

Internal Audit Report

AUDIT OF SECONDARY SCHOOLS AND CENTERS REGIONAL CENTER III



MARCH 2007



Miami-Dade County Public Schools

Office of Management and Compliance Audits

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Mr. Dario Rosendo, CPA and Property Audits Staff



**INTERNAL AUDIT REPORT
REGIONAL CENTER III SECONDARY SCHOOLS AND CENTERS**

MARCH 2007

AUDIT COMMITTEE MEETING

APRIL 24, 2007

SCHOOL BOARD MEETING

MAY 16, 2007

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Rudolph F. Crew, Ed.D.

Chief Auditor
Allen M. Vann, CPA

Miami-Dade County School Board

Agustin J. Barrera, Chair
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Dr. Robert B. Ingram
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Dr. Marta Pérez
Dr. Solomon C. Stinson

April 11, 2007

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 performed the audits of six secondary schools, four adult/vocational education centers and three alternative education centers from Regional Center III. The audit period was the fiscal year ended June 30, 2006. Previously, two secondary schools and centers from this Regional Center were published as a result of a change of principal since the prior audit. The remaining two schools will be published in June 2007. For the remainder of this fiscal year, School Improvement Zone schools will be reported separately from their former regional centers, since School Improvement Zone administration at the District will be responsible for the oversight of these schools' audit and fiscal matters.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds, property, and payroll records. We also reviewed the Purchasing Credit Card Program and aspects of data security at selected schools. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process are included herein.

Our audits disclosed that 12 of the 13 schools in this report were in compliance with all prescribed policies and procedures. One school was cited in the area of internal funds. The physical inventory results showed that schools reported herein were in compliance with property procedures. Property losses reported missing through the Plant Security Report process were minimal.

Our findings and recommendations were discussed with the affected principal and Regional Center staff; and a response to the findings is included herein. In closing, we would like to recognize the schools' staff and administration for the cooperation and consideration that was provided to us during the audits.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of six secondary schools, four adult/vocational education centers and three alternative education centers from Regional Center III. The audit period was the fiscal year ended June 30, 2006. Previously, two schools from this Regional Center were published as result of a change of principal since the prior audit: Miami Springs Adult Education Center and Miami Springs Senior. The audit results of the remaining two schools: Miami Springs Middle and Juvenile Justice Center will be published in June. For the remainder of this fiscal year, secondary schools assigned to the School Improvement Zone will be reported separately from their former regional centers, since School Improvement Zone administration at the District will be responsible for the oversight of their own schools' audit and fiscal matters (See Schedule on page 8 to refer to those schools that are reported separately).

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 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 six schools.

Financial Statements and Control over Financial Reporting

Notwithstanding the exception 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 2005-06 fiscal year, on the cash basis of accounting.

As of June 30, 2006, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools, except for the conditions noted below.

Summary of Results and Audit Findings

At 12 of the 13 schools in this report we found that records were maintained in good order and in accordance with prescribed policies and procedures (See Schedule on page 8).

Internal Funds

- o At Miami Coral Park Adult Education Center, month-end bank reconciliations for the months of September 2006 to January 2007 were being prepared during the time of our audit visit, in February 2007 (Pages 13-15). The administration concurred with our findings. See responses from senior management on pages 11-12; and responses from the principal on pages 16-17.

EXECUTIVE SUMMARY (Continued)

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at ten of the 13 schools in this report, as well as at two schools whose audits were previously reported. Approximately \$13.4 million was inventoried at the schools included herein (Page 9). At the time of this publication, property inventories at Rubén Darío Middle, Doral Middle, and The 500 Role Model Academy of Excellence were in progress, and their results will be reported in June. All 12 schools reported herein were in compliance with property procedures and property items with an individual cost of \$1,000 or more were accounted for. In addition, property losses reported through the Plant Security Report process disclosed 14 items at a cost of \$31,735 and a depreciated value of \$18,606 reported missing at eight schools (Page 10).

Payroll

- o Our review of the payroll preparation and check distribution procedures disclosed that there was generally adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the schools included herein. In addition, the payroll rosters were generally supported by adequately prepared attendance sheets as described by the Payroll Processing Procedures Manual.

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.

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at six 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.

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, 2006 was 4.76%.

