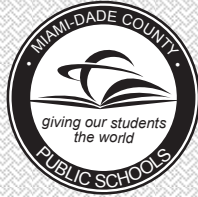


MIAMI-DADE COUNTY PUBLIC SCHOOLS



Internal Audit Report



Selected Schools



*Most Financial Statements Were
Fairly Stated; However, At Three
Schools, Controls In Selected Areas
Need Improvement.*

December 2009

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Mr. Alberto M. Carvalho
Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA
Chief Auditor
Office of Management and Compliance Audits

Contributors To This Report:

School Audits Performed by:

Ms. Martha Anderson
Ms. Yvonne Barrios
Mr. Harry Demosthenes
Ms. Vivian Ferradaz
Ms. Jeanette Hanna
Ms. Maite Jimenez
Ms. Mariela Jimenez
Mr. Reginald Lafontant
Mr. Elliott Satz
Ms. Glendys Valls
Ms. Jeannie Vilato

School Audits Supervised and Reviewed by:

Ms. Germa Garcia, CPA
Ms. Maria T. Gonzalez, CPA
Ms. Teresita M. Rodriguez, CPA
Ms. Tamara Wain, CPA

Property Audit Supervised and Performed by:

Mr. Carlyle Haun and Property Audits Staff

School Audit Report Prepared by:

Ms. Maria T. Gonzalez, CPA
Ms. Vivian Ferradaz
Ms. Sheryl Ragoo





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board

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November 30, 2009

Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit Committee
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

This report includes the audit results of 83 schools and centers currently reporting to various region and select district offices. At 53 of the 83 schools, there was a change of principal since the prior audit. Also, three of the 83 schools include the audit results of 2007-2008 fiscal year audits that were pending since last June 30th. While the audit period for these three schools is two years ended June 30, 2009, the audit period for the remaining schools is one year ended June 30, 2009.

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. On a selected basis, we reviewed payroll, credit card purchases, Title I Program expenditures and procedures, FTE reporting and student records, and aspects of data security. The results of property inventories for most of the schools included herein and for other schools reported in September are also included.

Our audits disclosed that, except for the financial statement of one school, the financial statements of the other schools reported herein were fairly stated. At 80 of the 83 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at three schools, controls over various aspects of internal funds, payroll, contracting practices, and FTE records and procedures need improvement. Property audit results were satisfactory at 76 of the 82 schools being reported.

The audit findings were discussed with school, region and district administration, and responses are included in this report. In closing, we would like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,



Jose F. Montes de Oca, CPA
Chief Auditor

Office of Management and Compliance Audits

JFM:mtg

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At-A-Glance Audit Results

- ◆ **Of 83 Schools, 53 Reviewed As A Result Of Change Of Principal**
- ◆ **Remaining 30 Schools Include 27 From Region III, One From Region II, One From Region IV And One Adult Ed. Center**
- ◆ **Three of 83 Schools Are Two-Year Audits**
- ◆ **80 of 83 Schools Were Compliant With District Policies.**

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 83 schools and centers. At 53 of the 83 schools, there was a change of principal since the prior audit. The remaining include 27 schools that currently report to Region III, one school that reports to Region II, one other school that reports to Region IV, and an adult education center that reports to the Adult/Vocational, Alternative Education Program and Community Education division within District/School Operations.

The 83 schools include the audit results of three schools whose audits were carried over from the prior year. While the audit period for these three schools was two years ended June 30, 2009, the audit period for the remaining 80 schools was one fiscal year ended June 30, 2009.

The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at 80 of the 83 schools reported herein. The three schools with reported audit findings are:

1. Design and Architecture Senior (DASH)
2. The English Center
3. Ponce de Leon Middle

All three schools reported to the South Central Regional Center during the audit period. At DASH, we determined that controls over the disbursement function, the activity of the Special Purpose account, payroll, contracting practices and teaching assignments need improvement. At The English Center, hospitality-related disbursements require substantial curtailment and more administrative oversight. At Ponce de Leon Middle, the administration must strengthen the review and oversight of FTE records and procedures. Refer to Summary Schedule of Audit Findings on pages 23-26.

Notwithstanding the conditions and findings reported herein, at 82 of the 83 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 2007-2008 and or 2008-2009 fiscal years, on the cash basis of accounting, depending on the school audited.

At DASH, with the exception of the account activity in the Trust Fund-Special Purpose account during the 2008-2009 fiscal year, the financial statements of the internal funds of the school otherwise fairly present the changes in fund balances arising from cash transactions during the 2007-2008 and 2008-2009 fiscal years, on the cash basis of accounting.

As of June 30, 2008, for three schools reported herein, total combined receipts and disbursements amounted to \$2,573,810 and \$2,518,180 respectively; while total combined cash and investments amounted to \$868,404.

As of June 30, 2009, for all 83 schools and centers reported herein, total combined receipts and disbursements amounted to \$13,328,039 and \$14,195,514 respectively; while total combined cash and investments amounted to \$3,655,233.

Also, as of June 30, 2009, the internal control structure at 82 of the 83 schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools. At Design and Architecture Senior High School, as further evidenced by the findings, our assessment of the controls in place to promote compliance with District policy indicate that the internal control structure was not generally functioning as designed by the 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.

INTERNAL FUNDS

Of 83 schools, 81 were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

At-A-Glance Audit Results

- ◆ **During
FY2007-2008,
Three Schools
Receipted And
Disbursed
\$2.57M And
\$2.52M;
\$868K Cash &
Investments**
- ◆ **During
FY2008-2009,
83 Schools
Receipted And
Disbursed
\$13.3M And
\$14.2M;
\$3.66M Cash &
Investments**
- ◆ **Internal Funds
Reviewed At
All 83 Schools;
81 Schools
Compliant
With Policy.**

At-A-Glance Audit Results

- ◆ **At DASH,
Disbursements
Made To Local
Vendor Non-
Compliant
With District
Policy & Funds
Earmarked For
Specific Use
Improperly
Placed In
Special
Purpose
Account**
- ◆ **Excessive
Hospitality-
Related
Expenditures
At The English
Center**
- ◆ **Payroll
Reviewed At
62 Of 83
Schools.**

At Design and Architecture Senior (DASH), the school processed several purchase orders supposedly to buy glue and art supplies from a local vendor. However, we found that the items purchased included fresh flowers and florist supplies customarily used in floral arrangements. The vendor confirmed that the school had a charge account with them; and that the school would request invoices for glue and art supplies to generate vendor payments from the District. The vendor would void the invoices, and the payments received would cover the actual charges made by the school on account. At the time of our discovery, the school's account reflected a credit balance of \$2,192. At our request, the vendor refunded the credit, which the school returned to the District. We also found some funds earmarked for specific projects that were inappropriately posted to the Special Purpose account. In addition, expenses associated with some of these projects were paid with District and other funding sources, thus leaving the school administration with the option to use the funds posted in the Special Purpose account at their discretion.

At The English Center, expenditures in the Special Purpose account during the 2008-2009 fiscal year totaled almost \$96,000, which was almost four times as much as the school had expended from this account during the prior year. Although the sources of revenue used to cover these expenditures complied with District guidelines, given the critical financial situation that the District faced throughout the 2008-2009 fiscal year and our analysis of the expenditures charged to the account, we concluded that the school spent excessively on complimentary hospitality and recommended that this type of expenditure be substantially curtailed.

PAYROLL

We reviewed payroll records and procedures at 62 of the 83 schools reported herein.

Of the 62 schools, 53 underwent a change of principal since the prior audit, as identified in the table on pages 27-32. In addition, we reviewed payroll at the following nine schools from Regions II, III and IV. At these nine schools, there were no administrative changes since the prior audit:

- Design and Architecture Senior (DASH)
- Comstock Elementary
- Paul Laurence Dunbar Elementary
- Springview Elementary
- Henry S. West Laboratory Elementary
- Miami Springs Middle
- Maritime and Science Technology Academy (MAST)
- Miami Springs Senior
- John A. Ferguson Senior

At 61 of the 62 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

At DASH, professional services contracts of less than \$6,000 may have been split to bypass requests for quotes, or review and approval by the Professional Services Contract Committee. These included contracts with a part-time instructor and a web design company who was co-owned by one of the teachers at the school. When one of these contracts was not approved by the District, the school circumvented this decision by hiring the teacher/web design company co-owner on an hourly basis; and we found that the teacher reported hours worked, although she was not always at the school during the hours reported. Teaching assignments revealed discrepancies related to the part-time instructor cited above, and with a full-time teacher who received four supplements totaling almost \$19,000. Other discrepancies with the payroll included: a substitute whose assignments were lengthy and documentation of assignments was incomplete; and teachers who were not entitled to earn and report compensatory time, but were allowed to do so.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 58 of the 83 schools included herein. We are also including the inventory results of 24 other schools whose property inventory results were pending publication since September 2009. At 25 schools, property inventories are currently in progress and results will be reported at a later date. Approximately \$44.3 million was inventoried at the 82 schools reported herein.

