



Internal Audit Report



Selected Schools- Schools With a Change of Principal



The financial statements were fairly stated and internal controls were mostly satisfactory; however, at some schools, controls in selected areas need to improve.

December 2007

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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November 30, 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 includes the audit results of 41 schools from various regional centers and the School Improvement Zone. These audits were mostly conducted as a result of a change of principal.

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 at all the schools. On a selected basis, we reviewed credit card purchases, aspects of data security, Title I Program expenditures, and FTE reporting and student records.

Our audits disclosed that the financial statements of the schools reported herein were fairly stated. Of the 41 schools, 34 were compliant with prescribed policies and procedures and their records were maintained in good order. Property reported missing was not significant for the most part; and losses reported were discussed with the administration for corrective action. Although internal controls were mostly satisfactory, improvements are needed over selected areas as cited in seven of the schools reported herein.

The audit findings were discussed with school and district administration and their responses are included in this report. Our Schools Audits Division would like to commend as well as recognize the schools' staff and administration for the cooperation and courtesies extended to the audit staff during the conduct of these audits.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

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New World School of Arts Senior High School

At-a-Glance Audit Results

- ◆ 40 schools reviewed as result of a change of principal
- ◆ 1 school reviewed to follow up on grant audit
- ◆ 34 schools were in compliance with prescribed policies and procedures and their records were in order
- ◆ Seven schools with audit exceptions in Internal Funds, Payroll, Title I Program, and FTE Reporting

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 41 schools from various regional centers and the School Improvement Zone. At 40 of the 41 schools, there was a change of principal since the prior audit. The audit period was for the fiscal year ended June 30, 2007.

At Hubert O. Sibley Elementary, the audit included a follow-up to the Family Literacy Grant audit issued back in May 2006. While the audit period corresponding to internal funds was for the fiscal year ended June 30, 2007, the scope of the grant audit covered two fiscal years ended June 30, 2007.

The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at 34 of the 41 schools reported herein. The seven schools with reported audit findings are:

1. Arcola Lake Elementary
2. Dr. Bowman Foster Ashe Elementary
3. Norma B. Bossard Elementary
4. Leisure City K-8 Center
5. North Miami Elementary
6. Pine Villa Elementary
7. Southwood Middle

Audit findings pertain to selected aspects of internal funds, payroll, Title I program procedures, and FTE reporting and records. Refer to Summary Schedule of Audit Findings on pages 13-14.

Notwithstanding the conditions and findings reported herein, at all 41 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2006-07 fiscal year, on the cash basis of accounting.

As of June 30, 2007, total combined receipts and disbursements amounted to \$8.6 million and \$8.7 million, respectively; while total combined cash and investments amounted to \$1.8 million. Also, as of June 30, 2007, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the aforementioned seven schools.

INTERNAL FUNDS

Of 41 schools, 40 were in compliance with the procedures established in the Manual of Internal Fund Accounting. At Southwood Middle School, vendors were overpaid because duplicate invoices were used to authorize disbursements.

PAYROLL

At 38 of the 41 schools, we found that payroll rosters were generally supported by adequately prepared attendance sheets and leave cards as described by the Payroll Processing Procedures Manual. Discrepancies related to time and attendance records and the preparation of leave cards were identified at Southwood Middle, Pine Villa Elementary, and Leisure City K-8 Center.

At-a-Glance Audit Results

- ◆ Schools receipted approximately \$8.6 million during FY 2006-07
- ◆ Total Cash and Investments as of June 30, 2007 amounted to \$1.8 million
- ◆ Discrepancies in the disbursement function at Southwood Middle
- ◆ Payroll deficiencies found at three schools: Southwood Middle, Pine Villa Elementary, and Leisure City K-8 Center

At-a-Glance Audit Results

- ◆ Check distribution procedures need improvement at Southwood Middle
- ◆ Results of Property inventories were satisfactory at 34 of 41 schools
- ◆ Property inventories at 2 schools still in progress
- ◆ At 5 schools some property reported as missing
- ◆ Plant Security Reports showed one school with significant losses due to a theft while the school underwent construction

Our review of the payroll preparation and check distribution procedures disclosed that, except for discrepancies found in the check distribution process at Southwood Middle School, there was generally adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the rest of the schools.

PROPERTY

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at 39 of the 41 schools in this report. Approximately \$19.1 million was inventoried at these schools. Property results at Hubert O. Sibley Elementary and Booker T. Washington Senior were currently in progress and will be reported at a later date.

Property results indicated that 34 schools were in compliance with property procedures and there were “no unlocated” items. At five schools, 16 items with a cost of \$24,236 and a depreciated value of \$3,693 were reported missing. In addition, property losses reported through the Plant Security Report process showed 42 items at a cost of \$66,356 and a depreciated value of \$14,802 reported missing at 11 schools. Refer to Property Tables on pages 17-18.

The most significant property loss reported herein resulted from an apparent theft at an adult education center while the center was undergoing construction. According to the principal’s response on page 67 of the Appendix, corrective measures to strengthen property management procedures at the center have been implemented.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program's procedures and transactions at the following eight schools:

- Norma B. Bossard Elementary
- Greynolds Park Elementary
- Charles R. Hadley Elementary
- North Beach Elementary
- North Miami Elementary
- Pine Lake Elementary
- New World School of Arts Senior
- South Dade Senior

Our audits disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

DATA SECURITY QUARTERLY MANAGEMENT REPORT AND APPROVAL REVIEW

We reviewed the "Authorized Applications for Employees by Locations Report(s)" at the following 16 schools:

- Norma B. Bossard Elementary
- Dr. William A. Chapman Elementary
- Dr. Carlos J. Finlay Elementary
- Greenglade Elementary
- Greynolds Park Elementary
- Leisure City K-8 Center
- Miami Park Elementary
- Naranja Elementary
- North Beach Elementary
- Pine Lake Elementary
- Hubert O. Sibley Elementary
- Campbell Drive Middle
- Henry H. Filer Middle
- Homestead Middle
- New World School of Arts Sr.
- South Dade Senior

At-a-Glance Audit Results

- ◆ **P-Card Program at eight schools generally compliant with established procedures**
- ◆ **Data Security Report at 16 schools showed that access to student grade changes properly restricted to Principal, Assistant Principal, and registrar**

At-a-Glance Audit Results

- ◆ Title I Program procedures reviewed at 3 schools: Arcola Lake Elementary, Dr. Bowman F. Ashe Elementary, and North Miami Elementary
- ◆ Total expenditures reviewed amounted to little over \$1.2 million
- ◆ Findings disclosed that hourly payroll accounts not properly monitored and equipment purchased with Title I funds not properly utilized or identified.

The audits disclosed that, generally, the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar. Any discrepancies found during the audit were discussed with the administration and corrected during the audit.

TITLE I PROGRAM

A review of Title I Program expenditures and procedures was conducted at the following three schools:

| School | Title I Program Expenditures |
|----------------------------|------------------------------|
| Arcola Lake Elementary | \$ 345,930 |
| Dr. Bowman Foster Ashe El. | 308,525 |
| North Miami Elementary | 583,547 |
| Total | \$ 1,238,002 |

Total expenditures posted to the various Title I programs at these schools amounted to \$1,238,002. At all three schools, our reviews disclosed that policies and procedures established by the Title I Administration Handbook and the Title I School-Based Budget System Manual were not always followed. Specifically, at Arcola Lake and Dr. Bowman Foster Ashe Elementary schools, hourly payroll accounts were not properly monitored; while at North Miami Elementary, property purchased with Title I funds was utilized for administrative rather than instructional purposes, and Title I equipment was not properly labeled.

FULL-TIME-EQUIVALENT (FTE) FUNDING

Our audits were based on FTE information reported during **Survey Period 3**, which took place during February 2007. The following three schools were selected for these audits:

| School | FTE Funding Reported |
|--|----------------------|
| Dr. Bowman Foster Ashe Elementary | \$ 2,656,241 |
| Norma B. Bossard Elementary | 1,409,480 |
| North Miami Elementary | 1,821,157 |
| Total FTE Funding --Survey Period 3 | \$ 5,886,878 |

The total FTE funding reported amounted to almost \$5.9 million. At all three schools, we found discrepancies in student records in the areas of English Language Learners (ELL) and Special Education (SPED). Additionally, at North Miami Elementary, we found discrepancies in the teacher certification area.

Based on our samples, the discrepancies resulted in a combined funding disallowance to the District of \$16,601; while non-compliance issues that would have generated potential losses in funding to the district amounted to \$14,467.

FAMILY LITERACY GRANT

Our review of the Family Literacy Grant at Hubert O. Sibley Elementary for the 2005-06 and 2006-07 fiscal year disclosed that the school was in general compliance with grant requirements. Grant funds awarded amounted to \$75,000 each fiscal year.

AUDIT OPINION

The following table summarizes total cash receipts and disbursements, and financial position of cash and investments at June 30, 2007 for all 41 schools reported herein. It also provides the audit opinion regarding the schools' financial statements:

At-a-Glance Audit Results

- ◆ FTE audits conducted at 3 schools: Dr. Bowman F. Ashe Elementary, Norma B. Bossard Elementary, and North Miami Elementary
- ◆ FTE funding reported in survey period 3 amounted to close to \$5.9 million
- ◆ Audits disclosed discrepancies in ELL, SPED and teacher certification areas
- ◆ Hubert O. Sibley Elementary was generally compliant with grant requirements

SCHOOLS WITH A CHANGE OF PRINCIPAL
CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007

| Schools | Beginning Balance | Receipts | Disbursements | End Balance | Cash | Investments | Other | Total Cash and Investments |
|-------------------------------|-------------------|---------------|---------------|--------------|-------------|--------------|-------------|----------------------------|
| Palm Springs North Elementary | \$ 35,794.80 | \$ 110,553.04 | \$ 103,342.38 | \$ 43,005.46 | \$16,491.87 | \$ 26,513.59 | - | \$ 43,005.46 |
| Henry H. Filer Middle | 33,134.82 | 104,171.48 | 108,460.74 | 28,845.56 | 7,238.87 | 21,606.69 | - | 28,845.56 |
| American Senior | 282,077.02 | 645,280.10 | 660,254.80 | 267,102.32 | 34,018.73 | 233,083.59 | - | 267,102.32 |
| Greynolds Park Elementary | 29,548.56 | 322,488.67 | 317,402.73 | 34,634.50 | 9,887.62 | 24,746.88 | - | 34,634.50 |
| North Beach Elementary | 36,479.55 | 684,856.90 | 667,754.91 | 53,581.54 | 20,297.93 | 33,283.61 | | 53,581.54 |
| North Miami Elementary | 28,551.47 | 38,259.09 | 46,644.14 | 20,166.42 | 4,060.39 | 16,106.03 | - | 20,166.42 |
| Oak Grove Elementary | 17,719.95 | 209,075.58 | 206,118.35 | 20,677.18 | 9,688.17 | - | \$10,989.01 | 20,677.18 |
| Hubert O. Sibley Elementary | 11,471.37 | 49,462.59 | 50,525.88 | 10,408.08 | 2,282.22 | 8,125.86 | - | 10,408.08 |
| North Miami Middle | 27,941.78 | 32,227.94 | 36,117.57 | 24,052.15 | 12,223.36 | 11,828.79 | - | 24,052.15 |
| Miami Beach Adult Ed. Center | 191,732.10 | 356,718.62 | 354,979.33 | 193,471.39 | 36,506.39 | 156,965.00 | - | 193,471.39 |
| Arcola Lake Elementary | 16,082.27 | 26,718.31 | 28,559.53 | 14,241.05 | 6,684.71 | 7,556.34 | - | 14,241.05 |
| Charles R. Hadley Elementary | 72,307.12 | 440,949.62 | 429,866.49 | 83,390.25 | 27,233.29 | 56,156.96 | - | 83,390.25 |
| Miami Park Elementary | 18,898.77 | 14,653.34 | 17,976.23 | 15,575.88 | 1,862.33 | 13,713.55 | - | 15,575.88 |

SCHOOLS WITH A CHANGE OF PRINCIPAL
CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007

| Schools | Beginning Balance | Receipts | Disbursements | End Balance | Cash | Investments | Other | Total Cash and Investments |
|----------------------------------|-------------------|------------|---------------|-------------|-----------|-------------|-------|----------------------------|
| Miami Springs Elementary | 17,722.62 | 294,541.00 | 294,115.99 | 18,147.63 | 4,656.99 | 13,490.64 | - | 18,147.63 |
| Olinda Elementary | 10,819.46 | 745.37 | 570.10 | 10,994.73 | 3,858.86 | 7,135.87 | - | 10,994.73 |
| New World School of the Arts Sr. | 93,256.72 | 247,340.74 | 245,502.63 | 95,094.83 | 28,213.36 | 66,881.47 | - | 95,094.83 |
| Dr. Bowman Foster Ashe El. | 12,199.95 | 371,099.44 | 367,416.76 | 15,882.63 | 13,783.71 | 2,098.92 | - | 15,882.63 |
| Cypress Elementary | 38,890.89 | 181,429.05 | 186,054.28 | 34,265.66 | 3,174.61 | 31,091.05 | - | 34,265.66 |
| Marjory S. Douglas Elementary | 21,933.40 | 488,822.00 | 484,609.11 | 26,146.29 | 5,692.43 | 20,453.86 | - | 26,146.29 |
| Dr. Carlos J. Finlay Elementary | 12,710.20 | 65,327.47 | 58,786.47 | 19,251.20 | 7,785.35 | 11,465.85 | - | 19,251.20 |
| Greenglade Elementary | 42,232.76 | 291,474.78 | 313,099.24 | 20,608.30 | 2,676.70 | 17,931.60 | - | 20,608.30 |
| South Miami K-8 Center | 35,703.11 | 240,044.27 | 248,846.58 | 26,900.80 | 11,412.08 | 15,488.72 | - | 26,900.80 |
| Southwood Middle | 63,144.69 | 255,513.25 | 240,541.95 | 78,115.99 | 35,724.34 | 42,391.65 | - | 78,115.99 |
| W. R. Thomas Middle | 33,840.58 | 173,497.88 | 179,373.56 | 27,964.90 | 5,127.37 | 22,837.53 | - | 27,964.90 |
| Miami D. MacArthur South Sr. | 22,803.44 | 90,483.53 | 73,469.75 | 39,817.22 | 31,111.98 | 8,705.24 | - | 39,817.22 |
| Norma B. Bossard Elementary | 6,000.00 | 288,152.56 | 281,048.85 | 13,103.71 | 13,103.71 | - | - | 13,103.71 |

