

Internal Audit Report

AUDIT OF SECONDARY SCHOOLS AND CENTERS REGIONAL CENTER IV



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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Chief Auditor
Office of Management and Compliance Audits

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Mr. Dario Rosendo, CPA and Property Audits Staff



**INTERNAL AUDIT REPORT
REGIONAL CENTER IV 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
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

April 9, 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 four secondary schools, five adult/vocational education centers and one alternative education center from Regional Center IV. The audit period was the fiscal year ended June 30, 2006. Previously, six secondary schools and centers from this Regional Center were published as result of a change of principal since the prior audit. 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 nine of the ten 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 most 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 four secondary schools, five adult/vocational education centers and one alternative education center from Regional Center IV. The audit period was the fiscal year ended June 30, 2006. Previously, six schools from this Regional Center were published as result of a change of principal since the prior audit: Kinloch Park Middle, Ponce de Leon Middle, Coral Gables Senior, MAST Academy Senior, Miami Senior, and School for Applied Technology. 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 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 two schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at five 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 nine of the ten 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 Coral Gables Adult Education Center, month-end bank reconciliations and purchasing credit card reconciliations for the months of August 2006 to January 2007 had not been prepared. Also, the posting of expenditures to the MSAF system and payments to vendors were not processed on time (Pages 13-15).

EXECUTIVE SUMMARY (Continued)

The administration concurred with our findings. See responses from senior management on pages 11-12; and responses from the principal on pages 16-17.

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at nine of the ten schools in this report, as well as at six schools whose audits were previously reported. Approximately \$13.3 million was inventoried at 15 schools (Page 9). At the time of this publication, a property inventory was in progress at New World School of the Arts Senior and those results will be reported in June. Of the 15 schools reported herein, 14 were in compliance with property procedures and property items with an individual cost of \$1,000 or more were accounted for. At one school, two items with a total cost of \$5,292 and a depreciated value of zero were reported as “unlocated”. In addition, property losses reported through the Plant Security Report process disclosed 11 items at a cost of \$15,204 and a depreciated value of \$6,707 reported missing at six 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 two 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 five 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

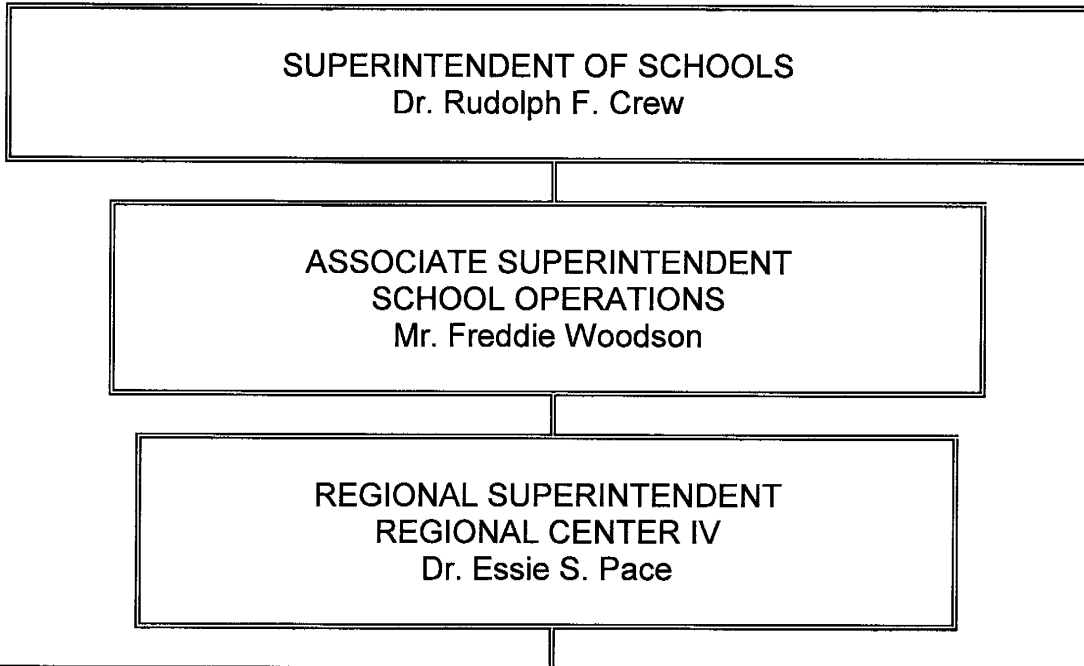
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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