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/advices 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

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

ASSOCIATE SUPERINTENDENT
SCHOOL OPERATIONS
Mr. Freddie Woodson

REGIONAL SUPERINTENDENT
REGIONAL CENTER III
Mr. George Nuñez

REGIONAL CENTER III BUSINESS DIRECTOR Mr. Robert L. Kalinsky	
<u>School</u>	<u>Principal</u>
ADULT/VOCATIONAL ED. CENTERS	
Miami Coral Park Adult Ed. Ctr.	Mr. Robert D. Novak
George T. Baker Aviation School	Mr. Sean Gallagan
D. A. Dorsey Educational Center	Ms. Gloria Evans
William H. Turner Ed. Center	Ms. Valmarie W. Rhoden
SENIOR HIGH SENIOR HIGH SCHOOL	
Design and Architecture Senior	Dr. Stacey Mancuso
Miami Coral Park Senior	Dr. Nicholas P. JacAngelo
Ronald W. Reagan/Doral Senior	Mr. Douglas P. Rodriguez
MIDDLE SCHOOLS	
Rubén Darío Middle	Ms. Barbara A. Mendizabal
Doral Middle	Ms. Tatiana De Miranda
Rockway Middle	Ms. Maria D. Cedeño
ALTERNATIVE ED. CENTERS	
C.O.P.E. Center North	Ms. Mary M. Richards
Corporate Academy North	Dr. Barbara Hawkins
The 500 Role Model Academy	Mr. Samuel L. Johnson

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 year ended 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 cost 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 III SECONDARY SCHOOLS AND CENTERS
SUMMARY SCHEDULE OF AUDIT FINDINGS**

Work Loc. No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total Per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
<u>ADULT/VOCATIONAL EDUCATION CENTERS</u>						
7272	Miami Coral Park Ad. Ed. Ctr. ⁽¹⁾	13	1	• Fin. Mgt.	None	
7801	George T. Baker Av. School ⁽¹⁾⁽²⁾	18	None		None	
8139	D. A. Dorsey Ed. Center ⁽²⁾	20	None		None	
7512	Miami Springs Ad. Ed. Ctr. ⁽³⁾	--	--		--	
7601/7602	William H. Turner Ed. Center ⁽¹⁾⁽⁴⁾	22	None		1	• Class Verification
<u>SENIOR HIGH SCHOOLS</u>						
7081	Design and Architecture Senior ⁽²⁾	25	None		None	
7271	Miami Coral Park Senior ⁽¹⁾⁽²⁾	27	None		None	
7511	Miami Springs Senior ⁽³⁾	--	--		--	
7241	Ronald W. Reagan/Doral Sr. ⁽¹⁾⁽⁵⁾	29	None		None	
<u>MIDDLE SCHOOLS</u>						
6121	Rubén Darío Middle	31	None		None	
6151	Doral Middle	33	None		None	
6141	Charles R. Drew Middle ⁽⁶⁾	--	--		--	
6521	Miami Springs Middle ⁽⁷⁾	--	--		--	
6821	Rockway Middle. ⁽¹⁾	35	None		None	
<u>ALTERNATIVE EDUCATION CENTERS</u>						
8121	C.O.P.E. Center North	37	None		None	
8161	Corporate Academy North	39	None		None	
8141	Juvenile Justice Center ⁽⁷⁾	--	--		--	
8119	The 500 Role Model Acad. of Exc.	41	None		None	
	TOTAL		1		1	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (6 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (4 schools).
- (3) Audit report previously published as result of a change of principal since the prior audit (2 schools).
- (4) Audit of senior high school and adult education center at this location (1 school/center).
- (5) First-time audit at this school (1 school).
- (6) Audit report to be published on a separate report as part of School Improvement Zone Schools (1 school).
- (7) Audit report to be published in June 2007 (2 schools).

PROPERTY SCHEDULES

**REGIONAL CENTER III SECONDARY SCHOOLS AND CENTERS
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		
ADULT/VOCATIONAL EDUCATION CENTERS								
7272	Miami Coral Park Adult Ed. Center	166	\$ 435,650	None			None	
7801	George T. Baker Aviation School	564	2,413,677	None			None	
8139	D. A. Dorsey Educational Center	191	552,849	None			None	
7512	Miami Springs Adult Ed. Ctr. ⁽¹⁾	123	223,899	None			None	
7601/7602	William H. Turner Ed. Center	1,170	3,574,990	None			None	
SENIOR HIGH SCHOOLS								
7081	Design and Architecture Senior	423	861,241	None			None	
7271	Miami Coral Park Senior	497	1,515,313	None			None	
7511	Miami Springs Senior ⁽²⁾	545	1,164,703	None			None	
7241	Ronald W. Reagan/Doral Senior ⁽³⁾	744	1,528,591	None			N/A	
MIDDLE SCHOOLS								
6121	Rubén Darío Middle ⁽⁴⁾	--	--	--			--	
6151	Doral Middle ⁽⁴⁾	--	--	--			--	
6521	Miami Springs Middle ⁽⁵⁾	--	--	--			--	
6821	Rockway Middle	238	628,588	None			None	
ALTERNATIVE EDUCATION CENTERS								
8121	C.O.P.E. Center North	123	263,775	None			None	
8161	Corporate Academy North	120	236,202	None			None	
8141	Juvenile Justice Center ⁽⁵⁾	--	--	--			--	
8119	The 500 Role Model Academy ⁽⁴⁾	--	--	--			--	
	TOTAL	4,904	\$ 13,399,478	None			None	