SCHOOLS WITH A CHANGE OF PRINCIPAL
CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007

| Schools | Beginning Balance | Receipts | Disbursements | End Balance | Cash | Investments | Other | Total Cash and Investments |
|------------------------------|-------------------|------------|---------------|-------------|-----------|-------------|----------|----------------------------|
| Calusa Elementary | 27,207.01 | 384,234.28 | 388,368.92 | 23,072.37 | 12,838.79 | 10,233.58 | - | 23,072.37 |
| Dr. William A. Chapman El. | 17,566.45 | 23,598.44 | 24,474.88 | 16,690.01 | 8,811.92 | 7,878.09 | - | 16,690.01 |
| Naranja Elementary | 16,805.00 | 23,549.71 | 25,254.81 | 15,099.90 | 5,902.14 | - | 9,197.76 | 15,099.90 |
| Claude Pepper Elementary | 35,215.34 | 322,471.57 | 323,933.11 | 33,753.80 | 6,694.52 | 27,059.28 | - | 33,753.80 |
| Irving & Beatrice Peskoe El. | 11,188.89 | 35,123.78 | 31,079.74 | 15,232.93 | 8,796.59 | 6,436.34 | - | 15,232.93 |
| Pine Lake Elementary | 13,605.09 | 47,072.50 | 41,892.77 | 18,784.82 | 9,544.85 | 9,239.97 | - | 18,784.82 |
| Pine Villa Elementary | 11,330.24 | 15,221.32 | 15,760.82 | 10,790.74 | 1,937.34 | 8,853.40 | - | 10,790.74 |
| Dr. Edward L. Whigham El. | 28,181.11 | 248,828.22 | 246,701.27 | 30,308.06 | 20,084.02 | 10,224.04 | - | 30,308.06 |
| Centennial Middle | 67,031.48 | 112,580.80 | 120,238.21 | 59,374.07 | 6,817.62 | 52,556.45 | - | 59,374.07 |
| Homestead Middle | 28,544.57 | 100,946.97 | 105,542.83 | 23,948.71 | 7,001.48 | 16,947.23 | - | 23,948.71 |
| South Dade Senior | 262,020.41 | 523,913.01 | 593,983.48 | 191,949.94 | 37,651.95 | 154,297.99 | - | 191,949.94 |
| Leisure City K-8 Center | 20,710.11 | 102,305.98 | 98,337.82 | 24,678.27 | 9,357.91 | 15,320.36 | - | 24,678.27 |
| Laura C. Saunders Elementary | 9,710.08 | 19,739.89 | 19,974.47 | 9,475.50 | 8,395.62 | 1,079.88 | - | 9,475.50 |

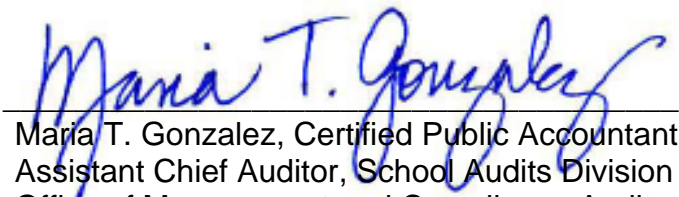
**SCHOOLS WITH A CHANGE OF PRINCIPAL
CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

| Schools | Beginning Balance | Receipts | Disbursements | End Balance | Cash | Investments | Other | Total Cash and Investments |
|-----------------------------|-------------------|-----------------|-----------------|----------------|--------------|----------------|-------------|----------------------------|
| Campbell Drive Middle | 28,290.52 | 103,310.44 | 106,488.64 | 25,112.32 | 4,620.03 | 20,492.29 | - | 25,112.32 |
| Booker T. Washington Senior | 121,884.85 | 500,546.96 | 510,906.80 | 111,525.01 | 16,139.10 | 95,385.91 | - | 111,525.01 |
| Totals | \$ 1,912,288.55 | \$ 8,587,330.49 | \$ 8,654,376.92 | \$1,845,242.12 | \$519,391.25 | \$1,305,664.10 | \$20,186.77 | \$ 1,845,242.12 |

Audit Opinion on Financial Statements and Overall Assessment of Internal Controls Over Financial Reporting

The financial statements of the schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of the schools during the 2006-07 fiscal year, on the cash basis of accounting. As of June 30, 2007, total combined receipts and disbursements amounted to \$8,587,330 and \$8,654,377 respectively; while total combined cash and investments amounted to \$1,845,242.

As of June 30, 2007, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration. When conditions came to our attention that were deemed non-reportable, because they were immaterial and inconsequential, they were nevertheless, discussed with management for their information and follow-up.


 Maria T. Gonzalez, Certified Public Accountant
 Assistant Chief Auditor, School Audits Division
 Office of Management and Compliance Audits

SCHOOLS WITH A CHANGE OF PRINCIPAL INTERNAL CONTROLS

Internal controls' ratings of the schools reported herein are depicted as follows:

| SCHOOLS | PROCESS & IT CONTROLS | | | POLICY & PROCEDURES COMPLIANCE | | | EFFECT |
|--------------------------------------|-----------------------|-------------------|------------|--------------------------------|-------------------|------------|-------------------------|
| | SATISFACTORY | NEEDS IMPROVEMENT | INADEQUATE | SATISFACTORY | NEEDS IMPROVEMENT | INADEQUATE | |
| Palm Springs North El. | ✓ | | | ✓ | | | Not Likely to impact |
| Henry H. Filer Middle | ✓ | | | ✓ | | | Not Likely to impact |
| American Senior | ✓ | | | ✓ | | | Not Likely to impact |
| Greynolds Park El. | ✓ | | | ✓ | | | Not Likely to impact |
| North Beach Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| North Miami Elementary | | ✓ | | | ✓ | | Likely to impact |
| Oak Grove Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Hubert O. Sibley Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| North Miami Middle | ✓ | | | ✓ | | | Not Likely to impact |
| Miami Beach Adult Ed. Center | ✓ | | | ✓ | | | Not Likely to impact |
| Arcola Lake Elementary | | ✓ | | | ✓ | | Likely to impact |
| Charles R. Hadley Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Miami Park Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Miami Springs Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Olinda Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| New World School of the Arts Sr. | ✓ | | | ✓ | | | Not Likely to impact |
| Dr. Bowman F. Ashe Elementary | | ✓ | | | ✓ | | Likely to impact |
| Cypress Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Marjory S. Douglas Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Dr. Carlos J. Finlay Elementary | ✓ | | | ✓ | | | Not Likely to impact |

SCHOOLS WITH A CHANGE OF PRINCIPAL INTERNAL CONTROLS

| SCHOOLS | PROCESS & IT CONTROLS | | | POLICY & PROCEDURES COMPLIANCE | | | EFFECT |
|------------------------------------|-----------------------|-------------------|------------|--------------------------------|-------------------|------------|-------------------------|
| | SATISFACTORY | NEEDS IMPROVEMENT | INADEQUATE | SATISFACTORY | NEEDS IMPROVEMENT | INADEQUATE | |
| Greenglade El. | ✓ | | | ✓ | | | Not Likely to impact |
| South Miami K-8 Center | ✓ | | | ✓ | | | Not Likely to impact |
| Southwood Middle | | ✓ | | | ✓ | | Likely to impact |
| W. R. Thomas Middle | ✓ | | | ✓ | | | Not Likely to impact |
| Miami D. MacArthur South Sr. | ✓ | | | ✓ | | | Not Likely to impact |
| Norma B. Bossard Elementary | | ✓ | | | ✓ | | Likely to impact |
| Calusa Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Dr. William A. Chapman El. | ✓ | | | ✓ | | | Not Likely to impact |
| Naranja Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Claude Pepper Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Irving & Beatrice Peskoe El. | ✓ | | | ✓ | | | Not Likely to impact |
| Pine Lake Elementary | ✓ | | | ✓ | | | Not Likely to impact |
| Pine Villa Elementary | | ✓ | | | ✓ | | Likely to impact |
| Dr. Edward L. Whigham El. | ✓ | | | ✓ | | | Not Likely to impact |
| Centennial Middle | ✓ | | | ✓ | | | Not Likely to impact |
| Homestead Middle | ✓ | | | ✓ | | | Not Likely to impact |
| South Dade Senior | ✓ | | | ✓ | | | Not Likely to impact |
| Leisure City K-8 Center | | ✓ | | | ✓ | | Likely to impact |
| Laura C. Saunders El. | ✓ | | | ✓ | | | Not Likely to impact |
| Campbell Drive Middle | ✓ | | | ✓ | | | Not Likely to impact |
| Booker T. Washington Sr. | ✓ | | | ✓ | | | Not Likely to impact |

SCHOOLS WITH A CHANGE OF PRINCIPAL SUMMARY SCHEDULE OF AUDIT FINDINGS

The following schedule sums up current and prior audit findings per school:

| Work Loc. No. | Schools | Regional Center | CURRENT YEAR AUDIT FINDINGS | | PRIOR YEAR AUDIT FINDINGS | |
|---------------------|---------------------------------|--------------------|--------------------------------|--|------------------------------|---------------------|
| | | | Total per School | AREA OF FINDINGS | Total per School | AREA OF FINDINGS |
| 4281 | Palm Springs North Elementary | I | None | | None | |
| 6171 | Henry H. Filer Middle | I | None | | None | |
| 7011 | American Senior | I | None | | None | |
| 2281 | Greynolds Park Elementary | II | None | | None | |
| 3741 | North Beach Elementary | II | None | | None | |
| 3941 | No. Miami Elementary | II | 4 | <ul style="list-style-type: none"> ▪ Title I Prop. ▪ FTE-ELL ▪ FTE-ESE ▪ FTE-Cert. | None | |
| 4021 | Oak Grove Elementary | II | None | | None | |
| 5141 | Hubert O. Sibley Elementary* | II | None | | None | |
| 6631 | North Miami Middle | II | None | | None | |
| 7202 | Miami Beach Adult Ed. Center | II | None | | None | |
| 0101 | Arcola Lake Elementary | III | 1 | <ul style="list-style-type: none"> ▪ Title I Payroll | None | |
| 2331 | Charles R. Hadley Elementary | III | None | | None | |
| 3301 | Miami Park Elementary | III | None | | None | |
| 3381 | Miami Springs Elementary | III | None | | None | |
| 4071 | Olinda Elementary | III | None | | None | |
| 7901 | New World School of Arts Sr. | IV | None | | None | |
| 0451 | Dr. Bowman F. Ashe El. | V | 3 | <ul style="list-style-type: none"> ▪ Title I Payroll ▪ FTE-ESE ▪ FTE-ELL | None | |
| 1281 | Cypress Elementary | V | None | | None | |
| 1371 | Marjory S. Douglas El. | V | None | | None | |
| 5061 | Dr. Carlos J. Finlay Elementary | V | None | | None | |

* Audit results reported herein include follow-up to grant audit. Grant audit reported in May 2006 for the 2004-05 and 2005-06 FY up to January 2006.

**SCHOOLS WITH A CHANGE OF PRINCIPAL
SUMMARY SCHEDULE OF AUDIT FINDINGS**

| Work Loc. No. | Schools | Regional Center | CURRENT YEAR AUDIT FINDINGS | | PRIOR YEAR AUDIT FINDINGS | |
|---------------------|------------------------------|--------------------|--------------------------------|---|------------------------------|---------------------|
| | | | Total per School | AREA OF FINDINGS | Total per School | AREA OF FINDINGS |
| 2261 | Greenglade Elementary | V | None | | None | |
| 5241 | South Miami K-8 Center | V | None | | None | |
| 6861 | Southwood Middle | V | 3 | <ul style="list-style-type: none"> ▪ Payroll ▪ Payroll Dist. ▪ Disbursements | None | |
| 6901 | W. R. Thomas Middle | V | None | | None | |
| 7631 | Miami D. MacArthur South Sr. | V | None | | None | |
| 0125 | Norma B. Bossard Elementary | VI | 2 | <ul style="list-style-type: none"> ▪ FTE-ESE ▪ FTE-ELL | | |
| 0671 | Calusa Elementary | VI | None | | None | |
| 0771 | Dr. William A. Chapman El. | VI | None | | None | |
| 3621 | Naranja Elementary | VI | None | | None | |
| 0831 | Claude Pepper Elementary | VI | None | | None | |
| 4391 | Irving & Beatrice Peskoe El. | VI | None | | None | |
| 4441 | Pine Lake Elementary | VI | None | | 1 | ▪ Comm. School |
| 4461 | Pine Villa Elementary | VI | 1 | ▪ Payroll | None | |
| 5981 | Dr. Edward L. Whigham El. | VI | None | | None | |
| 6081 | Centennial Middle | VI | None | | None | |
| 6251 | Homestead Middle | VI | None | | None | |
| 7701 | South Dade Senior | VI | None | | None | |
| 2901 | Leisure City K-8 Center | SIZ | 1 | ▪ Payroll | None | |
| 2941 | Laura C. Saunders Elementary | SIZ | None | | None | |
| 6061 | Campbell Drive Middle | SIZ | None | | None | |
| 7791 | Booker T. Washington Sr. | SIZ | None | | None | |
| | Total | | 15 | | 1 | |

SCHOOLS WITH A CHANGE OF PRINCIPAL CURRENT AND FORMER PRINCIPALS

At the schools reported, names of their current and former principals are listed below:

| Work Loc. No. | Schools | Regional Center | Current Principal | Former Principal(s) |
|---------------|----------------------------------|-----------------|--------------------------|--|
| 4281 | Palm Springs North El. | I | Dr. Manuel Sanchez III | Ms. Sharon M. Gonzalez |
| 6171 | Henry H. Filer Middle | I | Mr. Julian Cazanias, Jr. | Mr. Luis E. Diaz |
| 7011 | American Senior | I | Mr. Luis E. Diaz | Dr. Louis J. Algaze |
| 2281 | Greynolds Park El. | II | Dr. Eduardo R. Rivas | Dr. Alice F. Quarles |
| 3741 | North Beach Elementary | II | Dr. Alice F. Quarles | Mr. Luther T. Gray |
| 3941 | North Miami Elementary | II | Ms. Debra L. Dubin | Ms. Marie A. Bazile |
| 4021 | Oak Grove Elementary | II | Mr. Steffond L. Cone | Ms. Rhonda C. McKinney Mr. L. M. Mijuskovic |
| 5141 | Hubert O. Sibley Elementary | II | Mr. Michael J. Charlot | N/A-Follow up on Grant |
| 6631 | North Miami Middle | II | Mr. Michael A. Lewis | Mr. Arnold R. Montgomery |
| 7202 | Miami Beach Adult Ed. Center | II | Ms. Shirley A. Velasco | Ms. Martha M. Montaner |
| 0101 | Arcola Lake Elementary | III | Ms. Vanady A. Daniels | Ms. Cecilia Hunter |
| 2331 | Charles R. Hadley Elementary | III | Ms. Maria Menchero | Dr. Felicia D. Gil |
| 3301 | Miami Park Elementary | III | Dr. Lillian K. Cooper | Ms. Deborah D. Roberts |
| 3381 | Miami Springs Elementary | III | Ms. Sally M. Hutchings | Ms. Celia M. Fernandez |
| 4071 | Olinda Elementary | III | Mr. Adrian Montes | Ms. Sally M. Hutchings |
| 7901 | New World School of the Arts Sr. | IV | Dr. Frederic E. Conde | Ms. Ellery Brown |
| 0451 | Dr. Bowman F. Ashe Elementary | V | Mr. Steve J. Rummel | Ms. Patricia G. Morales |
| 1281 | Cypress Elementary | V | Ms. Melanie L. Visnich | Ms. Faye G. Haynes |
| 1371 | Marjory S. Douglas Elementary | V | Dr. Grace Nebb | Dr. Manuel C. Barreiro |
| 5061 | Dr. Carlos J. Finlay Elementary | V | Ms. Cecilia C. Sanchez | Ms. Silvia P. Tarafa |
| 2261 | Greenglade Elementary | V | Ms. Maria V. Tercilla | Ms. Melba Brito |
| 5241 | South Miami K-8 Center | V | Ms. Anamarie Moreiras | Ms. Marcia G. Pennington |

