be followed for activities involving inventories. We recommend compliance with these guidelines and that \$165 be remitted to the Florida Department of Revenue.

Fund-Raising Activities

2. Our review of the fund-raising activities disclosed the following:
 - a. A cream cheese fund-raiser conducted during 2004-05 fiscal year resulted in reported sales of \$10,976. Because items were sometimes sold at different prices and the numbers sold were not properly documented, we could not establish the total amount that should have been collected. Also, some items were purchased from an outside vendor, instead of the school cafeteria, as required by Department of Food and Nutrition for schools which participate in the A La Carte Profit Sharing Program.

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL (Continued)

- b. During 2004-05 fiscal year, the Class of 2005 held a Senior Jersey fund-raiser in which the cost of the jerseys exceeded collections by \$3,385 and 223 jerseys with a sales value of \$8,920 were given as complimentary. In addition, in the 2005-06 fund-raiser there was a difference of \$920 between potential jersey sales of \$17,000 and collections of \$16,080.
- c. Some applications for fundraising activity and operating reports were not evident and/or were incomplete. Also, two fund-raisers were not reported on the Activities Log.

Section IV, Chapter 2 of the Manual of Internal Fund Accounting establishes the guidelines for properly conducting fund-raising activities. We recommend compliance with established procedures. We also recommend that the school administration closely monitor these activities to prevent similar conditions from recurring in the future.

Payroll

- 3. Our review of three current payrolls disclosed the following discrepancies:
 - a. In 185 instances, leave cards were incomplete and/or not signed by the employee and/or the principal/ designee. Also, in 41 instances leave cards were not evident.
 - b. Three Final Rosters were not signed by the preparer or the principal or his delegate.
 - c. One employee worked 17.5 hours but was only paid for 9.5 hours. The remaining eight hours were used to offset a sick day taken by the employee during the same pay period.
 - d. There were many instances where the Daily Payroll Attendance Sheets did not agree with the Final Rosters and/or leave cards. Also, two employees did not indicate their presence on the Daily Payroll Attendance Sheets, and were reported present on the Final Rosters. Corrections were made at the request of the auditor.

Chapters 1 and 2 of the Payroll Processing Procedures Manual establish the procedures for properly processing and maintaining the payroll. We recommend compliance with these procedures and closer monitoring of this activity by the school administration.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 126

ACCESS CENTER VI
 SCHOOL - 7731 MIAMI SOUTHRIDGE SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	9,906.31	96,046.72	130,727.73	28,724.60	3,949.90
MUSIC	5,001.50	4,446.50	6,042.79	2,150.00-	1,255.21
CLASSES AND CLUBS	122,097.25	356,538.48	338,590.41	46,325.80-	93,719.52
TRUST	58,190.82	140,665.92	210,224.79	55,013.12	43,645.07
PROPERTY DEPOSITS	1,403.66	2,182.00	2,598.27	.00	987.39
INSTRUCTIONAL AIDS	8,123.33	28,507.75	34,223.73	.00	2,407.35
GENERAL	31,157.99	138,374.10	63,316.88	35,111.92-	71,103.29
PRODUCTION/SERVICE	19,340.43	21,137.50	27,124.71	150.00-	13,203.22
TOTAL	255,221.29	787,898.97	812,849.31	.00	230,270.95

CHECKING	25,669.89	INVESTMENTS	.00	SBMMF	204,601.06	TOTAL	230,270.95
				ACCOUNTS PAYABLE	.00		

ACCESS CENTER VI
 SCHOOL - 7731 MIAMI SOUTHRIDGE SENIO


FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	3,949.90	60,163.47	118,736.59	61,768.50	7,145.28
MUSIC	1,255.21	6,181.00	4,095.22	.00	3,340.99
CLASSES AND CLUBS	93,719.52	402,597.65	389,742.51	27,890.56	134,465.22
TRUST	43,645.07	163,177.17	164,310.64	7,127.38-	35,384.22
PROPERTY DEPOSITS	987.39	1,908.00	663.93	.00	2,231.46
INSTRUCTIONAL AIDS	2,407.35	29,354.50	23,629.83	.00	8,132.02
GENERAL	71,103.29	119,919.56	79,603.36	82,381.68-	29,037.81
PRODUCTION/SERVICE	13,203.22	22,136.83	22,074.80	150.00-	13,115.25
TOTAL	230,270.95	805,438.18	802,856.88	.00	232,852.25

CHECKING	18,910.94	INVESTMENTS	.00	SBMMF	213,941.31	TOTAL	232,852.25
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

November 9, 2006

TO: Ms. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Carzell J. Morris, Principal 
Miami Southridge Senior High School

**SUBJECT: REPONSE TO INTERNAL FUNDS AUDIT OF MIAMI
SOUTHRIDGE SENIOR HIGH SCHOOL FOR THE 2004-2005
AND THE 2005-2006 FISCAL YEARS**

The principal has thoroughly reviewed and discussed the internal funds audit findings for the 2004-2005 and 2005-2006 school years with the appropriate personnel. The principal also reviewed Section II, Chapters 1 - 5 and Section IV, Chapter 2 of the Manual of Internal Fund Accounting and Chapters 1 and 2 of the Payroll Processing Manual. The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring disbursements, financial management of internal funds and payroll processing.

The principal will confer with the Regional Center VI Administrative Director, Business/Personnel for support in maintaining compliance with all of the guidelines outlined in the applicable manuals.

Attached please find audit responses with immediate corrective actions and preventive strategies that have been implemented to avoid future recurrence of these audit exceptions.

Should you have any questions, please feel free to contact this administrator at 305-253-4476.

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL
CARZELL J. MORRIS, PRINCIPAL
Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
1. Locks	<ul style="list-style-type: none"> The principal directed the Activities Director that a physical inventory be conducted to verify actual account of physical education hall locks. (August 2006) 	<ul style="list-style-type: none"> The principal will conduct quarterly inventory of locks. The principal will conduct a comparison of current inventory of locks versus purchased amount by students to ensure accuracy. A physical count of locks will be conducted by the Activities Director and the designated assistant principal. 	Principal Assistant Principal Activities Director Physical Education Chair Treasurer
	<ul style="list-style-type: none"> The principal met with the Activities Director, Physical Education Department Chair, assistant principal, and treasurer to review thoroughly, Section III, Chapter 5 of the <u>Manual of Internal Fund Accounting</u>. (November 2006) 	<ul style="list-style-type: none"> The principal directed the treasurer to present for his review all documents relating to fundraising activities prior to the activity commencing. 	Principal Assistant Principal Activities Director Treasurer
		<ul style="list-style-type: none"> The principal directed the treasurer to complete and submit a Certificate of Loss and Disposal to the principal for signature. 	Principal Treasurer

