

Internal Audit Report

AUDIT OF SELECTED SCHOOLS



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

Contributors to this Report:

School Audits Performed by:

Ms. Yvonne Barrios
Mr. Harry Demosthenes
Ms. Mayte Diaz
Ms. Oria M. Duarte
Ms. Vivian Ferradaz
Ms. Maite Jimenez
Mr. Reginald Lafontant
Ms. Liana Rangel
Ms. Latosha Styles
Ms. Cristina Tagle

School Audits Supervised and Report Prepared by:

Ms. Maria T. Gonzalez, CPA
Ms. Teresita M. Rodriguez, CPA

School Audits Report Reviewed by:

Ms. Maria T. Gonzalez, CPA
Ms. Teresita M. Rodriguez, CPA

Property Audits Supervised and Performed by:

Mr. Dario Rosendo, CPA and Property Audits Staff



**INTERNAL AUDIT REPORT
SELECTED SCHOOLS**

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

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Dr. Marta Pérez
Dr. Solomon C. Stinson

April 12, 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:

This report contains the audit results of 20 selected schools and a fund: 15 schools from the School Improvement Zone, one school from Regional Center V, one school from Regional Center VI, three specialized education centers, and the Dade County Athletic Equalization Fund. The audit period was the fiscal year ended June 30, 2006. Also, at four of these schools, there was a change of principal since the prior audit.

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 18 of the 20 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The Fund was also compliant with all procedures and in similar good order. At one school, we found deficiencies in the Before/After School Care Program, while at another we found problems with the payroll.

The results of the physical inventories revealed that all but four of the schools reported herein were generally compliant with property procedures. The administration from one of these schools provided a written plan of action to improve the management and safeguarding of property, which we are also including as part of this report. Our analysis of property losses reported missing through the Plant Security Report Process disclosed overall minimal losses, mostly in the area of computer equipment.

Our findings and recommendations were discussed with the principals, Regional Center and District staffs; and responses to those findings are 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 performed the audits of 20 schools and a fund as follows: 15 schools from the School Improvement Zone, one school from Regional Center V, one school from Regional Center VI, three specialized education centers, and the Dade County Athletic Equalization Fund (referred to as the Equalization Fund). The audit period was the fiscal year ended June 30, 2006. Also, at four of these schools, there was a change of principal since the prior audit. Previously, we reported a total of 19 schools from the School Improvement Zone either as a result of a change of principal at those schools, or as part of Regional Center I or Regional Center VI schools. For the remainder of this fiscal year, School Improvement Zone schools are being reported separately from their former regional centers, since School Improvement Zone administration at the District has been designated to oversee all audit and fiscal matters of these schools.

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 six schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at five schools.

Financial Statements and Control over Financial Reporting

Except for the reportable conditions in the Community School Program of Pine Lake Elementary School, as noted below and in the school's individual Audit Report, the financial statements of the schools in this audit report otherwise 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 Audit Findings

Records were maintained in good order and in accordance with prescribed policies and procedures at 18 of the 20 schools and the Equalization Fund (See Schedule on page 8).

Internal Funds

At Pine Lake Elementary, our analysis of revenues generated by the Community School Program disclosed a shortfall of approximately \$10,000. Based on an extensive review of the records and our inquiries, we determined that uncollected fees, as well as fees not reimbursed by the subsidizing child care agency for services provided, were contributing factors to the shortfall. During our review, we did not find any instances of misappropriation of funds; however, we did find that student fee waivers had been issued by the After School Care Program clerk without the knowledge and written consent of the principal or the program manager. We extended our review of this program up to December 2006, and the conditions

EXECUTIVE SUMMARY (Continued)

previously found were not evident. Effective January 2007, the school transferred the management of this program over to a child care provider contracted by M-DCPS (Pages 50-52). The administration concurred with our findings. See responses from senior management on pages 13-14; and response from the principal on pages 53-54.

Payroll

At Toussaint L'Ouverture Elementary, there were discrepancies in the reporting of daily and hourly paid employees' days and times, and leave cards were not always evident or were incomplete. Payroll corrections were made as needed (Pages 15-17). The administration concurred with our findings. See response from senior management on page 12; and response from the principal on pages 18-19.

Property

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at 12 of the 20 schools in this report and those results are included herein. Included also are the results of property inventories of ten other schools not previously reported. Approximately \$13.9 million was inventoried at the 22 schools reported herein (Page 9). Results of the physical inventory conducted at Pine Lake Elementary were previously reported without exception, and as part of the inventories of Regional Center VI schools. Property inventories of the remaining seven schools are currently in progress and those results will be reported in June. The Equalization Fund does not report any property.

- o Results of these inventories indicated that, of the 22 schools, 18 were in compliance with property procedures and property items were properly accounted for. At four schools, there was a total of 28 items at a cost of \$44,944 and a depreciated value of \$15,583 that could not be located during the inventories (Page 9). In response to the losses reported at Miami Central Senior, the school administration provided a written plan of action delineating the initiatives implemented at the school to strengthen controls over the safeguarding of equipment and prevent future losses (Page 11).
- o Our analysis of property losses reported through the Plant Security Report process showed six items at a cost of \$8,057 and a depreciated value of \$2,267 reported missing at six schools (Page 10).

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

Our review of the "Authorized Applications for Employees by Locations Report" at five schools disclosed that the reports were signed by the principals 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

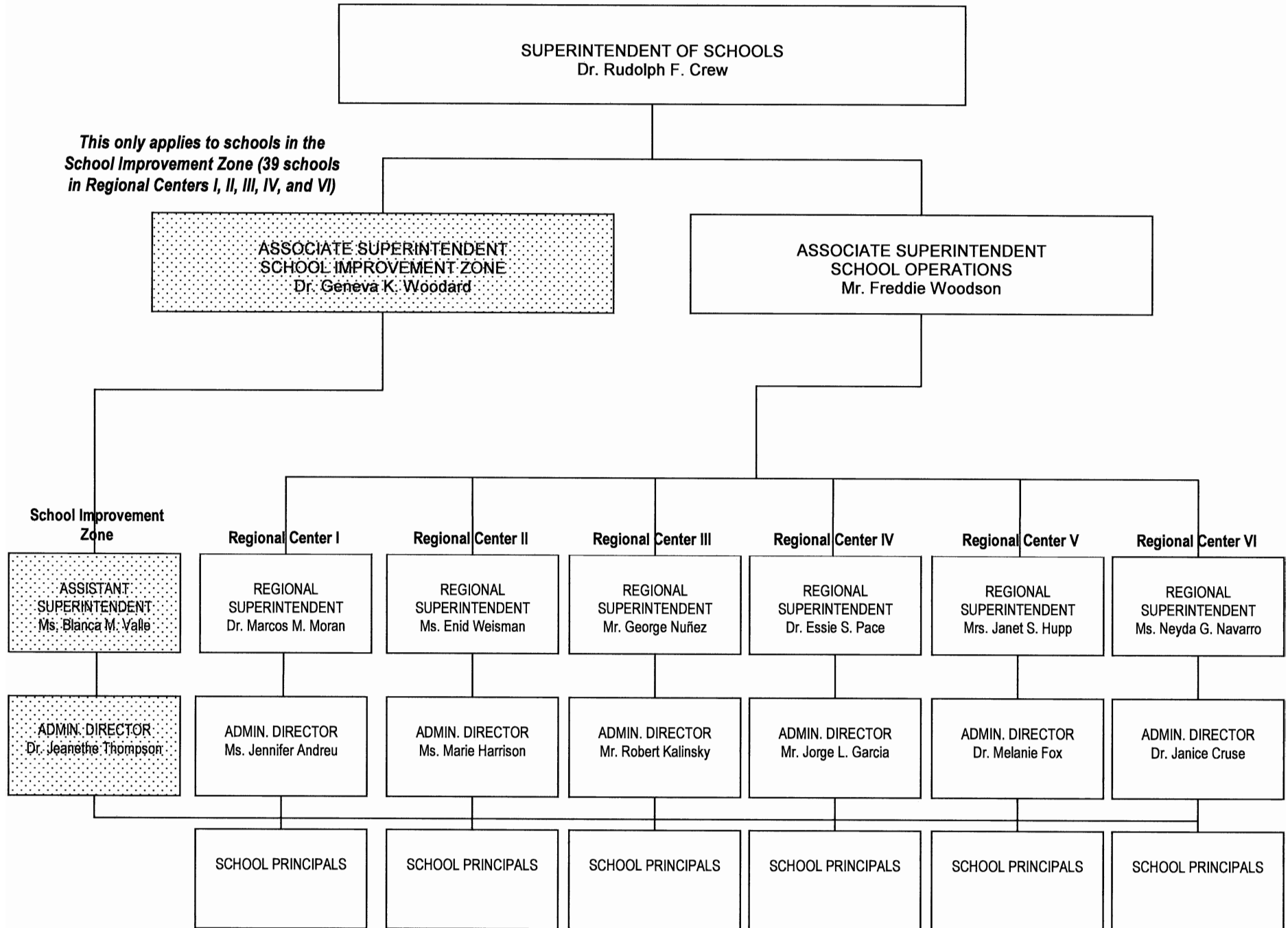
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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 SCHOOL OPERATIONS AND SCHOOL IMPROVEMENT ZONE



This only applies to schools in the School Improvement Zone (39 schools in Regional Centers I, II, III, IV, and VI)

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.