**SCHOOLS WITH A CHANGE OF PRINCIPAL
CURRENT AND FORMER PRINCIPALS**

| Work Loc. No. | Schools | Regional Center | Current Principal | Former Principal(s) |
|----------------------|------------------------------|------------------------|--------------------------|---|
| 6861 | Southwood Middle | V | Ms. Deborah Leal | Ms. Jane M. Garraux |
| 6901 | W. R. Thomas Middle | V | Ms. Lisa L. Pizzimenti | Dr. Verona C. McCarthy |
| 7631 | Miami D. MacArthur South | V | Dr. David K. Moore | Mr. Steve J. Rummel |
| 0125 | Norma B. Bossard El. | VI | Ms. Charmyn M. Kirton | N/A-New school (First audit) |
| 0671 | Calusa Elementary | VI | Ms. Carmen Fuentes | Ms. Georgina S. Palomo |
| 0771 | Dr. William A. Chapman El. | VI | Mr. Carzell Morris | Ms. Linda A. Amica-Roberts |
| 3621 | Naranja Elementary | VI | Ms. Carmen Gutierrez | Dr. Rene E. Baly |
| 0831 | Claude Pepper Elementary | VI | Ms. Deborah D. Roberts | Ms. Angeles Fleites |
| 4391 | Irving & Beatrice Peskoe El. | VI | Ms. Liliana C. Albuerne | Ms. Barbara R. Soto |
| 4441 | Pine Lake Elementary | VI | Mr. Caleb Lopez | Ms. Penny A. Puco |
| 4461 | Pine Villa Elementary | VI | Ms. Tamela Brown | Ms. Betty A. Thomas |
| 5981 | Dr. Edward L. Whigham El. | VI | Ms. Kimberly Y. Davis | Ms. Paulette M. Martin |
| 6081 | Centennial Middle | VI | Ms. Yamila M. Carballo | Ms. Elvoyd C. Fischer (Dec '06) |
| 6251 | Homestead Middle | VI | Mr. Nikolai Vitti | Ms. Vanessa Strickland (Jul '06) Mr. Martin Reid (Jun '07) |
| 7701 | South Dade Senior | VI | Ms. Alicia Hidalgo | Mr. L. M. Mijuskovic (Oct '06) Ms. Janice B. Reineke (Sep '07) |
| 2901 | Leisure City K-8 Center | SIZ | Dr. Kelli R. Hunter | Mr. Charles Hankerson (Mar '07) Mr. John Walker (Aug '07) |
| 2941 | Laura C. Saunders El. | SIZ | Ms. Suzet Hernandez | Dr. Grace D. Nebb |
| 6061 | Campbell Drive Middle | SIZ | Ms. Evonne S. Alvarez | Ms. Alicia Hidalgo |
| 7791 | Booker T. Washington Sr. | SIZ | Ms. Regina P. Lowe-Smith | Dr. Rosann P. Sidener |

**SCHOOLS WITH A CHANGE OF PRINCIPAL
PROPERTY SCHEDULES**

| Loc. No. | SCHOOLS | CURRENT INVENTORY | | | | | PRIOR INVENTORY | |
|---------------------------------|------------------------------|-------------------|-----------------|-----------------|----------|------------------|-----------------|-----------------|
| | | Total Items | Dollar Value | Unlocated Items | | | Unloc. Items | Dollar Value |
| | | | | No. of items | Cost | Deprec. Value | | |
| REGIONAL CENTER I SCHOOLS | | | | | | | | |
| 4281 | Palm Springs North El. | 163 | \$ 343,129 | None | | | None | |
| 6171 | Henry H. Filer Middle | 297 | 631,260 | None | | | None | |
| 7011 | American Senior | 945 | 1,864,844 | None | | | None | |
| REGIONAL CENTER II SCHOOLS | | | | | | | | |
| 2281 | Greynolds Park El. | 293 | 612,378 | None | | | None | |
| 3741 | North Beach El. | 246 | 437,142 | None | | | None | |
| 3941 | North Miami El. | 222 | 433,479 | None | | | None | |
| 4021 | Oak Grove El. | 120 | 241,783 | None | | | None | |
| 5141 | Hubert O. Sibley El. * | | | | | | | |
| 6631 | North Miami Middle | 255 | 532,539 | None | | | None | |
| 7202 | Miami Beach Adult Ed. Ctr. | 315 | 585,752 | None | | | None | |
| REGIONAL CENTER III SCHOOLS | | | | | | | | |
| 0101 | Arcola Lake El. | 110 | 235,290 | 1 | \$1,497 | - | None | |
| 2331 | Charles R. Hadley El. | 178 | 414,191 | None | | | None | |
| 3301 | Miami Park El. | 177 | 371,054 | None | | | None | |
| 3381 | Miami Springs El. | 123 | 259,577 | None | | | None | |
| 4071 | Olinda El. | 67 | 160,346 | None | | | None | |
| REGIONAL CENTER IV SCHOOLS | | | | | | | | |
| 7901 | New World School of Arts Sr. | 116 | 239,132 | None | | | None | |
| REGIONAL CENTER V SCHOOLS | | | | | | | | |
| 0451 | Dr. Bowman F. Ashe El. | 134 | 339,147 | None | | | None | |
| 1281 | Cypress Elementary | 85 | 190,859 | None | | | None | |
| 1371 | Marjory S. Douglas El. | 276 | 539,279 | 2 | 4,929 | - | None | |
| 5061 | Dr. Carlos J. Finlay El. | 142 | 291,839 | None | | | None | |
| 2261 | Greenglade El. | 111 | 233,277 | None | | | None | |
| 5241 | South Miami K-8 Center | 184 | 361,790 | None | | | None | |
| 6861 | Southwood Middle | 349 | 744,643 | None | | | None | |
| 6901 | W.R. Thomas Middle | 237 | 463,947 | None | | | None | |
| 7631 | Miami D. MacArthur South | 210 | 444,112 | None | | | None | |
| REGIONAL CENTER VI SCHOOLS | | | | | | | | |
| 0125 | Norma B. Bossard El. | 547 | 675,874 | None | | | None | |
| 0671 | Calusa El. | 71 | 183,530 | None | | | None | |
| 0771 | Dr. William A. Chapman El. | 282 | 435,519 | None | | | None | |
| 3621 | Naranja El. | 269 | 457,677 | 2 | 2,076 | \$ 1,592 | None | |
| 0831 | Claude Pepper El. | 156 | 326,599 | 5 | 7,404 | - | None | |
| 4391 | Irving & Beatrice Peskoe El. | 147 | 325,361 | None | | | None | |
| 4441 | Pine Lake El. | 125 | 338,719 | 6 | 8,330 | 2,101 | None | |
| 4461 | Pina Villa El. | 149 | 245,555 | None | | | None | |
| 5981 | Dr. Edward L. Whigham El. | 151 | 351,993 | None | | | None | |
| 6081 | Centenial Middle | 473 | 789,315 | None | | | None | |
| 6251 | Homestead Middle | 391 | 844,936 | None | | | None | |
| 7701 | South Dade Senior | 615 | 1,571,688 | None | | | None | |
| SCHOOL IMPROVEMENT ZONE SCHOOLS | | | | | | | | |
| 2901 | Leisure City K-8 Center | 233 | 491,290 | None | | | None | |
| 2941 | Laura Saunders El. | 187 | 390,550 | None | | | None | |
| 6061 | Campbell Drive Middle | 300 | 691,869 | None | | | 2 | \$2,840 |
| 7791 | Booker T. Washington Sr.* | | | | | | | |
| TOTALS | | 9,451 | 19,091,264 | 16 | \$24,236 | \$ 3,693 | 2 | \$ 2,840 |

Note: Schools marked with an asterisk "*" represent inventories in progress. Results will be reported at a later date.

SCHOOLS WITH A CHANGE OF PRINCIPAL PROPERTY SCHEDULES

| Work Loc. No. | SCHOOLS | No. of Plant Security Reports | Total Items | Total Amount at Cost | CATEGORY (AT COST) | | Total Depreciated Value |
|--------------------------------|---|--|----------------|----------------------------|-----------------------|----------|-------------------------------|
| | | | | | Computers | Other | |
| REGIONAL CENTER I SCHOOL | | | | | | | |
| 7011 | American Senior | 2 | 3 | \$ 6,742 | \$ 6,742 | - | \$ 4,216 |
| REGIONAL CENTER II SCHOOLS | | | | | | | |
| 3941 | North Miami Elementary | 1 | 1 | 1,599 | 1,599 | - | - |
| 6631 | North Miami Middle | 1 | 2 | 3,452 | 3,452 | - | 1,302 |
| 7202 | Miami Beach Adult Ed. Ctr. ⁽¹⁾ | 1 | 22 | 34,627 | 34,627 | - | 4,597 |
| REGIONAL CENTER III SCHOOLS | | | | | | | |
| 0101 | Arcola Lake Elementary | 1 | 5 | 8,304 | 8,304 | - | - |
| 3301 | Miami Park Elementary | 1 | 1 | 1,099 | - | \$1,099 | 780 |
| REGIONAL CENTER V SCHOOL | | | | | | | |
| 0451 | Dr. Bowman F. Ashe El. | 1 | 1 | 1,225 | 1,225 | - | 810 |
| REGIONAL CENTER VI SCHOOLS | | | | | | | |
| 0831 | Claude Pepper El. | 1 | 1 | 1,069 | 1,069 | - | 784 |
| 4441 | Pine Lake Elementary | 1 | 1 | 1,369 | 1,369 | - | 457 |
| 4461 | Pina Villa Elementary | 1 | 1 | 1,200 | - | 1,200 | 920 |
| SCHOOL IMPROVEMENT ZONE SCHOOL | | | | | | | |
| 2901 | Leisure City K-8 Center | 3 | 4 | 5,670 | 1,994 | 3,676 | 936 |
| TOTALS | | 14 | 42 | \$ 66,356 | \$ 60,381 | \$ 5,975 | \$ 14,802 |

Notes:

- (1) Loss due to apparent theft while school underwent construction. Administration provided corrective measures to strengthen property management at the school. Refer to page 67 of Appendix regarding response from principal.

Schools with no property reported missing through Plant Security Reports are excluded from this table.

FINDINGS AND RECOMMENDATIONS

INTERNAL FUNDS DISBURSEMENTS

1. To Prevent Duplicate Payments Use Only Original Invoices To Disburse Funds SOUTHWOOD MIDDLE SCHOOL

Section II, Chapter V of the Manual of Internal Fund Accounting establishes the procedures for disbursements. Our review of sampled disbursements and supporting documentation disclosed the following:

- 1.1. The school disbursed a total of \$17,388 from a Donations account. Of this total, two invoices were paid twice for an overpayment of \$1,488. Upon further review of disbursements, we found three other instances for an additional overpayment of \$898. These double payments occurred because duplicate invoices were used to authorize disbursements.

RECOMMENDATION

- 1. Authorize payments using only the original invoices.**

Person(s) Responsible: *Principal, Assistant Principal(s), Treasurer, Purchasing Clerk*

Management Response: *In order to ensure that fund disbursement procedures are properly adhered to the principal will implement the following corrective actions and preventive strategies to prevent duplicate payments on invoices from recurring again.*

The principal directed the school's technology coordinator to create a computerized program designed to assist the treasurer to track and monitor all school purchases and payments. This database software program will allow the treasurer to query any school purchase record by purchase order number, invoice number, check number, and/or vendor number. All program data can be grouped according to any search criteria or query and specific reports can be generated as needed or requested. School records will now detail invoices that have been paid and payments that are pending, including amounts and totals. The treasurer will now be able to determine immediately when a duplicate invoice or purchase order is received, thereby eliminating the possibility of double payments in the future.

The school was able to recover and deposit the overpayment to CDW Government Inc. in the amount of \$998.59. The second overpayment to Office Depot, in the total amount of \$1,210.90, is currently being processed and a check is expected within the next two weeks.

PAYROLL

2. Ensure The Accurate Reporting And Documenting Of Payroll SOUTHWOOD MIDDLE SCHOOL

Chapters 1 through 5 of the Payroll Processing Procedures Manual establish the procedures to document, process and approve payroll, and distribute the payroll checks and notices to employees.

A review of three consecutive pay periods processed by the current payroll clerk and approved by the former principal disclosed 47 discrepancies in the payroll records. Details are as follows:

- 2.1. In ten instances, employees were paid for one day's work even though their attendance was not recorded. In one other instance, an employee failed to sign for three consecutive days, however, was reported present and was paid for those days.
- 2.2. Leave taken by employees was inconsistently documented and recorded. For instance, there were seven instances where the leave reported did not match the supporting leave cards and/or attendance sheets; while in four separate instances, leave cards were not evident. Additionally, 22 leave cards were either not signed, the type of leave was not indicated or several types of leave were recorded in one card.
- 2.3. Substitute teachers' attendance records were incomplete. Consequently, a total of seven and one-half undocumented days were paid to three substitute teachers.

According to the current principal, the employees in question were present; however, their attendance was not consistently documented. Only those errors that were verifiable by us were corrected during the audit.

RECOMMENDATION

2. ***Discuss with staff the proper payroll procedures to record and report payroll, and document leave; and improve the administrative process over the review of payroll records and the payroll approval.***

Person(s) Responsible: Principal, Assistant Principal(s), Principal's Secretary, Payroll Clerk

Management Response: *In order to prevent the recurrence of similar conditions in future audits with respect to payroll procedures, the principal will implement the following corrective actions and preventive strategies in order to ensure accurate monitoring and processing of payroll records and streamline the efficiency of payroll processing.*

The principal has reviewed with all person(s) responsible the Payroll Processing Procedures Manual focusing on the procedures to document, process, and approve payroll. A system was established to provide for the careful review of the Daily Payroll Attendance Sheet by both the payroll clerk and the principal or designee. This will ensure that all employees sign in/out on a daily basis and proper notations are made, i.e., "S" for sick, "A" for LWOP, etc., on the Daily Payroll Attendance Sheet, when employees are out of the building.