Notes:

- (1) Audit report previously published in September 2006 as result of a change of principal since the prior audit.
- (2) Audit report previously published in December 2006 as result of a change of principal since the prior audit.
- (3) First-time property inventory.
- (4) Property inventory is in progress. Results to be published in June 2007.
- (5) Property inventory results to be reported in conjunction with the results of the school audit in June 2007.

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY		Total Depreciated Value
					Computers	Other	
ADULT/VOCATIONAL EDUCATION CENTERS							
7801	George T. Baker Av. School	1	4	\$ 8,594	\$ 8,594	-	\$ 3,573
8139	D. A. Dorsey Ed. Ctr.	1	2	2,247	2,247	-	906
7601	William H. Turner Ed. Ctr.	1	1	2,599	2,599	-	-
SENIOR HIGH SCHOOLS							
7081	DASH Senior	1	1	\$ 1,278	1,278	-	213
7271	Miami Coral Park Senior ⁽¹⁾	1	2	11,300		\$ 11,300	10,482
7241	Ronald W. Reagan/Doral Sr.	2	2	2,619	2,619	-	2,313
MIDDLE SCHOOL							
6821	Rockway Middle	1	1	1,899	\$ 1,899	-	-
ALTERNATIVE EDUCATION CENTER							
8161	Corporate Academy North	1	1	1,199	1,199	-	1,119
	TOTAL	9	14	\$ 31,735	\$ 20,435	\$ 11,300	\$ 18,606

Notes:

(1) Golf carts that were stolen from school premises.

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

March 21, 2007

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSES TO 2005-2006 INTERNAL FUNDS AUDIT FOR
REGIONAL CENTER III SCHOOL**

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

- Miami Coral Park Adult Education Center

I 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

FW:CG:msh
M315

Attachments

cc: George Nunez
Mr. Jose Montes de Oca
Ms. Cynthia Gracia
Ms. Maria T. Gonzalez

REGIONAL CENTER III

M E M O R A N D U M

March 13, 2007
GAN #355/ 2006-2007
(305) 883-0403

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations


FROM: George A. Núñez, Regional Superintendent
Regional Center III

**SUBJECT: RESPONSE FOR MIAMI CORAL PARK ADULT EDUCATION CENTER FOR
INTERNAL FUNDS FOR 2005-2006 SCHOOL YEAR**

Regional Center III administrators have reviewed the audit response for the above-mentioned school. In order to address the exception cited in the audit report submitted by the Office of Management and Compliance Audits, Regional Center III administrators will implement the following support activities to prevent recurrence of audit exceptions at Miami Coral Park Adult Education Center:

- The Regional Center III Administrative Director/Business will confer with the principal on a monthly basis to assist and support in maintaining compliance with all the guidelines established in the Manual of Internal Fund Accounting.
- The principal will be required to address specific fiscal management in his job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- A mentor treasurer will be assigned to work with and assist the treasurer at Miami Coral Park Adult Education Center.
- Regional Center III will conduct mini audit reviews to ensure compliance with internal funds with special attention on reviewing bank reconciliations and monthly reports.
- Regional Center III will request monthly reports of Miami Coral Park Adult Education Center to ensure those reports are submitted in a timely manner and are completed in accordance with established procedures.
- The affected principal will participate in the District's Money Matters Support Program during the 2007-2008 school year.

Should you need additional information, please contact me at (305) 883-0403. Thank you for your support and assistance.

 GAN

GAN/RK/ja
Attachments

cc: Mr. Robert Kalinsky
Mr. Robert Novak

II. INDIVIDUAL AUDIT REPORTS

ADULT EDUCATION CENTERS

MIAMI CORAL PARK ADULT EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 8865 S. W. 16 Street, Miami, Florida 33165

Date School Established: 1974

Principal: Mr. Robert D. Novak

Treasurers: Ms. Teresa D. Diaz (Through October 2006)
 Ms. Fatima R. Prada

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 45,460.03
Savings Account:			
SunTrust Bank	--	0.40	9,371.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>39,813.39</u>
TOTAL			<u><u>\$ 94,644.74</u></u>

MIAMI CORAL PARK ADULT EDUCATION CENTER (Continued)

Property, Payroll, and Data Security.

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.

Internal Funds

Notwithstanding the exception 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.