**SELECTED SCHOOLS AND CENTERS
SUMMARY SCHEDULE OF AUDIT FINDINGS**

Work Location No.	Schools/Centers/Fund	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total per School	Area of Audit Findings	Total per School	Area of Audit Findings
<u>SCHOOL IMPROVEMENT ZONE SCHOOLS</u>						
3051	Toussaint L'Ouverture El. ⁽¹⁾⁽²⁾⁽³⁾	15	1	• Payroll	1	• C/S Prog.
1441	Paul L. Dunbar Elementary	20	None		None	
1601	Edison Park Elementary ⁽²⁾⁽³⁾	22	None		1	• Payroll
3021	Little River Elementary ⁽⁴⁾	24	None		None	
5861	Dr. H. W. Mack/West Little River El.	26	None		None	
3581	Myrtle Grove Elementary	28	None		None	
3701	Norland Elementary	30	None		None	
4841	Santa Clara Elementary	32	None		None	
4961	Shadowlawn Elementary ⁽⁴⁾	34	None		None	
6011	Allapattah Middle ⁽²⁾⁽⁴⁾	36	None		None	
6361	José de Diego Middle ⁽²⁾	38	None		None	
6141	Charles R. Drew Middle ⁽³⁾	40	None		3	• Fund-raising • Payroll • F. S. Invest.
7301	Miami Edison Senior ⁽²⁾⁽³⁾	42	None		1	• Class Rings
7341	Miami Jackson Senior	44	None		None	
7791	Booker T. Washington Senior	46	None		None	
<u>REGIONAL CENTER V SCHOOL</u>						
3541	Robert R. Moton Elementary ⁽²⁾⁽³⁾⁽⁴⁾	48	None		1	• Field Trip
<u>REGIONAL CENTER VI SCHOOL</u>						
4441	Pine Lake Elementary	50	1	• C/S Prog.	None	
<u>SPECIALIZED EDUCATION CENTERS</u>						
0921	Neva King Cooper Ed. Center	55	None		None	
8181	Ruth Owens Krusé Ed. Center	57	None		None	
9732	Merrick Educational Center	59	None		None	
<u>FUND</u>						
--	Dade County Ath. Eq. Fund ⁽⁵⁾	61	None		None	
	TOTAL		2		7	

Notes:

- (1) Same principal during both audit periods.
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (6 schools).
- (3) "Authorized Applications for Employees by Locations" Report reviewed at this school (5 schools).
- (4) Change of principal since the prior audit at this school (4 schools)
- (5) Funds are housed in the internal funds of Coral Gables Senior.

PROPERTY SCHEDULES

**SELECTED SCHOOLS AND CENTERS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of Items	At Cost	At Deprec. Value		
SCHOOL IMPROVEMENT ZONE SCHOOLS								
3051	Toussaint L'Ouverture Elementary	119	\$ 242,236	None			None	
2531	Thena C. Crowder Elementary ⁽¹⁾	92	212,521	1	\$ 1,695	\$ 904	None	
1441	Paul L. Dunbar Elementary	109	245,128	None			None	
1601	Edison Park Elementary	140	267,032	None			None	
2501	Holmes Elementary ⁽¹⁾	45	92,727	None			None	
2761	Martin L. King Elementary ⁽¹⁾	65	136,266	None			None	
3021	Little River Elementary	181	330,780	1	1,739	200	None	
5861	Dr. H. W. Mack/West Little River El.	139	287,641	None			None	
3501	Morningside Elementary ⁽¹⁾	146	331,643	None			None	
3581	Myrtle Grove Elementary ⁽²⁾	--	--	--	--	--	--	--
3701	Norland Elementary ⁽²⁾	--	--	--	--	--	--	--
4841	Santa Clara Elementary	87	245,183	None			None	
4961	Shadowlawn Elementary	161	322,850	3	3,764	84	None	
5931	Phillis Wheatley Elementary ⁽¹⁾	206	427,775	None			None	
6011	Allapattah Middle	398	896,240	None			None	
6361	José de Diego Middle	332	814,730	None			None	
6141	Charles R. Drew Middle	252	684,425	None			None	
6391	Madison Middle ⁽¹⁾	267	544,336	None			None	
6481	Miami Edison Middle ⁽¹⁾	250	559,948	None			None	
6721	Parkway Middle ⁽¹⁾	155	331,145	None			None	
7251	Miami Central Senior ⁽¹⁾⁽³⁾	914	2,092,802	23	37,746	14,395	None	
7301	Miami Edison Senior	599	1,123,393	None			None	
7341	Miami Jackson Senior	595	1,366,499	None			None	
7411	Miami Northwestern Senior ⁽¹⁾	743	2,309,423	None			8	\$ 18,249
7791	Booker T. Washington Senior ⁽²⁾	--	--	--			--	
REGIONAL CENTER V SCHOOL								
3541	Robert Russa Moton Elementary ⁽²⁾	--	--	--	--	--	--	--
REGIONAL CENTER VI SCHOOL								
4441	Pine Lake Elementary ⁽⁴⁾	--	--	--	--	--	--	--
SPECIALIZED EDUCATION CENTERS								
0921	Neva King Cooper Educational Center ⁽²⁾	--	--	--	--	--	--	--
8181	Ruth Owens Krusé Educational Center ⁽²⁾	--	--	--	--	--	--	--
9732	Merrick Educational Center ⁽²⁾	--	--	--	--	--	--	--
FUND								
--	Dade County Ath. Equal. Fund ⁽⁵⁾	--	--	--	--	--	--	--
	TOTAL	5,995	\$ 13,864,723	28	\$ 44,944	\$ 15,583	8	\$ 18,249

Notes:

- (1) Audit report previously published. Property results pending until now.
- (2) Property inventory is in progress. Results to be published in June 2007.
- (3) See response from the principal regarding "unlocated" property on page 11.
- (4) Property results previously published as part of Regional Center VI schools.
- (5) No property to report through this Fund.

**SELECTED 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 (AT COST)		Total Depreciated Value
					Audio Visual	Computers	
SCHOOL IMPROVEMENT ZONE SCHOOLS							
Elementary Schools							
1601	Edison Park Elementary	1	1	\$ 1,355	-	\$ 1,355	\$ 911
5861	Dr. H. W. Mack/W. Little River El.	1	1	1,290	-	1,290	-
4961	Shadowlawn Elementary	1	1	1,258	-	1,258	210
Middle Schools							
6361	José de Diego Middle	1	1	1,290	-	1,290	796
6141	Charles R. Drew Middle	1	1	1,415	\$ 1,415	-	-
Senior High School							
7301	Miami Edison Senior	1	1	1,449	-	1,449	350
	TOTAL	6	6	\$ 8,057	\$ 1,415	\$ 6,642	\$ 2,267

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

PROPERTY RESPONSE

**MIAMI CENTRAL SENIOR HIGH SCHOOL
M E M O R A N D U M**

March 14, 2007
2006-2007/JJC

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

FROM: Robin Atkins, Co-Principal *RA*
Miami Central Senior High School

Jerry J. Clay, Jr., Co-Principal *JJC*
Miami Central Senior High School

SUBJECT: UNLOCATED PROPERTY

This memorandum is being written in response to the Physical Inventory of Property for 2006-2007 fiscal year for Miami Central Senior High School. The audit revealed \$37,745.70 in unlocated property at cost, and at a depreciated value of \$14,395.

Miami Central Senior High School will take the following corrective/preventive actions in an effort to avoid future occurrences:

1. Assigned the Vice Principal the responsibility to monitor property and ensure that established procedures for the removal of property are followed, including the completion of the Outgoing Controlled Equipment Form (FM-1670).
2. Changed the locks on all equipment storage areas and restricted the issuance of keys.
3. Ensured that all computers are properly "locked down" and secured.
4. Issued a memorandum to the custodial staff to always ensure that rooms are properly secured after exiting.
5. Issued a memorandum to faculty and staff reminding them that any property being removed from the school site must be appropriately documented on the Approval of Off-Campus Use of School Board Property Form (FM-2380).
6. Conduct self-audits on a quarterly basis to monitor property inventory.
7. Maintain complete and accurate documentation regarding the issuance of any equipment assigned to the Ninth Grade Center satellite or assigned to personnel for off-campus use.
8. Develop, implement and monitor an organizational management system for both the main campus and the Ninth Grade Center satellite to include a data base of the school's inventory of property that identifies the room and location of the item.
9. Any unlocated property will be documented by properly completing and processing a Plant Security Report and filing a copy in a centralized location.

Should you need any additional information regarding this matter, please contact me at (305) 836-6171.

cc: Ms. Blanca Valle
Mr. George Nunez
Mr. Robert Kalinsky
Dr. Jeanethe D. Thompson

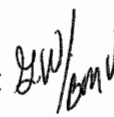
RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

March 19, 2007
GKW/2006-2007/M102
GKW/305-995-1850

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

FROM: Geneva K. Woodard, Associate Superintendent
School Improvement Zone



SUBJECT: SCHOOL IMPROVEMENT ZONE (SIZ) SCHOOLS' AUDIT REPONSES

Please find attached the responses to the school and property audits conducted for the following schools in the School Improvement Zone:

- Toussaint L'Ouverture Elementary School (Payroll)
- Miami Central Senior High School (Property)

The School Improvement Zone concurs with the principal's plan to provide assistance to the affected personnel at the aforementioned schools. We will continue the practice of monitoring the ongoing actions of the administrators at each location to prevent and eliminate future audit exceptions relating to internal funds and property management.