The principal directed that the payroll clerk create, type and distribute a staff absentee list each day to all administrative and key leadership personnel. This list will include all absent employees, the reason for the absence, and the name of the substitute teacher, if applicable. In order to ensure consistent reporting and documentation of all absences and leave card signatures, leave cards will be prepared on a daily basis by the payroll clerk for all absent employees to be presented for their signature immediately upon their return to work. The payroll clerk will also place a notice in each absent employee's mailbox reminding him/her to sign their leave card upon return. The principal or designee will verify and sign completed leave cards on a daily basis as well as cross-reference the staff absentee list against the Temporary Instructors Daily Payroll Attendance Sheet to ensure accuracy, proper signatures, and precise reporting for each substitute teacher. The principal and/or her designee will monitor this process on a daily basis to avoid any payroll reporting discrepancies in the future.

As part of the Opening of Schools meeting, the principal reviewed payroll reporting procedures with the entire faculty and staff, emphasizing sign in/out procedures, completing leave cards and submitting temporary duty forms prior to scheduled absences. The principal will continue to review payroll procedures with all staff as detailed in the school's faculty/staff handbook distributed at the beginning of the school year. Particular emphasis will be placed upon those areas of concern identified in the audit in order to prevent recurrence in the future.

The principal met with her designee to review proper payroll reporting procedures. The principal's designee was directed to oversee the payroll preparation and reporting process. The designee will review the final roster, all timesheets, leave cards and verify the accuracy of all prepared payroll documents prior to approving the payroll on a bi-weekly basis in the absence of the principal.

**3. Monitor The Payroll Distribution Process To Ensure Its Efficacy And Ascertain That Employees Sign For Payroll Checks Received
SOUTHWOOD MIDDLE SCHOOL**

- 3.1. Of a total of 147 school employees, 20 receive actual payroll checks. In the three pay periods reviewed, there were 8 instances where employees failed to sign on the space provided in the Payroll Checks/Advices Control Report to indicate receipt of their payroll checks. Additionally, the cafeteria manager from a satellite location collected and signed the payroll notices and one payroll check on behalf of her staff of six employees. The current principal contacted the employees to verify receipt of their checks and obtain their signatures.
- 3.2. As of August 18, 2007, a payroll check dated May 25, 2007 for \$175 remained unclaimed and stored inside the school vault. The payment represented uniform allowance due to a former employee of the school.

RECOMMENDATION

- 3. Review payroll distribution procedures with distribution clerk and enforce requirements for employee signatures upon check distribution. If a payroll check is undeliverable, after a reasonable effort has been made to locate the employee, it should be returned to the Office of Treasury Management for disposition. This time-frame should never exceed the next scheduled pay date.**

Person(s) Responsible: *Principal, Assistant Principal(s), Payroll Clerk, Payroll Check Distribution Clerk*

Management Response: *In order to ensure that payroll distribution procedures are properly adhered to, the principal will implement the following corrective actions and preventive strategies with regard to employee checks received at the school site.*

The principal has reviewed with all person(s) responsible the Payroll Processing Procedures Manual with special emphasis placed on the procedures and distribution of payroll checks. The established system was reviewed with the 17 employees currently receiving payroll checks and they have been directed by the principal to individually sign next to their name on the Payroll Check Recap to acknowledge receipt of their payroll check. The payroll distribution clerk has been directed to also ensure that employees sign receipt of any payroll checks. The principal or her designee will verify these signatures for each bi-weekly payroll period. All employees that currently work in the cafeteria satellite center at Palmetto Middle School now have direct deposit, thereby eliminating the need for them to come to Southwood Middle in order to sign receipt for their payroll checks.

In addition, after making a reasonable effort to contact an employee with a check sent to Southwood Middle and not received as identified by the auditors, the payroll clerk forwarded the payroll check, along with a memo to the Office of Treasury Management for disposition.

4. Ensure The Accurate Reporting And Documenting Of Payroll PINE VILLA ELEMENTARY SCHOOL

Chapters 1 through 4 of the Payroll Processing Procedures Manual establish the procedures for processing the payroll. Pursuant to the procedures, when a full-time employee attends an activity with school board personnel within the school system, and on school board property, completing application for leave cards is not required, unless the employee's absence necessitates the hiring of substitutes. For any other type of leave, it is required that the employee complete a leave card, especially if the request is to take sick, personal, or vacation leave.

A review of three consecutive pay periods that were approved by the former principal during April and May 2007 disclosed 20 payroll discrepancies in the area of teacher and substitute payroll. Details are as follows:

- 4.1. In all 20 instances, substitutes were reported as working either half or full days at the school; however, the teachers that were being substituted for were also reported as being present.
- 4.2. According to the present school administration, in eight of these instances, the teachers were out on sick or personal leave either half or full days; but were mistakenly reported as present. For the remaining 12 instances, the teachers were assigned to temporary duty which required the hiring of a substitute. In none of these instances, a leave card was prepared.

Payroll corrections for 13 days of unreported sick and personal leave, and temporary duty were made at our request.

RECOMMENDATION

4. **Strengthen timekeeping procedures to ensure that all staff is aware of and follow the procedures for reporting and documenting leave and temporary duty.**

Person(s) Responsible: *Principal, Assistant Principal, Lead Teacher and Payroll Clerk*

Management Response: *In an effort to strengthen timekeeping procedures and to ensure an exception free payroll, the principal has reviewed with all designated employees that monitor, prepare and approve payroll, the proper procedures for reporting leave and temporary duty and the required utilization of the appropriate document (FM#7090).*

The principal will cross-reference the sign-in sheets with the leave card to ensure that required information has been completed and the temporary instructor assigned for personnel was a result of a request to utilize sick, personal or professional leave.

**5. Ensure The Accurate Reporting
And Documenting Of Payroll
LEISURE CITY K-8 CENTER**

Chapters 1 through 4 of the Payroll Processing Procedures Manual establish the procedures to document, process and approve payroll, and also document leave requested by employees.

A review of three pay periods processed by the current payroll clerk and approved under the former administration disclosed 42 discrepancies in the payroll records. The majority of the errors resulted from leave taken by employees that was inconsistently documented and recorded, which ultimately required payroll corrections. Details are as follows:

- 5.1. In 12 instances, employees were reported one or two days present while out on sick or personal leave. In all these instances, leave cards were evident; however, the leave was not reflected on the attendance records or the Final Rosters. We found one other instance where an employee was mistakenly reported on sick leave while on jury duty.
- 5.2. In 15 instances, the leave reported did not match the supporting leave cards. Most discrepancies were due to sick leave that was reported as personal leave and vice versa.
- 5.3. There were 12 instances where leave cards were not evident; however, the leave was properly reported.
- 5.4. Two daily paid employees were paid for one day's work even though their attendance was not reflected on the records. In one of these instances, the employee was out on leave; while in the other instance, and according to the current school administration, the employee was present but failed to sign in.

The necessary payroll corrections were made at our request.

RECOMMENDATION

5. **Discuss with staff the proper payroll procedures to document leave, and record and report payroll; and strengthen the process over the reporting, reviewing, and approving of the payroll.**

Person(s) Responsible: *Principal, Assistant Principal, and Payroll Clerk*

Management Response: *We concur with this recommendation. On October 11, 2007, the principal discussed the audit finding with the payroll clerk and the designated assistant principal. In order to avoid future audit exceptions, the principal reviewed the Payroll Processing Procedures Manual, specifically focusing on the areas of deficiency found by the auditor.*

On November 2, 2007, a memorandum regarding payroll procedures was distributed to all faculty and staff members. These procedures included directives for signing the Daily Payroll Attendance Sheets, requesting leave, completing leave cards, submitting temporary duty leave forms prior to the scheduled activity, obtaining administrative approval and documentation prior to the activity.

On November 5, 2007, the payroll clerk was instructed to write in the type of leave employees are taking on the payroll roster.

On November 5, 2007, the principal established a system for the payroll clerk to carefully review the Daily Payroll Attendance Sheets, the working roster and leave cards prior to the final approval. An additional clerical staff member has been identified and trained to provide additional support in the reviewing and reconciliation of the Payroll Attendance Sheets, leave cards and working roster.

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

The principal will verbally review the payroll processing procedures and requirements with all faculty members as it relates to signing in and submitting leave cards at a general faculty meeting.

The principal will direct the payroll clerk to maintain the payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.

The principal will immediately correct any errors during the final review of the payroll and will discuss these errors with the payroll clerk to prevent a recurrence of this nature. The final roster will not be approved until all errors are corrected. The principal will review the daily payroll attendance sheets to ensure that they match the final rosters.

The principal will review and sign leave cards for each employee reported absent and will monitor the payroll process more closely to avoid recurrence of discrepancies. In the absence of the principal, the designee will sign all documents. However, upon return, the principal will review and verify the accuracy of input information, prior to the records being filed.

TITLE I PAYROLL

6. Ensure The Proper Use And Monitoring Of Title I Program Fund Accounts ARCOLA LAKE ELEMENTARY SCHOOL

Chapter 1 of the Title I School-Based Budget Management System Manual states that part-time salary accounts must have sufficient budget to cover expenditures. In cases where additional funds are needed to cover expenditures, transfers of funds should be processed as long as surplus funds are available in the appropriate account structures.

A review of payroll expenditures posted to various Title I program accounts disclosed the following:

- 6.1. A Title I program not budgeted for this school was used to charge hourly payroll expenditures of three employees amounting to \$13,675. Furthermore, and contrary to Title I criteria, two of these employees performed clerical duties.
- 6.2. Salary expenditures charged to the Hourly Employee account exceeded the budgeted amount of \$10,198 by \$5,023; while expenditures posted to the Hourly Parental Involvement account exceeded the budgeted amount of \$16,747 by \$8,854.

Program funds were available in other accounts; however, transfers were not made to cover the deficits.

RECOMMENDATIONS

6.1. Ensure that proper funding sources are used to cover payroll expenditures.

Persons Responsible: *Principal; Regional Center III Administrative Director for Business/Personnel*

Management Response: *The principal will discuss with staff the proper procedures for placing personnel under Title I programs and will periodically monitor the Title I program accounts to ensure that the payroll expenditures of Title I personnel are charged to the correct program funding structures. The principal will also review A-87 Circular Reports to ensure that only authorized personnel will be hired and paid under Title I programs.*

Monthly, the principal will monitor the FR 05-08 to ensure that funding sources are sufficient to cover annual payroll expenditures. In addition, the Regional Center III Administrative Director for Business and Personnel will assist the principal in this process.

6.2. Monitor account balances and request budget transfers, as needed, to cover total projected expenditures.

Persons Responsible: *Principal and Regional Center III Administrative Director for Business/Personnel*

Management Response: *The principal will develop a chart of accounts in order to effectively monitor Title I Program account balances. The principal will review current Title I Reports, MSAF screen prints of Title I account balances bi-weekly, monthly FR-05-08 reports, and will process transfers of expenditures, as needed, to cover hourly payroll accounts. The Regional Center III Administrative Director for Business and Personnel will also assist in this process to ensure that hourly employee accounts do not exceed budgeted amounts.*

**7. Ensure The Proper Use And Monitoring
Of Title I Program Fund Accounts
DR. BOWMAN FOSTER ASHE ELEMENTARY SCHOOL**

Title I funds are intended to supplement and upgrade the educational program of the school in order to directly improve student achievement in reading, language arts, mathematics and science. These funds, however, should not be used to supplant funding sources of existing programs funded from other established sources.

According to the Title I Grant funding guidelines, payroll expenditures of clerical and security staff directly associated with tutoring programs after school may be an allowable expense; while similar work performed during the regular day schedule for the regular school program should be funded from sources supporting the school program. Additionally, the District and Title I guidelines stipulate the procedures for reporting temporary instructors paid with Title I funds and do not allow for payment of hours worked in administrative and office-related duties.

Regarding account structures and budgetary matters, Chapter 1 of Title I School-Based Budget System Manual states that part-time salary accounts must have sufficient budget to cover expenditures. In cases where additional funds are needed to cover expenditures, transfers of funds should be done as long as surplus funds are available in the appropriate account structures.

A review of payroll expenditures charged to the Title I Schoolwide program disclosed that:

- 7.1. Contrary to Title I criteria, payroll expenditures of \$9,595 for two skilled clericals and three security monitors were posted to the Schoolwide Program. The work performed by these individuals took place during regular school hours.
- 7.2. Salary expenditures charged to the Hourly Employee - Parental Involvement account exceeded the budgeted amount of \$1,567 by \$5,121.
- 7.3. Several temporary instructors were erroneously charged to the Title I Schoolwide program. Previous to our audit visit, the district had reversed these charges; however, the school was not fully aware of the errors being made.

RECOMMENDATIONS

- 7.1. **Ensure that proper funding sources are used to cover payroll expenditures.**
- 7.2. **Monitor account balances and request budget transfers, as needed, to cover total projected expenditures.**
- 7.3. **Ensure that temporary instructors paid out of Title I funds are in accordance with Title I guidelines.**

Person(s) Responsible: Principal, Assistant Principal(s), Treasurer, Payroll Clerk

Management Response: *In order to prevent the recurrence of similar conditions in future audits with respect to Title I expenditures, the principal will implement the following corrective actions and preventive strategies in order to ensure accurate monitoring and expenditures of Title I funds.*

The principal has reviewed with all person(s) responsible the 2007-2008 Title I Handbook, focusing on the procedures to document, process, and monitor the expenditure of Title I funds. A system has been established to provide for proper monitoring of all Title I expenditures and supervisory roles of persons responsible as for expenditures were defined so that no Title I accounts end the year in a negative balance.

The principal directed an assistant principal to ensure that all hourly employees funded through the Title I program serve in an instructional capacity. The treasurer was directed to print from MSAF all Title I hourly account balances and maintain in a separate folder for a bi-weekly review by the principal to ensure that all hourly Title I payroll expenditures are appropriately charged and to prepare Budget transfers as necessary to cover any negative balances. Title I Payroll expenditures for either clerical or security personnel will not be permitted for employees during regular school hours.

The principal has also assigned an assistant principal the responsibility of monitoring all Title I expenditures on a weekly basis. In addition, this assistant principal will also have direct supervisory responsibilities for all Title I funded personnel. The assistant principal has been directed to review the monthly FR 05-08 report to assist the principal with the monitoring of all Title I account balances. During the weekly administrative team meeting, the assistant principal will provide a written summary of balances of all Title I accounts and personnel reports for review by the principal. Any transfer of funds will be processed immediately utilizing a properly executed Budget Transfer Form to be approved only by the Principal.

The principal further directed the payroll clerk to create and distribute daily a Substitute Teacher Log to all administrative and key leadership personnel. This document will include all absent employees, including employee number, the reason for the absence and the name of the substitute teacher, including employee number, if applicable. The principal will also meet monthly with the payroll clerk to review the following reports; Substitute Account Summary, Summary of Matching Substitutes and Absent Teachers, Account Structure Changes for Charge Location, Substitute Teacher Control Report. All Program Variances will be reviewed and if necessary adjusted to the appropriate charge location. The payroll clerk will maintain a data binder with all substitute documentation in her office for review by the principal.