Financial Management

Month-end bank reconciliations for the months of September 2006 to January 2007 were being prepared during the time of our audit visit, in February 2007. Our review of the bank reconciliations for the 2005-06 fiscal year disclosed that continued bookkeeping errors and omissions evident in several of these reconciliations made it difficult for the school to clear the errors and complete the bank reconciliations for the 2006-07 fiscal year on time. The former treasurer retired and a new treasurer was hired effective October 2006. Additionally, on February 2007, the school hired staff on a part-time basis to assist the new treasurer with the preparation of the reports. As of the end of this audit, all pending bank reconciliations have been completed by the school. Section V, Chapter 1 of the Manual of Internal Fund Accounting establishes that the school administration must ensure that all monthly financial reports are properly completed and timely submitted to the District by the prescribed deadlines. We recommend compliance with these requirements. We also recommend that the school administration oversee the preparation and filing of monthly reports to ensure that they are being completed and filed on time.

VOCATIONAL/ADULT

SCHOOL - 7272 MIA CORAL PARK ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	14,022.10	23,407.25	29,794.92	3,509.54	11,143.97
SCHOOL STORE	59,117.30	57,109.17	49,046.06	2,632.49	69,812.90
INSTRUCTIONAL AIDS	4,462.43	3,685.00	1,768.64	.00	6,378.79
GENERAL	714.48	1,575.43	2,526.10	1,300.00	1,063.81
INSTRUCTIONAL MATE	13,533.05	9,461.20	9,546.95	7,422.03-	6,025.27
ADULT EDUCATION	.00	1,225.00	1,225.00	.00	.00
COMMUNITY SCHOOL	220.00	52,635.00	52,615.00	20.00-	220.00
TOTAL	92,069.36	149,098.05	146,522.67	.00	94,644.74

CHECKING	45,460.03	INVESTMENTS	9,371.32	SBMMF	39,813.39	TOTAL	94,644.74
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

March 12, 2007

TO: Mr. George A. Núñez, Regional Superintendent
Regional Center III

FROM: Robert D. Novak, Principal
Miami Coral Park Adult and Community Education Center

SUBJECT: **RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI CORAL PARK
FOR THE 2005-2006 SCHOOL YEAR.**

The principal has thoroughly reviewed the issues cited in the Internal Funds Audit Report for the 2005-2006 school year. Subsequently, a meeting was held with the treasurer to develop and implement a corrective plan of action and preventive strategies. At this meeting, the principal reviewed Section V, Chapter 1 of the Manual of Internal Fund Accounting, which establishes the overall guidelines for preparing the monthly bank reconciliation as well as information on the fiscal year end closing process.

The principal has implemented corrective and preventive strategies to avoid recurrence of similar conditions in future audits. The principal will assume a more active role in the monitoring, maintenance, and completion of the monthly reports.

The principal will confer monthly with the Regional Center III Business Director and the Office of Internal Fund Accounting for support in maintaining compliance with all guidelines established in the Manual of Internal Fund Accounting.

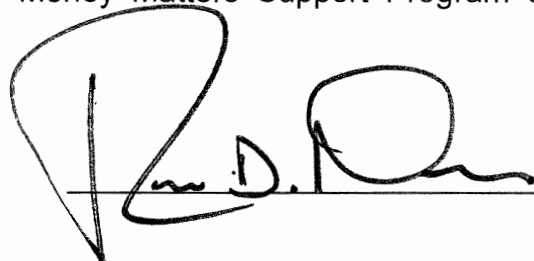
The following specific corrective actions were implemented to avoid the recurrence of conditions leading to the exception:

1. The principal met with the treasurer to review the audit findings and Section V, Chapter 1 of the Manual of Internal Fund Accounting, which establishes procedures and timelines for the completion and submission of monthly financial reports. (March 2007)
2. The principal directed the treasurer to prepare and submit completed bank reconciliations at least one week prior to the established timelines, for review with the principal. (March 2007)
3. The principal established a procedure to review monthly bank reconciliations with the Office of Internal Fund Accounting in order to correct any errors that may exist prior to formally submitting these reports. (March 2007)

3. The principal established a procedure to review monthly bank reconciliations with the Office of Internal Fund Accounting in order to correct any errors that may exist prior to formally submitting these reports. (March 2007)
4. The principal directed the treasurer to submit the bank reconciliation on time each month during the 2006-2007 school year and will monitor the submission of these reports, prior to approval. (March 2007)

The following preventive strategies have been established and will be implemented by the principal to prevent recurrences:

1. The principal will thoroughly review with the treasurer and assistant principal, the procedures outlined in Section V of the Manual of Internal Fund Accounting for completing accurate monthly bank reconciliations.
2. The principal will review the bank reconciliation each month to ensure that they are completed properly and on time.
3. The principal will meet with the treasurer and review the status of bank reconciliations and monthly reports.
4. The principal will add a job target in his performance plans designed to prevent recurrence of an audit exception related to internal funds and participate in the District's Money Matters Support Program during the 2007-2008 school year.