Should you have any questions or concerns, please contact me at 305-995-1850 or Dr. Jeanethe D. Thompson, Administrator Director, School Improvement Zone, at 305-995-2417.

GKW/JDT:dob
Attachments

cc: Mr. Freddie Woodson
Mr. George A. Nuñez
Ms. Blanca M. Valle
Dr. Jeanethe D. Thompson
Ms. Robin Y. Atkins
Mr. Jerry J. Clay, Jr.
Dr. Liliane A. Delbor

2007 MAR 20 15:30
OFFICE OF MANAGEMENT AND COMPLIANCE

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 VI SCHOOL**

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

- Pine Lake Elementary

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
M314

Attachments

cc: Mrs. Neyda Navarro
Mr. Jose Montes de Oca
Ms. Cynthia Gracia
Ms. Maria T. Gonzalez

MEMORANDUM

March 19, 2007
NGN/2006-2007/#218
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

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

**SUBJECT: RESPONSE TO PINE LAKE ELEMENTARY SCHOOL INTERNAL FUND
AUDIT FOR 2005-2006 FISCAL YEAR**

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

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

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

The affected principal will be required to address specific fiscal management in their 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.

We look forward to the opportunity to assist the school principal in assuring compliance with the policies and procedures delineated in the Community School Procedures Manual.



NGN

NGN/JCS/nkr
Attachment

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

II. INDIVIDUAL AUDIT REPORTS

SCHOOL IMPROVEMENT ZONE SCHOOLS

TOUSSAINT L'OUVERTURE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 120 N. E. 59 Street, Miami, Florida 33137

Date School Established: 1989

Grades: PK-5

Principal: Dr. Liliane A. Delbor

Bookkeepers: Ms. Marie C. Jean-Baptiste (Through July 2006)
 Ms. Christina Jaehning

Community School Assistant Principal: Mr. Joel Daphnis

After School Care Program Managers: Ms. Anita Brown (Through November 2005)
 Ms. Sheila McNeil (at Little River El. Satellite)

Community School Secretaries: Ms. Ericka Deliford (Through November 2005)
 Ms. Samantha Lassegue (Through June 2006)
 Ms. Helene Johnson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,062.29
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>1,395.59</u>
TOTAL			<u><u>\$ 5,457.88</u></u>

*School Improvement Zone School.

TOUSSAINT L'OUVERTURE ELEMENTARY (Continued)

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

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

Payroll

Our review of payroll records and procedures disclosed 11 instances where the Daily Payroll Attendance Sheets and/or leave cards did not agree with the attendance reported on the Final Rosters. Corrections, where necessary, were made at the request of the auditor.

In addition, we found six instances where leave cards were not evident, while in six other instances the leave cards were not signed by the principal or her designee. Also, three employees did not indicate their presence on the Daily Payroll Attendance Sheets and were either reported present on the Final Roster, or were paid for hours not documented. According to the school administration, all except for one of these employees were in attendance. A corresponding payroll correction was made at our request. We also found that the type of leave taken by the employees was not always documented on the Daily Payroll Attendance Sheets.

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

REGION CENTER IV


SCHOOL - 3051 TOUSSAINT L'OUVERTURE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	50.00	.00	.00	.00	50.00	
FIELD TRIPS 1	76.00	244.00	264.00	56.00-	.00	
LIBRARY	612.07	368.39	724.00	.00	256.46	
SPECIAL PURPOSE	511.70	360.48	1,502.68	828.78	198.28	
UNCLAIMED STALE-	30.00	.00	30.00	391.00	391.00	
UNITED WAY	.00	749.14	749.14	.00	.00	
BOOK FAIR	.00	2,450.27	2,450.27	.00	.00	
GRANTS 1	178.65	.00	.00	.00	178.65	
FIELD TRIPS E-OU	.00	.00	16.00-	16.00-	.00	
FIELD TRIPS F-OU	.00	.00	395.00-	395.00-	.00	
TRUST	1,458.42	4,172.28	5,309.09	752.78	1,074.39	
GENERAL						
GENERAL MISCELLA	533.65	.03	1,036.05	76.00	426.37-	
INTEREST	.00	88.66	.00	.00	88.66	
SCHOOL PICTURES	.00	2,217.00	1,388.22	828.78-	.00	
TRAVEL-FACULTY/A	.00	.00	250.00	.00	250.00-	
DONATIONS	.00	1,657.24	.00	.00	1,657.24	
GENERAL	533.65	3,962.93	2,674.27	752.78-	1,069.53	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	1,076.46	8,179.33	7,039.72	.00	2,216.07	
INSTRUCTIONAL MATE	1,076.46	8,179.33	7,039.72	.00	2,216.07	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	12,269.20	12,269.20	.00	.00	
BEFORE/AFTER SCH	.00	6,820.60	6,820.60	.00	.00	
COMM SCHL-ACTIVI	678.93	666.00	247.04	.00	1,097.89	
COMMUNITY SCHOOL	678.93	19,755.80	19,336.84	.00	1,097.89	
TOTAL	3,747.46	36,070.34	34,359.92	.00	5,457.88	
CHECKING	4,062.29	INVESTMENTS	.00 SBMMF	1,395.59	TOTAL	5,457.88
			ACCOUNTS PAYABLE	.00		

MEMORANDUM

March 8, 2007

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

FROM: Dr. Liliane A. Delbor, Principal 
Toussaint L'Ouverture Elementary

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF TOUSSAINT
L'OUVERTURE ELEMENTARY FOR THE 2005-2006 SCHOOL YEAR**

The principal has thoroughly reviewed and discussed the internal audit findings pertaining to payroll with the appropriate personnel. A meeting was held with the Assistant Principal, the Community School Assistant Principal, the Secretary/Treasurer, the After-School Care Program Manager for both Toussaint Louverture Elementary and Little River Elementary schools, and the Community School Specialist to review the pertinent chapters of the Payroll Processing Procedures Manual and school site payroll procedures.

The principal has implemented corrective and preventative strategies to avoid the recurrence of similar conditions in future audits. The following corrective actions were taken:

1. Audit findings were discussed with the payroll clerk and the designated assistant principals on March 5, 2007. The principal also reviewed the Payroll Processing Procedures Manual, specifically chapters 1 and 2 that focus on the areas of the deficiencies cited by the auditor in order to avoid recurrence.
2. On March 5, 2007, the principal and both assistant principals established a system for the payroll clerk to carefully review the working roster prior to the final approval. A back-up for the payroll clerk was identified. She will be enrolled in payroll procedures training to ensure that the payroll is processed in accordance with established procedures.
3. On March 5, 2007, the payroll clerk was directed to pay particular attention to the proper maintenance of the Daily Payroll Attendance Sheets for all employees.
4. On March 5, 2007, the payroll clerk was directed to prepare employee leave cards daily, indicating the reason for the absence as noted on the Daily Payroll Attendance Sheets; and submit these along with supporting documentation to the principal or designee for approval.
5. On March 7, 2007, the principal conducted a faculty meeting and reviewed applicable sections on the Payroll Processing Procedures Manual with staff members and implemented procedures for staff, which emphasize signing-in on the Daily Payroll Attendance Sheets, requesting leave other than sick or personal, signing leave cards and providing supporting documentation as necessary, (i.e. temporary leave/memorandum).

The following preventative strategies were established and will be implemented by the principal to prevent recurrence:

1. The principal directed the payroll clerk to maintain payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.
2. During the biweekly payroll review process, the principal's designee will thoroughly review the daily payroll attendance sheets to ensure that supporting documentation, information entered into the system and leave cards are accurate, prior to further review and final approval by the principal.
3. The principal will sign leave cards for each employee reported absent and will monitor the payroll process more closely to avoid recurrence of discrepancies. In the absence of the principal, the designee will review and sign all documents. However, upon return, the principal will review and verify the accuracy of the payroll to ensure that all documents are accurate, that they have been signed by the payroll clerk and make corrections as needed.
4. The payroll clerk will consult with the District payroll specialist on any concerns and clarifications regarding payroll issues.
5. The principal and assistant principals will include a job target in their performance plans for the 2007-2008 school year designed to prevent recurrence of future audit exceptions.

If you need additional information, please contact me at (305) 758-0914.

cc: Mrs. Blanca Valle
Dr. Jeanethe Thompson

PAUL L. DUNBAR ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 505 N. W. 20 Street, Miami, Florida 33127

Date School Established: 1922

Grades: PK-6

Principal: Ms. Marie L. Destin

Bookkeepers: Ms. Sheria Goodman (Through March 2006)
 Ms. Wilene Hector (Through June 2006)
 Ms. Judith Benjamin

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 7,480.80
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,470.79</u>
TOTAL			<u><u>\$ 14,951.59</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 Improvement Zone School.