TITLE I PROPERTY

8. Improper Use And Identification Of Equipment Purchases Made With Title I Program Funds NORTH MIAMI ELEMENTARY SCHOOL

Section B of the Title I Administration Handbook provides specific guidelines regarding authorized and unauthorized purchases made with Title I funds. According to general guidelines, purchases made with Title I funds must be for purposes of supplementing existing instructional programs at the schools. The handbook is also very specific regarding the guidelines for the proper identification and tagging of assets for property control purposes. Additionally, this handbook clearly establishes the budgetary structures that are used for posting Title I expenditures that require property tagging.

A review of Title I purchases made during the 2006-07 fiscal year, during the former principal's tenure, disclosed the following:

- 8.1. Contrary to Title I criteria, two of 26 computers and peripherals purchased with Title I funds were used in the principal's and the treasurer's offices. We brought this to the administration's attention and both computers were relocated to instructional areas accessible to the students.
- 8.2. Equipment items purchased with Title I funds were not properly tagged and identified. Labels were affixed at our request. Additionally, two of the computer purchases were improperly posted to the Non-capitalized software account instead of the Equipment account.

Recommendation

8. **Ensure that staff understands and follows the procedures and restrictions regarding Title I purchases; and ensure that equipment purchases are properly identified, tagged, and posted to the proper accounts.**

Persons(s) Responsible: *Principal, Assistant Principal, Media Specialist, Treasurer*

Management Response: *The immediate corrective actions included conducting an in house property audit to ensure that all Title I purchases were properly placed, tagged and accessible to students.*

The preventive monitoring strategies include meeting with the Treasurer and Media Specialist to set up a procedure whereby they communicate whenever Title I equipment is received. The Media Specialist will automatically tag the equipment and log the equipment onto a spread sheet which denotes its location and use to ensure that it is being used to supplement instruction and not supplant. An internal property audit will take place three times per year.

The principal will review the Title I Administrative Handbook with the treasurer to ensure that specific guidelines regarding authorized and unauthorized purchases are followed using Title I funds. When entering requisitions on line, the treasurer will enter the item description on the Item Short Name (ISN) screen in the MSAF system and the computer will generate the object codes used for the purchase. The principal will review the purchase and monitor that all Title I equipment is posted to the proper funding structure.

FULL-TIME EQUIVALENCY-ENGLISH LANGUAGE LEARNERS

Improve Recordkeeping And Documentation Over English Language Learners' (ELL) Student Records At:

- 9. *NORTH MIAMI ELEMENTARY SCHOOL***
- 10. *DR. BOWMAN F. ASHE ELEMENTARY SCHOOL***
- 11. *NORMA B. BOSSARD ELEMENTARY SCHOOL***

For the 2006-07 school year, guidelines and procedures for maintaining ELL student information were provided through the Division of Bilingual Education and World Languages memoranda, the District LEP Plan and Procedures Manual 2005.

According to the guidelines, parents must be notified each school year of their child's participation or any programmatic change in the English for Speakers of Other Languages (ESOL) program. Copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576] and Home Language Surveys [FM-5196] must also be properly completed and are to be filed in the English for Speakers of Other Languages (ESOL) Program Record folder. In addition, all sections of the Individual ELL/LEP Student Plan [FM-4649] must be appropriately initialed and/or updated in a timely manner and maintained in the student cumulative folder.

The cumulative folder is the tool used by the school district personnel to maintain documents containing personal information for students.

9. **NORTH MIAMI ELEMENTARY** - A review of a sample of thirty student cumulative folders disclosed the following 24 discrepancies in 19 student folders (63%):

- 9.1. Six Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576] were evidently not prepared.
- 9.2. Fifteen Individual ELL/LEP Student Plans [FM-4649] were not complete.
- 9.3. Two Home Language Surveys [FM-5196] were not complete.
- 9.4. One student folder had no supporting documentation to reflect the required student assessment at 2005-06 fiscal year-end.

For the sampled students alone, these findings could potentially generate a loss of \$3,529 in FTE funding to the school.

RECOMMENDATION

9. **To reduce the probability of State funding disallowance, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that they are accurate, current and complete and support all the information in the District's Integrated Student Information System (ISIS) database.**

Persons(s) Responsible: *Principal, Assistant Principal, Bilingual Chairperson*

Management Response: *The immediate corrective actions taken by the principal include conducting a meeting with the Assistant Principal and Bilingual Chairperson to review the Bilingual Programs Monitoring Form which denotes all the procedures and monitoring items mandated by the Division of Bilingual Education and World Languages Department.*

The preventive monitoring strategies include bimonthly meetings with the bilingual chairperson and conducting internal audits of the ELL Program Record Folders. The Bilingual Programs Monitoring Form will be used to audit a random sample of student folders two times per year. The principal will contact the Division of Bilingual Education and World Languages Department to request professional development for all teachers.

10. **DR. BOWMAN F. ASHE ELEMENTARY** - A review of a sample of forty student cumulative folders disclosed the following 14 discrepancies in 13 student folders (33%):
- 10.1. One Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576] was evidently not prepared and the Notice was not complete for two other students.
 - 10.2. Four instances where the Oral Language Proficiency Scale tests were not dated or assessment date did not agree to date on LEP.
 - 10.3. Three Home Language Surveys [FM-5196] were not complete or sections completed by parents were dated after initial assessment date.
 - 10.4. Program Participation section for two Individual ELL/LEP Student Plans [FM-4649] was not complete.
 - 10.5. Two students had more than 6 semesters in the ESOL program and the LEP Committee meeting had not convened in a timely manner.

Pursuant to our calculations, the findings stated above generated a potential loss of \$2,207 in FTE funding to the school.

RECOMMENDATION

10. **To reduce the probability of State funding disallowance, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that they are accurate, current and complete and support all the information in the ISIS database.**

Person(s) Responsible: *Principal, Assistant Principal(s), Registrar, ESOL Chairperson, ESOL Teachers, Grade Level Chairs, Data Entry Clerks*

Management Response: *In order to ensure that ELL Program Record Folders are properly maintained in compliance with guidelines established by the Florida Department of Education, the principal will implement the following corrective actions and preventive strategies with regard to maintenance of ELL Program Record Folders.*

The principal has reviewed with all person(s) responsible all related memoranda provided through the Division of Bilingual Education and World Languages and the District LEP Plan and Procedures Manual 2005. The principal will request training from the Office of Bilingual Education and the Office of Attendance Services, so that procedures for the proper maintenance of cumulative records will be reviewed with persons responsible, specifically focusing upon documents required for ESOL funding.

All Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) will be completed and disseminated only by the ESOL resource teachers to ensure accurate completion of the notice. All completed LEP FM-6576 forms will be reviewed by the designated assistant principal for compliance. Any required corrections will be made immediately.

All ESOL Program Record Folders for ELL students will be monitored, updated, and reviewed at the beginning of the school year by the ESOL chairperson(s). Each semester, the Program Record Folder will be reviewed by the grade level chairs, ESOL teachers, and the assistant principal using a school-generated checklist to cross-reference all sections of the ESOL Program Record Folders to ensure compliance. In addition, both data entry clerks will be trained by the designated ESOL chairperson to assist parents in the accurate completion of the Home Language Survey (FM-5196). An assistant principal will monitor the daily bulletin for the registration of new students and will ensure that all new students have an accurate Home Language Survey on file at the school. The Program Participation Section (FM-4649) of all ELL Student Plans will be updated annually by the ESOL Chairperson(s) and monitored by the designated assistant principal for any corrections.

LEP Committee procedures and guidelines have been established so that students with 6 semesters or more in the ESOL program will be identified immediately and the LEP Committee Meeting convened in a timely manner by the assistant principal and the ESOL Chairperson. All Oral Language Proficiency Scale Tests will be reviewed each semester by the ESOL chairperson to ensure they are properly executed including dates and that the assessment results agree with the LEP. The data entry clerk and subsequently the assistant principal will review all related documents for all ELL/LEP students to ensure adequate support for all information in the ISIS database on a quarterly basis.

11. **NORMA B. BOSSARD ELEMENTARY** - A review of a sample of fifteen student cumulative folders disclosed the following six discrepancies in five folders (33%):
- 11.1. One student was released from the ESOL program in September 2006; however, student information was not updated. An amendment to DECO was required in the amount of \$222.
 - 11.2. Two Home Language Surveys [FM-5196] were not properly completed.
 - 11.3. Three Oral Language Proficiency Scale (FM-5924) tests had incomplete test date information.

The last two non-compliance items generated a potential loss of \$846.

RECOMMENDATION

11. **To reduce the probability of State funding disallowance, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that they are accurate, current and complete and support all the information in the ISIS database.**

Person(s) Responsible: Principal, Assistant Principal and ELL Teacher

Management Response: *An ELL Audit Checklist was implemented to review LEP Folders for the ELL Program. The principal will implement a self-audit for ELL Teachers utilizing the ELL checklist in September, January and May to audit ELL program and records.*

A Data Input Log Book will be maintained by the Data Input Specialist and ELL Teacher to ensure that all Student Services Data Input Sheet information (FM-6487) is entered accurately and in a timely manner. A print of the screen displaying data entered will be attached and submitted to the principal or designee for review and filed for future reference. The Principal will randomly monitor and review a percentage of ELL records on a quarterly basis.

FULL-TIME EQUIVALENCY-SPECIAL EDUCATION

Special Education Student Records Need To Be Reviewed And Updated At:

- 12. *NORTH MIAMI ELEMENTARY SCHOOL***
- 13. *DR. BOWMAN F. ASHE ELEMENTARY SCHOOL***
- 14. *NORMA B. BOSSARD ELEMENTARY SCHOOL***

Section D of the Local Education (LEA) Implementation Guide requires that all current forms be filed in the students' cumulative folders. Furthermore, the Matrix of Services Handbook 2004 Revised Edition issued by the Florida Department of Education establishes the guidelines and procedures to initiate and update a matrix.

The Matrix of Services is used to determine the cost factor for special education students based on the decisions made by the Individual Education Plan (IEP) Committee. According to the guidelines, if services do not change as a result of an IEP meeting and the matrix is less than three years old, the existing matrix may be reviewed and updated and a new matrix does not have to be completed.

12. **NORTH MIAMI ELEMENTARY** – A review of a sample of ten special education (SPED) folders revealed the following discrepancy in two student folders (20%):

12.1. The Matrix of Services [FM-5582] corresponding to the student's Individual Education Plan (IEP) [FM-4953] in effect for the February FTE survey was not reviewed and updated. During the exit conference, the school presented a copy of one of the Matrix of Services forms which apparently had not been filed in the student folder.

RECOMMENDATION

12. **Ensure that all SPED folders contain Matrix of Services forms which have been reviewed and updated. Funding allocated should be properly supported by a Matrix of Services form and accurate information should be entered into ISIS to reduce the probability of being out of compliance.**

Persons(s) Responsible: Principal, Assistant Principal, SPED teachers

Management Response: *The immediate corrective actions taken by the principal include conducting a meeting with the Assistant Principal and the SPED teachers to review the SPED Standards Record Review form which denotes all the procedures and monitoring items mandated by the Division of Special Education. The administration will review the Matrix of Services Handbook 2004 Revised Edition with the SPED teachers to ensure understanding and compliances with all aspects of the Matrix of Services [FM-5582] document.*

The preventive monitoring strategies include bimonthly meetings with the SPED teachers and conducting internal audits of the SPED folders. The SPED Standards Record Review form will be used to audit the student folders three times per year. When the Local Education Agency (LEA) signs the updated Individualized Education Plan (IEP) he/she will also review the corresponding Matrix of Services to ensure that it has been reviewed and updated. The principal will contact the Division of Special Education to request professional development for all teachers.

13. **DR. BOWMAN F. ASHE ELEMENTARY** - A review of a sample of twenty-two special education (SPED) folders revealed the following two discrepancies in two student folders (9%):

- 13.1. One student was categorized to receive \$15,041 in funding for the 2006-07 school year; however, according to the Matrix of Services [FM-5582] corresponding to the Individual Education Plan (IEP) [FM-4953] in effect for the February FTE survey, the student was eligible to receive funding in the amount of \$4,169. An amendment to the Department of Education Correction System (DECO) was required for both surveys 2 and 3 in the amount of \$10,872 to realign the funding with the services.
- 13.2. In one other instance, the Matrix of Services had not been reviewed or updated at the interim conference date. This resulted in a potential loss of \$5,507 for survey period 3.

These were the only students funded on line #254 (ESE Support Level 4) for survey period 3.

RECOMMENDATION

13. **Ensure that all SPED folders contain Matrix of Services forms which have been reviewed and updated. Funding allocated should be properly supported by a Matrix of Services form and accurate information should be entered into Integrated Student Information System (ISIS) to reduce the probability of being out of compliance.**

Person(s) Responsible: *Principal, Assistant Principal(s), Registrar, SPED Department Chairperson, SPED Teachers*

Management Response: *In order to ensure that the cumulative folders for all SPED students are properly maintained and that Matrix of Services forms are completed in compliance with guidelines established by the Florida Department of Education, the principal will implement the following corrective actions and preventive strategies with regard to maintenance of student SPED records.*

The principal has reviewed with all person(s) responsible Section D of the Local Education (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised Edition. The principal will request training from the Office of Special Education and the Office of Attendance Services, so that procedures for the proper maintenance of cumulative records can be reviewed by persons responsible, specifically focusing upon documents required for SPED funding.

The principal has directed the registrar to review all incoming cumulative student records for accuracy and proper documentation in accordance with School Board Rule 6Gx13 - 5B – 1.07 – Student Educational Records and to ensure that the PF17 screen

documents the score between the IEP and Matrix. All incoming SPED student cumulative records will be forwarded to the SPED chairperson for further review. After review of the cumulative record by both the registrar and SPED chairperson, the principal will be notified in writing of any missing or non-compliant records. The principal will direct the assistant principal to secure all missing documents. All non-compliant documents will be corrected as appropriate.

The principal has also directed the assistant principal to convene a committee of SPED teachers to review the cumulative records of all SPED students paying particular attention to the Matrix of Services forms for students with matrices of 254 or 255 and all Individual Education Plans. The assistant principal and the SPED chairperson will work in teams with SPED teachers to ensure that the cumulative records of all SPED students are in compliance using the SPED Cumulative Record Checklist (FM-7069). The team will review all cumulative records for students with disabilities for compliance using this checklist at the conclusion of each of the four grading periods. The assistant principal will maintain copies of all appropriate SPED forms and will inform the principal immediately in writing of any missing or non-compliant cumulative record information that require further action. The principal will direct the registrar to enter all corrected information into ISIS and print the ISIS information for verification by the assistant principal.

14. **NORMA B. BOSSARD ELEMENTARY** - A review of a sample of ten special education (SPED) folders revealed the following four discrepancies in four student folders (40%):

14.1. One student was categorized to receive \$7,521 in funding for the 2006-07 school year; however, according to the Matrix of Services [FM-5582] corresponding to the Individual Education Plan (IEP) [FM-4953] in effect for the February FTE survey, the student was eligible to receive funding in the amount of \$2,014. An amendment to the Department of Education Correction System (DECO) was required for survey 3 in the amount of \$5,507 to realign the funding with the services.