At-A-Glance Audit Results

- ◆ **Payroll Reviewed At All Schools With A Change of Principal And At Nine Other Schools**
- ◆ **61 of 62 Schools Compliant With Payroll Policies**
- ◆ **At DASH, Payroll Discrepancies Related To Professional Services Contracts, Attendance Of Hourly And Substitute, And Compensatory Time.**

At-A-Glance Audit Results

- ◆ **Property Reported For 58 Of 83 Schools And For 24 Other Schools**
- ◆ **76 Of 82 Schools Compliant With Property Procedures**
- ◆ **Property Inventories In Progress At 25 Schools**
- ◆ **P-Card Records & Procedures Reviewed At 22 Schools**
- ◆ **All 22 Schools Compliant.**

Property results indicated that 76 of the 82 schools were in compliance with the *Manual of Property Control Procedures*.

Only eight items with an acquisition cost of \$13,425 and a depreciated value of \$2,984 were reported “unlocated” at six schools. Refer to Property Schedules on pages 33-35.

Property losses reported through the Plant Security Report process showed 63 items at a cost of \$84,630 and a depreciated value of \$25,789 reported missing at 23 schools. Refer to Property Schedule on page 36. Losses resulted mostly from theft and vandalism incidents reported by the schools, which concentrated in the area of computer equipment.

PURCHASING CREDIT CARD (P-CARD)

We reviewed the P-Card Program’s procedures and records at the following 22 schools:

- Design and Architecture Senior
- Biscayne Elementary
- Ruth K. Broad/Bay Harbor Elementary
- Gertrude K. Edelman/ Sabal Palm Elementary
- Frederick Douglass Elementary
- Charles R. Drew Elementary
- Henry M. Flagler Elementary
- Eneida Massas Hartner Elementary
- Liberty City Elementary
- Poinciana Park Elementary
- George Washington Carver Middle
- Miami Springs Middle
- West Miami Middle
- Maritime and Science Technology Academy (MAST)
- Kendale Lakes Elementary
- Snapper Creek Elementary
- John A. Ferguson Senior
- Goulds Elementary
- Redland Elementary
- Laura C. Saunders Elementary
- Juvenile Justice Center
- YMAACD at Douglas MacArthur South

Our review disclosed that the schools listed above generally complied with the *Purchasing Credit Card Program Policies & Procedures Manual*.

TITLE I PROGRAM

A review of Title I Program expenditures and procedures for the 2008-2009 fiscal year was conducted at two schools:

School	Title I Program Expenditures
Henry M. Flagler Elementary	\$ 364,158
Homestead Middle	394,183
Total	\$ 758,341

For these two schools, total expenditures posted to the various Title I program accounts amounted to \$758,341. Results disclosed that both schools were generally compliant with the policies and procedures established by the *Title I Administration Handbook*.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 13 schools were selected for these audits:

School	FTE Funding Reported
Ponce de Leon Middle	\$ 2,444,155
Ronald W. Reagan/Doral Senior	4,091,394
Westland Hialeah Senior	2,576,742
Gertrude K. Edelman/ Sabal Palm El.	1,766,752
Fienberg/Fisher K-8 Center	1,839,215
Coral Gables Elementary	1,353,926
Kinloch Park Elementary	1,738,402
Shenandoah Elementary	1,984,602
Sylvania Heights Elementary	1,240,725

At-A-Glance Audit Results

- ◆ Title I Reviewed At Two Schools
- ◆ Total Combined Funding Of About \$758K
- ◆ Both Schools Generally Compliant With Title I Program Procedures
- ◆ 2008-2009 Survey Period 3 FTE Records Reviewed At 13 Schools.

At-A-Glance Audit Results

- ◆ 12 Of 13 Schools Generally Compliant With FTE Policy
- ◆ At Ponce de Leon Middle, FTE Discrepancies Required DECO Amendment Of Almost \$15,200; Other Errors Generated Potential Loss Of Approximately \$5,100
- ◆ Selected Data Security Reports Reviewed At 22 Schools.

School	FTE Funding Reported
Kendale Lakes Elementary	1,750,880
Snapper Creek Elementary	1,168,128
Jorge Mas Canosa Middle	3,846,887
Rockway Middle	2,786,718
Total FTE Funding	\$ 28,588,526

The total FTE funding amounted to approximately \$28.6 million for the 13 schools combined. FY 2008-09 FTE Survey Period 3 was reviewed.

Of the 13 schools, 12 were generally compliant with FTE recordkeeping and reporting procedures. At Ponce de Leon Middle, sampled FTE records disclosed instances where a student was incorrectly funded at a higher level than entitled according to the records in the student's cumulative folder. At our request, the District processed an amendment to the Department of Education Correction System (DECO) for survey periods two (2) and three (3) in the amount of \$15,198 to realign funding with the services. In one other instance, errors identified in the records of a student funded at a high level could generate funding losses to the District of approximately \$5,100, if errors remain uncorrected. We found other instances where the documentation in the student's cumulative folder was incomplete or missing. Although these errors did not affect funding levels which would ultimately result in a funding disallowance, they still represent lapses in compliance with procedures established by the District.

DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY AUDIT CHECKLIST

We reviewed the report titled "Authorized Applications for Employees by Locations Report" at 22 schools. At four of these schools, we physically verified the information provided by the schools on the School Site Information Technology (IT) Assessment:

- Dr. Henry W. Mack/West Little River Elementary
- Henry H. Filer Middle
- **Design and Architecture Senior***
- Miami Edison Middle
- **Maya Angelou Elementary***
- **Kensington Park Elementary***
- South Miami K-8 Center
- **Springview Elementary***
- Henry S. West Laboratory Elementary
- Allapattah Middle
- West Miami Middle
- Maritime and Science Technology Academy (MAST)
- Miami Springs Senior
- Devon Aire K-8 Center
- Winston Park K-8 Center
- Rockway Middle
- John A. Ferguson Senior
- Pine Villa Elementary
- Redland Middle
- Coral Gables Adult Education Center
- YMAACD at Douglas MacArthur South
- Robert Renick Education Center

At all 22 schools, there was general compliance regarding staff's access to system applications and school site IT security. The school site IT walk-through at the four schools selected disclosed general compliance with the District's IT policies and procedures.

AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments *as of June 30, 2008 for three schools reported herein (2-year audits); and as of June 30, 2009 for all 83 schools and centers included herein.* It also provides the audit opinion regarding the schools' financial statements:

* School Site IT Security audit was conducted at this school (4 schools).

At-A-Glance Audit Results

- ◆ Conducted School Site IT Walk-Through At Four Schools
- ◆ All 22 Schools Generally Compliant With Data Security, And School Site IT Walk-Through Proved Satisfactory At The Four Schools Selected
- ◆ Audit Opinion For All 83 Schools Included Herein.

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2008

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2008 for the following three schools are:

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
<u>Region II School</u>								
Design and Architecture Senior	\$ 89,257.10	\$ 228,108.24	\$ 227,158.92	\$ 90,206.42	\$ 33,794.26	\$ 56,412.16	\$ -	\$ 90,206.42
<u>Region IV School</u>								
John A. Ferguson Senior	303,076.02	1,312,091.46	1,292,689.87	322,477.61	24,908.82	297,568.79	-	322,477.61
<u>Adult/Career Technical Education Center</u>								
The English Center	420,440.16	1,033,610.72	998,330.71	455,720.17	24,384.95	431,335.22	-	455,720.17
TOTAL	\$ 812,773.28	\$2,573,810.42	\$2,518,179.50	\$ 868,404.20	\$ 83,088.03	\$ 785,316.17	\$ -	\$ 868,404.20

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2009 for the following 83 schools are:

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
<u>Region I Schools</u>								
Dr. Henry W. Mack/West Little River Elementary	\$ 13,025.12	\$ 5,284.15	\$ 6,161.92	\$ 12,147.35	\$ 7,029.73	\$ 5,117.62	\$ -	\$ 12,147.35
North Twin Lakes Elementary	14,092.18	122,475.46	120,674.53	15,893.11	13,452.04	2,441.07	-	15,893.11
Henry H. Filer Middle	33,578.25	44,535.73	48,916.31	29,197.67	14,043.60	15,154.07	-	29,197.67
Hialeah Gardens Middle	-	54,941.53	35,461.50	19,480.03	19,480.03	-	-	19,480.03
Ronald W. Reagan/Doral Senior	74,704.80	556,504.61	526,381.06	104,828.35	25,180.65	79,647.70	-	104,828.35
Westland Hialeah Senior	39,951.23	144,382.65	136,731.06	47,602.82	37,596.22	10,006.60	-	47,602.82
<u>Region II Schools</u>								
Design and Architecture Senior	90,206.42	233,020.90	252,273.93	70,953.39	13,700.85	57,252.54	-	70,953.39
Biscayne Elementary	23,673.67	203,114.65	210,851.00	15,937.32	5,731.38	10,205.94	-	15,937.32
Ruth K. Broad/Bay Harbor K-8 Center	19,421.40	156,637.11	159,687.58	16,370.93	5,947.29	10,423.64	-	16,370.93
Gertrude K. Edelman/Sabal Palm Elementary	16,666.76	24,964.63	28,540.15	13,091.24	9,372.99	3,718.25	-	13,091.24
Fienberg/Fisher K-8 Center	178,795.77	58,091.52	126,119.75	110,767.54	30,400.95	80,366.59	-	110,767.54
Fulford Elementary	22,045.42	26,506.60	29,230.24	19,321.78	3,039.96	16,281.82	-	19,321.78

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Jesse J. McCrary, Jr. Elementary	7,492.62	14,521.98	12,296.72	9,717.88	6,892.62	2,825.26	-	9,717.88
Miami Shores Elementary	20,057.46	153,573.34	151,479.45	22,151.35	20,067.41	2,083.94	-	22,151.35
Oak Grove Elementary	9,095.82	33,565.11	35,548.01	7,112.92	84.67	-	7,028.25	7,112.92
Miami Edison Middle	15,520.32	49,263.17	45,389.67	19,393.82	7,183.86	12,209.96	-	19,393.82
Norland Middle	68,976.57	139,560.68	164,224.26	44,312.99	17,877.02	26,435.97	-	44,312.99
Miami Edison Senior	103,439.14	196,753.06	249,236.31	50,955.89	20,351.92	30,603.97	-	50,955.89
<u>Region III Schools</u>								
Ponce de Leon Middle	38,337.02	99,718.70	106,752.09	31,303.63	4,591.66	26,711.97	-	31,303.63
Maya Angelou Elementary	10,849.32	28,074.93	29,537.64	9,386.61	4,581.69	4,804.92	-	9,386.61
Comstock Elementary	20,375.73	28,422.74	29,988.39	18,810.08	10,192.13	8,617.95	-	18,810.08
Coral Gables Elementary	25,466.09	63,176.60	69,337.46	19,305.23	8,541.11	10,764.12	-	19,305.23
Coral Terrace Elementary	19,981.17	148,238.44	156,559.86	11,659.75	11,659.75	-	-	11,659.75
Frederick Douglass Elementary	9,520.35	21,501.25	19,926.45	11,095.15	4,904.57	6,190.58	-	11,095.15
Charles R. Drew Elementary	14,755.95	22,745.19	23,611.15	13,889.99	3,760.34	10,129.65	-	13,889.99
Paul Laurence Dunbar Elementary	15,586.14	12,143.87	14,736.14	12,993.87	1,946.61	11,047.26	-	12,993.87

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Lillie C. Evans Elementary	9,107.05	15,717.90	17,967.32	6,857.63	2,120.28	4,737.35	-	6,857.63
David Fairchild Elementary	28,102.37	81,097.18	87,981.42	21,218.13	4,964.79	16,253.34	-	21,218.13
Henry M. Flagler Elementary	12,063.35	195,477.90	199,057.16	8,484.09	886.47	7,597.62	-	8,484.09
Eneida Massas Hartner Elementary	21,784.67	15,608.55	26,809.53	10,583.69	8,964.64	1,619.05	-	10,583.69
Hialeah Elementary	26,690.05	46,200.75	52,205.12	20,685.68	1,502.86	19,182.82	-	20,685.68
Holmes Elementary	7,993.55	10,817.23	13,884.20	4,926.58	942.73	3,983.85	-	4,926.58
Kensington Park Elementary	15,729.15	237,572.09	244,472.17	8,829.07	5,555.64	3,273.43	-	8,829.07
Martin Luther King Elementary	10,754.79	14,904.98	14,091.08	11,568.69	5,533.31	6,035.38	-	11,568.69
Kinloch Park Elementary	42,936.10	135,719.24	164,736.46	13,918.88	7,668.00	6,250.88	-	13,918.88
Liberty City Elementary	4,889.13	11,500.34	11,831.08	4,558.39	2,712.57	1,845.82	-	4,558.39
Lorah Park Elementary	24,236.44	13,762.62	30,149.63	7,849.43	1,870.32	5,979.11	-	7,849.43
Miami Springs Elementary	28,409.59	244,620.62	260,814.10	12,216.11	6,540.52	5,675.59	-	12,216.11
Kelsey L. Pharr Elementary	11,543.52	19,973.77	23,075.33	8,441.96	2,142.49	6,299.47	-	8,441.96
Poinciana Park Elementary	7,670.03	12,799.69	14,417.47	6,052.25	2,982.06	3,070.19	-	6,052.25
Santa Clara Elementary	8,883.43	13,485.79	17,069.38	5,299.84	1,929.30	3,370.54	-	5,299.84

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Shenandoah Elementary	11,284.32	33,316.41	35,923.25	8,677.48	3,185.12	5,492.36	-	8,677.48
South Hialeah Elementary	17,462.36	74,064.80	75,944.14	15,583.02	4,159.98	11,423.04	-	15,583.02
South Miami K-8 Center	17,657.46	345,957.59	340,217.79	23,397.26	12,458.81	10,938.45	-	23,397.26
Springview Elementary	21,656.21	200,180.00	210,376.42	11,459.79	8,027.46	3,432.33	-	11,459.79
Sylvania Heights Elementary	14,729.16	186,584.89	189,316.03	11,998.02	4,171.42	7,826.60	-	11,998.02
Henry S. West Laboratory Elementary	11,669.37	9,407.23	12,417.67	8,658.93	2,218.62	6,440.31	-	8,658.93
Phillis Wheatley Elementary	10,649.33	19,365.06	23,177.52	6,836.87	2,439.74	4,397.13	-	6,836.87
Allapattah Middle	23,051.85	42,881.33	44,301.11	21,632.07	4,555.63	17,076.44	-	21,632.07
George Washington Carver Middle	67,634.13	64,418.53	73,033.88	59,018.78	4,703.26	54,315.52	-	59,018.78
Miami Springs Middle	49,974.67	163,988.93	158,585.80	55,377.80	19,419.68	35,958.12	-	55,377.80
West Miami Middle	64,292.67	302,245.72	320,887.45	45,650.94	4,182.22	41,468.72	-	45,650.94
Maritime and Science Technology Academy	109,646.47	302,223.83	346,901.25	64,969.05	14,058.76	50,910.29	-	64,969.05
Miami Jackson Senior	113,652.61	274,646.72	330,580.11	57,719.22	16,977.55	40,741.67	-	57,719.22
Miami Springs Senior	191,482.58	468,365.50	564,967.86	94,880.22	22,389.71	72,490.51	-	94,880.22

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
<u>Region IV Schools</u>								
Devon Aire K-8 Center	31,389.60	494,135.67	514,039.43	11,485.84	3,043.37	8,442.47	-	11,485.84
Christina M. Eve Elementary	37,924.29	267,318.38	273,022.81	32,219.86	20,468.31	11,751.55	-	32,219.86
Dante B. Fascell Elementary	44,146.49	179,508.16	193,617.40	30,037.25	6,074.99	23,962.26	-	30,037.25
Kendale Lakes Elementary	21,661.42	245,404.81	250,908.93	16,157.30	2,919.98	13,237.32	-	16,157.30
Snapper Creek Elementary	34,945.88	88,218.59	84,560.81	38,603.66	13,457.17	25,146.49	-	38,603.66
Winston Park K-8 Center	31,595.95	476,854.35	495,759.74	12,690.56	11,140.07	1,550.49	-	12,690.56
Herbert A. Ammons Middle	51,503.49	338,736.34	346,512.20	43,727.63	6,455.52	37,272.11	-	43,727.63
Jorge Mas Canosa Middle	35,462.90	255,583.61	248,063.89	42,982.62	12,982.62	30,000.00	-	42,982.62
Rockway Middle	75,358.13	167,682.16	189,529.11	53,511.18	7,712.45	45,798.73	-	53,511.18
John A. Ferguson Senior	322,477.61	1,461,391.40	1,405,095.53	378,773.48	1,824.14	376,949.34	-	378,773.48
<u>Region V Schools</u>								
Avocado Elementary	44,212.93	115,318.86	136,384.10	23,147.69	1,399.17	21,748.52	-	23,147.69
Campbell Drive Elementary	12,587.06	25,925.25	27,146.53	11,365.78	252.51	11,113.27	-	11,365.78
Goulds Elementary	9,712.82	6,024.28	5,886.59	9,850.51	9,850.51	-	-	9,850.51