REGION CENTER IV

SCHOOL - 1441 PAUL LAURENCE DUNBAR E

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	455.50	.00	.00	.00	455.50	
LIBRARY	.00	200.00	.00	.00	200.00	
SPECIAL PURPOSE	.00	82.86	599.65	690.30	173.51	
UNITED WAY	.00	50.00	50.00	.00	.00	
STUDENTS NEEDS/H	39.18	.00	.00	.00	39.18	
EESAC FUNDS	.00	.00	669.76	669.76	.00	
GRANTS II	.00	4,500.00	.00	.00	4,500.00	
GRANT III	.00	1,000.00	.00	.00	1,000.00	
TRUST	494.68	5,832.86	1,319.41	1,360.06	6,368.19	
GENERAL						
GENERAL MISCELLA	1,370.86	.00	57.00	174.89	1,488.75	
INTEREST	.00	271.50	.00	.00	271.50	
SCHOOL PICTURES	.00	2,862.00	1,792.09	534.95-	534.96	
DONATIONS	.00	728.16-	.00	.00	728.16-	
STUDENT TRAVEL/S	.00	.00	85.00	.00	85.00-	
RECYCLING COMMIS	.00	60.70	.00	.00	60.70	
GENERAL	1,370.86	2,466.04	1,934.09	360.06-	1,542.75	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,869.38	3,650.27	4,479.00	1,000.00-	7,040.65	
INSTRUCTIONAL MATE	8,869.38	3,650.27	4,479.00	1,000.00-	7,040.65	
TOTAL	10,734.92	11,949.17	7,732.50	.00	14,951.59	
CHECKING	7,480.80	INVESTMENTS	.00 SBMMF	7,470.79	TOTAL	14,951.59
			ACCOUNTS PAYABLE	.00		

EDISON PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 500 N. W. 67 Street, Miami, Florida 33150

Date School Established: 1950

Grades: PK-5

Principal: Ms. Veronica Swindell-Wesley

Bookkeepers: Ms. Diondra Alston (Through July 2006)
 Ms. Sharon Johnson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
<u>Checking Account:</u>			
Bank of America, N. A.	--	0.10	\$ 4,714.31
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	4.76	4,453.97
TOTAL			<u><u>\$ 9,168.28</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.

* School Improvement Zone School.

SCHOOL - 1601 EDISON PARK ELEMENTARY REGION CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	1,027.18	.00	62.16	.00	965.02	
LIBRARY	178.59	9.95	.00	.00	188.54	
FIELD TRIPS 8	84.00	.00	.00	84.00-	.00	
SPECIAL PURPOSE	29.73	300.00	1,157.65	903.89	75.97	
UNCLAIMED STALE-	.00	.00	35.99	35.99	.00	
UNITED WAY	.00	719.50	719.50	.00	.00	
EESAC FUNDS	.00	.12	2,999.12	2,999.00	.00	
TRUST	1,319.50	1,029.57	4,974.42	3,854.88	1,229.53	
GENERAL						
GENERAL MISCELLA	1,047.36	.00	1,109.14	84.00	22.22	
INTEREST	.00	180.53	.00	.00	180.53	
SCHOOL PICTURES	.00	1,507.00	953.65	.00	553.35	
VENDING MACHINES	.00	903.89	.00	903.89-	.00	
OFFICE SUPPLY	.00	.00	214.45	.00	214.45-	
REGISTRATION FEE	.00	.00	195.00	.00	195.00-	
DONATIONS	.00	1,095.51	.00	.00	1,095.51	
GENERAL	1,047.36	3,686.93	2,472.24	819.89-	1,442.16	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,934.51	16,519.75	11,622.68	3,034.99-	5,796.59	
INSTRUCTIONAL MATE	3,934.51	16,519.75	11,622.68	3,034.99-	5,796.59	
COMMUNITY SCHOOL						
COMM SCHL-ACTIVI	354.25	354.25-	.00	.00	.00	
COMMUNITY SCHL.	190.00	887.25	377.25	.00	700.00	
COMMUNITY SCHOOL	544.25	533.00	377.25	.00	700.00	
TOTAL	6,845.62	21,769.25	19,446.59	.00	9,168.28	
CHECKING	4,714.31	INVESTMENTS	.00 SBMMF	4,453.97	TOTAL	9,168.28
			ACCOUNTS PAYABLE	.00		

LITTLE RIVER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 514 N. W. 77 Street, Miami, Florida 33150

Date School Established: 1924

Grades: PK-5

Principal During Audit Period: Ms. Isabel D. Castillo (Through November 2006; presently Assistant Principal at Dr. Charles D. Wyche, Jr. Elementary School)

Current Principal: Mr. Fernando Diaz

Bookkeeper: Ms. Beverly A. Collins

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	\$ 4,271.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,959.87</u>
TOTAL			<u><u>\$ 7,231.44</u></u>

AUDIT OPINION

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

A physical inventory of property items with an individual cost of \$1,000 or more showed that 1 item at a cost of \$1,739 and a depreciated value of \$200 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

*School Improvement Zone School.

REGION CENTER IV

SCHOOL - 3021 LITTLE RIVER ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	24.60	.00	.00	.00	24.60	
LIBRARY	164.53	172.91	.00	.00	337.44	
FIELD TRIPS 4	.00	499.95	413.00	86.95-	.00	
SPECIAL PURPOSE	489.52	.00	618.69	765.10	635.93	
UNCLAIMED STALE-	20.24	.00	20.24	.00	.00	
DONATION TWO	.00	25.00	.00	.00	25.00	
TRUST	698.89	697.86	1,051.93	678.15	1,022.97	
GENERAL						
GENERAL MISCELLA	1,653.41	.00	436.24	86.95	1,304.12	
INTEREST	.00	224.14	.00	.00	224.14	
SCHOOL PICTURES	.00	2,998.00	1,899.26	560.38-	538.36	
VENDING MACHINES	.00	204.72	.00	204.72-	.00	
DONATIONS	.00	524.28	.00	.00	524.28	
GENERAL	1,653.41	3,951.14	2,335.50	678.15-	2,590.90	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,816.24	6,658.57	6,857.24	.00	3,617.57	
INSTRUCTIONAL MATE	3,816.24	6,658.57	6,857.24	.00	3,617.57	
TOTAL	6,168.54	11,307.57	10,244.67	.00	7,231.44	
CHECKING	4,271.57	INVESTMENTS	.00 SBMMF	2,959.87	TOTAL	7,231.44
		ACCOUNTS PAYABLE	.00	.00		

DR. HENRY W. MACK/WEST LITTLE RIVER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 2450 N. W. 84 Street, Miami, Florida 33147

Date School Established: 1947

Grades: PK-5

Principal: Ms. Reva A. Vangates

Bookkeepers: Ms. Beverly Muhammad (Through December 2005)
 Ms. Robin Hill (Through June 2006)
 Ms. Shewana Sanders

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 8,893.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>4,544.46</u>
TOTAL			<u><u>\$ 13,437.99</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 Improvement Zone School.

REGION CENTER III

SCHOOL - 5861 DR. H. W. MACK/W. LITT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	293.55	.00	.00	293.55-	.00
AFRO AMERICAN CL	407.23	.00	.00	407.23-	.00
SAFETY PATROL	128.69	.00	.00	128.69-	.00
FIRST GRADE	21.00	.00	.00	.00	21.00
SECOND GRADE	36.00	.00	.00	.00	36.00
FIFTH GRADE	150.00	.00	.00	150.00-	.00
INTEREST CLUB 1	400.17	.00	.00	400.17-	.00
KINDERGARTEN	14.07	.00	.00	14.07-	.00
PRE-KINDER	6.30	.00	.00	6.30-	.00
CLASSES AND CLUBS	1,457.01	.00	.00	1,400.01-	57.00
TRUST					
DONATIONS	.00	1,400.00	1,150.00	.00	250.00
LIBRARY	551.88	.00	.00	.00	551.88
LOST&DAMAGE TEXT	.00	38.14	38.14	.00	.00
SPECIAL PURPOSE	9.87	100.00	92.50	229.91	247.28
UNITED WAY	.00	34.00	34.00	.00	.00
SCIENCE BOARD	148.50	.00	.00	.00	148.50
DONATION TWO	.00	1,000.00	1,000.00	.00	.00
TRUST	710.25	2,572.14	2,314.64	229.91	1,197.66
GENERAL					
GENERAL MISCELLA	1,264.59	30.20	1,571.68	1,400.01	1,123.12
CASH OVER & SHOR	.00	3.00	.00	.00	3.00
INTEREST	.00	175.93	.00	.00	175.93
SCHOOL PICTURES	.00	1,236.00	771.19	229.91-	234.90
DONATIONS	.00	26.69	.00	.00	26.69
GENERAL	1,264.59	1,471.82	2,342.87	1,170.10	1,563.64
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,898.65	3,557.60	1,456.25	.00	10,000.00
INSTRUCTIONAL MATE	7,898.65	3,557.60	1,456.25	.00	10,000.00
COMMUNITY SCHOOL					
COMMUNITY SCHL.	881.00	778.00	1,039.31	.00	619.69
COMMUNITY SCHOOL	881.00	778.00	1,039.31	.00	619.69
TOTAL	12,211.50	8,379.56	7,153.07	.00	13,437.99

CHECKING 8,893.53 INVESTMENTS .00 SBMMF 4,544.46 TOTAL 13,437.99
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 3125 N.W. 176 Street, Opa-Locka, Florida 33055

Date School Established: 1957

Grades: PK-5

Principal: Dr. Barbara L. Johnson

Bookkeepers: Ms. Valerie Bradley (Through June 2006)
 Ms. Kimberly 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	\$5,370.18
Savings Account:			
Wachovia Bank, N. A.	--	0.15	3,507.81
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,511.53</u>
TOTAL			<u><u>\$12,389.52</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.