_____ RDN

RDN:amr

Cc: Mr. Robert Kalinsky, Business Director
Regional Center III

GEORGE T. BAKER AVIATION SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 3275 N.W. 42 Avenue, Miami, Florida 33142

Date Center Established: 1939

Principal: Mr. Sean Gallagan

Business Manager: Ms. Molly Young

Treasurer: Ms. Elizabet Chacon

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	\$ 5,661.55
Credit Card Account:			
SunTrust Bank	--	--	4,728.73
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>\$87,941.96</u>
TOTAL			<u><u>\$98,332.24</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.

VOCATIONAL/ADULT

SCHOOL - 7801 GEORGE T. BAKER AVIATI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS	1,713.30	4,848.59	6,446.53	.00	115.36	
TRUST	34,467.14	43,980.95	47,048.88	3,603.14	35,002.35	
SCHOOL STORE	47,460.64	27,216.49	24,645.66	4,874.38-	45,157.09	
INSTRUCTIONAL AIDS	11,796.92	22,002.50	21,609.91	119.48	12,308.99	
GENERAL	2,375.95	8,907.83	7,504.74	1,516.70-	2,262.34	
INSTRUCTIONAL MATE	5,056.00	66,533.13	67,238.48	864.54-	3,486.11	
ADULT EDUCATION	28,020.00	366,574.95	398,127.95	3,533.00	.00	
TOTAL	130,889.95	540,064.44	572,622.15	.00	98,332.24	
CHECKING	10,390.28	INVESTMENTS	.00 SBMMF	87,941.96	TOTAL	98,332.24
			ACCOUNTS PAYABLE	.00		

D. A. DORSEY EDUCATIONAL CENTER
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 7100 N. W. 17 Avenue, Miami, Florida 33147

Date Center Established: 1968

Principal: Ms. Gloria Evans

Treasurer: Ms. Patrice A. Palmer

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	\$ 44,822.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>35,701.51</u>
TOTAL			<u><u>\$ 80,524.11</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. 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 - 8139 MIAMI DORSEY SKILL CEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	36.00	.00	.00	.00	36.00
TRUST	41,941.80	72,997.76	79,788.01	324.40	35,475.95
SCHOOL STORE	37,896.51	34,615.90	41,916.56	719.62	31,315.47
INSTRUCTIONAL AIDS	2,728.19	.00	.00	2,401.04-	327.15
GENERAL	4,313.93	7,217.20	12,774.72	2,768.84	1,525.25
INSTRUCTIONAL MATE	2,116.16	30,909.49	22,336.93	688.72-	10,000.00
ADULT EDUCATION	.00	116,151.00	116,151.00	.00	.00
COMMUNITY SCHOOL	723.10	.00	.00	723.10-	.00
FOOD SERVICE	214.47	655.68	538.00	.00	332.15
PRODUCTION/SERVICE	760.50	751.64	.00	.00	1,512.14
TOTAL	90,730.66	263,298.67	273,505.22	.00	80,524.11

CHECKING	44,822.60	INVESTMENTS	.00	SBMMF	35,701.51	TOTAL	80,524.11
			ACCOUNTS PAYABLE		.00		

WILLIAM H. TURNER EDUCATIONAL CENTER
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL/CENTER

Address: 10151 N.W. 19 Avenue, Miami, Florida 33147

Date School Established: 1993

Grades: 9-12 and Adult

Principal: Ms. Valmarie W. Rhoden

Business Manager: Ms. Raquel Lengomin

Treasurer: Ms. Cassandra Blevins

CASH AND/OR INVESTMENT SUMMARY

			<u>6/30/06</u>	
	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Senior High</u>	<u>Ad. Ed. Ctr.</u>
Checking Accounts:				
Regions Bank	--	--	\$ 38,567.15	
Bank of America, N. A.	--	--		\$ 5,921.52
Investment:				
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>99,987.11</u>	<u>46,571.70</u>
TOTAL			<u>\$138,554.26</u>	<u>\$ 52,493.22</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 - 7601 WM. H. TURNER TECH. AR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	50.29	.00	.00	.00	50.29
CLASSES AND CLUBS	43,754.79	259,386.00	258,672.31	8,530.53	52,999.01
TRUST	61,642.00	121,922.11	128,065.89	9,200.70	64,698.92
GENERAL	1,167.58	64,243.85	39,805.86	20,244.37-	5,361.20
INSTRUCTIONAL MATE	2,831.91	76,354.30	70,664.10	.00	8,522.11
AGRICULTURE	7,597.91	60,375.39	64,111.62	3,061.05	6,922.73
PRODUCTION/SERVICE	547.91	.00	.00	547.91-	.00
TOTAL	117,592.39	582,281.65	561,319.78	.00	138,554.26