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Pine Villa Elementary	3,424.61	22,824.05	23,453.39	2,795.27	630.25	2,165.02	-	2,795.27
Redland Elementary	24,179.03	143,913.82	149,041.49	19,051.36	5,433.70	13,617.66	-	19,051.36
Laura C. Saunders Elementary	8,735.06	10,603.04	12,749.21	6,588.89	3,902.25	2,686.64	-	6,588.89
Whispering Pines Elementary	22,038.16	237,403.17	237,452.17	21,989.16	6,283.28	15,705.88	-	21,989.16
Homestead Middle	19,385.80	99,219.67	106,150.85	12,454.62	434.39	12,020.23	-	12,454.62
Redland Middle	60,693.31	72,282.37	93,148.72	39,826.96	7,447.15	22,977.36	9,402.45	39,826.96
Miami Southridge Senior	138,563.93	551,033.17	571,580.78	118,016.32	7,196.10	110,820.22	-	118,016.32
<u>Adult/Career Technical Education Centers</u>								
The English Center	455,720.17	898,159.51	946,141.82	407,737.86	49,011.08	358,726.78	-	407,737.86
American Adult Education Center	331,808.67	201,137.77	158,494.42	374,452.02	70,157.54	304,294.48	-	374,452.02
Coral Gables Adult Education Center	455,665.44	96,987.66	368,577.87	184,075.23	66,244.13	117,831.10	-	184,075.23
Hialeah Adult Education Center	122,867.71	288,467.56	261,389.29	149,945.98	65,489.86	64,456.12	20,000.00	149,945.98
Miami Senior Adult Education Center	108,856.07	281,856.55	280,350.75	110,361.87	47,859.77	62,502.10	-	110,361.87
<u>Alternative Education Centers</u>								
Juvenile Justice Center	3,373.14	9,467.69	8,255.64	4,585.19	4,585.19	-	-	4,585.19

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
YMAACD at MacArthur South	102,627.93	55,131.54	78,346.07	79,413.40	46,187.53	33,225.87	-	79,413.40
Special Education Center								
Robert Renick Ed. Center	20,539.87	38,825.40	35,009.83	24,355.44	4,726.59	19,628.85	-	24,355.44
TOTAL	\$4,522,708.60	\$13,328,038.62	\$14,195,513.73	\$3,655,233.49	\$ 970,044.61	\$2,648,758.18	\$ 36,430.70	\$3,655,233.49

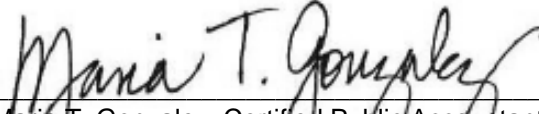
Audit Opinion on Financial Statements and Overall Assessment of Internal Controls Over Financial Reporting

Notwithstanding the conditions and findings reported herein, at 82 of the 83 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 2007-2008 and/or 2008-2009 fiscal years, on the cash basis of accounting, depending on the school audited. At Design and Architecture Senior High School, with the exception of the account activity in the Trust Fund-Special Purpose account during the 2008-2009 fiscal year, the financial statements of the internal funds of the school otherwise fairly present the changes in fund balances arising from cash transactions during the 2007-2008 and 2008-2009 fiscal years, on the cash basis of accounting.

As of June 30, 2009, the internal control structure at 82 of the 83 schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools. At Design and Architecture Senior High School, as further evidenced by the findings, our assessment of the controls in place to promote compliance with District policy indicate that the internal control structure was not generally functioning as designed by the administration.

As of June 30, 2008, for three schools reported herein, total combined receipts and disbursements amounted to \$2,573,810 and \$2,518,180 respectively; while total combined cash and investments amounted to \$868,404. *As of June 30, 2009*, for all 83 schools and centers reported herein, total combined receipts and disbursements amounted to \$13,328,039 and \$14,195,514 respectively; while total combined cash and investments amounted to \$3,655,233.

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

INTERNAL CONTROLS RATING

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

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Region I Schools</u>							
Dr. Henry W. Mack/West Little River Elementary	✓			✓			Not Likely to impact
North Twin Lakes Elementary	✓			✓			Not Likely to impact
Henry H. Filer Middle	✓			✓			Not Likely to impact
Hialeah Gardens Middle	✓			✓			Not Likely to impact
Ronald W. Reagan/Doral Middle	✓			✓			Not Likely to impact
Westland Hialeah Senior	✓			✓			Not Likely to impact
<u>Region II Schools</u>							
Design and Architecture Senior		✓			✓		Likely to impact
Biscayne Elementary	✓			✓			Not Likely to impact
Ruth K. Broad/Bay Harbor Elementary	✓			✓			Not Likely to impact
Gertrude K. Edelman/ Sabal Palm El.	✓			✓			Not Likely to impact
Fienberg/Fisher K-8 Center	✓			✓			Not Likely to impact
Fulford Elementary	✓			✓			Not Likely to impact
Jesse J. McCrary, Jr. Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Shores Elementary	✓			✓			Not Likely to impact
Oak Grove Elementary	✓			✓			Not Likely to impact
Miami Edison Middle	✓			✓			Not Likely to impact
Norland Middle	✓			✓			Not Likely to impact
Miami Edison Senior	✓			✓			Not Likely to impact
<u>Region III Schools</u>							
Ponce de Leon Middle		✓			✓		Likely to impact
Maya Angelou Elementary	✓			✓			Not Likely to impact
Comstock Elementary	✓			✓			Not Likely to impact
Coral Gables Elementary	✓			✓			Not Likely to impact
Coral Terrace Elementary	✓			✓			Not Likely to impact
Frederick Douglass Elementary	✓			✓			Not Likely to impact
Charles R. Drew Elementary	✓			✓			Not Likely to impact
Paul Laurence Dunbar Elementary	✓			✓			Not Likely to impact
Lillie C. Evans Elementary	✓			✓			Not Likely to impact
David Fairchild Elementary	✓			✓			Not Likely to impact
Henry M. Flagler Elementary	✓			✓			Not Likely to impact
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact
Hialeah Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Holmes Elementary	✓			✓			Not Likely to impact
Kensington Park Elementary	✓			✓			Not Likely to impact
Martin L. King Elementary	✓			✓			Not Likely to impact
Kinloch Park Elementary	✓			✓			Not Likely to impact
Liberty City Elementary	✓			✓			Not Likely to impact
Lorah Park Elementary	✓			✓			Not Likely to impact
Miami Springs Elementary	✓			✓			Not Likely to impact
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact
Poinciana Park Elementary	✓			✓			Not Likely to impact
Santa Clara Elementary	✓			✓			Not Likely to impact
Shenandoah Elementary	✓			✓			Not Likely to impact
South Hialeah Elementary	✓			✓			Not Likely to impact
South Miami K-8 Center	✓			✓			Not Likely to impact
Springview Elementary	✓			✓			Not Likely to impact
Sylvania Heights Elementary	✓			✓			Not Likely to impact
Henry S. West Laboratory Elementary	✓			✓			Not Likely to impact
Phillis Wheatley Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Allapattah Middle	✓			✓			Not Likely to impact
George Washington Carver Middle	✓			✓			Not Likely to impact
Miami Springs Middle	✓			✓			Not Likely to impact
West Miami Middle	✓			✓			Not Likely to impact
Maritime and Science Technology Academy	✓			✓			Not Likely to impact
Miami Jackson Senior	✓			✓			Not Likely to impact
Miami Springs Senior	✓			✓			Not Likely to impact
<u>Region IV Schools</u>							
Devon Aire K-8 Center	✓			✓			Not Likely to impact
Christina M. Eve El.	✓			✓			Not Likely to impact
Dante B. Fascell El.	✓			✓			Not Likely to impact
Kendale Lakes Elementary	✓			✓			Not Likely to impact
Snapper Creek Elementary	✓			✓			Not Likely to impact
Winston Park K-8 Center	✓			✓			Not Likely to impact
Herbert A. Ammons Middle	✓			✓			Not Likely to impact
Jorge Mas Canosa Middle	✓			✓			Not Likely to impact
Rockway Middle	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
John A. Ferguson Senior	✓			✓			Not Likely to impact
<u>Region V Schools</u>							
Avocado Elementary	✓			✓			Not Likely to impact
Campbell Drive Elementary	✓			✓			Not Likely to impact
Goulds Elementary	✓			✓			Not Likely to impact
Pine Villa Elementary	✓			✓			Not Likely to impact
Redland Elementary	✓			✓			Not Likely to impact
Laura C. Saunders Elementary	✓			✓			Not Likely to impact
Whispering Pines Elementary	✓			✓			Not Likely to impact
Homestead Middle	✓			✓			Not Likely to impact
Redland Middle	✓			✓			Not Likely to impact
Miami Southridge Senior	✓			✓			Not Likely to impact
<u>Adult/Career Technical Education Centers</u>							
The English Center		✓			✓		Likely to impact
American Adult Education Center	✓			✓			Not Likely to impact
Coral Gables Adult Education Center	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Hialeah Adult Education Center	✓			✓			Not Likely to impact
Miami Senior Adult Education Center	✓			✓			Not Likely to impact
<u>Alternative Education Centers</u>							
Juvenile Justice Center	✓			✓			Not Likely to impact
YMAACD at MacArthur South	✓			✓			Not Likely to impact
<u>Special Education Center</u>							
Robert Renick Education Center	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS

Summary of findings at schools/centers reported herein are as follows:

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
Region I Schools					
5861	Dr. Henry W. Mack/West Little River Elementary	None		None	
3981	North Twin Lakes Elementary	None		3	<div>▪ Title I Payroll</div> <div>▪ Title I CIS</div> <div>▪ FTE-ELL</div>
6171	Henry H. Filer Middle	None		None	
6751	Hialeah Gardens Middle	None		None	
7241	Ronald W. Reagan/Doral Senior	None		None	
7049	Westland Hialeah Senior	None		None	
Region II Schools					
7081	Design and Architecture Senior	3	<div>▪ Disbursements</div> <div>▪ Special Purpose</div> <div>▪ Payroll</div>	None	
0321	Biscayne Elementary	None		None	
0241	Ruth K. Broad/Bay Harbor K-8 Center	None		None	
4801	Gertrude K. Edelman/ Sabal Palm Elementary	None		None	
0761	Fienberg/Fisher K-8 Center	None		None	
2081	Fulford Elementary	None		None	
3021	Jesse J. McCrary, Jr. Elementary	None		None	
3341	Miami Shores Elementary	None		None	
4021	Oak Grove Elementary	None		None	
6481	Miami Edison Middle	None		None	
6571	Norland Middle	None		None	
7301	Miami Edison Senior	None		None	
Region III Schools					
6741	Ponce de Leon Middle	1	<div>▪ FTE-SPED</div>	None	
0111	Maya Angelou Elementary	None		None	
0881	Comstock Elementary	None		None	
0961	Coral Gables Elementary	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
1081	Coral Terrace Elementary	None		None	
1361	Frederick Douglass Elementary	None		None	
1401	Charles R. Drew Elementary	None		None	
1441	Paul Laurence Dunbar Elementary	None		None	
1681	Lillie C. Evans Elementary	None		None	
1761	David Fairchild Elementary	None		None	
1881	Henry M. Flagler Elementary	None		None	
2351	Eneida Massas Hartner Elementary	None		None	
2361	Hialeah Elementary	None		None	
2501	Holmes Elementary	None		None	
2661	Kensington Park Elementary	None		None	
2761	Martin L. King Elementary	None		None	
2781	Kinloch Park Elementary	None		None	
2981	Liberty City Elementary	None		None	
3041	Lorah Park Elementary	None		None	
3381	Miami Springs Elementary	None		None	
4401	Kelsey L. Pharr Elementary	None		None	
4501	Poinciana Park Elementary	None		None	
4841	Santa Clara Elementary	None		1	▪ FTE-ELL
5001	Shenandoah Elementary	None		None	
5201	South Hialeah Elementary	None		None	
5241	South Miami K-8 Center	None		None	
5361	Springview Elementary	None		None	
5441	Sylvania Heights Elementary	None		None	
5831	Henry S. West Laboratory El.	None		None	
5931	Phillis Wheatley Elementary	None		None	
6011	Allapattah Middle	None		None	
6071	George Washington Carver Middle	None		None	
6521	Miami Springs Middle	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
6961	West Miami Middle	None		None	
7161	Maritime and Science Technology Academy	None		None	
7341	Miami Jackson Senior	None		1	▪ Disbursements
7511	Miami Springs Senior	None		None	
Region IV Schools					
1331	Devon Aire K-8 Center	None		None	
1691	Christina M. Eve Elementary	None		None	
1811	Dante B. Fascell Elementary	None		None	
2651	Kendale Lakes Elementary	None		None	
5121	Snapper Creek Elementary	None		None	
5961	Winston Park K-8 Center	None		None	
6001	Herbert A. Ammons Middle	None		None	
6771	Jorge Mas Canosa Middle	None		None	
6821	Rockway Middle	None		None	
7121	John A. Ferguson Senior	None		4	<ul style="list-style-type: none"> ▪ Investigation-Retreats ▪ FTE-SPED ▪ FTE-ELL ▪ FTE-Certification
Region V Schools					
0161	Avocado Elementary	None		None	
0651	Campbell Drive Elementary	None		None	
0311	Goulds Elementary	None		None	
4461	Pine Villa Elementary	None		1	▪ Payroll
4581	Redland Elementary	None		None	
2941	Laura C. Saunders Elementary	None		None	
5951	Whispering Pines Elementary	None		None	
6251	Homestead Middle	None		None	
6761	Redland Middle	None		1	▪ Payroll
7731	Miami Southridge Senior	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
<u>Adult/Career Technical Education Centers</u>					
7841	The English Center	1	▪ Special Purpose	None	
7012	American Adult Education Center	None		None	
7072	Coral Gables Adult Education Center	None		None	
7112	Hialeah Adult Education Center	None		None	
7462	Miami Senior Adult Education Center	None		None	
<u>Alternative Education Centers</u>					
8141	Juvenile Justice Center	None		None	
7631	YMAACD at MacArthur South	None		None	
<u>Special Education Center</u>					
8151	Robert Renick Education Center	None		None	
TOTAL		5		11	

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals, as applicable:

Work Loc. No.	Schools/Centers	Current Principal(s)/ Administrator(s)	Former Principal(s)/ Administrator(s)
<u>Region I Schools</u>			
5861	Dr. Henry W. Mack/West Little River Elementary	Ms. Martha Z. Harris	Ms. Sandra V. Banky (Through July 2009; presently at Region I)
3981	North Twin Lakes Elementary	Ms. Richelle T. Lumpkin	Mr. Robert L. Kalinsky (Through July 2009; Administrative Director, Differentiated Accountability at School Improvement and Accountability (DA))
6171	Henry H. Filer Middle	Ms. Deborah L. Love	Mr. Julian Cazañas, Jr. (Through July 2009; Principal at Miami Jackson Senior)
6751	Hialeah Gardens Middle	Ms. Maritza D. Jimenez	Ms. Martha H. Montiel (Through July 2009; Administrative Director at Region I)
7241	Ronald W. Reagan/Doral Senior	Mr. Jacques Y. Bentolila	Mr. Douglas P. Rodriguez (Through December 2008; Principal at Miami Central Senior)
7049	Westland Hialeah Senior	Mr. Guillermo A. Muñoz	Dr. Alberto Rodriguez (Through June 2009; retired)
<u>Region II Schools</u>			
7081	Design and Architecture Senior	Dr. Stacey H. Mancuso	N/A-No Change of Principal Since Prior Audit
0321	Biscayne Elementary	Ms. Maria P. Costa	Dr. Maria T. Rodriguez (Through July 2009; Principal at Ruth K. Broad/Bay Harbor K-8 Center)
0241	Ruth K. Broad/Bay Harbor K-8 Center	Dr. Maria T. Rodriguez	Ms. Arlene C. Ortenzo (Through April 2009; retired) Ms. Jordana Schneider (Through June 2009; Assistant Principal at Palm Lakes Elementary)
4801	Gertrude K. Edelman/Sabal Palm El.	Ms. Joyce R. Jones	Ms. Susan G. Blount (Through July 2009; retired)
0761	Fienberg/Fisher K-8 Center	Ms. Maria G. Zabala	Ms. Olga M. Figueras (Through September 2009; Principal at Kinloch Park Elementary)
2081	Fulford Elementary	Dr. Jean E. Teal	Ms. Rhonda S. Turner (Through July 2009; retired)
3021	Jesse J. McCrary, Jr. Elementary	Mr. Andy J. Pierre-Louis	Mr. Fernando P. Diaz (Through September 2008; Assistant Principal at Highland Oaks Md.) Mr. Orlando B. Milligan (Through July 2009; Principal at Lenora Braynon Smith Elementary)