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL
CARZELL J. MORRIS, PRINCIPAL
Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
1. Locks, Cont.	<ul style="list-style-type: none"> The principal remitted payment of sales tax to the Florida Department of Revenue. (November 2006) 	<ul style="list-style-type: none"> The principal will direct the treasurer to ensure proper sales tax is remitted to the State of Florida in a timely manner. 	Principal Treasurer
2. Fundraising	<ul style="list-style-type: none"> The principal reviewed the fundraising procedures outlined in Section IV, Chapter 2 of the <u>Manual of Internal Fund Accounting</u> with the activities director, assistant principal and the treasurer. (November 2006) The principal has designated an assistant principal to assist in monitoring fundraising activity documents. He further directed the designated assistant principal and the treasurer to inform him of any discrepancies. 	<ul style="list-style-type: none"> The principal and assistant principal will monitor all fundraising activities and ensure accurate completion of related documents. The principal will ensure that authorization is secured prior to fundraising activities involving food items which cannot be supplied by the cafeteria. 	Principal Assistant Principal Activities Director Treasurer Principal Assistant Principal

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL
CARZELL J. MORRIS, PRINCIPAL
Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
2. Fundraising, Cont.	<ul style="list-style-type: none"> The principal secured authorization from the Department of Food and Nutrition to obtain cream cheese from an outside vendor. (November 2006) 	<ul style="list-style-type: none"> The principal implemented procedures to limit the scope of fundraising activities. All fundraising activities must be approved by the Regional Center Business Director. 	Principal
	<ul style="list-style-type: none"> The principal reviewed procedures with club sponsors to determine future expected sales volumes. (November 2006) 	<ul style="list-style-type: none"> The principal directed the club sponsors and the treasurer to prepare the Student Activity Operating Reports for all fundraisers in a timely manner. (November 2006) 	Principal Treasurer Activities Director
	<ul style="list-style-type: none"> The principal reviewed Section IV, Chapter 2 of the <u>Manual of Internal Fund Accounting</u>, included it in the Faculty Handbook, reviewed these procedures at a faculty meeting and informed the staff that only fundraising activities approved by the principal will be permitted at the school. 	<ul style="list-style-type: none"> The principal implemented procedures to limit the scope of fundraising activities. The principal will direct the treasurer to maintain a log of activities that require a collection of monies. The principal will review the log on a weekly basis to ensure no delays in monies submission and deposits. 	Principal Principal Treasurer

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AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	
3. Payroll	<ul style="list-style-type: none"> The principal discussed the audit findings with the payroll clerk and the designated assistant principal. The principal also reviewed the <u>Payroll Processing Procedures Manual</u>, specifically focusing on the areas of deficiency found by the auditor, in order to avoid recurrence. (November 2006) The principal conducted a faculty meeting and reviewed applicable sections of the <u>Payroll Processing Procedures Manual</u> with staff members and implemented procedures for staff which emphasize signing-in on the Daily Payroll Attendance Sheets, requesting leave other than sick or personal, temporary leave/memorandum. (November 2006) 	<ul style="list-style-type: none"> The principal will direct the payroll clerk to maintain payroll records each pay period in accordance with the established procedures delineated in the <u>Payroll Processing Procedures Manual</u>. The principal will direct the assistant principal to review the payroll and verify that there is a leave card for any employee who is absent and that it has been signed prior to him reviewing the documents and approving. Additionally, any correspondence related to the absence will be attached to the leave card. 	<p>Principal Assistant Principal Payroll Clerk</p> <p>Principal Assistant Principal Payroll Clerk</p>

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL
CARZELL J. MORRIS, PRINCIPAL
Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

	AUDIT RESPONSES		
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Payroll, Cont.	<ul style="list-style-type: none"> The payroll clerk was directed to pay particular attention to the proper maintenance of the Daily Payroll Attendance Sheets for all employees, with particular attention to hourly employees and the calculation of hours worked. An hourly increment table was provided to the payroll clerk to facilitate the proper calculation of hourly paid employees. 	<ul style="list-style-type: none"> The principal directed the assistant principal, with the hourly payroll, to compare the total hours worked on both the payroll sign-in sheet and the working roster, paying close attention to anticipated payroll periods to ensure accurate calculation of hours worked. The principal will conduct a review of the final roster and ensure accuracy prior to on-line approval and signing. 	Principal Assistant Principal Payroll Clerk

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL
CARZELL J. MORRIS, PRINCIPAL
Action Plan for the Fiscal Year 2004-2005, 2005-2006 Audit Exceptions

	AUDIT RESPONSES		
AUDIT EXCEPTION(S)	IMMEDIATE CORRECTIVE ACTIONS	PREVENTIVE MONITORING STRATEGIES	PERSON(S) RESPONSIBLE
Payroll, Cont.	<ul style="list-style-type: none"> The principal directed the payroll clerk to complete employee leave cards daily and indicate the reason for the absence as indicated on the Daily Payroll Attendance Sheets and attach documentation as appropriate and submit leave cards on a daily basis to the principal or designee for review and signature. (November 2006) 	<ul style="list-style-type: none"> The principal will sign leave cards for each employee reported absent and will monitor the payroll process more closely to avoid recurrence of discrepancies. In the absence of the principal, the designee will sign all documents. However, upon return, the principal will review and verify the accuracy of input information, and ensure that all documents have been signed by the payroll clerk. 	Principal Assistant Principal Payroll Clerk

MIAMI SUNSET SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 13125 S. W. 72 Street, Miami, Florida 33183

Date School Established: 1978

Grades: 9-12

Principal: Dr. Lucia Cox

Treasurer: Ms. Lourdes F. Gomez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank of Dade County	--	1.00	\$ 44,792.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	212,411.13
TOTAL			<u>\$257,203.82</u>

MIAMI SUNSET SENIOR HIGH SCHOOL (Continued)

Internal Funds, Purchasing Credit Card, Property, and Data Security

The internal funds, purchasing credit card and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

Payroll

With respect to the payroll procedures tested, the school was in general compliance with the policies and procedures in the Payroll Processing Procedures Manual, except as noted below.

1. Our review of three payrolls disclosed the following discrepancies:

- a. In 151 instances, leave cards were not evident and 102 others were not signed by the employee and/or the principal/designee. A few leave cards were later provided to the auditor.
- b. There were 14 instances where the hours or leave reported on the Final Roster did not agree with the Daily Payroll Attendance Sheets and/or leave cards. The necessary corrections were made at the request of the auditor.
- c. There were 11 instances where employees did not indicate their presence on the Daily Payroll Attendance Sheets, but were reported present on the Final Roster. According to the school administration these employees were present.
- d. There were 2 instances where the Final Rosters were not signed by the payroll clerk.

Chapters 1 and 2 of the Payroll Processing Procedures Manual establish the procedures for properly processing and maintaining the payroll. We recommend compliance with these procedures. We further recommend closer monitoring of the payroll process by the school administration to avoid recurrence of these discrepancies.