CHECKING 38,567.15 INVESTMENTS .00 SBMMF 99,987.11 TOTAL 138,554.26
 ACCOUNTS PAYABLE .00

Senior High School

ACCESS CENTER III
 SCHOOL - 7602 WM. H. TURNER TECH. AD

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	15,391.15	7,748.77	15,411.55	1,146.97	8,875.34
SCHOOL STORE	30,640.42	16,195.98	16,526.70	1,503.52-	28,806.18
INSTRUCTIONAL AIDS	2,699.09	1,730.00	1,748.02	10.00-	2,671.07
GENERAL	555.52	2,002.54	2,314.78	44.01-	199.27
INSTRUCTIONAL MATE	7,562.80	13,724.98	12,212.34	63.44-	9,012.00
ADULT EDUCATION	45.00	85,009.00	85,378.00	324.00	.00
PRODUCTION/SERVICE	4,488.30	2,869.95	4,578.89	150.00	2,929.36
TOTAL	61,382.28	129,281.22	138,170.28	.00	52,493.22

CHECKING 5,921.52 INVESTMENTS .00 SBMMF 46,571.70 TOTAL 52,493.22
 ACCOUNTS PAYABLE .00

Adult Education Center

SENIOR HIGH SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 4001 N.E. Second Avenue, Miami, Florida 33137

Date School Established: 1990

Grades: 9-12

Principal: Dr. Stacey Mancuso

Treasurers: Ms. Roberta Peurifoy (Through May 2006)
 Ms. Lucenda Roper

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Eagle National Bank of Miami	--	--	\$21,277.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>51,266.06</u>
TOTAL			<u>\$72,543.70</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. 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.

ACCESS CENTER III
 SCHOOL - 7081 DESIGN & ARCHITECTURE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	504.79	602.00	1,449.00	342.21	.00
CLASSES AND CLUBS	28,292.59	65,628.00	58,955.13	12,675.13-	22,290.33
TRUST	12,549.58	57,753.11	72,826.22	18,432.54	15,909.01
INSTRUCTIONAL AIDS	4,379.98	22,825.00	23,118.24	50.00	4,136.74
GENERAL	9,501.27	20,614.61	15,518.64	4,389.62-	10,207.62
INSTRUCTIONAL MATE	5,510.36	99,160.38	82,910.74	1,760.00-	20,000.00
TOTAL	60,738.57	266,583.10	254,777.97	.00	72,543.70

CHECKING 21,277.64 INVESTMENTS .00 SBMMF 51,266.06 TOTAL 72,543.70
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 8865 S. W. 16 Street, Miami, Florida 33165

Date School Established: 1963

Grades: 9-12

Principal: Dr. Nicholas P. JacAngelo

Treasurer: Ms. Isabel Nuñez

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	\$ 23,136.75
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>262,411.89</u>
TOTAL			<u><u>\$285,548.64</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.

ACCESS CENTER III
 SCHOOL - 7271 MIAMI CORAL PARK SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	36,279.37	63,267.44	119,935.18	70,909.20	50,520.83
MUSIC	1,432.07	1,103.95	551.97	300.00	2,284.05
CLASSES AND CLUBS	77,873.47	295,034.13	298,744.98	5,613.59	79,776.21
TRUST	76,856.65	227,071.29	265,764.40	3,578.00	41,741.54
PROPERTY DEPOSITS	12,830.35	4,637.50	4,821.81	10,703.54-	1,942.50
SCHOOL STORE	855.90	.00	.00	.00	855.90
INSTRUCTIONAL AIDS	12,295.71	22,898.72	17,953.12	10.00-	17,231.31
GENERAL	79,526.45	142,030.10	82,473.00	67,887.25-	71,196.30
INSTRUCTIONAL MATE	15,096.22	15,700.44	8,996.66	1,800.00-	20,000.00
TOTAL	313,046.19	771,743.57	799,241.12	.00	285,548.64

CHECKING 23,136.75 INVESTMENTS .00 SBMMF 262,411.89 TOTAL 285,548.64
 ACCOUNTS PAYABLE .00

RONALD W. REAGAN/DORAL SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 8600 N. W. 107 Avenue, Miami, Florida 33178

Date School Established: 2006

Grades: 9-10

Principal: Mr. Douglas P. Rodriguez

Treasurer: Ms. Lourdes Salzlein

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:		
Commercial Bank of Florida	--	\$ 18,312.50
TOTAL		\$ 18,312.50

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.