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/ Administrator(s)	Former Principal(s)/ Administrator(s)
3341	Miami Shores Elementary	Ms. Patricia M. Fernandez	Dr. Sherry L. Krubitch (Through October 2008; Administrative Director, Differentiated Accountability at School Improvement and Accountability (DA)) Ms. Yecenia M. Martinez (Through July 2009; Principal at Oak Grove Elementary)
4021	Oak Grove Elementary	Ms. Yecenia M. Martinez	Mr. Steffond L. Cone (Through July 2009; Administrative Director at Region V)
6481	Miami Edison Middle	Dr. Isolyn T. Hillhouse	Ms. Richelle T. Lumpkin (Through July 2009; Principal at North Twin Lakes Elementary)
6571	Norland Middle	Mr. Eugene Butler, Jr.	Ms. Cheryl W. Nelson (Through June 30, 2009; retired)
7301	Miami Edison Senior	Dr. Pablo G. Ortiz, Provost	Ms. Lavette S. Hunter (Through July 2009; Principal at William H. Turner Educational Center)
<u>Region III Schools</u>			
6741	Ponce de Leon Middle	Ms. Anna L. Rodriguez	N/A-No Change of Principal Since Prior Year Audit
0111	Maya Angelou Elementary	Dr. Linda C. Whye	N/A-No Change of Principal Since Prior Year Audit
0881	Comstock Elementary	Ms. Deborah A. Wilson	N/A-No Change of Principal Since Prior Year Audit
0961	Coral Gables Elementary	Ms. Graciela P. Cerra	N/A-No Change of Principal Since Prior Year Audit
1081	Coral Terrace Elementary	Mr. Jorge O. Sotolongo	N/A-No Change of Principal Since Prior Year Audit
1361	Frederick Douglass Elementary	Ms. Pamela G. Sanders	Ms. Regina P. Lowe-Smith (Through August 2009; Principal at Phillis Wheatley Elementary)
1401	Charles R. Drew Elementary	Ms. Cathy M. Williams	N/A-No Change of Principal Since Prior Year Audit
1441	Paul Laurence Dunbar Elementary	Ms. Ann L. Gary	N/A-No Change of Principal Since Prior Year Audit
1681	Lillie C. Evans Elementary	Ms. Wanda R. Heidelberg	Mr. Reginald H. Johnson (Through July 2009; Administrative Director, Instructional Support at Strategic School Improvement)
1761	David Fairchild Elementary	Ms. Lucy Amengual	Mr. William J. Kinney (Through July 2009; Principal at Citrus Grove Elementary)

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/ Administrator(s)	Former Principal(s)/ Administrator(s)
1881	Henry M. Flagler Elementary	Dr. Orlando B. Gonzalez	Ms. Maria L. Izquierdo (Through June 2009; Regional Executive Director at Florida Department of Education - Differentiated Accountability)
2351	Eneida Massas Hartner Elementary	Ms. Carolyn L. McCalla	Dr. Orlando B Gonzalez (Through July 2009; Principal at Henry M. Flagler Elementary)
2361	Hialeah Elementary	Ms. Carolina F. Naveiras	N/A-No Change of Principal Since Prior Year Audit
2501	Holmes Elementary	Mr. Frank V. MacBride, Jr.	N/A-No Change of Principal Since Prior Year Audit
2661	Kensington Park Elementary	Mr. Genaro Navarro	N/A-No Change of Principal Since Prior Year Audit
2761	Martin Luther King Elementary	Ms. Mary J. Brown	N/A-No Change of Principal Since Prior Year Audit
2781	Kinloch Park Elementary	Ms. Olga M. Figueras	Ms. Ana M. Casas (Through November 2009; retired)
2981	Liberty City Elementary	Ms. Tamme Y. Williams	N/A-No Change of Principal Since Prior Year Audit
3041	Lorah Park Elementary	Ms. Mattye H. Jones	N/A-No Change of Principal Since Prior Year Audit
3381	Miami Springs Elementary	Ms. Sally M. Hutchings	N/A-No Change of Principal Since Prior Year Audit
4401	Kelsey L. Pharr Elementary	Dr. Sandra F. Clark	N/A-No Change of Principal Since Prior Year Audit
4501	Poinciana Park Elementary	Ms. Kimberly F. Emmanuel	N/A-No Change of Principal Since Prior Year Audit
4841	Santa Clara Elementary	Ms. Marie P. Caceres	N/A-No Change of Principal Since Prior Year Audit
5001	Shenandoah Elementary	Ms. Martha M. Rodriguez	N/A-No Change of Principal Since Prior Year Audit
5201	South Hialeah Elementary	Ms. Haydee Villanueva	Dr. Julio T. Carrera (Through July 2009; retired)
5241	South Miami K-8 Center	Ms. Anamarie G. Moreiras	N/A-No Change of Principal Since Prior Year Audit
5361	Springview Elementary	Ms. Mayte M. Dovale	N/A-No Change of Principal Since Prior Year Audit
5441	Sylvania Heights Elementary	Ms. Maria V. Llerena	N/A-No Change of Principal Since Prior Year Audit
5831	Henry S. West Laboratory Elementary	Ms. Barbara R. Soto	N/A-No Change of Principal Since Prior Year Audit
5931	Phillis Wheatley Elementary	Ms. Regina P. Lowe-Smith	Ms. Carolyn L. McCalla (Through July 2009; Principal at Eneida Massas Hartner Elementary)

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/ Administrator(s)	Former Principal(s)/ Administrator(s)
6011	Allapattah Middle	Mr. Leonard T. Torres	Mr. Adolfo L. Costa (Through June 2009; Principal at Coral Gables Senior)
6071	George Washington Carver Middle	Ms. Libia A. Gonzalez	N/A-No Change of Principal Since Prior Year Audit
6521	Miami Springs Middle	Ms. Maria C. Mason	N/A-No Change of Principal Since Prior Year Audit
6961	West Miami Middle	Ms. Colleen M. Del Terzo (No Change of Principal Since Prior Year Audit)	Mr. Jacques Bentolila (Through December 2008; Principal at Ronald W. Reagan/Doral Senior) Ms. Colleen M. Del Terzo (Effective January 2009)
7161	MAST Academy	Mr. Thomas C. Fisher, II	N/A-No Change of Principal Since Prior Year Audit
7341	Miami Jackson Senior	Mr. Julian Cazañas, Jr.	Ms. Deborah L. Love (Through July 2009; Principal at Henry H. Filer Middle)
7511	Miami Springs Senior	Mr. Thomas P. Ennis	N/A-No Change of Principal Since Prior Year Audit
<u>Region IV Schools</u>			
1331	Devon Aire K-8 Center	Mr. Irwin N. Adler	Mr. Andy J. Pierre-Louis (Through July 2009; Principal at Jesse J. McCrary, Jr. Elementary)
1691	Christina M. Eve Elementary	Ms. Lidia M. Gonzalez	Mr. Carlos A. Diaz (Through July 2009; presently at Winston Park K-8 Center)
1811	Dante B. Fascell Elementary	Dr. Esther Visiedo	Ms. Estela C. Santiago (Through July 2009; retired)
2651	Kendale Lakes Elementary	Ms. Martha T. Jaureguizar	Ms. Margaret D. Ferrarone (Through July 2009; Principal at Laura C. Saunders Elementary)
5121	Snapper Creek Elementary	Ms. Mirta R. Segredo	Mr. Eric Torres (Through August 2009; Principal at Palmetto El.)
5961	Winston Park K-8 Center	Mr. Carlos A. Diaz	Ms. Noreen R. Virgin (Through June 2009; retired)
6001	Herbert A. Ammons Middle	Ms. Maria Costa	Mr. Irwin N. Adler (Through June 2009; Principal at Devon Aire K-8 Center)
6771	Jorge Mas Canosa Middle	Mr. Juan C. Silva	Dr. Pablo G. Ortiz (Through July 2009; presently Provost at Miami Edison Senior)
6821	Rockway Middle	Ms. Jo Anne D. Gans	Ms. Maria D. Cedeño-Allen (Through July 2009; retired)
7121	John A. Ferguson Senior	Ms. Jane M. Garraux	N/A-No Change of Principal Since Prior Year Audit