ACCESS CENTER VI

SCHOOL - 7531 MIAMI SUNSET SENIOR


FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	16,136.95	82,650.58	152,280.49	79,369.83	25,876.87
MUSIC	7,976.02	6,378.00	9,574.94	279.00-	4,500.08
CLASSES AND CLUBS	134,612.52	340,613.52	352,883.14	13,814.85-	108,528.05
TRUST	61,108.06	93,907.04	125,463.95	29,436.00	58,987.15
SCHOOL STORE	4,805.75	1,669.50	1,255.10	.00	5,220.15
INSTRUCTIONAL AIDS	15,168.44	35,834.75	27,598.57	39.17-	23,365.45
GENERAL	50,154.49	130,695.97	72,410.59	92,942.82-	15,497.05
INSTRUCTIONAL MATE	10,000.00	.00	2,268.80	.00	7,731.20
PRODUCTION/SERVICE	5,377.33	47,090.50	43,240.02	1,729.99-	7,497.82
TOTAL	305,339.56	738,839.86	786,975.60	.00	257,203.82

CHECKING	44,792.69	INVESTMENTS	.00	SBMMF	212,411.13	TOTAL	257,203.82
			ACCOUNTS PAYABLE	.00			

MEMORANDUM

November 14, 2006

TO: Ms. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Lucia Cox, Ed.D., Principal 
Miami Sunset Senior High School

**SUBJECT: MIAMI SUNSET SENIOR HIGH SCHOOL AUDIT RESPONSE TO
AUDIT REPORT FOR THE 2005-2006 SCHOOL YEAR**

The principal has thoroughly reviewed and discussed the internal audit findings pertaining to payroll for the 2005-2006 school year with the appropriate personnel. A meeting was held with all staff involved to review Chapters 1 and 2 of the Payroll Processing Procedures Manual and the school-site Payroll Action Plan.

The principal has implemented corrective and preventive strategies to prevent the recurrence of similar conditions in future audits. The payroll clerk and the back-up were changed immediately, and an additional assistant principal has been designated to assist in reviewing the payroll prior to approval of the final roster. All staff members were notified immediately, in writing, of the changes in the payroll clerk and reminded of sign-in/out procedures.

AUDIT EXCEPTION:

Payroll:

The following corrective actions were taken to prevent recurrence of conditions cited in this audit:

- On October 24, 2006, the principal discussed the audit findings with the payroll clerk, the designated assistant principal, and the back-up payroll clerk. The principal also reviewed the Payroll Processing Procedures Manual, specifically focusing on the areas of deficiency found by the auditor, in order to avoid recurrence.
- On October 26, 2006, the principal and the designated assistant principal established a system for the new payroll clerk to carefully review the working roster prior to the final approval. A new back-up for the payroll clerk was identified. The new payroll clerk and back-up have both previously received payroll procedures training, as they have been responsible for processing payroll successfully in the past. However, the Payroll Processing Procedures Manual was thoroughly reviewed, with emphasis placed on Chapters 1 and 2.

- The principal thoroughly reviewed the Payroll Processing Procedures Manual with the designated assistant principal and payroll clerk to establish a system to carefully double check and verify the Working Roster with the Daily Payroll Sheets and correlate leave cards with documented absences prior to the principal's final approval.
- On October 26, 2006, the principal directed the payroll clerk to complete employee leave cards daily and indicate the reason for the absence as indicated on the Daily Payroll Attendance Sheets and attach documentation as appropriate and submit leave cards on a daily basis to the principal or designee for review and signature.
- On November 14, 2006, the principal conducted a faculty meeting and reviewed applicable sections of the Payroll Processing Procedures Manual with staff members and implemented procedures for staff which emphasize signing-in on the Daily Payroll Attendance Sheets, requesting leave other than sick or personal, signing leave cards and providing supporting documentation as necessary, (i.e. temporary leave/memorandum).

The following preventive strategies will be implemented to avoid audit exceptions in payroll in the future:

- The principal will direct the payroll clerk to maintain payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.
- During the biweekly payroll review process, the principal's designee will thoroughly review the daily payroll attendance sheets to ensure that supporting documentation, information entered into the system, and leave cards are accurate. In addition, the principal's designee will compare the total hours worked on both the working and final rosters prior to submitting to the principal for approval.
- The principal will immediately correct any errors detected during the final review of payroll and will discuss these with the new payroll clerk, back-up payroll clerk, and the designated assistant principal to eliminate a recurrence of this nature. The final roster will not be approved until all errors are corrected. The principal will review the daily payroll attendance sheets to ensure that they match final rosters and that all leave cards are completed.
- The principal will sign leave cards for each employee reported absent and will monitor the payroll process more closely to avoid recurrence of discrepancies. In the absence of the principal, the designee will sign all documents. However, upon return, the principal will review and verify the accuracy of input information, and ensure that all documents have been signed by the payroll clerk.

Thank you for your attention to this matter. Should you need further information please contact me at (305) 385-7645.

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

CORAL REEF SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 10101 S. W. 152 Street, Miami, Florida 33157

Date School Established: 1997

Grades: 9-12

Principal: Ms. Adrienne F. Leal

Treasurer: Ms. Kantrecia D. Bowles

CASH AND/OR INVESTMENT SUMMARY

	Maturity <u>Date</u>	Interest <u>Rate</u>	<u>6/30/05</u>	<u>6/30/06</u>
Checking Account:				
Community Bank of Florida	--	0.15	\$26,181.36	\$33,065.68
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	219,920.15	
	Open-end	4.76		<u>261,401.56</u>
TOTAL			<u>\$246,101.51</u>	<u>\$294,467.24</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER VI
 SCHOOL - 7101 CORAL REEF SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	24,469.85	69,487.75	127,656.98	69,905.49	36,206.11
MUSIC	900.65	13,190.00	4,752.22	.59	9,339.02
CLASSES AND CLUBS	112,801.12	339,247.82	361,737.62	15,548.24	105,859.56
TRUST	37,981.52	473,076.46	483,215.99	14,194.96	42,036.95
PROPERTY DEPOSITS	421.92	3,282.50	.00	.00	3,704.42
INSTRUCTIONAL AIDS	23,023.08	73,779.30	73,510.77	.00	23,291.61
GENERAL	6,529.80	140,957.95	36,296.97	99,554.56-	11,636.22
INSTRUCTIONAL MATE	12,188.31	34,949.24	33,206.52	.00	13,931.03
AGRICULTURE	1,528.98	13,484.33	14,822.00	94.72-	96.59
TOTAL	219,845.23	1,161,455.35	1,135,199.07	.00	246,101.51