This was one of two students funded on line #254 (ESE Support Level 4) for survey period 3.

14.2. The Matrix of Services for three students were incomplete. Two of these instances resulted in a potential loss of \$444.

RECOMMENDATION

14. **Ensure that all SPED folders contain Matrix of Services forms which have been reviewed and updated. Funding allocated should be properly supported by a Matrix of Services form and accurate information should be entered into ISIS (Integrated Student Information System) to reduce the probability of being out of compliance.**

Persons(s) Responsible: Principal, Assistant Principal and SPED Chairperson

Management Response: *The principal will initiate a self audit utilizing the SPED Standards Records Review (FM-7069) form in September, January and May to audit all SPED students' IEPs and Matrix of Services. In addition, at every Individual Education Plan (IEP) Review and Initial Staffings for SPED students the SPED Chairperson will also complete the SPED Standards Records Review (FM-7069) form to ensure accuracy and submit it to the principal for review.*

Upon completion of an IEP, a review and/or update of the Matrix of Services will be conducted and the principal or designee will ensure that all information is accurately entered into ISIS. The SPED Services Data Input Sheet (FM-6487) will be accurately completed at all meetings and given to the SPED Chairperson and the principal for signature. The SPED Chairperson will review the SPED Services Data Sheet and will forward it to the Data Input Specialist for recording purposes. A Data Input Log Book will be maintained by the Data Input Specialist and SPED Chairperson to ensure that all SPED Services Data Input Sheet information is entered accurately and in a timely manner. A print of the screen displaying data entered will be attached and submitted to the principal or designee for review and filed in the Data Input Log Book for future reference. The Principal will randomly monitor and review a percentage of SPED records on a quarterly basis.

FULL-TIME EQUIVALENCY- TEACHER CERTIFICATION

15. Ensure Compliance With Teacher Certification Requirements At *NORTH MIAMI ELEMENTARY*

Monitoring teacher certification is closely linked to Full-Time Equivalent (FTE) student funding. The Procedures Manual for Monitoring Teacher Certification establishes the guidelines for monitoring teacher certification, out-of-field teacher placement and information pursuant to the League of United Latin American Citizens (LULAC) Consent Decree training requirements.

The school administration must have on file valid and current copies of Florida Educator's Certificates for all instructional personnel. If the school hires a teacher out-of-field, it is necessary that the principal submit a signed waiver agreement with a request for an out-of-field waiver to the corresponding Regional Center and ultimately obtain School Board approval. It is also the school administration's responsibility to monitor the teacher's compliance toward meeting subject requirements for certification. Also, content area teachers teaching Curriculum Content in the Home Language (CCHL) must complete Home Language Strategies and the Language Proficiency Inventory test.

Our review of forty eight teachers' records disclosed the following:

- 15.1. Six teachers were assigned a CCHL course; however, a Native Proficiency Inventory Test [FM-5005] and/or Home Language Strategies information was not indicated in the employees' computer system records.
- 15.2. One teacher was not properly certified for ESOL. There was no Agreement Requirements for the ESOL Endorsement [FM-5783] on file, and the individual was not approved by the School Board to teach out-of-field. We found that the certification information in the computer system reflects that this individual is not in timeline for completion of ESOL requirements.

Pursuant to our calculations, these two findings generated a potential loss of \$1,934 in FTE funding to the school

- 15.3. One teacher's Florida Educator's Certificate expired in June 2006. This teacher was working during the survey conducted in February 2007; however, this individual was not certified to teach.
- 15.4. One teacher was not properly certified for ESE. There was no Agreement for Teachers Accepting Out-of-Field Assignments [FM-5784] on file or required School Board approval.

RECOMMENDATION

15. To reduce the probability of State funding disallowance, school staff and administration should review and update certification records. Furthermore, the administration should ensure that all teachers are properly certified, and in cases where teachers have accepted an assignment to teach out-of-field, obtain School Board approval.

Person(s) Responsible: *Principal*

Management Response: *The immediate corrective actions taken by the principal includes reviewing the Procedures Manual for Monitoring Teacher Certification and printing META screens for each teacher to ensure that they hold the proper certification or waiver to teach English Language Learners. The principal will review the FTE report from October, 2007 to monitor that course codes are assigned to the proper teachers.*

The preventive monitoring strategies include meeting with teachers who currently hold a waiver and/or are within their META timeline to ensure that they are aware of the requirements and adhering to all requirements for proper certification. The principal will review FTE simulated reports to check for data input errors ensuring that the teacher master list, the sequence/section and the ELL roster are signed and match.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2007;
- evaluate compliance by the schools with the policies and procedures prescribed in the Manual of Internal Fund Accounting;
- provide assurances regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card program procedures; and certain information technology controls;
- verify compliance by the schools with the policies and procedures prescribed by the Manual of Property Control Procedures, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth by the Title I Administration Handbook and the Title I School-Based Budget System Manual;
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and teacher certification;
- evaluate compliance with the policies and procedures governing the Family Literacy Grant at Hubert O. Sibley Elementary School.

While the scope of our audits generally covered operations during the period of July 1, 2006 through June 30, 2007, payroll, property inventory, purchasing credit card transactions, and information technology controls included current periods. FTE audits covered the February 2007 survey period. At Hubert O. Sibley Elementary, the scope of the Family Literacy Grant covered the 2005-06 and 2006-07 fiscal years.

Our procedures were as follows:

- reviewed written policies, procedures, and School Board Rules;
- interviewed school staff and performed analytical analysis of account balances;
- examined, on a sample basis, transactions, processes, supporting documentation and records;
- performed physical inventories of property items with an individual cost of \$1,000 or more;
- follow-up on prior audit recommendations; and
- performed various other audit procedures as deemed necessary.

Our audits were conducted in accordance with generally accepted governmental auditing standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States of America.

We planned and performed the audits to obtain reasonable assurance for our opinions and conclusions regarding the functions under audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures herein. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion.

These audits also included an assessment of applicable internal controls and compliance with the requirements of School Board rules and related policies and procedures that would satisfy our audit objectives.

BACKGROUND

INTERNAL FUNDS

Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, require annual audits 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. These monies are collected in connection with school athletic events, fund-raising activities, various student activities and class field trips, after school care and Community School programs, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, commercial agencies and all other similar monies, properties or benefits.

Prior to spending internal funds, schools invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2007 was 5.08%.

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.

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers their internal funds separately through an operational checking account
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2007, the MDCPS-Money Market Pool Fund's interest rate was 5.08%.

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.

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 value of \$1,000 or more, the results of which are reported herein.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

The P-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.

- The P-Card Program enables schools to make small purchases of less than \$1,000 per individual transaction for materials and supplies
- It expedites the procurement process at the schools

DATA SECURITY QUARTERLY MANAGEMENT REPORT AND APPROVAL REVIEW

Control Point:

School staff allowed to make changes to students' grades is limited to:

- principal
- assistant principal
- registrar

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.

TITLE I PROGRAM

Schools implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District

to rank schools from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

Schools follow specific criteria for the use of Title I funds as delineated in the Title I Administration Handbook. Purchases of supplies and equipment are processed through regular district channels or via use of the P-card Program, depending on the amount. Salary expenditures must comply with budgetary requirements and must be directly related to activities associated with the grant.

At the schools, principals administer Title I programs with oversight from the Regional Centers or the School Improvement Zone, under the overall direction of Title I Administration Office.

To promote schoolwide compliance with Federal, State, and District regulations and guidelines, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits effective February 2007.

FULL-TIME EQUIVALENT (FTE)

Miami-Dade County Public Schools receives a significant portion of its revenue from State funding through the Florida Education Finance Program (FEFP).

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by cost factor to obtain weighted FTEs.

Schools are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process.

Section 1010.305, Florida Statutes vests the Auditor General with the authority to periodically examine the records of school districts, determine compliance with State law and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment and student transportation reported under FEFP. These audits are conducted every three years.

The results of these surveys are FTE reports which allow schools to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2006-07 FY, dates selected by the FDOE for these surveys were as follows:

| Survey Period No. | Time Period of Survey |
|-------------------|--------------------------------|
| 1 | July 2006 (Summer School only) |
| 2 | October 2006 |
| 3 | February 2007 |
| 4 | June 2007 (Summer School only) |

Schools are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and teacher certification.

Incomplete/inaccurate student records which do not adequately support/justify funding levels may give rise to losses in funding. Similarly, teacher certification is closely linked to FTE funding and must be monitored on an ongoing basis to prevent similar losses in funding to the District. Aside from the monetary losses, non-compliance issues are closely reviewed by the Auditor General and included in their reports.

Effective this fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools based on audit criteria developed by this office.

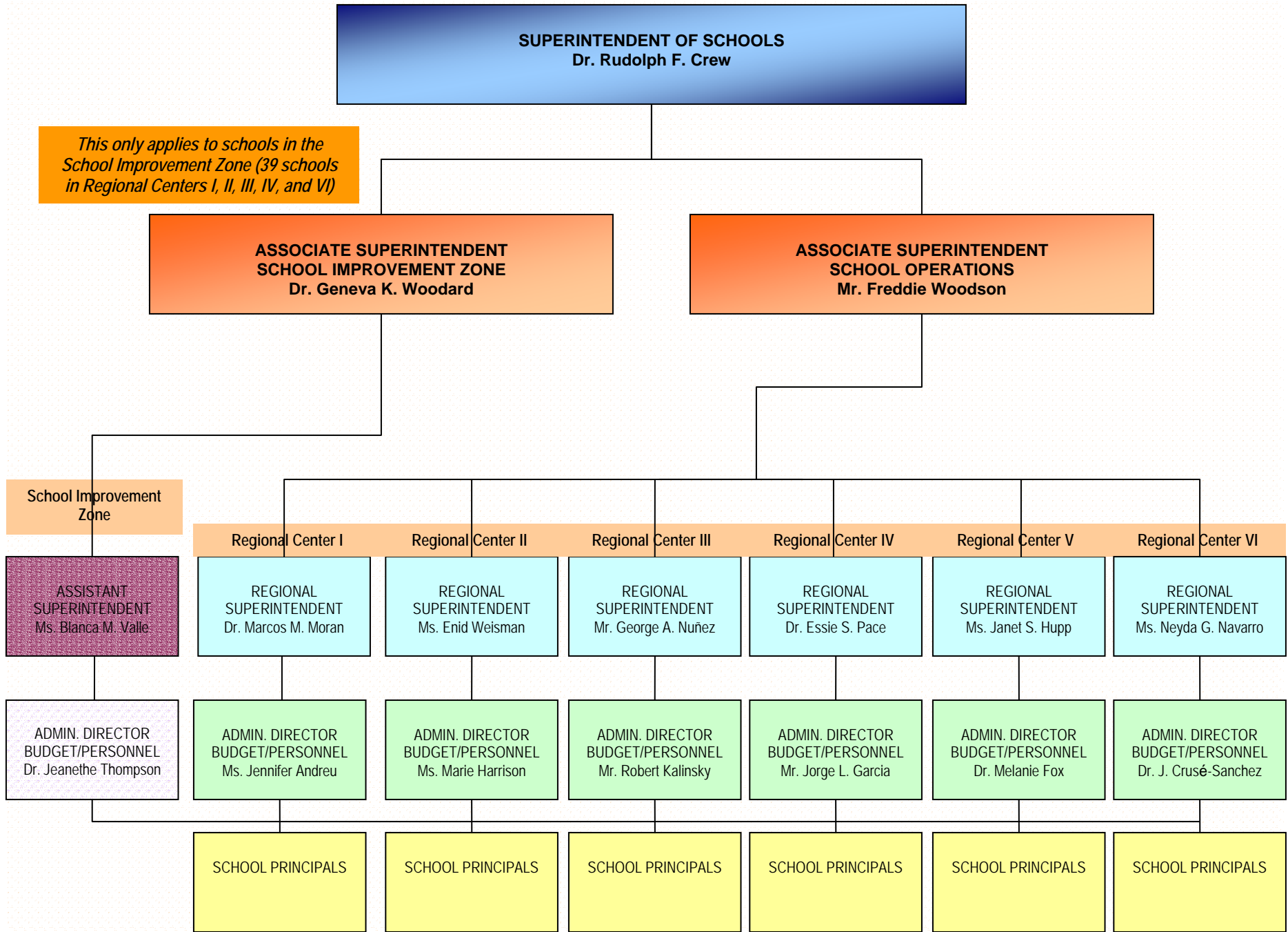
FAMILY LITERACY GRANT

Under the Adult Education and Family Literacy Act State grant program, Title II of the Workforce Investment Act of 1998, the Florida Department of Education (FDOE) made Adult Education and Family Literacy-Comprehensive Family Literacy grant funds available to schools through a performance-based grant application process. In the 2004-05, 2005-06 and 2006-07 fiscal years, Hubert O. Sibley Elementary School was one of the recipients of this grant. The amount awarded to the school was \$75,000 each fiscal year.

At the May 2006 Audit Committee, we reported the results of the grant audit conducted at Hubert O. Sibley Elementary for the 2004-05 and 2005-06 up to January 2006. Results disclosed that, although no illegal acts were committed, some grant expenditures were deemed questionable because they did not appear to support the purpose of the grant. The results reported herein follow-up on our previous findings, and reflect that the school was generally compliant with the requirements of the grant from February 2006 up to June 2007.

Our follow-up audit disclosed that Hubert O. Sibley Elementary complied with the requirements of the Family Literacy Grant.

SCHOOLS WITH A CHANGE OF PRINCIPAL-ORGANIZATIONAL CHART



APPENDIX MANAGEMENT'S RESPONSES

**APPENDIX-MANAGEMENT'S RESPONSE
NORTH MIAMI ELEMENTARY**

MEMORANDUM

November 20, 2007

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

FROM: Debra L. Dubin, Principal
North Miami Elementary School

THROUGH: Enid Weisman, Regional Superintendent *Enid Weisman*
Regional Center II

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT
REPORT OF NORTH MIAMI ELEMENTARY SCHOOL**

The following is a response to relevant findings in the school audit report of North Miami Elementary School.

TITLE I RECOMMENDATION

1.1 Ensure that staff understands and follows the procedures and restrictions regarding Title I purchases; and ensure that equipment purchases are properly identified, tagged, and posted to the proper accounts.

Persons(s) Responsible: Principal, Assistant Principal, Media Specialist, Treasurer

Management Response: The immediate corrective actions included conducting an in house property audit to ensure that all Title I purchases were properly placed, tagged and accessible to students.

The preventive monitoring strategies include meeting with the Treasurer and Media Specialist to set up a procedure whereby they communicate whenever Title I equipment is received. The Media Specialist will automatically tag the equipment and log the equipment onto a spread sheet which denotes its location and use to ensure that it is being used to supplement instruction and not supplant. An internal property audit will take place three times per year.