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/ Administrator(s)	Former Principal(s)/ Administrator(s)
<u>Region V Schools</u>			
0161	Avocado Elementary	Ms. Crystal C. Coffey	Ms. Cory R. Rodriguez (Through June 2009; Principal at Redland Elementary)
0651	Campbell Drive Elementary	Ms. Thelma Fornell	Ms. Annette M. Diaz (Through June 2009; Principal at Wesley Matthews Elementary)
0311	Goulds Elementary	Dr. Maria D. Pabellon	Ms. Crystal C. Coffey (Through July 2009; Principal at Avocado Elementary)
4461	Pine Villa Elementary	Ms. Renny L. Neyra	Ms. Tamela Brown (Through July 2009; Principal at Whispering Pines Elementary)
4581	Redland Elementary	Ms. Cory R. Rodriguez	Ms. Eileen W. Medina (Through July 2009; Principal at Norma Butler Bossard Elementary)
2941	Laura C. Saunders Elementary	Ms. Margaret D. Ferrarone	Ms. Suzet M. Hernandez (Through July 2009; Principal at South Miami Heights Elementary)
5951	Whispering Pines Elementary	Ms. Tamela L. Brown	Mr. W. J. Roberson, II (Through April 2009; retired) Ms. Lidia M. Gonzalez (Through June 2009; Principal at Christina M. Eve Elementary)
6251	Homestead Middle	Ms. Rachelle A. Surrancy	Mr. Nikolai P. Vitti (Through September 2008; resigned) Mr. Juan C. Silva (Through July 2009; Principal at Jorge Mas Canosa Middle)
6761	Redland Middle	Ms. Beverly A. Salomatoff	Mr. Craig J. DePriest (Through June 2009; retired)
7731	Miami Southridge Senior	Dr. David K. Moore	Mr. Martin T. Reid (Through July 2009; Principal at Mays Middle)
<u>Adult/Career Technical Education Centers</u>			
7841	The English Center	Ms. Chely C. Rajoy-Tarpin	N/A-No Change of Principal Since Prior Audit
7012	American Adult Education Center	Mr. Alexis Cazañas	Mr. Alan J. Bashaw (Through July 2009; Principal at Miami Senior Adult and Community Education Center)
7072	Coral Gables Adult Education Center	Ms. Carol Y. Wright	Mr. Alexis Cazañas (Through August 2009; Principal at American Adult and Community Education Center)

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/ Administrator(s)	Former Principal(s)/ Administrator(s)
7112	Hialeah Adult Education Center	Mr. Manuel Gonzalez	Mr. James E. Bishop (Through July 2009; retired)
7462	Miami Senior Adult Education Center	Mr. Alan J. Bashaw	Ms. Gilda M. Santalla (Through June 2009; retired)
<u>Alternative Education Centers</u>			
8141	Juvenile Justice Center	Mr. Nicholas Emmanuel, Administrator in Charge	Mr. Orlando B. Milligan (Through September 2008; Principal at Lenora B. Smith Elementary) Mr. Carnell White (Through February 2009; retired) Mr. Humberto Miret (Through August 2009; Assistant Principal at Miami Jackson Senior)
7631	YMAACD at MacArthur South	Ms. Cynthia Valdes-Garcia	Dr. David K. Moore (Through July 2009; Principal at Miami Southridge Senior)
<u>Special Education Center</u>			
8151	Robert Renick Education Center	Ms. Paulette Covin-Fredrik	Dr. Allison Harley (Through July 2009; Principal at Parkway Middle)

PROPERTY SCHEDULES

Property inventory results are as follows:

Work Location No.	Schools/Centers	Total Items	Dollar Value	CURRENT INVENTORY			PRIOR INVENTORY	
				Unlocated Items			No. Of Items	At Cost
				No. Of Items	At Cost	At Deprec. Value		
5861	Dr. H. W. Mack/West Little River El.	135	\$ 283,680	None	-	-	None	-
3981	North Twin Lakes Elementary	140	273,274	None	-	-	None	-
5021	Ben Sheppard Elementary ♦	200	441,846	None	-	-	None	-
5971	Nathan Young Elementary ♦	155	237,383	None	-	-	None	-
6171	Henry H. Filer Middle	245	539,895	None	-	-	None	-
6751	Hialeah Gardens Middle	160	734,045	None	-	-	None	-
7241	Ronald W. Reagan/Doral Senior	858	1,832,476	None	-	-	None	-
7049	Westland Hialeah Senior	316	1,216,940	1	\$ 2,532	\$ 1,857	None	-
7081	Design and Architecture Senior	469	944,010	1	1,278	192	None	-
0321	Biscayne Elementary	189	348,392	None	-	-	None	-
0241	Ruth K. Broad/Bay Harbor K-8 Ctr.	180	438,432	None	-	-	None	-
4801	Gertrude K. Edelman/Sabal Palm El.	77	178,413	None	-	-	None	-
0761	Fienberg/Fisher K-8 Center	228	425,471	None	-	-	None	-
2081	Fulford Elementary	82	216,854	None	-	-	None	-
3781	Barbara Hawkins Elementary ♦	100	197,102	None	-	-	None	-
3021	Jesse J. McCrary, Jr. Elementary	211	359,345	None	-	-	None	-
3241	Miami Gardens Elementary ♦	62	127,740	None	-	-	None	-
3341	Miami Shores Elementary	227	458,285	None	-	-	None	-
3821	North County Elementary ♦	92	153,292	None	-	-	None	-
4021	Oak Grove Elementary	122	248,012	None	-	-	None	-
4961	Shadowlawn Elementary ♦	143	282,958	None	-	-	None	-
6481	Miami Edison Middle	197	574,747	None	-	-	None	-
6571	Norland Middle	232	527,197	None	-	-	None	-
6721	Parkway Middle ♦	152	422,677	None	-	-	None	-
7301	Miami Edison Senior	831	1,535,771	3	4,986	843	None	-
6741	Ponce de Leon Middle	307	795,590	None	-	-	None	-
0111	Maya Angelou Elementary *							
0801	Citrus Grove Elementary ♦	120	286,566	None	-	-	None	-
0881	Comstock Elementary *							
0961	Coral Gables Elementary *							
1081	Coral Terrace Elementary *							
1361	Frederick Douglass Elementary	116	276,309	None	-	-	2	\$ 2,498
1401	Charles R. Drew Elementary *							
1441	Paul Laurence Dunbar Elementary *							
1681	Lillie C. Evans Elementary	137	351,872	None	-	-	None	-
1761	David Fairchild Elementary	84	166,050	None	-	-	None	-

PROPERTY SCHEDULES

Work Location No.	Schools/Centers	Total Items	Dollar Value	CURRENT INVENTORY			PRIOR INVENTORY	
				Unlocated Items			No. Of Items	At Cost
				No. Of Items	At Cost	At Deprec. Value		
1881	Henry M. Flagler Elementary	99	217,763	None	-	-	None	-
2351	Eneida M. Hartner Elementary	112	289,403	None	-	-	1	1,342
2361	Hialeah Elementary *							
2501	Holmes Elementary *							
2661	Kensington Park Elementary *							
2761	Martin L. King Elementary	100	199,792	None	-	-	None	-
2781	Kinloch Park Elementary *							
2981	Liberty City Elementary *							
3041	Lorah Park Elementary *							
3061	Ludlam Elementary ♦	98	219,463	None	-	-	None	-
3381	Miami Springs Elementary *							
4401	Kelsey L. Pharr Elementary *							
4501	Poinciana Park Elementary *							
4841	Santa Clara Elementary *							
5001	Shenandoah Elementary	149	299,343	None	-	-	None	-
5201	South Hialeah Elementary	278	561,827	None	-	-	None	-
5241	South Miami K-8 Center *							
5361	Springview Elementary *							
5401	Sunset Elementary ♦	137	285,446	None	-	-	None	-
5441	Sylvania Heights Elementary *							
5831	Henry S. West Laboratory El.*							
5931	Phillis Wheatley Elementary	110	284,449	None	-	-	None	-
6011	Allapattah Middle	283	858,208	1	2,155	-	None	-
6071	George Washington Carver Middle	315	636,353	None	-	-	None	-
6091	Citrus Grove Middle ♦	334	654,531	None	-	-	None	-
6331	Kinloch Park Middle ♦	274	616,488	None	-	-	None	-
6521	Miami Springs Middle *							
6841	Shenandoah Middle ♦	417	736,745	None	-	-	None	-
6961	West Miami Middle *							
7071	Coral Gables Senior ♦	479	1,156,600	None	-	-	None	-
7161	MAST Academy *							
7461	Miami Senior ♦	762	1,636,965	None	-	-	None	-
7341	Miami Jackson Senior	476	1,466,870	None	-	-	5	8,137
7511	Miami Springs Senior *							
0451	Bowman Foster Ashe Elementary ♦	139	346,580	None	-	-	None	-
0271	Bent Tree Elementary ♦	121	296,274	None	-	-	None	-
0125	Norma Butler Bossard Elementary ♦	572	798,425	None	-	-	None	-
1331	Devon Aire K-8 Center	408	751,312	None	-	-	None	-