CHECKING	26,181.36	INVESTMENTS	.00	SBMMF	219,920.15	TOTAL	246,101.51
			ACCOUNTS PAYABLE		.00		

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 120

ACCESS CENTER VI

SCHOOL - 7101 CORAL REEF SENIOR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	36,206.11	73,102.69	122,581.84	65,721.18	52,448.14
MUSIC	9,339.02	20,203.35	21,386.00	4,062.20-	4,094.17
CLASSES AND CLUBS	105,859.56	390,680.88	382,426.78	459.40	114,573.06
TRUST	42,036.95	604,320.97	615,813.44	26,339.30	56,883.78
PROPERTY DEPOSITS	3,704.42	3,022.50	3,290.01	117.85-	3,319.06
INSTRUCTIONAL AIDS	23,291.61	77,358.00	84,394.75	1,822.82	18,077.68
GENERAL	11,636.22	134,512.84	33,394.79	90,897.70-	21,856.57
INSTRUCTIONAL MATE	13,931.03	34,549.54	28,665.91	.00	19,814.66
AGRICULTURE	96.59	20,562.71	17,994.23	735.05	3,400.12
TOTAL	246,101.51	1,358,313.48	1,309,947.75	.00	294,467.24

CHECKING	33,065.68	INVESTMENTS	.00	SBMMF	261,401.56	TOTAL	294,467.24
			ACCOUNTS PAYABLE	.00			

SOUTH DADE SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 28401 S. W. 167 Avenue, Homestead, Florida 33030

Date School Established: 1953

Grades: 9-12

Principal: Mr. Mark Mijuskovic

Treasurer: Ms. Luz Cordero

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Community Bank Of Florida	--	0.15	\$ 38,451.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>223,568.92</u>
TOTAL			<u>\$ 262,020.41</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 125

ACCESS CENTER VI

SCHOOL - 7701 SOUTH DADE SENIOR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	18,426.39	141,949.30	140,675.71	29,304.46	49,004.44
MUSIC	1,200.38	12,470.91	12,756.07	332.64-	582.58
CLASSES AND CLUBS	76,072.13	199,884.27	226,920.05	24,556.97	73,593.32
TRUST	69,705.29	108,926.90	122,714.00	15,653.24	71,571.43
PROPERTY DEPOSITS	7,690.14	952.40	1,635.70	47.07-	6,959.77
INSTRUCTIONAL AIDS	8,783.18	13,466.90	14,591.88	88.54	7,746.74
GENERAL	2,857.00	85,406.19	16,549.17	68,586.07-	3,127.95
INSTRUCTIONAL MATE	16,394.00	35,179.62	39,129.84	.00	12,443.78
AGRICULTURE	2,617.20	20,581.40	5,827.23	166.68	17,538.05
PRODUCTION/SERVICE	18,786.22	16,607.15	15,136.91	804.11-	19,452.35
TOTAL	222,531.93	635,425.04	595,936.56	.00	262,020.41

CHECKING	38,451.49	INVESTMENTS	.00	SBMMF	223,568.92	TOTAL	262,020.41
			ACCOUNTS PAYABLE	.00			

FELIX VARELA SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 15255 S.W. 96 Street, Miami, Florida 33196

Date School Established: 1998

Grades: 9-12

Principals: Ms. Millagros Fornell (Through August 2005; presently Assistant Superintendent Secondary Curriculum and Instruction)

Ms. Luz M. Navarro

Treasurer: Ms. Sharon E. Coleman

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank of Dade County	--	1.00	\$ 30,813.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>252,336.39</u>
TOTAL			<u><u>\$ 283,150.34</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 128

SCHOOL - 7781 FELIX VARELA SENIOR ACCESS CENTER VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	49,010.59	121,504.05	181,061.99	64,954.70	54,407.35
MUSIC	6,888.40	2,407.50	1,026.74	782.54	9,051.70
CLASSES AND CLUBS	124,248.73	566,424.09	560,436.09	13,695.34-	116,541.39
TRUST	52,770.44	194,906.78	236,291.61	40,514.09	51,899.70
PROPERTY DEPOSITS	590.87-	3,653.20	2,092.30	.00	970.03
INSTRUCTIONAL AIDS	19,330.12	89,068.49	86,278.87	.00	22,119.74
GENERAL	7,816.87	159,024.70	66,125.15	92,555.99-	8,160.43
INSTRUCTIONAL MATE	11,887.02	52,147.26	44,034.28	.00	20,000.00
TOTAL	271,361.30	1,189,136.07	1,177,347.03	.00	283,150.34

CHECKING	30,813.95	INVESTMENTS	.00	SBMMF	252,336.39	TOTAL	283,150.34
			ACCOUNTS PAYABLE	.00			

MIDDLE SCHOOLS

REDLAND MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 16001 S.W. 248 Street, Homestead, Florida 33031

Date School Established: 1958

Grades: 6-8

Principal: Mr. Craig J. DePriest

Treasurer: Ms. Patricia L. Padrick

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>	<u>6/30/06</u>
Checking Account:				
First National Bank of South Florida	--	--	\$ 5,878.23	\$ 11,425.07
Savings Account:				
Wachovia Bank, N. A.	--	0.15	1,421.09	1,423.23
Investments:				
First National Bank of South Florida	--	0.75	9,165.50	9,234.47
MDCPS-Money Market Pool Fund	Open-end	3.25	60,743.78	
	Open-end	4.76		48,034.63
TOTAL			<u>\$77,208.60</u>	<u>\$70,117.40</u>

REDLAND MIDDLE SCHOOL (Continued)

Internal Funds, Purchasing Credit Card, Property, and Data Security

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 and 2005-06 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

Payroll

With respect to the payroll procedures tested, the school was in general compliance with the policies and procedures in the Payroll Processing Procedures Manual, except as noted below.

1. Our review of four payrolls disclosed the following:
 - a. In 21 instances, employees did not indicate their presence on the Daily Payroll Attendance Sheets and were reported present on the Final Roster or were paid for hours not documented. Most of these instances were noted on the last day of the pay periods. According to the school administration, most of these employees were present; however, corrections were made where necessary.
 - b. In 137 instances, leave cards were not evident and in ten other instances leave cards were incomplete.
 - c. There were five instances where the Daily Payroll Attendance Sheets did not agree with the Final Rosters and/or leave cards. Corrections were made at the request of the auditor.
 - d. Three hourly paid employees were either over or underpaid a few hours. Corrections were made at the request of the auditor.