The principal will review the Title I Administrative Handbook with the treasurer to ensure that specific guidelines regarding authorized and unauthorized purchases are followed using Title I funds. When entering requisitions on line, the treasurer will enter the item description on the Item Short Name (ISN) screen in the MSAF system and the computer will generate the object codes used for the purchase. The principal will review the purchase and monitor that all Title I equipment is posted to the proper funding structure.

**APPENDIX-MANAGEMENT'S RESPONSE
NORTH MIAMI ELEMENTARY**

FTE RECOMMEDATIONS

2.2 To reduce the probability of State funding disallowance, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that they are accurate, current and complete and support all the information in the District's Integrated Student Information System (ISIS) database.

Persons(s) Responsible: Principal, Assistant Principal, Bilingual Chairperson

Management Response: The immediate corrective actions taken by the principal include conducting a meeting with the Assistant Principal and Bilingual Chairperson to review the Bilingual Programs Monitoring Form which denotes all the procedures and monitoring items mandated by the Division of Bilingual Education and World Languages Department.

The preventive monitoring strategies include bimonthly meetings with the bilingual chairperson and conducting internal audits of the ELL Program Record Folders. The Bilingual Programs Monitoring Form will be used to audit a random sample of student folders two times per year. The principal will contact the Division of Bilingual Education and World Languages Department to request professional development for all teachers.

3. Ensure that all SPED folders contain Matrix of Services forms which have been reviewed and updated. Funding allocated should be properly supported by a Matrix of Services form and accurate information should be entered into ISIS to reduce the probability of being out of compliance.

Persons(s) Responsible: Principal, Assistant Principal, SPED teachers

Management Response: The immediate corrective actions taken by the principal include conducting a meeting with the Assistant Principal and the SPED teachers to review the SPED Standards Record Review form which denotes all the procedures and monitoring items mandated by the Division of Special Education. The administration will review the Matrix of Services Handbook 2004 Revised Edition with the SPED teachers to ensure understanding and compliances with all aspects of the Matrix of Services [FM-5582] document.

The preventive monitoring strategies include bimonthly meetings with the SPED teachers and conducting internal audits of the SPED folders. The SPED Standards Record Review form will be used to audit the student folders three times per year. When the Local Education Agency (LEA) signs the updated Individualized Education Plan (IEP) he/she will also review the corresponding Matrix of Services to ensure that it has been reviewed and updated. The principal will contact the Division of Special Education to request professional development for all teachers.

**APPENDIX-MANAGEMENT'S RESPONSE
NORTH MIAMI ELEMENTARY**

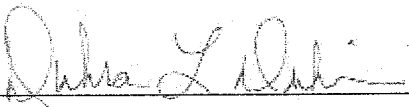
4. To reduce the probability of State funding disallowance, school staff and administration should review and update certification records. Furthermore, the administration should ensure that all teachers are properly certified, and in cases where teachers have accepted an assignment to teach out-of-field, obtain School Board approval.

Persons(s) Responsible: Principal

Management Response: The immediate corrective actions taken by the principal includes reviewing the Procedures Manual for Monitoring Teacher Certification and printing META screens for each teacher to ensure that they hold the proper certification or waiver to teach English Language Learners. The principal will review the FTE report from October, 2007 to monitor that course codes are assigned to the proper teachers.

The preventive monitoring strategies include meeting with teachers who currently hold a waiver and/or are within their META timeline to ensure that they are aware of the requirements and adhering to all requirements for proper certification. The principal will review FTE simulated reports to check for data input errors ensuring that the teacher master list, the sequence/section and the ELL roster are signed and match.

If further information is needed please contact me at (305) 949-6156.

 DLD


cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Ms. Marie F. Harrison

**APPENDIX-MANAGEMENT'S RESPONSE
ARCOLA LAKE ELEMENTARY**

MEMORANDUM

November 13, 2007
GAN#179/2007-2008
(305) 883-0403

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

FROM: Vanady A. Daniels, Principal
Arcola Lake Elementary School 

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

**SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT - REPORT OF
ARCOLA LAKE ELEMENTARY SCHOOL**

The following is a response to relevant findings in the school audit report of Arcola Lake Elementary School.

TITLE I RECOMMENDATIONS:

1.1 Ensure that proper funding sources are used to cover payroll expenditures.

Persons Responsible: Principal; Regional Center III Administrative Director
for Business/Personnel

Management Response: The principal will discuss with staff the proper procedures for placing personnel under Title I programs and will periodically monitor the Title I program accounts to ensure that the payroll expenditures of Title I personnel are charged to the correct program funding structures. The principal will also review A-87 Circular Reports to ensure that only authorized personnel will be hired and paid under Title I programs.

Monthly, the principal will monitor the FR 05-08 to ensure that funding sources are sufficient to cover annual payroll expenditures. In addition, the Regional Center III Administrative Director for Business and Personnel will assist the principal in this process.

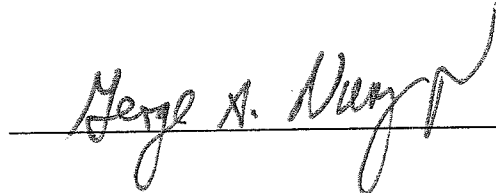
**APPENDIX-MANAGEMENT'S RESPONSE
ARCOLA LAKE ELEMENTARY**

- 1.2 Monitor account balances and request budget transfers, as needed, to cover total projected expenditures.

Persons Responsible: Principal; Regional Center III Administrative Director for Business/Personnel

Management Response: The principal will develop a chart of accounts in order to effectively monitor Title I Program account balances. The principal will review current Title I Reports, MSAF screen prints of Title I account balances bi-weekly, monthly FR-05-08 reports, and will process transfers of expenditures, as needed, to cover hourly payroll accounts. The Regional Center III Administrative Director for Business and Personnel will also assist in this process to ensure that hourly employee accounts do not exceed budgeted amounts.

If further information is required, please contact Mr. Robert Kalinsky, Administrative Director, Regional Center III, at 305 883-0403.



GAN

GAN/RK:ja


cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Mr. Robert Kalinsky

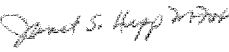
**APPENDIX-MANAGEMENT'S RESPONSE
DR. BOWMAN FOSTER ASHE ELEMENTARY**

M E M O R A N D U M

November 8, 2007

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

FROM: Steve Rummel 
Dr. Bowman Foster Ashe Elementary School

THROUGH: Mrs. Janet S. Hupp, Regional Superintendent
Regional Center V 

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT
REPORT OF DR. BOWMAN FOSTER ASHE ELEMENTARY**

The following is a response to relevant findings in the school audit report of Dr. Bowman Foster Ashe Elementary School.

RECOMMENDATIONS

Title I

- 1.1 Ensure that proper funding sources are used to cover payroll expenditures.**
- 1.2 Monitor account balances and request budget transfers, as needed, to cover total projected expenditures.**
- 1.3 Ensure that temporary instructors paid out of Title I funds are in accordance with Title I guidelines.**

Person(s) Responsible: Principal, Assistant Principal(s), Treasurer, Payroll Clerk

Management Response: In order to prevent the recurrence of similar conditions in future audits with respect to Title I expenditures, the principal will implement the following corrective actions and preventive strategies in order to ensure accurate monitoring and expenditures of Title I funds.

The principal has reviewed with all person(s) responsible the *2007-2008 Title I Handbook*, focusing on the procedures to document, process, and monitor the expenditure of Title I funds. A system has been established to provide for proper monitoring of all Title I expenditures and supervisory roles of persons responsible as for expenditures were defined so that no Title I accounts end the year in a negative balance.

The principal directed an assistant principal to ensure that all hourly employees funded through the Title I program serve in an instructional capacity. The treasurer was directed to print from MSAF all Title I hourly account balances and maintain in a

APPENDIX-MANAGEMENT'S RESPONSE DR. BOWMAN FOSTER ASHE ELEMENTARY

separate folder for a bi-weekly review by principal to ensure that all hourly Title I payroll expenditures are appropriately charged and to prepare Budget transfers as necessary to cover any negative balances. Title I Payroll expenditures for either clerical or security personnel will not be permitted for employees during regular school hours.

The principal has also assigned an assistant principal the responsibility of monitoring all Title I expenditures on a weekly basis. In addition, this assistant principal will also have direct supervisory responsibilities for all Title I funded personnel. The assistant principal has been directed to review the monthly FR 05-08 report to assist the principal with the monitoring of all Title I account balances. During the weekly administrative team meeting, the assistant principal will provide a written summary of balances of all Title I accounts and personnel reports for review by the principal. Any transfer of funds will be processed immediately utilizing a properly executed Budget Transfer Form to be approved only by the Principal.

The principal further directed the payroll clerk to create and distribute daily a Substitute Teacher Log to all administrative and key leadership personnel. This document will include all absent employees, including employee number, the reason for the absence and the name of the substitute teacher, including employee number, if applicable. The principal will also meet monthly with the payroll clerk to review the following reports; Substitute Account Summary, Summary of Matching Substitutes and Absent Teachers, Account Structure Changes for Charge Location, Substitute Teacher Control Report. All Program Variances will be reviewed and if necessary adjusted to the appropriate charge location. The payroll clerk will maintain a data binder with all substitute documentation in her office for review by the principal.

RECOMMENDATIONS

SPED

- 2. Ensure that all SPED folders contain Matrix of Services forms which have been reviewed and updated. Funding allocated should be properly supported by a Matrix of Services form and accurate information should be entered into integrated Student Information System (ISIS) to reduce the probability of being out of compliance.**

Person(s) Responsible: **Principal, Assistant Principal(s), Registrar, SPED Department Chairperson, SPED Teachers**

Management Response: In order to ensure that the cumulative folders for all SPED students are properly maintained and that Matrix of Services forms are completed in compliance with guidelines established by the Florida Department of Education, the principal will implement the following corrective actions and preventive strategies with regard to maintenance of student SPED records.

The principal has reviewed with all person(s) responsible Section D of the Local Education (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised Edition. The principal will request training from the Office of Special

APPENDIX-MANAGEMENT'S RESPONSE DR. BOWMAN FOSTER ASHE ELEMENTARY

Education and the Office of Attendance Services, so that procedures for the proper maintenance of cumulative records can be reviewed by persons responsible, specifically focusing upon documents required for SPED funding.

The principal has directed the registrar to review all incoming cumulative student records for accuracy and proper documentation in accordance with School Board Rule 6Gx13 - 5B – 1.07 – Student Educational Records and to ensure that the PF17 screen documents the score between the IEP and Matrix. All incoming SPED student cumulative records will be forwarded to the SPED chairperson for further review. After review of the cumulative record by both the registrar and SPED chairperson, the principal will be notified in writing of any missing or non-complaint records. The principal will direct the assistant principal to secure all missing documents. All non-compliant documents will be corrected as appropriate.

The principal has also directed the assistant principal to convene a committee of SPED teachers to review the cumulative records of all SPED students paying particular attention to the Matrix of Services forms for students with matrices of 254 or 255 and all Individual Education Plans. The assistant principal and the SPED chairperson will work in teams with SPED teachers to ensure that the cumulative records of all SPED students are in compliance using the SPED Cumulative Record Checklist (FM-7069). The team will review all cumulative records for students with disabilities for compliance using this checklist at the conclusion of each of the four grading periods. The assistant principal will maintain copies of all appropriate SPED forms and will inform the principal immediately in writing of any missing or non-compliant cumulative record information that require further action. The principal will direct the registrar to enter all corrected information into ISIS and print the ISIS information for verification by the assistant principal.

RECOMMENDATIONS

ELL

3. **To reduce the probability of State funding disallowance, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that they are accurate, current and complete and support all the information in the ISIS database.**

Person(s) Responsible: Principal, Assistant Principal(s), Registrar, ESOL Chairperson, ESOL Teachers, Grade Level Chairs, Data Entry Clerks

Management Response: In order to ensure that ELL Program Record Folders are properly maintained in compliance with guidelines established by the Florida Department of Education, the principal will implement the following corrective actions and preventive strategies with regard to maintenance of ELL Program Record Folders.

The principal has reviewed with all person(s) responsible all related memoranda provided through the Division of Bilingual Education and World Languages and the District LEP Plan and Procedures Manual 2005. The principal will request training

**APPENDIX-MANAGEMENT'S RESPONSE
DR. BOWMAN FOSTER ASHE ELEMENTARY**

from the Office of Bilingual Education and the Office of Attendance Services, so that procedures for the proper maintenance of cumulative records will be reviewed with persons responsible, specifically focusing upon documents required for ESOL funding.

All Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) will be completed and disseminated only by the ESOL resource teachers to ensure accurate completion of the notice. All completed FM-6576 forms will be reviewed by the designated assistant principal for compliance. Any required corrections will be made immediately.

All ESOL Program Record Folders for ELL students will be monitored, updated, and reviewed at the beginning of the school year by the ESOL chairperson(s). Each semester, the Program Record Folder will be reviewed by the grade level chairs, ESOL teachers, and the assistant principal using a school-generated checklist to cross-reference all sections of the ESOL Program Record Folders to ensure compliance. In addition, both data entry clerks will be trained by the designated ESOL chairperson to assist parents in the accurate completion of the Home Language Survey (FM-5196). An assistant principal will monitor the daily bulletin for the registration of new students and will ensure that all new students have an accurate Home Language Survey on file at the school. The Program Participation Section on (FM-4649) of all ELL Student Plans will be updated annually by the ESOL Chairperson(s) and monitored by the designated assistant principal for any corrections.

LEP Committee procedures and guidelines have been established so that students with 6 semesters or more in the ESOL program will be identified immediately and the LEP Committee Meeting convened in a timely manner by the assistant principal and the ESOL Chairperson. All Oral Language Proficiency Scale Tests will be reviewed each semester by the ESOL chairperson to ensure they are properly executed including dates and that the assessment results agree with the LEP. The data entry clerk and subsequently the assistant principal will review all related documents for all ELL/LEP students to ensure adequate support for all information in the ISIS database on a quarterly basis.

Thank you for your attention to this matter. Should you require additional information, please feel free to contact me at 305-386-6667.

cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Dr. Melanie Fox

**APPENDIX-MANAGEMENT'S RESPONSE
SOUTHWOOD MIDDLE**

MEMORANDUM

October 18, 2007

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

FROM: Deborah Leal, Principal *Deborah Leal*
Southwood Middle School

THROUGH: Mrs. Janet S. Hupp, Regional Superintendent *Janet S. Hupp mjt*
Regional Center V

**SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT
REPORT OF SOUTHWOOD MIDDLE SCHOOL**

The following is a response to relevant findings in the school audit report of Southwood Middle School.

RECOMMENDATIONS

Payroll

1. Discuss with staff the proper payroll procedures to record and report payroll, and document leave, and improve the administrative process over the review of payroll records and the payroll approval.

Person(s) Responsible: Principal, Assistant Principal(s), Principal's Secretary, Payroll Clerk

Management Response: In order to prevent the recurrence of similar conditions in future audits with respect to payroll procedures, the principal will implement the following corrective actions and preventive strategies in order to ensure accurate monitoring and processing of payroll records and streamline the efficiency of payroll processing.