*School Improvement Zone School.

REGION CENTER II

SCHOOL - 3581 MYRTLE GROVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	185.57	1,714.43	409.45	171.00-	1,319.55		
FIELD TRIPS 1	.00	5,683.50	5,683.50	.00	.00		
LIBRARY	405.45	.00	376.15	.00	29.30		
LOST&DAMAGE TEXT	.00	17.65	.00	270.00	287.65		
FIELD TRIPS 2	.00	2,027.00	1,895.00	.00	132.00		
FIELD TRIPS 3	.00	670.00	670.00	.00	.00		
FIELD TRIPS 7	.00	3,120.00	3,120.00	.00	.00		
SPECIAL PURPOSE	2,562.94	3,068.00-	121.24-	611.22	227.40		
UNCLAIMED STALE-	.00	.00	.00	106.95	106.95		
BOOK FAIR	.00	1,561.36	1,291.36	270.00-	.00		
DONATION TWO	2,722.01	.00	179.59	.00	2,542.42		
TRUST	5,875.97	11,725.94	13,503.81	547.17	4,645.27		
GENERAL							
GENERAL MISCELLA	975.71	.00	694.56	.00	281.15		
INTEREST	.00	267.30	.00	.00	267.30		
SCHOOL PICTURES	.00	3,270.00	2,047.57	611.22-	611.21		
GENERAL	975.71	3,537.30	2,742.13	611.22-	1,159.66		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,964.28	3,497.71	3,722.86	106.95-	4,632.18		
INSTRUCTIONAL MATE	4,964.28	3,497.71	3,722.86	106.95-	4,632.18		
COMMUNITY SCHOOL							
COMMUNITY SCHL.	.00	5,683.00	3,901.59	171.00	1,952.41		
COMMUNITY SCHOOL	.00	5,683.00	3,901.59	171.00	1,952.41		
TOTAL	11,815.96	24,443.95	23,870.39	.00	12,389.52		
CHECKING	5,370.18	INVESTMENTS	3,507.81	SBMMF	3,511.53	TOTAL	12,389.52
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 19340 N. W. 8 Court, Miami, Florida 33169

Date School Established: 1956

Grades: PK-5

Principal: Ms. Karen S. Powers

Bookkeeper: Ms. Judith Williams

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	\$ 3,200.21
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>5,618.05</u>
TOTAL			<u>\$ 8,818.26</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 Improvement Zone School.

SCHOOL - 3701 NORLAND ELEMENTARY

REGION CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
DANCE	299.22	495.00	469.36	.00	324.86
SCIENCE CLUB	953.54	.00	.00	435.12	1,388.66
SAFETY PATROL	.00	1,367.00	1,201.04	.00	165.96
FIFTH GRADE	.00	2,206.50	2,040.26	.00	166.24
FUND RAISING	.00	2,142.00	2,142.00	.00	.00
CLASSES AND CLUBS	1,252.76	6,210.50	5,852.66	435.12	2,045.72
TRUST					
DONATIONS	.00	2,500.00	2,174.88	.00	325.12
FIELD TRIPS 1	.00	804.00	797.00	.00	7.00
LIBRARY	986.69	132.97	1,618.37	611.49	112.78
LOST&DAMAGE TEXT	15.98-	.00	15.98-	.00	.00
FIELD TRIPS 2	.00	1,541.00	1,541.00	.00	.00
FIELD TRIPS 3	.00	1,492.00	1,485.00	.00	7.00
FIELD TRIPS 4	.00	.00	14.00-	14.00-	.00
FIELD TRIPS 9	.00	360.00	354.00	.00	6.00
SPECIAL PURPOSE	290.34	2,000.00	2,665.02	448.23	73.55
UNCLAIMED STALE-	9.00	.00	9.00	19.00	19.00
UNITED WAY	.00	1,122.84	1,122.84	.00	.00
BOOK FAIR	.00	2,638.61	2,022.12	616.49-	.00
SCIENCE BOARD	.00	1,023.00	587.88	435.12-	.00
DONATION TWO	20.36	.00	20.36	.00	.00
DONATION THREE	80.81	.00	80.81	.00	.00
GRANTS 1	.00	2,000.00	1,993.79	.00	6.21
FIELD TRIPS A-OU	.00	5,320.00	5,320.00	.00	.00
FIELD TRIPS B-OU	.00	980.00	980.00	.00	.00
FIELD TRIPS E-OU	.00	6,417.00	6,417.00	.00	.00
GRANTS II	.00	4,500.00	3,565.64	.00	934.36
TRUST	1,371.22	32,831.42	32,724.73	13.11	1,491.02
GENERAL					
GENERAL MISCELLA	1,268.35	1,071.00	2,077.82	.00	261.53
INTEREST	.00	213.75	.00	.00	213.75
SCHOOL PICTURES	.00	2,398.00	1,501.55	448.23-	448.22
REPAIR & MAINTEN	.00	.00	259.97	.00	259.97-
REGISTRATION FEE	.00	.00	250.00	.00	250.00-
DONATIONS	.00	279.74	145.02	.00	134.72
GENERAL	1,268.35	3,962.49	4,234.36	448.23-	548.25
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,718.59	1,305.73	1,764.03	.00	4,260.29
INSTRUCTIONAL MATE	4,718.59	1,305.73	1,764.03	.00	4,260.29
COMMUNITY SCHOOL					
COMM SCHL-ACTIVI	2,828.01	2,714.00	5,069.03	.00	472.98
COMMUNITY SCHOOL	2,828.01	2,714.00	5,069.03	.00	472.98
TOTAL	11,438.93	47,024.14	49,644.81	.00	8,818.26

CHECKING 3,200.21 INVESTMENTS .00 SBMMF 5,618.05 TOTAL 8,818.26
 ACCOUNTS PAYABLE .00

SANTA CLARA ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 1051 N. W. 29 Terrace, Miami, Florida 33127

Date School Established: 1925

Grades: PK-5

Principal: Ms. Marie P. Caceres

Bookkeeper: Ms. Mary B. Carey

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.20	\$ 1,113.67
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>6,346.70</u>
TOTAL			<u><u>\$ 7,460.37</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 Improvement Zone School.

REGION CENTER IV

SCHOOL - 4841 SANTA CLARA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
-----	-----	-----	-----	-----	-----		
TRUST							
DONATIONS	.00	2,000.00	1,992.88	.00	7.12		
FIELD TRIPS 1	.00	1,073.25	1,034.00	39.25-	.00		
LIBRARY	.06	400.00	.00	.00	400.06		
SPECIAL PURPOSE	1,196.91	3,819.00	3,321.52	655.70	2,350.09		
UNITED WAY	.00	1,157.53	1,157.53	.00	.00		
BOOK FAIR	88.45-	2,850.62	2,850.62	88.45	.00		
TRUST	1,108.52	11,300.40	10,356.55	704.90	2,757.27		
GENERAL							
GENERAL MISCELLA	4,523.97	1,640.00	4,505.74	49.20-	1,609.03		
INTEREST	.00	304.00	.00	.00	304.00		
SCHOOL PICTURES	.00	3,508.00	2,196.60	655.70-	655.70		
REPAIR & MAINTEN	.00	.00	343.86	.00	343.86-		
DONATIONS	.00	478.23	.00	.00	478.23		
GENERAL	4,523.97	5,930.23	7,046.20	704.90-	2,703.10		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	155.22	3,139.04	1,294.26	.00	2,000.00		
INSTRUCTIONAL MATE	155.22	3,139.04	1,294.26	.00	2,000.00		
TOTAL	5,787.71	20,369.67	18,697.01	.00	7,460.37		

CHECKING	1,113.67	INVESTMENTS	.00	SBMMF	6,346.70	TOTAL	7,460.37
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 149 N. W. 49 Street, Miami, Florida 33127

Date School Established: 1925

Grades: PK-5

Principal During Audit Period: Ms. Brenda P. Dawson (Through December 2006; retired)

Current Principal: Ms. Gladys Gimenez

Bookkeeper: Ms. Teresa Singh

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 4,654.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>14,690.52</u>
TOTAL			<u><u>\$ 19,344.91</u></u>

AUDIT OPINION

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

A physical inventory of property items with an individual cost of \$1,000 or more showed that 3 items at a cost of \$3,764 and a depreciated value of \$84 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.

*School Improvement Zone School.