REGIONAL CENTER IV BUSINESS DIRECTOR Mr. Jorge L. Garcia	
<u>School</u>	<u>Principal</u>
ADULT/VOCATIONAL ED. CENTERS	
Coral Gables Adult Ed. Ctr.	Dr. Fred D. Pullum
The English Center	Ms. Chely Rajoi-Tarpin
Lindsey Hopkins Tech. Ed. Center	Ms. Rosa D. Borgen
Miami Jackson Adult Ed. Ctr.	Ms. Judy P. Hunter
Miami Senior Adult Ed. Ctr.	Ms. Gilda M. Santalla
SENIOR HIGH SENIOR HIGH SCHOOL	
New World School of the Arts Senior	Ms. Ellery Brown
MIDDLE SCHOOLS	
George W. Carver Middle	Ms. Libia Gonzalez
Citrus Grove Middle	Ms. Emirce Ladaga
Shenandoah Middle	Ms. Lourdes F. Delgado
ALTERNATIVE ED. CENTERS	
Academy for Community Education	Mr. Carlos J. Cambo

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 IV 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>						
7072	Coral Gables Adult	13	1	• Fin. Mgt.	None	
7841	The English Center ⁽¹⁾	18	None		1	• Bookstore
8005	Lindsey Hopkins Tech. Ed. Ctr. ⁽¹⁾⁽²⁾	20	None		None	
7342	Miami Jackson Adult	24	None		None	
7462	Miami Senior Adult	26	None		None	
<u>SENIOR HIGH SCHOOLS</u>						
7071	Coral Gables Senior High ⁽³⁾	--	--		--	
7161	MAST Academy Senior ⁽³⁾	--	--		--	
7301	Miami Edison Senior ⁽⁴⁾	--	--		--	
7341	Miami Jackson Senior ⁽⁴⁾	--	--		--	
7461	Miami Senior High ⁽³⁾	--	--		--	
7901	New World School of Arts ⁽¹⁾⁽²⁾	28	None		None	
7791	Booker T. Washington Senior ⁽⁴⁾	--	--		--	
<u>MIDDLE SCHOOLS</u>						
6011	Allapattah Middle ⁽⁴⁾	--	--		--	
6071	George W. Carver Middle ⁽¹⁾	30	None		None	
6091	Citrus Grove Middle School	32	None		None	
6361	José de Diego Middle ⁽⁴⁾	--	--		--	
6331	Kinloch Park Middle ⁽³⁾	--	--		--	
6741	Ponce de Leon Middle ⁽³⁾	--	--		--	
6841	Shenandoah Middle ⁽¹⁾	34	None		None	
<u>ALTERNATIVE EDUCATION CENTERS</u>						
8019	Academy for Community Education	36	None		None	
8171	School for Applied Technology ⁽³⁾	--	--		--	
	TOTAL		1		1	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (5 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (2 schools).
- (3) Audit report previously published as result of a change in principal (6 schools).
- (4) Audit report to be published on a separate report as part of School Improvement Zone Schools (5 schools).