Chapters 1 and 2 of the Payroll Processing Procedures Manual establish the procedures for properly processing and maintaining payroll records. We recommend compliance with these requirements and closer monitoring of this activity by the school administration.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 117

ACCESS CENTER VI
 SCHOOL - 6761 REDLAND MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	30.00	385.00	355.00	.00
MUSIC	1,548.02	2,156.00	2,746.06	.00	957.96
CLASSES AND CLUBS	19,821.23	28,433.60	29,113.62	2,782.92-	16,358.29
TRUST	20,347.64	43,125.11	47,205.27	4,077.36	20,344.84
PROPERTY DEPOSITS	2,657.92	1,046.50	2,231.08	.00	1,473.34
SCHOOL STORE	984.64	.00	.00	.00	984.64
INSTRUCTIONAL AIDS	2,811.95	6,460.00	6,876.53	6.00-	2,389.42
GENERAL	26,750.40	11,917.07	16,576.52	1,643.44-	20,447.51
INSTRUCTIONAL MATE	2,848.81-	50,500.54	33,399.13	.00	14,252.60
TOTAL	72,072.99	143,668.82	138,533.21	.00	77,208.60

CHECKING	5,878.23	INVESTMENTS	10,586.59	SBMMF	60,743.78	TOTAL	77,208.60
			ACCOUNTS PAYABLE		.00		

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 118

ACCESS CENTER VI
 SCHOOL - 6761 REDLAND MIDDLE SCHOOL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	40.00	830.00	790.00	.00
MUSIC	957.96	2,470.00	2,255.14	.00	1,172.82
CLASSES AND CLUBS	16,358.29	29,783.10	29,351.13	1,774.17-	15,016.09
TRUST	20,344.84	39,586.60	45,634.57	5,779.35	20,076.22
PROPERTY DEPOSITS	1,473.34	1,030.25	.00	.00	2,503.59
SCHOOL STORE	984.64	.00	.00	.00	984.64
INSTRUCTIONAL AIDS	2,389.42	6,157.40	5,362.86	.00	3,183.96
GENERAL	20,447.51	12,480.75	16,969.09	1,796.18-	14,162.99
INSTRUCTIONAL MATE	14,252.60	24,059.26	22,295.77	2,999.00-	13,017.09
TOTAL	77,208.60	115,607.36	122,698.56	.00	70,117.40

CHECKING	11,425.07	INVESTMENTS	10,657.70	SBMMF	48,034.63	TOTAL	70,117.40
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

November 8, 2006

CJD/2006-07/#014

305-247-6112

TO: Mrs. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Craig J. DePriest, Principal
Redland Middle School



**SUBJECT: REDLAND MIDDLE SCHOOL AUDIT RESPONSE TO AUDIT
REPORT FOR THE 2004- 2005 AND 2005-2006 FISCAL SCHOOL
YEAR**

The principal has thoroughly reviewed and discussed the internal funds audit findings pertaining to payroll for the 2004-2005 and 2005-2006 school year with appropriate personnel. A meeting was held with the payroll clerk to review procedures pertaining to the payroll process using the Payroll Processing Procedures Manual as a guide to address this exception.

The principal has implemented corrective and preventive strategies to prevent the recurrence of similar conditions in future audits. The principal has also designated an assistant principal and an additional clerk to assist with reviewing the payroll. An identified plan of action for staff to follow prior to the principals' final approval has been established. During the remainder of the 2006-2007 school year and in the future, the principal will carefully review all payrolls with the designated assistant principal prior to approval.

The principal will confer with the Regional Center VI Business Director and the District's payroll office for support in maintaining compliance with all the guidelines established in the Payroll Processing Procedures Manual. The principal will attend the District's mandatory Money Matters Support Program as mandated.

AUDIT EXCEPTION:

Payroll:

The following corrective actions were taken to prevent recurrence of conditions noted in this audit:

- On November 1, 2006, the principal discussed the audit findings with the payroll clerk, the designated assistant principal, and the back-up payroll clerk. The principal also reviewed the Payroll Processing Procedures Manual, specifically focusing on the areas of deficiency found by the auditor, in order to avoid recurrence.

- The principal thoroughly reviewed Chapters 1 and 2 of the Payroll Processing Procedures Manual with the designated assistant principal payroll clerk and payroll clerk backup to establish a system to carefully double check and verify the working roster with the daily payroll sheets and correlate leave cards with documented absences prior to the assistant principal's review and the principal's final approval.
- On August 10, 2006, the principal conducted a faculty meeting and reviewed applicable sections of the Payroll Processing Procedures Manual with staff members and implemented procedures for staff which emphasized signing-in on the daily payroll attendance sheets, requesting leave, other than sick or personal, signing and submitting leave cards and providing supporting documentation, as necessary, (i.e. temporary leave memorandum).
- On August 11, 2006, the principal directed the payroll clerk to complete employee leave cards daily and indicate the reason for the absence as stated on the daily payroll attendance sheets and attach all documentation as appropriate, should be attached and leave cards submitted on a daily basis to the principal or designee for review and signature.

The following preventive strategies will be implemented to eliminate audit exceptions in payroll in the future:

- Prior to the approval of payroll, the principal, in conjunction with the designated assistant principal and the payroll clerk, will conduct a thorough review of attendance logs, daily payroll attendance sheets, leave cards, substitute log, and the payroll working roster for accuracy.
- The principal will review the Daily Payroll Attendance Sheets daily to ensure that employees are signing in and that the payroll clerk is marking the reason for employee absences. Any discrepancies will be corrected immediately and staff will be directly notified by the administration.
- The assistant principal will review the payroll and verify that there is a leave card for any employee who is absent and that it has been signed prior to the principal reviewing the documents and approving. Additionally, any correspondence related to the absence will be attached to the leave card.
- The assistant principal, with the hourly payroll, will compare the total hours worked on both the payroll sign-in sheet and the working roster, paying close attention to anticipated payroll periods to ensure accurate calculation of hours worked. The principal will conduct a review of the final roster and ensure accuracy prior to on-line approval and signing.

If you need additional information, please feel free to contact me at 305-247-6112.

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

CJD/mc

HERBERT A. AMMONS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 17990 S.W. 142 Avenue, Miami, Florida 33177

Date School Established: 1997

Grades: 6-8

Principal: Mr. Irwin N. Adler

Treasurer: Ms. Denise D. Ross

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 21,474.59
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>42,599.87</u>
TOTAL			<u>\$ 64,074.46</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 111

ACCESS CENTER VI

SCHOOL - 6001 HERBERT A. AMMONS

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	100.00	1,370.00	1,270.00	.00
MUSIC	1,198.14	1,650.00	1,172.39	.00	1,675.75
CLASSES AND CLUBS	31,466.97	165,692.86	168,662.94	4,544.53	33,041.42
TRUST	9,861.07	184,255.93	190,738.27	5,399.20	8,777.93
INSTRUCTIONAL AIDS	2,992.11	7,436.65	7,312.25	.00	3,116.51
GENERAL	1,696.51	34,189.77	20,208.70	8,187.76-	7,489.82
INSTRUCTIONAL MATE	3,536.58	36,458.83	26,996.41	3,025.97-	9,973.03
TOTAL	50,751.38	429,784.04	416,460.96	.00	64,074.46

CHECKING	21,474.59	INVESTMENTS	.00	SBMMF	42,599.87	TOTAL	64,074.46
		ACCOUNTS PAYABLE	.00		.00		

CAMPBELL DRIVE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL *

Address: 900 N.E. 23rd Avenue, Homestead, Florida 33033

Date School Established: 1974

Grades: 6-8

Principals: Ms. Luz H. Navarro (Through September 2005; presently at Felix
Varela Senior High School)
Ms. Alicia Hidalgo

Treasurer: Ms. Blanca Osuna

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.20	\$ 8,768.99
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>19,521.53</u>
TOTAL			<u>\$ 28,290.52</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

A physical inventory of property items with an individual cost of \$1,000 or more indicated that 1 item at a cost of \$2,840 and a depreciated value of \$1,596 could not be located. The Manual of Property Control Procedures requires accounting of all items with an individual cost of \$1,000 or more.