* First-time audit.

REGION CENTER III

SCHOOL - 7241 RONALD W. REAGAN/DORAL

<u>FUNDS</u>	<u>BEGINNING BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSE- MENT</u>	<u>NET TRANSFER</u>	<u>ENDING BALANCE</u>
TRUST SPECIAL PURPOSE	.00	4,000.00	687.50	.00	3,312.50
TRUST	.00	4,000.00	687.50	.00	3,312.50
INSTRUCTIONAL MATERI FUND-9 INST. MAT	.00	18,150.83	3,150.83	.00	15,000.00
INSTRUCTIONAL MATE	.00	18,150.83	3,150.83	.00	15,000.00
TOTAL	.00	22,150.83	3,838.33	.00	18,312.50

CHECKING	18,312.50	INVESTMENTS	.00 SBMMF ACCOUNTS PAYABLE	.00 TOTAL	18,312.50

MIDDLE SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 350 N. W. 97 Avenue, Miami, Florida 33172

Date School Established: 1989

Grades: 6-8

Principal: Ms. Barbara A. Mendizabal

Treasurer: Ms. Salvadora Rodriguez

Community School Assistant Principal: Ms. Rose Fernandez

After School Care Program Managers: Ms. Tania Ponce (At Seminole Elementary School Satellite)
 Ms. Lidia Perez (At Carlos J. Finlay Elementary School Satellite)

Community School Secretary: Ms. Maritza Gonzalez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Eagle National Bank of Miami	--	--	\$11,114.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>40,326.93</u>
TOTAL			<u><u>\$51,441.79</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. 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.

ACCESS CENTER III
 SCHOOL - 6121 RUBEN DARIO MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	60.00	360.00	300.00	.00
MUSIC	608.41	384.00	919.27	.00	73.14
CLASSES AND CLUBS	10,298.51	20,027.00	20,710.42	108.65	9,723.74
TRUST	4,691.11	31,063.27	36,632.26	3,540.06	2,662.18
PROPERTY DEPOSITS	258.60	139.00	.00	.00	397.60
INSTRUCTIONAL AIDS	1,885.82	2,379.00	2,298.19	.00	1,966.63
GENERAL	23,069.14	12,703.48	10,314.47	2,610.97-	22,847.18
INSTRUCTIONAL MATE	13,225.01	35,060.86	31,761.08	2,999.00-	13,525.79
COMMUNITY SCHOOL	426.57	222,311.80	224,154.10	1,661.26	245.53
TOTAL	54,463.17	324,128.41	327,149.79	.00	51,441.79

CHECKING 11,114.86 INVESTMENTS .00 SBMMF 40,326.93 TOTAL 51,441.79
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 5005 N.W. 112 Avenue, Miami, Florida 33178

Date School Established: 2000

Grades: 6-8

Principal: Ms. Tatiana De Miranda

Treasurer: Ms. Maria E. Bonce

Community School Manager: Mr. Gilbert Varela

Community School Secretary: Ms. Michelle Miranda

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	\$ 22,068.99
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,657.67</u>
TOTAL			<u><u>\$ 32,726.66</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. 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.

ACCESS CENTER III

SCHOOL - 6151 DORAL MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	440.00	440.00	.00
MUSIC	348.00	486.00	482.00	.00	352.00
CLASSES AND CLUBS	2,431.73	14,590.00	15,601.04	.00	1,420.69
TRUST	7,006.48	39,278.87	36,364.48	1,021.84	10,942.71
INSTRUCTIONAL AIDS	549.81	1,359.00	1,213.61	.00	695.20
GENERAL	2,266.60	8,926.81	6,299.32	1,461.84	3,432.25
INSTRUCTIONAL MATE	12,834.44	14,971.62	12,806.06	.00	15,000.00
COMMUNITY SCHOOL	1,621.06	41,353.00	42,090.25	.00	883.81
TOTAL	27,058.12	120,965.30	115,296.76	.00	32,726.66

CHECKING 22,068.99 INVESTMENTS .00 SBMMF 10,657.67 TOTAL 32,726.66
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 9393 S. W. 29 Terrace, Miami, Florida 33165

Date School Established: 1959

Grades: 6-8

Principal: Ms. Maria D. Cedeño

Treasurer: Mr. Fabio Ramirez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	--	\$28,566.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>32,566.82</u>
TOTAL			<u><u>\$61,133.25</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.