PROPERTY SCHEDULES

**REGIONAL CENTER IV 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								
7072	Coral Gables Adult	98	183,372	None			None	
7841	The English Center	306	828,449	None			None	
8005	Lindsey Hopkins Tech. Ed. Center	1,235	3,376,492	None			None	
7342	Miami Jackson Adult	48	81,195	None			None	
7462	Miami Senior Adult	82	190,486	None			None	
SENIOR HIGH SCHOOLS								
7071	Coral Gables Senior ⁽¹⁾	579	\$ 1,426,416	None			None	
7161	MAST Academy Senior ⁽¹⁾	712	1,736,899	None			None	
7461	Miami Senior ⁽³⁾	737	1,547,138	None			None	
7901	New World School of the Arts Sr. ⁽²⁾	--	--	--			--	
MIDDLE SCHOOLS								
6071	George W. Carver Middle	384	746,192	None			None	
6091	Citrus Grove Middle	386	723,778	None			None	
6331	Kinloch Park Middle ⁽¹⁾	311	699,301	None			None	
6741	Ponce de Leon Middle ⁽¹⁾	470	911,131	None			None	
6841	Shenandoah Middle	331	619,593	None			None	
ALTERNATIVE EDUCATION CENTERS								
8019	Academy for Community Education	37	76,341	None			None	
8171	School for Applied Technology ⁽¹⁾	76	136,943	2	\$ 5,292	\$ -	None	
	TOTAL	5,792	\$ 13,283,726	2	\$ 5,292	\$ -	None	

Notes:

- (1) Audit report previously published in December 2006 as result of a change of principal since the prior audit.
- (2) Property inventory is in progress. Results to be published in June 2007.
- (3) Audit report previously published in September 2006 as result of a change of principal since the prior audit.

**REGIONAL CENTER IV SECONDARY SCHOOLS
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 (AT COST)		Total Depreciated Value
					Audio Visual	Computers	
ADULT/VOCATIONAL EDUCATION CENTERS							
7342	Miami Jackson Adult	1	1	\$ 1,068		\$ 1,068	\$ 908
7462	Miami Sr. Adult	1	2	3,159		3,159	1,613
MIDDLE SCHOOLS							
6071	George W. Carver Middle	1	1	1,525		1,525	1,008
6091	Citrus Grove Middle	2	4	5,803	\$ 1,650	4,153	2,178
6841	Shenandoah Middle	1	1	1,225		1,225	1,000
ALTERNATIVE EDUCATION CENTERS							
8019	Academy for Comm. Ed.	1	2	2,424		2,424	-
	TOTAL	7	11	\$ 15,204	\$ 1,650	\$ 13,554	\$ 6,707

Note: 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 IV SCHOOL**

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

- Coral Gables 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: Dr. Essie S. Pace
Mr. Jose Montes de Oca
Ms. Cynthia Gracia
Ms. Maria T. Gonzalez

MEMORANDUM

March 14, 2007
M#208/ESP/2006-07

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Essie  Pace, Regional Superintendent
Regional Center IV

SUBJECT: REGIONAL CENTER IV SECONDARY SCHOOLS AND CENTERS

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

- Coral Gables Adult Education Center

Regional Center IV has reviewed the audit responses for the above-mentioned center. As a result of the audit exceptions cited, the following support activities will be implemented at the regional level:

- The affected 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.
- The affected principal will have regional/district mini audits reviews conducted each semester for internal funds procedures, at the school during the 2007-2008 school year.
- The Regional Center IV Administrative Director, Business/Personnel, will review selected areas of the internal funds and financial management procedures with the affected school during the 2007-2008 school year. The Regional Center IV Administrative Director, Business/Personnel, will provide additional support and assistance to the affected school during the 2007-2008 school year.
- A mentor principal, payroll clerk or treasurer will be assigned to affected personnel.
- The affected principal will attend the District's Money Matters Support Program during the 2007-2008 school year.

If you need additional information, please contact me at (305) 642-7555. Thank you for your continued support and assistance.

Attachments

cc: Mr. Jorge L. Garcia

II. INDIVIDUAL AUDIT REPORTS

ADULT EDUCATION CENTERS

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

PROFILE OF THE CENTER

Address: 450 Bird Road, Coral Gables, Florida 33146

Date Center Established: 1974

Principal: Dr. Fred D. Pullum

Treasurers: Ms. Caridad Reboyro (Through August 2006)
 Ms. Sharon Grant (Position effective January 2007)

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	\$ 42,485.50
Credit Card Account:			
SunTrust Bank	--	--	3,626.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>362,310.90</u>
TOTAL			<u>\$408,422.71</u>

CORAL GABLES ADULT EDUCATION CENTER (Continued)

Property and Payroll

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.