The principal has reviewed with all person(s) responsible the *Payroll Processing Procedures Manual* focusing on the procedures to document, process, and approve payroll. A system was established to provide for the careful review of the Daily Payroll Attendance Sheet by both the payroll clerk and the principal or designee. This will ensure that all employees sign in/out on a daily basis and proper notations are made, i.e., "S" for sick, "A" for LWOP, etc., on the Daily Payroll Attendance Sheet, when employees are out of the building.

The principal directed that the payroll clerk create, type and distribute a staff absentee list each day to all administrative and key leadership personnel. This list will include all absent employees, the reason for the absence, and the name of the substitute teacher, if applicable. In order to ensure consistent reporting and documentation of all absences and leave card signatures, leave cards will be prepared on a daily basis by the payroll clerk for all absent employees to be

APPENDIX-MANAGEMENT'S RESPONSE SOUTHWOOD MIDDLE

presented for their signature immediately upon their return to work. The payroll clerk will also place a notice in each absent employee's mailbox reminding him/her to sign their leave card upon return. The principal or designee will verify and sign completed leave cards on a daily basis as well as cross-reference the staff absentee list against the Temporary Instructors Daily Payroll Attendance Sheet to ensure accuracy, proper signatures, and precise reporting for each substitute teacher. The principal and/or her designee will monitor this process on a daily basis to avoid any payroll reporting discrepancies in the future.

As part of the Opening of Schools meeting, the principal reviewed payroll reporting procedures with the entire faculty and staff, emphasizing sign in/out procedures, completing leave cards and submitting temporary duty forms prior to scheduled absences. The principal will continue to review payroll procedures with all staff as detailed in the school's faculty/staff handbook distributed at the beginning of the school year. Particular emphasis will be placed upon those areas of concern identified in the audit in order to prevent recurrence in the future.

The principal met with her designee to review proper payroll reporting procedures. The principal's designee was directed to oversee the payroll preparation and reporting process. The designee will review the final roster, all timesheets, leave cards and verify the accuracy of all prepared payroll documents prior to approving the payroll on a bi-weekly basis in the absence of the principal.

- 2. Review payroll distribution procedures with distribution clerk and enforce requirements for employee signatures upon check distribution. If a payroll check is undeliverable, after a reasonable effort has been made to locate the employee, it should be returned to the Office of Treasury Management for disposition. This time-frame should never exceed the next scheduled pay date.**

Person(s) Responsible: Principal, Assistant Principal(s), Payroll Clerk, Payroll Check Distribution Clerk

Management Response: In order to ensure that payroll distribution procedures are properly adhered to, the principal will implement the following corrective actions and preventive strategies with regard to employee checks received at the school site.

The principal has reviewed with all person(s) responsible the *Payroll Processing Procedures Manual* with special emphasis placed on the procedures and distribution of payroll checks. The established system was reviewed with the 17 employees currently receiving payroll checks and they have been directed by the principal to individually sign next to their name on the Payroll Check Recap to acknowledge receipt of their payroll check. The payroll distribution clerk has been directed to also ensure that employees sign receipt of any payroll checks. The principal or her designee will verify these signatures for each bi-weekly payroll period. All employees that currently work in the cafeteria satellite center at Palmetto Middle School now have direct deposit, thereby eliminating the need for them to come to Southwood Middle in order to sign receipt for their payroll checks.

APPENDIX-MANAGEMENT'S RESPONSE SOUTHWOOD MIDDLE

In addition, after making a reasonable effort to contact an employee with a check sent to Southwood Middle and not received as identified by the auditors, the payroll clerk forwarded the payroll check, along with a memo to the Office of Treasury Management for disposition.

Disbursements

3. Prior to authorizing payment, ensure that original invoices are obtained.

Person(s) Responsible: **Principal, Assistant Principal(s), Treasurer,
Purchasing Clerk**

Management Response: In order to ensure that fund disbursement procedures are properly adhered to the principal will implement the following corrective actions and preventive strategies to prevent duplicate payments on invoices from recurring again.

The principal directed the school's technology coordinator to create a computerized program designed to assist the treasurer to track and monitor all school purchases and payments. This database software program will allow the treasurer to query any school purchase record by purchase order number, invoice number, check number, and/or vendor number. All program data can be grouped according to any search criteria or query and specific reports can be generated as needed or requested. School records will now detail invoices that have been paid and payments that are pending, including amounts and totals. The treasurer will now be able to determine immediately when a duplicate invoice or purchase order is received, thereby eliminating the possibility of double payments in the future.

The school was able to recover and deposit the overpayment to CDW Government Inc. in the amount of \$998.59. The second overpayment to Office Depot, in the total amount of \$1,210.90, is currently being processed and a check is expected within the next two weeks.

Thank you for your attention to this matter. Should you require additional information, please feel free to contact me at 305-251-5361.


cc: Mr. Freddie Woodson
 Ms. Cynthia Gracia
 Dr. Melanie Fox

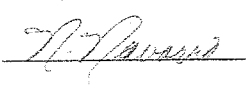
**APPENDIX-MANAGEMENT'S RESPONSE
NORMA B. BOSSARD ELEMENTARY**

MEMORANDUM

November 26, 2007

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

FROM: Charmyn M. Kirton, Principal 
Norma Butler Bossard Elementary School

THROUGH: Neyda G. Navarro, Regional Superintendent  NGN
Regional Center VI

**SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT
OF NORMA BUTLER BOSSARD ELEMENTARY SCHOOL**

The following is a response to relevant findings in the school audit report of Norma Butler Bossard Elementary School. This school was opened in August 2006 and has received numerous Special Education (SPED) and Limited English Proficient (LEP) records for the English Language Learners (ELL) program, previously referred to as English for Speakers of Other Languages (ESOL) from various sending schools. Every effort continues to be made to correct all SPED and ELL programs records.

RECOMMENDATIONS

FTE

RECOMMENDATION

1. Ensure that all SPED folders contain Matrix of Services forms which have been reviewed and updated. Funding allocated should be properly supported by a Matrix of Services form and accurate information should be entered into Integrated Student Information System (ISIS) to reduce the probability of being out of compliance.

Persons(s) Responsible: Principal, Assistant Principal and SPED Chairperson

Management Response: The principal will initiate a self audit utilizing the SPED Standards Records Review (FM-7069) form in September, January and May to audit all SPED students' IEPs and Matrix of Services. In addition, at every Individual Education Plan (IEP) Review and Initial Staffings for SPED students the SPED Chairperson will also complete the SPED Standards Records Review (FM-7069) form to ensure accuracy and submit it to the principal for review.

Upon completion of an IEP, a review and/or update of the Matrix of Services will be conducted and the principal or designee will ensure that all information is accurately entered into ISIS. The SPED Services Data Input Sheet (FM-6487) will be accurately completed at all meetings and given to the SPED Chairperson and the principal for

**APPENDIX-MANAGEMENT'S RESPONSE
NORMA B. BOSSARD ELEMENTARY**

signature. The SPED Chairperson will review the SPED Services Data Sheet and will forward it to the Data Input Specialist for recording purposes. A Data Input Log Book will be maintained by the Data Input Specialist and SPED Chairperson to ensure that all SPED Services Data Input Sheet information is entered accurately and in a timely manner. A print of the screen displaying data entered will be attached and submitted to the principal or designee for review and filed in the Data Input Log Book for future reference. The Principal will randomly monitor and review a percentage of SPED records on a quarterly basis.

RECOMMENDATION

2. To reduce the probability of State funding disallowance, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that they are accurate, current and complete and support all the information in ISIS database.

Person(s) Responsible: Principal, Assistant Principal and ELL Teacher

Management Response: An ELL Audit Checklist was implemented to review LEP Folders for the ELL Program. The principal will implement a self-audit for ELL Teachers utilizing the ELL checklist in September, January and May to audit ELL program and records.

A Data Input Log Book will be maintained by the Data Input Specialist and ELL Teacher to ensure that all Student Services Data Input Sheet information (FM-6487) is entered accurately and in a timely manner. A print of the screen displaying data entered will be attached and submitted to the principal or designee for review and filed for future reference. The Principal will randomly monitor and review a percentage of ELL records on a quarterly basis.

If any additional information is needed please contact me 305-254-5200.


cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Dr. Janice Cruse-Sanchez

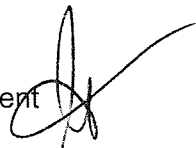
**APPENDIX-MANAGEMENT'S RESPONSE
PINE VILLA ELEMENTARY**

MEMORANDUM

October 19, 2007

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

FROM: Tamela Brown, Principal 
Pine Villa Elementary School

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

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT
OF PINE VILLA ELEMENTARY SCHOOL**

The following is a response to relevant findings in the school audit report of Pine Villa Elementary School. As the newly assigned principal at this work location the strategies indicated below will be implemented.

RECOMMENDATIONS

Payroll

Strengthen timekeeping procedures to ensure that all staff is aware of and follow the procedures for reporting and documenting leave and temporary duty.

Person(s) Responsible: Principal, Assistant Principal, Lead Teacher and Payroll Clerk

Management Response: In an effort to strengthen timekeeping procedures and to ensure an exception free payroll, the principal has reviewed with all designated employees that monitor, prepare and approve payroll, the proper procedures for reporting leave and temporary duty and the required utilization of the appropriate document (FM#7090). The principal will cross-reference the sign-in sheets with the leave card to ensure that required information has been completed and the temporary instructor assigned for personnel was a result of a request to utilize sick, personal or professional leave.

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

If further information is needed, please call Ms. Brown at 305-258-5366.

cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Dr. Janice Cruse-Sanchez

**APPENDIX-MANAGEMENT'S RESPONSE
LEISURE CITY K-8 CENTER**

MEMORANDUM

November 13, 2007

2007 NOV 15 PM 4:2

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

FROM: Kelli R. Hunter, Principal *KRH*
Leisure City K-8 Center

THROUGH: Ms. Blanca M. Valle, Assistant Superintendent *BMV*
School Improvement Zone

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT
REPORT OF LEISURE CITY K-8 CENTER**

The following is a response to relevant findings in the school audit report of Leisure City K-8 Center.

RECOMMENDATIONS

Payroll

1. Discuss with staff the proper payroll procedures to record and report payroll, and document leave; and strengthen the process over the reporting, reviewing, and approving of the payroll.

Person(s) Responsible: Principal, Assistant Principal, Payroll Clerk

Management Response:

We concur with this recommendation. On October 11, 2007, the principal discussed the audit finding with the payroll clerk and the designated assistant principal. In order to avoid future audit exceptions, the principal reviewed the Payroll Processing Procedures Manual, specifically focusing on the areas of deficiency found by the auditor.

On November 2, 2007, a memorandum regarding payroll procedures was distributed to all faculty and staff members. These procedures included directives for signing the Daily Payroll Attendance Sheets, requesting leave, completing leave cards, submitting temporary duty leave forms prior to the scheduled activity, obtaining administrative approval and documentation prior to the activity.

On November 5, 2007, the payroll clerk was instructed to write in the type of leave employees are taking on the payroll roster.

On November 5, 2007, the principal established a system for the payroll clerk to

**APPENDIX-MANAGEMENT'S RESPONSE
LEISURE CITY K-8 CENTER**

Carefully review the Daily Payroll Attendance Sheets, the working roster and leave cards prior to the final approval. An additional clerical staff member has been identified and trained to provide additional support in the reviewing and reconciliation of the Payroll Attendance Sheets, leave cards and working roster.

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

The principal will verbally review the payroll processing procedures and requirements with all faculty members as it relates to signing in and submitting leave cards at a general faculty meeting.

The principal will direct the payroll clerk to maintain the payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.

The principal will immediately correct any errors during the final review of the payroll and will discuss these errors with the payroll clerk to prevent a recurrence of this nature. The final roster will not be approved until all errors are corrected. The principal will review the daily payroll attendance sheets to ensure that they match the final rosters.

The principal will review and sign leave cards for each employee reported absent and will monitor the payroll process more closely to avoid recurrence of discrepancies. In the absence of the principal, the designee will sign all documents. However, upon return, the principal will review and verify the accuracy of input information, prior to the records being filed.

Thank you for your attention to this matter. Should you require further information, please contact me at (305) 247-5431.

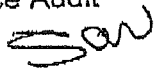
cc: Dr. Geneva K. Woodard
Dr. Jeanethe Thompson

**APPENDIX-MANAGEMENT'S RESPONSE
MIAMI BEACH ADULT EDUCATION CENTER
PROPERTY MANAGEMENT**

MEMORANDUM

November 14th, 2007

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

FROM: Shirley A. Velasco, Principal 
Miami Beach Adult & Community Education Center

SUBJECT: THEFT OF PROPERTY I/A/O \$ 32,529.00

Please accept this memorandum as an explanation for the theft, which occurred on August 27th, 2007. Many factors compromised security of the stolen items. Due to construction taking place at the Fienberg-Fisher K-8 Center, as well as the lack of storage space and the lease of the parking lot, the laptop mobile cart, which is secured and locked, had to be moved into the Old Cafeteria, located on the first floor of the building. At approximately 1:00 a.m. on August 27th, 2007, the valet parking attendant noticed unusual activity taking place in the parking lot located by Española Way and Pennsylvania Avenue. The attendant immediately contacted Miami Beach Police Department (MBPD); when they responded, they contacted Miami Dade School Police (MDSPD). Mrs. Olga Figueras, Principal of Fienberg-Fisher K-8 Center, was notified and went to the school to assess the situation. Ms. Figueras advised me of the theft and secured a copy of the Miami-Dade Police Department Property Receipt, which indicated that some of the assets were recovered.

On August 28th, 2007, procedures were followed as my assistant principal contacted MDSPD and the Regional Center II Office. A copy of the police report (# N01552) was secured. A Plant Security Report was submitted to the appropriate departments. An incident report was completed and faxed to the attention of Ms. Gimenez at the Region, and to Mr. Freddie Woodson at School Operations.

On September 5th, 2007, Mr. Jorge Lopez, Senior Property Auditor, came to our school to perform an audit of our assets. He confirmed that there were no unlocated assets for our work location (#7202). However, attached are all documents related to the theft. All of the stolen assets have been accounted for on our Plant Security Report (# 252339).

Since the theft, several measures have been put in place to discourage events like this from happening again. The mobile lab has been moved to the second floor and is no longer in use until the construction is phased out. The MBPD and the MDSPD have been contacted, and our school is currently under a "Police Watch" on weekdays, from 10:30 p.m. until 6:00 a.m., and on weekends patrolled as feasible.

If you need further assistance please do not hesitate to contact me.

cc: Enid Weisman, Regional Superintendent
Marie Harrison, Administrative Director
Lourdes Gimenez, Administrative Director
Maria T. Gonzalez, Asst. Chief Management & Compliance Audit

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.

***INTERNAL AUDIT REPORT
SELECTED SCHOOLS - SCHOOLS WITH A CHANGE OF PRINCIPAL
DECEMBER 2007***



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