*School Improvement Zone School

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 112

ACCESS CENTER VI
 SCHOOL - 6061 CAMPBELL DRIVE MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	20.00	1,060.00	1,040.00	.00
MUSIC	336.18	.00	.00	180.91	517.09
CLASSES AND CLUBS	6,707.62	44,406.55	45,925.86	710.87-	4,477.44
TRUST	8,606.48	13,709.79	13,906.98	649.01	9,058.30
PROPERTY DEPOSITS	894.81	.00	.00	.00	894.81
INSTRUCTIONAL AIDS	1,327.09	2,120.00	2,779.03	526.15-	141.91
GENERAL	1,838.89	6,621.26	4,626.28	632.90-	3,200.97
INSTRUCTIONAL MATE	7,540.69	27,830.25	25,370.94	.00	10,000.00
TOTAL	27,251.76	94,707.85	93,669.09	.00	28,290.52

CHECKING	8,768.99	INVESTMENTS	.00	SBMMF	19,521.53	TOTAL	28,290.52
		ACCOUNTS PAYABLE	.00		.00		

CENTENNIAL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 8601 S.W. 212 Street, Miami, Florida 33189

Date School Established: 1975

Grades: 6-8

Principal: Ms. Elvold C. Fischer

Treasurers: Ms. Elizabeth Hernandez (Through May 2006)
Ms. Vanessa Alza

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
TotalBank	--	2.98	\$ 7,408.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>59,623.10</u>
TOTAL			<u>\$ 67,031.48</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 113

ACCESS CENTER VI
 SCHOOL - 6081 CENTENNIAL MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	640.00	640.00	.00
MUSIC	1,740.40	5,505.33	5,972.02	.00	1,273.71
CLASSES AND CLUBS	30,799.01	35,160.88	38,572.84	1,445.85-	25,941.20
TRUST	4,555.86	34,319.77	35,259.34	3,611.36	7,227.65
PROPERTY DEPOSITS	1,666.41	1,368.50	1,129.91	.00	1,905.00
SCHOOL STORE	1,080.14	.00	.00	.00	1,080.14
INSTRUCTIONAL AIDS	5,853.70	5,886.00	9,394.14	.00	2,345.56
GENERAL	13,844.47	11,235.71	12,516.45	305.51-	12,258.22
INSTRUCTIONAL MATE	9,642.61	37,648.86	29,791.47	2,500.00-	15,000.00
TOTAL	69,182.60	131,125.05	133,276.17	.00	67,031.48

CHECKING	7,408.38	INVESTMENTS	.00	SBMMF	59,623.10	TOTAL	67,031.48
		ACCOUNTS PAYABLE	.00		.00		

CUTLER RIDGE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 19400 Gulfstream Road, Miami, Florida 33157

Date School Established: 1960

Grades: 6-8

Principal: Mr. Thomas P. Ennis

Treasurer: Ms. Dawn Torres

Community School Manager/Secretary: Ms. Rene Raiden

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 5,493.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>30,085.62</u>
TOTAL			<u>\$ 35,579.48</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 114

ACCESS CENTER VI
 SCHOOL - 6111 CUTLER RIDGE MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	555.00	555.00	.00
MUSIC	109.88	96.00	6.00	.00	199.88
CLASSES AND CLUBS	9,389.41	63,659.72	62,363.46	1,795.27-	8,890.40
TRUST	7,662.90	13,217.34	19,710.01	4,561.47	5,731.70
PROPERTY DEPOSITS	145.63	800.00	15.86	.00	929.77
INSTRUCTIONAL AIDS	2,394.48	4,098.53	3,520.13	248.30-	2,724.58
GENERAL	865.51	11,936.30	10,115.64	597.80-	2,088.37
INSTRUCTIONAL MATE	15,000.00	50,089.57	47,589.57	2,500.00-	15,000.00
COMMUNITY SCHOOL	10.12-	29,439.00	29,439.00	24.90	14.78
TOTAL	35,557.69	173,336.46	173,314.67	.00	35,579.48

CHECKING	5,493.86	INVESTMENTS	.00	SBMMF	30,085.62	TOTAL	35,579.48
		ACCOUNTS PAYABLE	.00		.00		

MAYS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 11700 S.W. 216 Street, Goulds, Florida 33170

Date School Established: 1951

Grades: 6-8

Principal: Mr. Kenneth S. Cooper

Treasurer: Ms. Vivian S. Morales

Community School Assistant Principal: Dr. James Tranthem

Community School Secretary: Ms. Clara O. Sanchez

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Date</u>	<u>6/30/06</u>
Checking Account:		
TotalBank	2.94	\$ 14,792.32
Investment:		
TotalBank	2.94	<u>13,593.22</u>
TOTAL		<u>\$ 28,385.54</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 117

ACCESS CENTER VI
 SCHOOL - 6431 MAYS COMMUNITY MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	20.00	540.00	520.00	.00
MUSIC	301.20	3,210.00	.00	.00	3,511.20
CLASSES AND CLUBS	7,797.86	7,965.50	8,362.15	4,000.00-	3,401.21
TRUST	1,616.66	12,626.18	14,961.67	1,652.29	933.46
INSTRUCTIONAL AIDS	2,842.79	2,917.00	3,397.59	5.95-	2,356.25
GENERAL	2,092.12	7,513.43	6,922.30	3,133.66	5,816.91
INSTRUCTIONAL MATE	361.67	21,069.22	13,130.89	1,300.00-	7,000.00
COMMUNITY SCHOOL	2,138.74	50,253.15	47,025.38	.00	5,366.51
TOTAL	17,151.04	105,574.48	94,339.98	.00	28,385.54

CHECKING	14,792.32	INVESTMENTS	13,593.22	SBMMF	.00	TOTAL	28,385.54
			ACCOUNTS PAYABLE		.00		

RICHMOND HEIGHTS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2004-05 AND 2005-06 FISCAL YEARS
JULY 1, 2004 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 15015 S. W. 103 Avenue, Miami, Florida 33176

Date School Established: 1963

Grades: 6-8

Principal: Dr. Mona B. Jackson

Treasurer: Ms. Anne M. Petrocelli

CASH AND/OR INVESTMENT SUMMARY

	Maturity <u>Date</u>	Interest <u>Rate</u>	<u>6/30/05</u>	<u>6/30/06</u>
Checking Account:				
TotalBank	--	1.47	\$17,164.21	
	--	2.98		\$28,014.64
Investment:				
MDCPS-Money Market Pool Fund	Open-end	3.25	43,724.68	
	Open-end	4.76		45,373.68
TOTAL			<u>\$60,888.89</u>	<u>\$73,388.32</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statements of the internal funds of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 and 2005-06 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 118