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

During our audit visit, we found that month-end bank reconciliations and purchasing credit card reconciliations for the months of August 2006 to January 2007 had not been prepared. Our review also disclosed several instances during this time period where check requisitions, posting of expenditures to the MSAF system, and payments to vendors were not processed on time. Section V, Chapter 1 and Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting require the timely preparation and filing of monthly financial reports, and further establish the procedures for processing disbursements. We recommend that these reports be prepared and filed with the District immediately and also recommend that, in the future, 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 - 7072 CORAL GABLES SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	61,114.23	16,426.38	14,210.97	.00	63,329.64
SCHOOL STORE	188,078.34	49,365.11	39,749.29	65.15	197,759.31
INSTRUCTIONAL AIDS	26,922.32	.00	.00	.00	26,922.32
GENERAL	94,739.08	26,184.94	14,100.87	.00	106,823.15
INSTRUCTIONAL MATE	9,731.80	639.84	306.49	65.15	10,000.00
ADULT EDUCATION	.00	2,254.00	2,254.00	.00	.00
COMMUNITY SCHOOL	4,005.29	19,452.00	19,869.00	.00	3,588.29
TOTAL	384,591.06	114,322.27	90,490.62	.00	408,422.71

CHECKING 46,111.81 INVESTMENTS .00 SBMMF 362,310.90 TOTAL 408,422.71
 ACCOUNTS PAYABLE .00

MEMORANDUM

March 12, 2007

TO: Dr. Essie S. Pace, Regional Superintendent
Regional Center IV

FROM: Fred D. Pullum, ^{FDP}Principal
Coral Gables Adult Education Center

**SUBJECT: CORAL GABLES ADULT EDUCATION CENTER AUDIT RESPONSE
TO AUDIT REPORT FOR THE 2005-2006 SCHOOL YEAR**

The principal thoroughly reviewed the issues cited in the Internal Funds Audit Report for the 2005-2006 school year. Subsequently, a meeting was held with appropriate school personnel to develop and implement a corrective plan of action and preventive strategies to avoid recurrence. The Manual of Internal Fund Accounting, copies of Section II, Chapters 4 and 5 and Section V, Chapter 1 were distributed and discussed.

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 the treasurer's functions and procedures to be followed for maintaining accurate financial records.

The principal will confer at least monthly with the Regional Center IV Business/Personnel, Director and the Office of Internal Accounting for support in maintaining compliance with all guidelines established in the Manual of Internal Fund Accounting.

The following corrective actions were taken:

1. The principal met with the school treasurer to review the audit findings and review Section II chapters 4 and 5 and Section V Chapter 1 of the Manual of Internal Fund Accounting that establishes the procedures for processing disbursements and deadlines for submitting reports.
2. The principal directed the treasurer to prepare the monthly financial reports from August 2006, to the current month for review and submission. Additional support has been provided through District and employees of other centers to assist the treasurer in completing the reports.
3. The principal directed the treasurer to post transactions to MSAF on the same day check requisitions are processed.
4. The principal directed the treasurer to process all check requisitions within 24

hours of having been received.

5. The principal directed the treasurer to make payments to vendors within five days of receipt of the invoice by the school.
6. The principal requested additional training for the treasurer and for staff members who will serve as back up for the treasurer.
7. The principal directed the treasurer to submit to him the monthly financial reports for review and signature at least two days prior to the prescribed deadline.
8. The principal will review the bank statement and all canceled checks prior to submitting the bank statement to the treasurer for reconciliation.