ACCESS CENTER III

SCHOOL - 6821 ROCKWAY MIDDLE SCHOOL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	40.00	1,060.00	1,020.00	.00
MUSIC	6,831.28	38,676.00	33,206.00	5,393.53-	6,907.75
CLASSES AND CLUBS	14,975.09	82,389.41	73,834.11	2,853.64-	20,676.75
TRUST	4,933.26	34,768.51	33,499.66	4,926.27	11,128.38
PROPERTY DEPOSITS	595.29	690.00	.00	.00	1,285.29
INSTRUCTIONAL AIDS	821.39	3,394.00	2,497.26	.00	1,718.13
GENERAL	6,579.51	18,768.99	20,933.02	4,558.91	8,974.39
INSTRUCTIONAL MATE	13,851.20	37,515.20	38,665.83	2,258.01-	10,442.56
TOTAL	48,587.02	216,242.11	203,695.88	.00	61,133.25

CHECKING 28,566.43 INVESTMENTS .00 SBMMF 32,566.82 TOTAL 61,133.25
 ACCOUNTS PAYABLE .00

ALTERNATIVE EDUCATION CENTERS

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

PROFILE OF THE SCHOOL

Address: 9950 N.W. 19 Avenue , Miami, Florida 33147

Date School Established: 1968

Grades: 6-12

Principal: Ms. Mary M. Richards

Treasurer: Ms. Rhonda Miller

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 7,920.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>35,174.13</u>
TOTAL			<u><u>\$ 43,094.73</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.

ALTERNATIVE EDUC
 SCHOOL - 8121 C.O.P.E. CENTER - NORT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	2,881.31	3,144.40	3,797.86	1,157.00-	1,070.85
TRUST	118.02	3,701.29	3,555.03	1,293.44	1,557.72
PROPERTY DEPOSITS	1,286.50	25.50	.00	.00	1,312.00
INSTRUCTIONAL AIDS	155.00	.00	.00	.00	155.00
GENERAL	1,126.34	2,566.74	1,792.78	882.46	2,782.76
INSTRUCTIONAL MATE	6,000.00	.00	2,227.33	.00	3,772.67
PRODUCTION/SERVICE	27,427.93	50,562.00	44,527.30	1,018.90-	32,443.73
TOTAL	38,995.10	59,999.93	55,900.30	.00	43,094.73

CHECKING	7,920.60	INVESTMENTS	.00	SBMMF	35,174.13	TOTAL	43,094.73
			ACCOUNTS PAYABLE		.00		

CORPORATE ACADEMY NORTH
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 5120 N.W. 24th Avenue, Miami, Florida 33142

Date Center Established: 1989

Grades: 9-12

Principal: Dr. Barbara Hawkins

Treasurer: Ms. Norma Williams

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	\$ 3,376.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,536.45</u>
TOTAL			<u><u>\$ 9,913.15</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.

SCHOOL - 8161 CORPORATE ACADEMY ALTERNATIVE EDUC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.40	.00	.00	.00	.40
CLASSES AND CLUBS	1,487.84	623.00	1,311.76	8.45-	790.63
TRUST	6,127.57	5,017.74	8,945.93	3,575.00	5,774.38
SCHOOL STORE	104.76	.00	.00	104.76-	.00
GENERAL	1,700.69	3,532.10	2,943.01	1,461.79-	827.99
INSTRUCTIONAL MATE	1,943.44	8,388.56	5,812.25	2,000.00-	2,519.75
TOTAL	11,364.70	17,561.40	19,012.95	.00	9,913.15

CHECKING 3,376.70 INVESTMENTS .00 SBMMF 6,536.45 TOTAL 9,913.15
 ACCOUNTS PAYABLE .00

THE 500 ROLE MODEL ACADEMY OF EXCELLENCE
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 6300 N.W. 27 Avenue, Miami, Florida 33147

Date Center Established: 1999

Grades: 6-9

Principal: Mr. Samuel L. Johnson

Treasurer: Ms. Phyllis Brinson

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	<u>\$ 8,734.21</u>
TOTAL			<u>\$ 8,734.21</u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. 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.

SCHOOL - 8119 THE 5000 ROLE MODEL AC ACCESS CENTER III

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	12.00	.00	.00	.00	12.00
TRUST	3,898.33	1,102.53	2,774.93	241.91-	1,984.02
SCHOOL STORE	70.60	.00	.00	.00	70.60
GENERAL	3,012.88	679.26	3,270.23	241.91	663.82
INSTRUCTIONAL MATE	11,176.72	12,547.70	17,720.65	.00	6,003.77
TOTAL	18,170.53	14,329.49	23,765.81	.00	8,734.21

CHECKING 8,734.21 INVESTMENTS .00 SBMMF .00 TOTAL 8,734.21
 ACCOUNTS PAYABLE .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