ACCESS CENTER VI
 SCHOOL - 6781 RICHMOND HEIGHTS MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	.00	15.00	909.00	894.00	.00
MUSIC	592.30	5,355.50	3,370.32	63.78-	2,513.70
CLASSES AND CLUBS	16,520.08	61,232.48	61,222.78	1,316.21-	15,213.57
TRUST	14,060.12	46,813.79	50,457.39	637.37-	9,779.15
PROPERTY DEPOSITS	1,471.11	1,036.00	956.18	.00	1,550.93
INSTRUCTIONAL AIDS	6,769.90	4,135.60	7,278.97	408.32-	3,218.21
GENERAL	21,365.19	17,313.59	14,991.89	1,531.68	25,218.57
INSTRUCTIONAL MATE	4,218.31	11,364.51	12,188.06	.00	3,394.76
TOTAL	64,997.01	147,266.47	151,374.59	.00	60,888.89

CHECKING	17,164.21	INVESTMENTS	.00	SBMMF	43,724.68	TOTAL	60,888.89
			ACCOUNTS PAYABLE		.00		

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 119

ACCESS CENTER VI
 SCHOOL - 6781 RICHMOND HEIGHTS MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	1,515.00	1,515.00	.00
MUSIC	2,513.70	882.00	2,720.86	242.00-	432.84
CLASSES AND CLUBS	15,213.57	55,612.49	49,570.90	788.59	22,043.75
TRUST	9,779.15	46,568.32	42,197.57	1,794.48-	12,355.42
PROPERTY DEPOSITS	1,550.93	1,118.00	1,274.90	.00	1,394.03
INSTRUCTIONAL AIDS	3,218.21	2,925.50	5,404.74	222.28-	516.69
GENERAL	25,218.57	17,090.94	14,619.09	44.83-	27,645.59
INSTRUCTIONAL MATE	3,394.76	14,974.14	9,368.90	.00	9,000.00
TOTAL	60,888.89	139,171.39	126,671.96	.00	73,388.32

CHECKING	28,014.64	INVESTMENTS	.00	SBMMF	45,373.68	TOTAL	73,388.32
		ACCOUNTS PAYABLE	.00		.00		

ADULT/VOC. EDUCATION CENTERS

MIAMI SUNSET ADULT EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 13125 S.W. 72 Street, Miami, Florida 33183

Date Center Established: 1983

Principal: Dr. Dulce Maria de Villa

Treasurer: Ms. Silvia Figueroa

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
City National Bank Of Florida	--	0.10	\$ 14,349.59
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>104,417.61</u>
TOTAL			<u><u>\$ 118,767.20</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 124

VOCATIONAL/ADULT
 SCHOOL - 7532 MIAMI SUNSET SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	9,993.35	37,233.33	29,492.50	740.78-	16,993.40
SCHOOL STORE	41,744.67	48,338.94	43,135.95	5,723.76-	41,223.90
INSTRUCTIONAL AIDS	29,719.68	40,799.00	36,845.58	10.00-	33,663.10
GENERAL	759.35	8,931.64	7,754.11	8,557.05	10,493.93
INSTRUCTIONAL MATE	17,874.16	25,854.78	28,718.48	2,062.51-	12,947.95
ADULT EDUCATION	.00	75,458.00	75,458.00	.00	.00
COMMUNITY SCHOOL	3,023.97	64,773.00	64,332.05	20.00-	3,444.92
TOTAL	103,115.18	301,388.69	285,736.67	.00	118,767.20

CHECKING	14,349.59	INVESTMENTS	.00	SBMMF	104,417.61	TOTAL	118,767.20
			ACCOUNTS PAYABLE		.00		

ROBERT MORGAN EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 18180 S.W. 122ND Avenue, Miami, Florida 33177

Date Center Established: 1978

Grades: 9-12 and Adult

Principal: Mr. Gregory Zawyer

Business Manager: Ms. Pam Cloonan

Treasurers: Ms. Alfrida Wheelock (Adult Center)
Ms. Donna Artiles (High School)

CASH AND/OR INVESTMENTS SUMMARY

	<u>Term</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Adult Ed. Center at 6/30/06</u>	<u>Senior High School at 6/30/06</u>
Checking Accounts:					
Community Bank of Florida	--	--	0.15	\$69,554.22	\$24,658.90
Credit Card Account:					
SunTrust Bank	--	--	--	11,795.55	--
Investments:					
Community Bank of Florida	13 mo.	7/1/07	4.91	100,000.00	--
Community Bank of Florida	13 mo.	7/1/07	4.91	100,000.00	--
MDCPS-Money Market Pool Fund	--	Open-end	4.76	<u>341,148.26</u>	<u>73,448.61</u>
TOTAL				<u>\$622,498.03</u>	<u>\$98,107.51</u>

ROBERT MORGAN EDUCATIONAL CENTER (Continued)

AUDIT OPINON

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ROBERT MORGAN EDUCATIONAL CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

<u>FUND</u>	<u>BEGINNING BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSE- MENTS</u>	<u>NET TRANSFERS</u>	<u>ENDING BALANCE</u>
CLASSES AND CLUBS	\$ 6,551.73	\$ 13,006.25	\$ 17,169.14	\$ 3,523.81	\$ 5,912.65
TRUST	186,400.74	138,428.31	147,979.95	(13,543.94)	163,305.16
PROPERTY DEPOSITS	962.72	60.00	0.00	0.00	1,022.72
SCHOOL STORE (1)	89,725.19	162,466.74	163,991.33	(10,892.06)	77,308.54
INSTRUCTIONAL AIDS	37,364.00	32,763.50	29,137.63	170.50	41,160.37
GENERAL	85,590.40	94,927.40	67,364.68	36,387.72	149,540.84
INSTRUCTIONAL MAT.	7,933.88	61,178.58	46,514.27	(2,598.19)	20,000.00
ADULT EDUCATION	0.00	987,014.00	1,000,782.00	13,768.00	0.00
COMMUNITY SCHOOL	6,292.80	25,723.00	25,104.19	0.00	6,911.61
FOOD SERVICE (2)	26,038.39	124,402.17	123,055.35	(5,256.71)	22,128.50
DENTAL SERVICES	4,468.77	158,840.00	119,029.18	(17,882.13)	26,397.46
PRODUCTION SHOPS	<u>100,933.27</u>	<u>217,449.30</u>	<u>205,895.39</u>	<u>(3,677.00)</u>	<u>108,810.18</u>
TOTAL	<u>\$ 552,261.89</u>	<u>\$2,016,259.25</u>	<u>\$1,946,023.11</u>	<u>\$ (0.00)</u>	<u>\$ 622,498.03</u>

(1) SEE EXHIBIT B FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

(2) SEE EXHIBIT C FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

ROBERT MORGAN EDUCATIONAL CENTER
STATEMENT OF NET INCOME (LOSS)--SCHOOL STORE
JULY 1, 2005 THROUGH JUNE 30, 2006
(COMPARED TO THE 2004-05 FISCAL YEAR)