The following preventive strategies were established and will be implemented by the principal to avoid recurrence of this finding:

1. The principal will monitor the daily activities of the treasurer to ensure that all procedures are followed, as outlined in the Manual of Internal Fund Accounting.
2. The principal will assign an assistant principal to monitor and review all bank reconciliations, check requisitions, posting of expenditures and payments.
3. The principal, on a random and unannounced basis, will review all incoming invoices, reconciliations and posting of expenditures to ensure that check requisitions, posting of expenditures to the MSAF system and payments to vendors were processed in a timely manner.
4. The principal will require monthly financial reports to be reviewed by the designated assistant principal prior to being submitted for final review and approval by the principal.
5. The principal will designate an assistant principal to review the monthly bank reconciliation and other required reports for accuracy prior to their being submitted to Internal Fund Accounting.

Should you have any questions, please contact me at 305-443-4871.

cc: Mr. Jorge L. Garcia
Mr. Albert Payne

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

PROFILE OF THE CENTER

Address: 3501 S. W. 28 Street, Miami, Florida, 33133

Date Center Established: 1962

Principal: Ms. Chely Rajoy-Tarpin

Treasurers: Mr. Rolando Gonzalez (Through October 2006)
 Ms. Rosalba Gonzalez

Community School Assistant Principal: Mr. Armando Gutierrez

Community School Secretary: Ms. Bibiana S. Castro

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	--	\$ 68,782.68
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	298,515.11
TOTAL			<u>\$ 367,297.79</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 - 7841 ENGLISH CTR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	77.85	.00	.00	.00	77.85
TRUST	41,977.85	226,363.92	215,044.48	8,135.73-	45,161.56
PROPERTY DEPOSITS	16.90	191.88	191.91	.00	16.87
SCHOOL STORE	128,825.07	224,812.74	180,630.54	8,025.37	181,032.64
INSTRUCTIONAL AIDS	62,639.90	33,177.00	41,643.88	6,466.66-	47,706.36
GENERAL	18,914.36	49,475.91	49,594.21	1,344.55-	17,451.51
INSTRUCTIONAL MATE	3,050.51	46,382.94	37,365.30	1,068.15-	11,000.00
ADULT EDUCATION	.00	338,909.32	347,872.32	8,963.00	.00
COMMUNITY SCHOOL	24.28	36,154.00	36,205.00	26.72	.00
PRODUCTION/SERVICE	55,584.98	47,167.69	37,901.67	.00	64,851.00
TOTAL	311,111.70	1,002,635.40	946,449.31	.00	367,297.79

CHECKING 68,782.68 INVESTMENTS .00 SBMMF 298,515.11 TOTAL 367,297.79
 ACCOUNTS PAYABLE .00

LINDSEY HOPKINS TECHNICAL EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 750 N.W. 20th Street, Miami, Florida 33127

Date Center Established: 1970

Principal: Ms. Rosa D. Borgen

Business Manager: Ms. Tangela Morris

Treasurer: Ms. Savarda Farrington

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	\$ 51,400.23
Credit Card Account			
SunTrust Bank	--	--	0.00
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>698,365.26</u>
TOTAL			<u><u>\$ 749,765.49</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.

LINDSEY HOPKINS TECHNICAL EDUCATION CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

EXHIBIT A

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENTS	NET TRANSFERS	ENDING BALANCE
CLASSES AND CLUBS	\$ 1,697.92	\$ 2,906.36	\$ 2,232.29	\$ (446.28)	\$ 1,925.71
TRUST	100,588.34	175,987.54	167,837.78	(21,199.98)	87,538.12
SCHOOL STORE ⁽¹⁾	209,305.80	138,219.50	129,796.41	2,780.27	220,509.16
INSTRUCTIONAL AIDS & MAT.	6,571.84	76,401.34	61,193.92	(1,779.26)	20,000.00
GENERAL	84,116.82	152,866.25	99,960.98	5,700.57	142,722.66
ADULT EDUCATION	0.00	1,594,473.03	1,595,932.03	1,459.00	0.00
COMMUNITY SCHOOL	100.00	3,555.00	2,652.00	-	1,003.00
FOOD SERVICE ⁽²⁾	136,064.99	164,920.62	165,899.73	10,986.31	146,072.19
PRODUCTION SHOPS	114,337.03	72,555.98	59,397.73	2,499.37	129,994.65
	<u>\$ 652,782.74</u>	<u>\$ 2,381,885.62</u>	<u>\$ 2,284,902.87</u>	<u>\$ -</u>	<u>\$ 749,765.49</u>

Notes:

(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).