REGION CENTER IV

SCHOOL - 4961 SHADOWLAWN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIFTH GRADE	161.64	1,800.00	1,503.36	.00	458.28	
MUSIC CLUB	.00	300.00	.00	50.00-	250.00	
SERVICE CLUB 1	104.01	.00	81.80	.00	22.21	
CLASSES AND CLUBS	265.65	2,100.00	1,585.16	50.00-	730.49	
TRUST						
DISTRICT ACCOUNT	1,502.04	760.00	1,649.89	.00	612.15	
DONATIONS	5,738.04	5,738.04-	.00	.00	.00	
LIBRARY	93.01	387.24	218.15	40.00	302.10	
LOST&DAMAGE TEXT	.00	533.00	533.00	.00	.00	
SPECIAL PURPOSE	114.24	248.00	562.18	410.57	210.63	
UNCLAIMED STALE-	.00	.00	1,881.60	1,931.60	50.00	
UNITED WAY	.00	459.80	459.80	.00	.00	
BOOK FAIR	.00	686.08	686.08	.00	.00	
PAPERBACKS - 1	58.39	40.00	.00	40.00-	58.39	
DONATION TWO	173.71	500.00	526.13	.00	147.58	
DONATION THREE	500.00	.00	.00	.00	500.00	
DONATIONS FIVE	15.00	.00	.00	.00	15.00	
DONATIONS 6	100.00	.00	.00	.00	100.00	
GRANTS 1	48.02	.00	.00	.00	48.02	
GRANT III	3,200.19	10,000.00	7,675.54	.00	5,524.65	
TRUST	11,542.64	7,876.08	14,192.37	2,342.17	7,568.52	
GENERAL						
GENERAL MISCELLA	484.51	.00	1,129.70	.00	645.19-	
CASH OVER & SHOR	.00	.25	.00	.00	.25	
INTEREST	.00	578.95	.00	.00	578.95	
SCHOOL PICTURES	.00	1,744.00	1,086.86	328.57-	328.57	
VENDING MACHINES	.00	82.00	.00	82.00-	.00	
REPAIR & MAINTEN	.00	.00	30.00	.00	30.00-	
EQUIPMENT	.00	.00	2,280.00	.00	2,280.00-	
DONATIONS	.00	7,093.32	.00	.00	7,093.32	
GENERAL	484.51	9,498.52	4,526.56	410.57-	5,045.90	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,983.22	10,419.47	7,521.09	1,881.60-	6,000.00	
INSTRUCTIONAL MATE	4,983.22	10,419.47	7,521.09	1,881.60-	6,000.00	
TOTAL	17,276.02	29,894.07	27,825.18	.00	19,344.91	
CHECKING	4,654.39	INVESTMENTS	.00 SBMMF	14,690.52	TOTAL	19,344.91
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL*

Address: 1331 N. W. 46 Street, Miami, Florida 33142

Date School Established: 1964

Grades: 6-8

Principal During Audit Period: Mr. Brian Hamilton (Through February 2007; presently at South Dade Middle School)

Current Principal: Mr. Adolfo L. Costa

Treasurer: Mr. Alex Dor

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 8,923.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>22,034.77</u>
TOTAL			<u>\$ 30,957.91</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.

* School Improvement Zone school.

ACCESS CENTER IV
 SCHOOL - 6011 ALLAPATTAH MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	140.00	980.00	840.00	.00
MUSIC	857.07	678.00	796.36	.00	738.71
CLASSES AND CLUBS	6,787.89	15,816.60	17,777.19	1,342.12	6,169.42
TRUST	5,548.90	8,438.14	14,338.49	3,134.07	2,782.62
PROPERTY DEPOSITS	1,139.70	.00	.00	.00	1,139.70
INSTRUCTIONAL AIDS	584.92	52.00	.00	.00	636.92
GENERAL	6,552.74	4,752.66	4,497.67	2,317.19-	4,490.54
INSTRUCTIONAL MATE	10,521.81	17,082.08	9,604.89	2,999.00-	15,000.00
TOTAL	31,993.03	46,959.48	47,994.60	.00	30,957.91

CHECKING 8,923.14 INVESTMENTS .00 SBMMF 22,034.77 TOTAL 30,957.91
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 3100 N. W. 5th Avenue, Miami, Florida 33127

Date School Established: 1999

Grades: 6-8

Principal: Ms. Concepcion I. Martinez

Treasurer: Ms. Tamara Calvo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.20	\$ 10,462.89
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>36,285.26</u>
TOTAL			<u><u>\$ 46,748.15</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.

* School Improvement Zone School.

ACCESS CENTER IV

SCHOOL - 6361 JOSE DE DIEGO MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	40.00	580.00	540.00	.00
MUSIC	1,870.22	7,079.85	7,053.73	92.74-	1,803.60
CLASSES AND CLUBS	5,065.40	11,750.00	10,165.04	281.13	6,931.49
TRUST	10,472.30	20,269.61	25,454.20	4,598.15	9,885.86
PROPERTY DEPOSITS	1,685.54	771.00	1,283.89	.00	1,172.65
INSTRUCTIONAL AIDS	240.66	965.00	585.00	125.90-	494.76
GENERAL	7,769.55	9,112.99	3,159.15	2,263.90-	11,459.49
INSTRUCTIONAL MATE	10,824.40	24,682.07	17,569.43	2,936.74-	15,000.30
TOTAL	37,928.07	74,670.52	65,850.44	.00	46,748.15

CHECKING	10,462.89	INVESTMENTS	.00	SBMMF	36,285.26	TOTAL	46,748.15
			ACCOUNTS PAYABLE		.00		

CHARLES R. DREW MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 1801 N. W. 60 Street, Miami, Florida 33142

Date School Established: 1967

Grades: 6-8

Principal: Dr. Gwendolyn Coverson

Treasurer: Ms. Angela Chaney

Community School Assistant Principal: Mr. Clinton Neilly

Community School Secretary: Ms. Barbara Dejoie

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	\$15,993.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,042.97</u>
TOTAL			<u>\$ 29,036.34</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.

*School Improvement Zone School.

ACCESS CENTER III

SCHOOL - 6141 CHARLES R. DREW MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	180.00	260.00	80.00
MUSIC	485.24	1,193.35	620.01	140.00-	918.58
CLASSES AND CLUBS	9,350.58	30,626.01	33,110.83	1,838.09-	5,027.67
TRUST	4,137.01	14,661.55	21,098.55	5,050.22	2,750.23
PROPERTY DEPOSITS	2,237.20	4,935.00	3,543.45	35.68	3,664.43
GENERAL	5,602.16	8,724.40	10,148.55	335.59-	3,842.42
INSTRUCTIONAL MATE	11,078.06	27,267.30	24,793.22	3,032.22-	10,519.92
COMMUNITY SCHOOL	3,014.36	58,907.43	59,688.70	.00	2,233.09
TOTAL	35,904.61	146,315.04	153,183.31	.00	29,036.34

CHECKING 15,993.37 INVESTMENTS .00 SBMMF 13,042.97 TOTAL 29,036.34
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 6161 N. W. 5 Court, Miami, Florida 33127

Date School Established: 1917

Grades: 9-12

Principals: Ms. Barbara Mallard (Through August 2005; presently District Supervisor at Instructional Support)

Dr. David Moore (Co-Principal)

Dr. Jean E. Teal (Co-Principal)

Business Manager: Mr. Jorge F. Gonzalez

Treasurers: Ms. Amina Perry-Smith (Through March 2006)

Ms. Lodine Jenkins (Part-time)

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	\$ 10,572.35
Investments:			
Regions Bank	1/12/07	3.40	12,000.00
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>158,478.16</u>
TOTAL			<u><u>\$ 181,050.51</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 IV

SCHOOL - 7301 MIAMI EDISON SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	10,727.76	39,962.15	57,409.68	11,080.71	4,360.94
MUSIC	6,019.57	1,876.00	2,086.65	.00	5,808.92
CLASSES AND CLUBS	62,415.01	31,714.16	66,017.45	2,532.25	30,643.97
TRUST	76,922.69	85,858.76	119,323.41	16,303.67	59,761.71
PROPERTY DEPOSITS	1,872.16	.00	.00	.00	1,872.16
SCHOOL STORE	73.39	.00	.00	.00	73.39
INSTRUCTIONAL AIDS	5,748.94	1,823.00	568.10	.00	7,003.84
GENERAL	45,309.42	51,408.65	19,136.16	26,400.84-	51,181.07
INSTRUCTIONAL MATE	13,025.07	33,926.83	23,436.11	3,515.79-	20,000.00
PRODUCTION/SERVICE	344.51	.00	.00	.00	344.51
TOTAL	222,458.52	246,569.55	287,977.56	.00	181,050.51

CHECKING 10,572.35 INVESTMENTS 12,000.00 SBMMF 158,478.16 TOTAL 181,050.51
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

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

Date School Established: 1925

Grades: 9-12

Co-Principals: Ms. Deborah Love
 Mr. Craig V. Speziale

Business Manager: Ms. Keisha Johnson-Cabrera

Treasurer: Ms. Karen Thompson

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	\$ 25,878.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>112,172.38</u>
TOTAL			<u><u>\$ 138,050.56</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 Improvement Zone School.

ACCESS CENTER IV

SCHOOL - 7341 MIAMI JACKSON SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	7,271.86	30,812.47	52,245.12	54.00	14,106.79-
MUSIC	2,306.88	1,940.00	3,129.80	400.00-	717.08
CLASSES AND CLUBS	54,728.76	91,932.21	94,712.38	4,866.98-	47,081.61
TRUST	34,486.86	104,651.24	121,605.01	9,507.30	27,040.39
PROPERTY DEPOSITS	2,795.87	.00	319.50	.00	2,476.37
INSTRUCTIONAL AIDS	607.65	400.00	425.12	.00	582.53
GENERAL	53,494.61	44,422.90	44,359.04	1,750.15-	51,808.32
INSTRUCTIONAL MATE	16,848.72	25,965.67	20,475.49	2,338.90-	20,000.00
PRODUCTION/SERVICE	3,083.94	2,038.81	2,466.43	205.27-	2,451.05
TOTAL	175,625.15	302,163.30	339,737.89	.00	138,050.56

CHECKING 25,878.18 INVESTMENTS .00 SBMMF 112,172.38 TOTAL 138,050.56
 ACCOUNTS PAYABLE .00

BOOKER T. WASHINGTON SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL*

Address: 1200 N.W. 6th Avenue, Miami, Florida 33136

Date School Established: 1999

Grades: 9-12

Principal: Dr. Rosann P. Sidener

Business Manager: Mr. Terence S. Phillips

Treasurer: Ms. Pamela Davis

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	\$ 70,410.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>51,474.54</u>
TOTAL			<u><u>\$121,884.85</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.