	<u>2004-05</u>	<u>2005-06</u>
TOTAL SALES	\$ 166,875	\$ 178,597
COST OF SALES		
Beginning Inventory	63,624	69,466
Purchases	<u>143,661</u>	<u>166,443</u>
Total Inventory Available for Sale	207,285	235,909
Less: Ending Inventory	<u>69,466</u>	<u>87,881</u>
TOTAL COST OF SALES	<u>137,819</u>	<u>148,028</u>
GROSS PROFIT (See Note 1)	<u>29,056</u>	<u>30,569</u>
OPERATING EXPENSES (See Note 2)	<u>2,880</u>	<u>1,094</u>
NET INCOME (LOSS)	<u><u>\$ 26,176</u></u>	<u><u>\$ 29,475</u></u>

Notes

- (1) The School Store includes the sales and purchases of textbook and other school supplies.
- (2) These amounts do not include operating salaries and related employee benefits, which are funded through the regular budgetary process.

ROBERT MORGAN EDUCATIONAL CENTER
STATEMENT OF NET INCOME (LOSS)--FOOD SERVICE PROGRAM
FOR THE 2005-06 FISCAL YEAR
(COMPARED TO THE 2004-05 FISCAL YEAR)

	2004-05	2005-06
TOTAL SALES	\$ 129,581	\$ 137,342
 COST OF SALES		
Beginning Inventory	7,149	7,854
Purchases	<u>79,660</u>	<u>80,786</u>
Total Inventory Available for Sale	86,809	88,640
Less: Ending Inventory	<u>7,854</u>	<u>7,565</u>
TOTAL COST OF SALES	<u>78,955</u>	<u>81,075</u>
GROSS PROFIT	<u>50,626</u>	<u>56,267</u>
 OPERATING EXPENSES		
Food for Classes	13,109	13,294
Spoilage	8,067	8,181
Cleaning Supplies	4,235	4,442
Instructional Supplies	1,902	4,791
Donated Services	2,583	2,020
Expendable Equipment	18,900	21,944
Miscellaneous Expenses	5,576	2,001
Salary Expenses	478	2,054
Office Supplies	1,242	1,229
Repair of Equipment	<u>688</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>56,780</u>	<u>59,956</u>
NET INCOME (LOSS)*	<u><u>\$ (6,154)</u></u>	<u><u>\$ (3,689)</u></u>

* These amounts do not include all operating salaries and related employee benefits, which are funded through the regular budgetary process.

EXHIBIT D

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 122

ACCESS CENTER VI
 SCHOOL - 7371 ROBERT MORGAN ED. CTR.

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	896.01	590.00	397.66	.00	1,088.35
CLASSES AND CLUBS	35,860.82	257,424.82	253,241.02	9,339.36	49,383.98
TRUST	6,246.42	25,842.30	37,286.94	17,102.72	11,904.50
PROPERTY DEPOSITS	3,970.28	2,360.00	1,057.90	.00	5,272.38
INSTRUCTIONAL AIDS	6,748.18	27,368.00	22,931.30	13.00-	11,171.88
GENERAL	12,307.12	55,839.44	36,021.46	19,246.65-	12,878.45
INSTRUCTIONAL MATE	5,485.54	47,310.81	41,621.00	6,799.00-	4,376.35
AGRICULTURE	.00	11,211.00	8,874.97	382.73-	1,953.30
PRODUCTION/SERVICE	.00	928.27	849.25	.70-	78.32
TOTAL	71,514.37	428,874.64	402,281.50	.00	98,107.51

CHECKING	24,658.90	INVESTMENTS	.00	SBMMF	73,448.61	TOTAL	98,107.51
			ACCOUNTS PAYABLE	.00			

SENIOR HIGH SCHOOL

SOUTH DADE ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 109 N. E. 8 Street, Homestead, Florida 33030

Date Center Established: 1976

Principal: Ms. Doris J. Granberry

Treasurer: Ms. Beryl R. Headley

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Community Bank Of Florida	--	0.15	\$ 62,448.59
Investments:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>46,363.16</u>
TOTAL			<u><u>\$ 108,811.75</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

VOCATIONAL/ADULT

SCHOOL - 7702 SOUTH DADE ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	3,059.26	5,208.00	6,891.10	.00	1,376.16
TRUST	52,861.40	76,580.69	69,434.60	5,624.67	65,632.16
SCHOOL STORE	14,339.13	54,209.47	49,930.19	5,756.03-	12,862.38
INSTRUCTIONAL AIDS	4,483.08	500.00	810.19	3,377.07-	795.82
GENERAL	2,991.67	15,935.08	32,391.07	24,250.90	10,786.58
INSTRUCTIONAL MATE	15,134.89	73,188.22	78,990.56	58.99-	9,273.56
ADULT EDUCATION	.00	53,147.50	53,147.50	.00	.00
COMMUNITY SCHOOL	.00	4,744.00	4,744.00	.00	.00
PRODUCTION/SERVICE	22,647.59	14,187.16	8,066.18	20,683.48-	8,085.09
TOTAL	115,517.02	297,700.12	304,405.39	.00	108,811.75

CHECKING	62,448.59	INVESTMENTS	.00	SBMMF	46,363.16	TOTAL	108,811.75
		ACCOUNTS PAYABLE	.00		.00		

ALTERNATIVE EDUCATION CENTERS

DOROTHY M. WALLACE C.O.P.E. CENTER SOUTH
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 10225 S.W. 147 Terrace, Miami Florida 33176

Date School Established: 1972

Grades: 6-12

Principal: Ms. Edwina S. King

Treasurer: Ms. Sarah Russell

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Sofisa Bank of Florida	--	1.29	\$ 18,781.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,746.53</u>
TOTAL			<u>\$ 27,528.48</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 129

ALTERNATIVE EDUC

SCHOOL - 8131 D.M. WALLACE C.O.P.E.

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	1,687.66	2,918.87	2,423.64	.00	2,182.89
TRUST	5,630.37	6,882.74	3,672.20	429.74	9,270.65
PROPERTY DEPOSITS	594.30	87.55	.00	.00	681.85
INSTRUCTIONAL AIDS	294.43	248.00	280.14	.00	262.29
GENERAL	2,581.66	2,577.09	941.66	429.74	3,787.35
INSTRUCTIONAL MATE	4,479.19	12,928.37	12,407.56	.00	5,000.00
PRODUCTION/SERVICE	2,945.79	47,699.54	44,301.88	.00	6,343.45
TOTAL	18,213.40	73,342.16	64,027.08	.00	27,528.48

CHECKING	18,781.95	INVESTMENTS	.00	SBMMF	8,746.53	TOTAL	27,528.48
		ACCOUNTS PAYABLE	.00		.00		

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.



Miami-Dade County Public Schools
giving our students the world