LINDSEY HOPKINS TECHNICAL EDUCATION CENTER
 STATEMENT OF NET INCOME (LOSS)--SCHOOL STORE
 JULY 1, 2005 THROUGH JUNE 30, 2006
 (COMPARED TO 2004-2005 FISCAL YEAR)

EXHIBIT B

	<u>2004-2005</u>	<u>2005-2006</u>
TOTAL SALES	\$ 162,562	\$ 144,821
COST OF SALES		
Beginning Inventory	49,489	47,866
Net Purchases	<u>130,243</u>	<u>121,020</u>
Total Inventory Available for Sale	179,732	168,886
Less: Ending Inventory	<u>47,866</u>	<u>47,377</u>
TOTAL COST OF SALES	<u>131,866</u>	<u>121,509</u>
GROSS PROFIT (1)	<u>30,696</u>	<u>23,312</u>
OPERATING EXPENSES (2)	<u>359</u>	<u>300</u>
NET INCOME	<u><u>\$ 30,337</u></u>	<u><u>\$ 23,012</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.

LINDSEY HOPKINS TECHNICAL EDUCATION CENTER
STATEMENT OF NET INCOME (LOSS)--FOOD SERVICE PROGRAM
JULY 1, 2005 THROUGH JUNE 30, 2006
(COMPARED TO THE 2004-2005 FISCAL YEAR)

EXHIBIT C

	2004-05	2005-06
TOTAL SALES	\$ 234,098	\$ 179,465
 COST OF SALES		
Beginning Inventory	20,775	17,749
Purchases	167,226	119,355
Total Inventory Available for Sale	188,001	137,104
Less: Ending Inventory	17,749	18,531
TOTAL COST OF SALES	170,252	118,573
GROSS PROFIT	63,846	60,892
 OPERATING EXPENSES		
Cleaning Supplies	8,087	4,552
Employee Meals	10,975	9,725
Student Meals	11,412	-
Paper Supplies	28,811	19,034
Spoilage	5,534	6,347
Miscellaneous Expenses	1,452	6,887
TOTAL OPERATING EXPENSES	66,271	46,545
NET INCOME (LOSS)*	\$ (2,425)	\$ 14,347

Notes:

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

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

PROFILE OF THE CENTER

Address: 1751 N. W. 36 Street, Miami, Florida 33142

Date Center Established: 1960

Principal: Ms. Judy P. Hunter

Treasurer: Ms. Tamiko Jackson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$14,288.55
Investment:			
MDCPS-Money Market Pool Fund	--	4.76	<u>10,063.85</u>
TOTAL			<u>\$24,352.40</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

VOCATIONAL/ADULT

SCHOOL - 7342 MIAMI JACKSON ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	4,258.67	23,240.36	19,305.86	1,300.00	9,493.17
SCHOOL STORE	4,883.48	961.19	691.28	1,300.00-	3,853.39
INSTRUCTIONAL AIDS	5,679.99	9,716.00	6,896.22	.00	8,499.77
GENERAL	342.88	2,092.23	2,348.70	303.64	390.05
INSTRUCTIONAL MATE	5,000.00	18,550.54	21,452.52	.00	2,098.02
ADULT EDUCATION	.00	1,616.00	1,616.00	.00	.00
COMMUNITY SCHOOL	303.64	.00	.00	303.64-	.00
PRODUCTION/SERVICE	18.00	.00	.00	.00	18.00
TOTAL	20,486.66	56,176.32	52,310.58	.00	24,352.40

CHECKING 14,288.55 INVESTMENTS .00 SBMMF 10,063.85 TOTAL 24,352.40
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE CENTER

Address: 2450 S.W. First Street, Miami, Florida 33135

Date Center Established: 1956

Principal: Ms. Gilda M. Santalla

Treasurer: Mr. Jose V. Sanchez

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	\$ 44,017.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>70,661.54</u>
TOTAL			<u><u>\$ 114,679.47</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.