*School Improvement Zone School.

ACCESS CENTER IV
 SCHOOL - 7791 BOOKER T. WASHINGTON S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	4,786.77	106,904.47	118,923.59	13,700.00	6,467.65
MUSIC	1,480.85	6,849.00	7,773.68	58.85-	497.32
CLASSES AND CLUBS	24,162.83	129,342.60	131,653.17	10,249.46	32,101.72
TRUST	19,705.75	82,562.48	86,184.73	12,426.82	28,510.32
PROPERTY DEPOSITS	39.96	66.50	.00	.00	106.46
INSTRUCTIONAL AIDS	2,090.73	3,896.50	2,854.55	10.00-	3,122.68
GENERAL	20,656.82	66,097.33	25,668.68	33,462.43-	27,623.04
INSTRUCTIONAL MATE	3,084.43	50,385.29	40,890.09	2,800.00-	9,779.63
COMMUNITY SCHOOL	282.79	834.24	549.46	.00	567.57
PRODUCTION/SERVICE	10,397.98	36,983.61	34,228.13	45.00-	13,108.46
TOTAL	86,688.91	483,922.02	448,726.08	.00	121,884.85

CHECKING 70,410.31 INVESTMENTS .00 SBMMF 51,474.54 TOTAL 121,884.85
 ACCOUNTS PAYABLE .00

REGIONAL CENTER V SCHOOL

ROBERT RUSSA MOTON ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 18050 Homestead Avenue, Miami, Florida 33157

Date School Established: 1996

Grades: PK-5

Principal During Audit Period: Mr. Jimmie L. Brown, Jr. (Through October 2006; presently District Director at the Office of Professional Standards)

Current Principal: Ms. Rosbin Ivery

Bookkeeper: Ms. JoAnn Knefely

After School Care Program Manager: Ms. Evelyn Johnson

After School Care Program Secretary: Ms. Katera Durham

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$2,111.19
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,215.87</u>
TOTAL			<u><u>\$9,327.06</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records 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.

REGION CENTER V

SCHOOL - 3541 ROBERT RUSSA MOTON ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
SPANISH CLUB	574.50	.00	.00	.00	574.50		
CLASSES AND CLUBS	574.50	.00	.00	.00	574.50		
TRUST							
FIELD TRIPS 1	.00	7,946.00	7,538.00	250.00-	158.00		
LIBRARY	1,511.71	2,666.64	2,784.27	.00	1,394.08		
FIELD TRIPS 3	.00	709.00	596.00	.00	113.00		
FIELD TRIPS 4	.00	5,532.00	5,742.55	.00	210.55-		
FIELD TRIPS 5	.00	781.00	615.25	.00	165.75		
FIELD TRIPS 6	5.00	766.00	784.00	.00	13.00-		
FIELD TRIPS 7	153.00-	.00	.00	.00	153.00-		
SPECIAL PURPOSE	434.24	.00	2,465.19	2,337.22	306.27		
STUDENT UNIFORM	146.02	.00	.00	.00	146.02		
UNCLAIMED STALE-	.00	.00	.00	250.00	250.00		
UNITED WAY	.00	1,139.75	1,139.75	.00	.00		
GRANTS 1	132.50	.00	.00	.00	132.50		
FIELD TRIPS E-OU	168.95	.00	.00	.00	168.95		
FIELD TRIPS F-OU	35.00	.00	.00	.00	35.00		
EESAC FUNDS	.00	.00	2,619.25	2,626.00	6.75		
TRUST	2,280.42	19,540.39	24,284.26	4,963.22	2,499.77		
GENERAL							
GENERAL MISCELLA	814.34	620.00	727.77	.00	706.57		
INTEREST	.00	275.15	29.40	.00	245.75		
SCHOOL PICTURES	.00	4,439.00	2,628.38	1,810.62-	.00		
VENDING MACHINES	.00	526.60	.00	526.60-	.00		
TRAVEL-FACULTY/A	.00	.00	359.35	.00	359.35-		
REGISTRATION FEE	.00	.00	270.00	.00	270.00-		
DONATIONS	.00	1,601.92	664.70	.00	937.22		
GENERAL	814.34	7,462.67	4,679.60	2,337.22-	1,260.19		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,151.50	8,991.80	8,097.06	2,626.00-	3,420.24		
INSTRUCTIONAL MATE	5,151.50	8,991.80	8,097.06	2,626.00-	3,420.24		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	44,221.10	44,221.10	.00	.00		
COMM SCHL-ACTIVI	1,512.20	1,329.00	1,268.84	.00	1,572.36		
COMMUNITY SCHOOL	1,512.20	45,550.10	45,489.94	.00	1,572.36		
TOTAL	10,332.96	81,544.96	82,550.86	.00	9,327.06		
CHECKING	2,111.19	INVESTMENTS	.00	SBMMF	7,215.87	TOTAL	9,327.06
			ACCOUNTS PAYABLE	.00			

REGIONAL CENTER VI SCHOOL

PINE LAKE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 16700 S. W. 109 Avenue, Miami, Florida 33157

Date School Established: 1977

Grades: PK-5

Principals: Mr. Enrique Ferrer (Through July 2005; presently at Oliver Hoover Elementary School)

Ms. Penny A. Puco

Bookkeepers: Ms. Irene Dubrow (Through July 2005)

Ms. Marie C. Conway

After School Care Program Manager:* Ms. Rosa L. Martin

After School Care Program Secretary:* Ms. Maria Cassandra Edwards

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 4,802.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,802.25</u>
			<u>\$13,605.09</u>

*The management of this program was transferred over to an outside child care provider effective January 8, 2007.

PINE LAKE ELEMENTARY SCHOOL (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

Except for the conditions of the Community School Program disclosed 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.

Community School

Our analysis of revenues generated by the Community School Program for the 2005-06 fiscal year disclosed a shortfall of \$10,166. This difference was attributed to fees that should have been collected from some of the children enrolled in the program, and that remained unaccounted for; as well as for fees not reimbursed by the subsidizing child care agency for services provided to the children. Upon our inquiries, the After School Care Program secretary provided us with eleven fee waivers to justify the overall discrepancy; however, neither the principal nor the program manager had approved the waivers or were aware that these fee waivers were in effect. The parents of these children, however, claimed they were not aware of these fee waiver arrangements and further claimed they had paid for most services provided.

Our review of payments made by the families of these children and the services provided disclosed a shortfall of \$8,280 in fees collected. The affected parents had also claimed that, sometimes, they had paid in cash; however, they could not provide us with any receipts. Our review of receipts issued by the school did not disclose any instances of undeposited cash collections; therefore, we could not establish that funds were misappropriated.

We extended our review of the program up to December 2006, and found none of the conditions previously noted. We did note, however, that the fiscal management of the program had improved considerably when compared to the prior year. Ultimately, the program was transferred over to a child care provider contracted by M-DCPS effective January 8, 2007. The Community School Procedures Manual establishes the guidelines for managing Community School programs. In the event the school resumes management over this program, we recommend closer and continued monitoring to strengthen controls over collections and agency reimbursements, and prevent the loss of revenue.

REGION CENTER VI

SCHOOL - 4441 PINE LAKE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS 1	.00	1,216.50	1,166.50	50.00-	.00
LIBRARY	1,113.32	1,983.39	1,562.50	.00	1,534.21
LOST&DAMAGE TEXT	.00	67.65	67.65	.00	.00
SPECIAL PURPOSE	1,137.26	83.26-	956.80	708.04	805.24
UNITED WAY	.00	2,364.25	2,364.25	.00	.00
MUSIC	5.00	.00	.00	.00	5.00
GRANTS 1	758.63	.00	.00	.00	758.63
EESAC FUNDS	.00	.00	1,200.00	1,200.00	.00
TRUST	3,014.21	5,548.53	7,317.70	1,858.04	3,103.08
GENERAL					
GENERAL MISCELLA	195.47	550.67	341.43	50.00	454.71
CASH OVER & SHOR	.00	20.00-	.00	.00	20.00-
INTEREST	.00	331.91	.00	.00	331.91
SCHOOL PICTURES	.00	3,788.00	2,371.93	708.04-	708.03
DONATIONS	.00	1,268.68	.00	.00	1,268.68
RECYCLING COMMIS	.00	17.00	.00	.00	17.00
GENERAL	195.47	5,936.26	2,713.36	658.04-	2,760.33
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,591.84	10,243.36	6,927.66	1,200.00-	7,707.54
INSTRUCTIONAL MATE	5,591.84	10,243.36	6,927.66	1,200.00-	7,707.54
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	42,444.02	42,444.02	.00	.00
COMM SCHL-ACTIVI	1,005.72	1,118.60	2,090.18	.00	34.14
COMMUNITY SCHOOL	1,005.72	43,562.62	44,534.20	.00	34.14
TOTAL	9,807.24	65,290.77	61,492.92	.00	13,605.09

CHECKING	4,802.84	INVESTMENTS	.00	SBMMF	8,802.25	TOTAL	13,605.09
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

March 16, 2007

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

FROM: Penny A. Pucó, Principal
Pine Lake Elementary School

**SUBJECT: RESPONSE TO PINE LAKE ELEMENTARY SCHOOL INTERNAL
FUND AUDIT FOR 2005-2006 FISCAL YEAR**

The purpose of this memorandum is to provide a response to the above-mentioned internal funds audit of Pine Lake Elementary School. The principal has carefully reviewed the cited audit exception finding for the period of July 1, 2005 through June 30, 2006.