VOCATIONAL/ADULT

SCHOOL - 7462 MIA SENIOR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	43,925.31	22,299.26	30,950.04	10.00	35,284.53
SCHOOL STORE	39,953.64	40,313.05	27,050.44	213.12	53,429.37
INSTRUCTIONAL AIDS	2,039.00	3,250.00	507.50	10.00-	4,771.50
GENERAL	3,784.95	3,681.10	3,829.26	.00	3,636.79
INSTRUCTIONAL MATE	14,373.72	35,388.27	32,548.87	213.12-	17,000.00
ADULT EDUCATION	.00	103,272.60	103,272.60	.00	.00
COMMUNITY SCHOOL	.00	2,376.00	2,376.00	.00	.00
PRODUCTION/SERVICE	95.67	461.61	.00	.00	557.28
TOTAL	104,172.29	211,041.89	200,534.71	.00	114,679.47

CHECKING 44,017.93 INVESTMENTS .00 SBMMF 70,661.54 TOTAL 114,679.47
 ACCOUNTS PAYABLE .00

SENIOR HIGH SCHOOL

NEW WORLD SCHOOL OF THE ARTS SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 25 N. E. Second Street, Miami, Florida 33132

Date School Established: 1987

Grades: 9-12

Principal: Ms. Ellery Brown

Treasurer: Ms. Guadalupe Rodriguez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 29,543.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>63,713.23</u>
TOTAL			<u><u>\$ 93,256.72</u></u>

AUDIT OPINION

The internal funds and purchasing credit card were properly maintained. 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. 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 IV

SCHOOL - 7901 NEW WORLD SCHOOL OF TH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	9,434.26	22,375.00	14,880.64	11,036.49-	5,892.13
CLASSES AND CLUBS	52,459.88	147,225.04	129,586.79	12,499.09-	57,599.04
TRUST	6,272.19	51,766.43	73,075.91	27,525.11	12,487.82
PROPERTY DEPOSITS	354.69	562.25	336.66	39.00	619.28
GENERAL	3,544.29	10,400.57	9,259.11	1,027.30-	3,658.45
INSTRUCTIONAL MATE	13,000.00	42,397.76	39,396.53	3,001.23-	13,000.00
TOTAL	85,065.31	274,727.05	266,535.64	.00	93,256.72

CHECKING	29,543.49	INVESTMENTS	.00	SBMMF	63,713.23	TOTAL	93,256.72
			ACCOUNTS PAYABLE		.00		

MIDDLE SCHOOLS

GEORGE W. CARVER MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 4901 Lincoln Drive, Coral Gables, Florida 33133

Date School Established: 1924

Grades: 6-8

Principal: Ms. Libia Gonzalez

Treasurer: Ms. Vilma Gonzalez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 9,635.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>46,740.81</u>
TOTAL			<u><u>\$ 56,376.58</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 IV
 SCHOOL - 6071 G. W. CARVER MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	1,048.00	1,048.00	.00
MUSIC	36.00	748.00	.00	.00	784.00
CLASSES AND CLUBS	6,758.61	22,273.00	20,464.95	1.48-	8,565.18
TRUST	18,633.93	17,936.29	20,543.08	722.46	16,749.60
INSTRUCTIONAL AIDS	508.00	.00	150.00	.00	358.00
GENERAL	12,891.68	13,138.90	9,341.80	1,768.98-	14,919.80
INSTRUCTIONAL MATE	12,704.53	6,725.67	4,430.20	.00	15,000.00
TOTAL	51,532.75	60,821.86	55,978.03	.00	56,376.58

CHECKING 9,635.77 INVESTMENTS .00 SBMMF 46,740.81 TOTAL 56,376.58
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 2153 N. W. 3 Street, Miami, Florida 33125

Date School Established: 1924

Grades: 6-8

Principal: Ms. Emirce Ladaga

Treasurers: Ms. Sybil Clark (Through August 2005)
 Ms. Yolanda Alvarez (Through February 2006)
 Msc Ginny Suarez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 12,888.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>48,701.52</u>
TOTAL			<u><u>\$ 61,589.65</u></u>

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.

ACCESS CENTER IV

SCHOOL - 6091 CITRUS GROVE MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	840.00	840.00	.00
MUSIC	184.11	738.00	560.00	.00	362.11
CLASSES AND CLUBS	9,302.08	13,176.05	11,113.50	.00	11,364.63
TRUST	3,494.43	13,817.80	18,170.00	4,396.19	3,538.42
PROPERTY DEPOSITS	.00	.00	.00	.00	.00
INSTRUCTIONAL AIDS	1,265.28	1,609.90	1,349.08	.00	1,526.10
GENERAL	33,438.40	12,093.52	6,496.34	2,237.19-	36,798.39
INSTRUCTIONAL MATE	7,568.54	13,877.02	10,446.56	2,999.00-	8,000.00
TOTAL	55,252.84	55,312.29	48,975.48	.00	61,589.65

CHECKING 12,888.13 INVESTMENTS .00 SBMMF 48,701.52 TOTAL 61,589.65
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 1950 S. W. 19 Street, Miami, Florida 33145

Date School Established: 1926

Grades: 6-8

Principal: Ms. Lourdes F. Delgado

Treasurers: Ms. Teresa M. Gutierrez (Through January 2006)
 Ms. Nuria Oliú

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 6,116.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>18,009.69</u>
TOTAL			<u>\$ 24,126.07</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 IV
 SCHOOL - 6841 SHENANDOAH MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	920.00	970.00	50.00
MUSIC	4,281.91	3,043.75	4,308.90	.00	3,016.76
CLASSES AND CLUBS	8,797.45	20,398.20	26,940.26	63.35-	2,192.04
TRUST	5,327.23	11,335.67	12,619.81	442.52-	3,600.57
PROPERTY DEPOSITS	13.75	.00	.00	.00	13.75
INSTRUCTIONAL AIDS	1,566.17	3,325.00	3,562.63	37.50	1,366.04
GENERAL	2,658.38	6,579.88	4,849.72	501.63-	3,886.91
INSTRUCTIONAL MATE	10,000.00	7,964.64	7,964.64	.00	10,000.00
TOTAL	32,644.89	52,647.14	61,165.96	.00	24,126.07

CHECKING 6,116.38 INVESTMENTS .00 SBMMF 18,009.69 TOTAL 24,126.07
 ACCOUNTS PAYABLE .00

ALTERNATIVE EDUCATION CENTER

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

PROFILE OF THE SCHOOL

Address: 39 Zamora Avenue, Miami, Florida 33134

Date School Established:

Grades: 09-12

Principal: Mr. Carlos J. Cambo

Treasurer: Ms. Nilda Cruz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Mellon United National Bank	--	--	\$ 4,606.36
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>11,897.32</u>
TOTAL			<u><u>\$ 16,503.68</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 - 8019 ACADEMY FOR COMMUNITY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	530.04	3,405.00	3,652.09	.00	282.95
TRUST	2,103.72	2,274.94	1,340.68	.00	3,037.98
GENERAL	235.92	4,668.09	1,721.26	.00	3,182.75
INSTRUCTIONAL MATE	7,167.73	17,548.16	14,715.89	.00	10,000.00
TOTAL	10,037.41	27,896.19	21,429.92	.00	16,503.68

CHECKING	4,606.36	INVESTMENTS	.00	SBMMF	11,897.32	TOTAL	16,503.68
			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