As of January 8, 2007, the principal-operated After-school Care Program was closed. The day-to-day operations are now under the auspices of the YMCA. However, in the future, if this principal is assigned to a location with a principal-operated After-school Care Program, the principal would review the Community School Procedures Manual with the bookkeeper and after-school care manager.

The principal would implement preventive strategies to avoid the recurrence of similar conditions in future audits. The principal would assume a more active role in monitoring disbursements, financial management of internal funds, and before/after school care program maintenance and compliance.

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

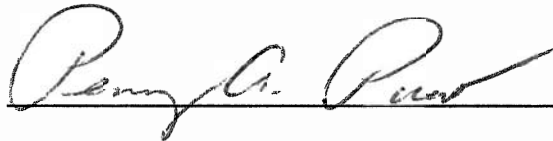
The following corrective actions have been implemented to address the area cited as an audit exception:

- This administrator discussed the audit finding with the previous after-school care program manager and community school secretary. The Community School Procedures Manual was reviewed, specifically focusing on appropriate sections that addressed the area of the deficiency identified by the auditor.
- As of January 8, 2007, this administrator closed the principal-operated After-school Care Program; subsequently the YMCA initiated the operation of the After-school Care Program.

The following preventive strategies would be implemented and carefully monitored by the principal:

- The principal would request on-going support, training, as well as mini-audits to be conducted by the district's Community School personnel.
- The principal would review monthly the attendance rosters to ensure completion and that the summary information listed on the roster is correct.
- The principal would review the attendance rosters and crosscheck the payment cards to detect any student in attendance whose payments are not recorded.
- The principal would request a copy of the subsidized child-care monthly reports from the program manager to ensure filing by the appropriate deadline.

If you require any additional information, please contact this administrator at 305-233-2508.

 PAV

cc: Dr. Janice Cruse-Sanchez

SPECIALIZED EDUCATION CENTERS

NEVA KING COOPER EDUCATIONAL CENTER
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 151 N.W. 5th Street, Homestead, Florida 33030

Date Center Established: 1984

Grades: KG -12

Principal: Dr. Alberto T. Fernandez

Treasurer: Ms. Linda S. Lara

CASH AND/OR INVESTMENT SUMMARY

	<u>Interest Rate</u>	<u>06/30/06</u>
Checking Account:		
Community Bank of Florida	0.15	<u>\$ 22,283.83</u>
TOTAL		<u><u>\$ 22,283.83</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.

SPECIALIZED EDUCATION CENTER

SCHOOL - 0921 NEVA KING COOPER

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	36.52-	.00	.00	36.52	.00
TRUST	8,236.74	12,829.00	8,438.70	1,800.48	14,427.52
GENERAL	2,814.81	464.95	61.00	.00	3,218.76
INSTRUCTIONAL MATE	4,852.81	20,884.88	19,263.14	1,837.00-	4,637.55
TOTAL	15,867.84	34,178.83	27,762.84	.00	22,283.83
CHECKING	22,283.83	TMENTS .00	SBMMF .00	ACCOUNTS PAYABLE .00	TOTAL 22,283.83

RUTH OWENS KRUSÉ EDUCATIONAL CENTER
 AUDIT REPORT
 FOR THE 2005-06 FISCAL YEAR
 JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 11001 S.W. 76th Street, Miami, Florida 33173

Date Center Established: 1991

Grades: 6-12

Principal: Mr. Angel L. Rodriguez

Treasurer: Ms. Donna J. Immerman

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank, N.A.	--	0.10	\$ 4,578.88
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>13,370.26</u>
TOTAL			<u><u>\$17,949.14</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.

SPECIALIZED EDUC
 SCHOOL - 8181 RUTH OWENS KRUSE' ED.

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	1,301.21	11,343.95	9,077.56	1,126.24-	2,441.36
TRUST	5,528.25	9,389.09	14,445.03	2,833.24	3,305.55
PROPERTY DEPOSITS	346.31	176.00	.00	.00	522.31
GENERAL	1,223.27	4,025.46	3,526.82	1,707.00-	14.91
INSTRUCTIONAL MATE	9,798.75	10,534.36	8,668.10	.00	11,665.01
TOTAL	18,197.79	35,468.86	35,717.51	.00	17,949.14

CHECKING 4,578.88 INVESTMENTS .00 SBMMF 13,370.26 TOTAL 17,949.14
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE CENTER

Address: 39 Zamora Avenue, Coral Gables, Florida 33134

Date Center Established: 1984

Grades: PK-12

Principal: Ms. Judith M. Slovin

Treasurers: Ms. Marisol Diaz (Through September 2005)
 Ms. Gay Veal (Through March 2006)
 Ms. Kristal Fredrick

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 3,767.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>23,948.83</u>
TOTAL			<u><u>\$ 27,715.88</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.

SCHOOL - 9732 MERRICK EDUCATIONAL CE SPECIALIZED EDUC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	1,833.89	660.15	2,380.59	.00	113.45
GENERAL	4,813.32	1,145.49	1,041.10	.00	4,917.71
INSTRUCTIONAL MATE	17,190.55	12,248.13	10,185.16	.00	19,253.52
COMMUNITY SCHOOL	3,431.20	.00	.00	.00	3,431.20
TOTAL	27,268.96	14,053.77	13,606.85	.00	27,715.88

CHECKING 3,767.05 INVESTMENTS .00 SBMMF 23,948.83 TOTAL 27,715.88
 ACCOUNTS PAYABLE .00

FUND

DADE COUNTY ATHLETIC EQUALIZATION FUND
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE

Address: 1450 N.E. 2nd Avenue, Miami, Florida 33132

Date Established: 1963

Administrator During Audit Period: Dr. Kamela Patton, Assistant Superintendent,
School Operations (Through August 2006;
presently Assistant Superintendent, Special
Projects)

Current Administrator: Dr. Consuelo Dominguez, Administrative Director, ABC and
Athletics

Trustees: Dr. Alex Martinez (Principal at Coral Gables Senior High School
through May 2006; presently Administrative Director at Regional
Center VI)

Ms. JoAnne Gans, Principal
Coral Gables Senior High School

CASH AND/OR INVESTMENTS SUMMARY

	<u>6/30/06</u>
Total Fund Balance Recorded in the Internal Funds of Coral Gables Senior High School	<u>\$ 24,784.94</u>
TOTAL	<u>\$ 24,784.94</u>

DADE COUNTY ATHLETIC EQUALIZATION FUND (Continued)

BACKGROUND

The Dade County Athletic Equalization Fund was established to aid in the athletic programs at senior high schools in financial distress. To assure the viability of this Fund, schools are required to repay amounts borrowed, for which no interest is charged. The unpaid loan balance at the close of the 2005-06 fiscal year was \$3,334.

The transactions of the Dade County Athletic Equalization Fund are recorded in a Trust Fund account maintained in the Internal Funds of Coral Gables Senior High School. The Assistant Superintendent listed above served as the administrator of this fund, and the Principals of Coral Gables Senior High School served as the Trustees. The interest received from the bank during the audit period was deposited in the Internal Funds of Coral Gables Senior High School to defray some of the costs of administering this Fund.

AUDIT OPINION

The internal funds were properly maintained. The statement of changes in fund balances (cash basis) and the statement of loans receivable present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure over the fund was generally functioning as designed by the District and school administration. With respect to the items tested, the fund 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.

DADE COUNTY ATHLETIC EQUALIZATION FUND
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006
(COMPARED TO THE PRIOR YEAR)

	<u>2004-05</u>	<u>2005-06</u>
BEGINNING BALANCE	<u>\$ 15,451.94</u>	<u>\$ 20,117.94</u>
ADD – RECEIPTS:		
Loans Paid	<u>4,666.00</u>	<u>4,667.00</u>
Total Available	<u>20,117.94</u>	<u>24,784.94</u>
LESS – DISBURSEMENTS:		
Loans Advanced	<u>-</u>	<u>-</u>
ENDING BALANCE	<u>\$ 20,117.94</u>	<u>\$ 24,784.94</u>

DADE COUNTY ATHLETIC EQUALIZATION FUND
STATEMENT OF LOANS RECEIVABLE
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

<u>SENIOR HIGH SCHOOL</u>	<u>BEGINNING BALANCE</u>	<u>LOANS ADVANCED</u>	<u>LOANS PAID</u>	<u>ENDING BALANCE</u>
Miami Douglas MacArthur – North Sr.	\$ 1,334.00	\$ -	\$1,334.00	\$ -
Miami Jackson Sr.	6,667.00	-	3,333.00	3,334.00
TOTAL	<u>\$8,001.00</u>	<u>\$ -</u>	<u>\$4,667.00</u>	<u>\$3,334.00</u>

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