PROPERTY SCHEDULES

Work Location No.	Schools/Centers	Total Items	Dollar Value	CURRENT INVENTORY			PRIOR INVENTORY	
				Unlocated Items			No. Of Items	At Cost
				No. Of Items	At Cost	At Deprec. Value		
1691	Christina M. Eve Elementary	100	279,041	None	-	-	None	-
1811	Dante B. Fascell Elementary	189	383,927	None	-	-	None	-
2651	Kendale Lakes Elementary	103	294,522	None	-	-	None	-
3111	Wesley Matthews Elementary ♦	192	352,017	None	-	-	None	-
4761	Royal Palm Elementary ♦	145	298,351	None	-	-	None	-
5121	Snapper Creek Elementary	76	208,436	None	-	-	1	1,419
5431	Sweetwater Elementary ♦	129	280,413	None	-	-	None	-
5961	Winston Park K-8 Center	241	489,055	None	-	-	None	-
6001	Herbert A. Ammons Middle	348	706,953	None	-	-	None	-
6771	Jorge Mas Canosa Middle	324	696,804	None	-	-	None	-
6821	Rockway Middle	253	688,261	None	-	-	None	-
7051	G. Holmes Braddock Senior ♦	798	1,702,060	None	-	-	None	-
7121	John A. Ferguson Senior	944	2,383,716	None	-	-	None	-
0161	Avocado Elementary	279	521,007	None	-	-	None	-
0651	Campbell Drive Elementary	176	341,677	None	-	-	None	-
0311	Goulds Elementary	115	325,404	None	-	-	None	-
4461	Pine Villa Elementary	95	203,741	None	-	-	2	3,205
4581	Redland Elementary	110	262,610	None	-	-	None	-
2941	Laura C. Saunders Elementary	183	381,949	None	-	-	None	-
5281	South Miami Heights Elementary ♦	128	298,028	None	-	-	None	-
5951	Whispering Pines Elementary	115	272,704	None	-	-	None	-
6251	Homestead Middle	390	817,507	1	1,369	-	None	-
6431	Mays Middle ♦	243	615,477	None	-	-	None	-
6761	Redland Middle	366	739,073	None	-	-	None	-
7731	Miami Southridge Senior	820	1,711,913	None	-	-	None	-
7841	The English Center	191	398,111	None	-	-	None	-
7012	American Adult Education Ctr.*							
7072	Coral Gables Adult Ed. Center	17	40,134	None	-	-	None	-
7112	Hialeah Adult Ed. Center	96	256,653	None	-	-	None	-
7462	Miami Senior Adult Ed. Center	65	134,516	None	-	-	None	-
8141	Juvenile Justice Center	62	110,033	None	-	-	None	-
7631	YMCAAD at MacArthur South	154	341,713	1	1,105	92	None	-
8151	Robert Renick Education Center	257	543,954	None	-	-	None	-
TOTAL		19,934	\$ 44,267,221	8	\$13,425	\$ 2,984	11	\$ 16,601

Legend:

♦ Schools that were previously reported to the Audit Committee (24 Schools).

* Property inventory results will be reported at a later date (25 Schools).

PROPERTY SCHEDULES

An analysis of Plant Security Reports is as follows:

Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORIES (AT COST)			Total Depreciated Value
				Computers	Audio Visual	Other	
<u>Region I Schools</u>							
Dr. H. W. Mack/West Little River El.	1	1	\$ 1,355	\$ 1,355	-	-	\$ 181
Ben Sheppard Elementary	2	2	2,486	1,342	-	\$ 1,144	23
Nathan Young Elementary	2	3	3,114	3,114	-	-	1,374
Henry H. Filer Middle	2	2	2,858	2,858	-	-	250
<u>Region II Schools</u>							
Design and Architecture Senior	1	1	1,599	-	\$ 1,599	-	1,220
Miami Shores Elementary	1	1	1,359	1,359	-	-	883
North County Elementary	1	1	1,199	1,199	-	-	446
Oak Grove Elementary	2	4	4,974	4,974	-	-	1,488
Miami Edison Middle	1	1	1,285	1,285	-	-	537
Miami Edison Senior	4	6	7,062	7,062	-	-	2,155
<u>Region III Schools</u>							
Citrus Grove Elementary	1	2	2,716	1,318	-	1,398	961
South Hialeah Elementary	1	1	1,038	1,038	-	-	571
Miami Senior	2	8	11,975	11,975	-	-	1,104
<u>Region IV Schools</u>							
Devon Aire K-8 Center	1	2	2,718	2,718	-	-	1,751
Winston Park K-8 Center	2	3	5,377	3,552	1,825	-	1,756
Herbert A. Ammons Middle	1	1	1,129	1,129	-	-	651
<u>Region V Schools</u>							
Avocado Elementary	1	9	10,575	10,575	-	-	7,403
Goulds Elementary	1	1	1,047	-	-	1,047	-
Pine Villa Elementary	1	2	2,734	2,734	-	-	-
South Miami Heights Elementary	1	3	5,857	2,568	3,289	-	1,307
Mays Middle	1	1	2,400	-	-	2,400	-
<u>Career/Technical Education Center</u>							
Miami Senior Adult Education Center	2	3	3,483	3,483	-	-	1,313
<u>Alternative Education Center</u>							
Juvenile Justice Center	2	5	6,290	3,712	-	2,578	415
TOTAL	34	63	\$84,630	\$ 69,350	\$ 6,713	\$ 8,567	\$ 25,789

FINDINGS AND RECOMMENDATIONS

1. Inappropriate Disbursement Practices *Design and Architecture Senior High School*

Purchases made with district general funds have certain restrictions. Pursuant to School Board Rule 6Gx13-3C-1.17, district general funds cannot be used to purchase accessories for decorative and beautification purposes. Our review of purchases made by the school with budgeted funds revealed inappropriate spending, as follows:

- 1.1. Between July 2006 and April 2008, the school processed three separate purchase orders totaling \$10,362. These were issued to purchase glue and art supplies from a local vendor; however, we found that the items purchased included fresh flowers and florist supplies. According to one of the staff members interviewed during the audit, staff would pick up merchandise from this vendor to create floral arrangements for school meetings and events. Also according to her, the floral arrangements were created with the assistance of other staff members and students.

We contacted the vendor, who confirmed that the school maintained a charge account with them. According to the vendor, for each purchase order, the school would request an invoice for glue and art supplies to generate a vendor payment from the district. The vendor would void the invoice; and the payment received from the district would be applied to the school's account to cover the actual charges made. Any credit resulting from a payment exceeding actual charges would be reflected in the school's account as a credit balance to be used for future purchases.

As of the time of our discovery, the school's account reflected a credit balance of \$2,192. At our request, the school contacted the vendor and requested a refund for the amount of the credit. During September 2009, the school received a check from this vendor, which was deposited in the school's internal funds pending resolution of this audit.

RECOMMENDATIONS:

- 1.1. **Adhere to district policy when making purchases.**

Responsible Administrator(s):

Principal

Management Response:

The Principal has created and implemented a comprehensive system for monitoring and tracking the entire process of all purchases made by the school.

- The Principal has met with clerical staff and provided written directives to ensure that general funded purchases are made in accordance with School Board Rule 6G-x13-3C-1.17, Payment for Goods and Services.
- The Principal has created and maintained a Purchase Order Requisition Log and met with clerical staff to verify that all PO's recorded match the contents of original invoices.
- The Principal has met with the clerical staff to ensure that the original invoice is presented prior to disbursing funds for payment of services.
- The Principal has instructed clerical staff to certify on a monthly basis that all requisitions are recorded on the Purchase Order (PO) Requisition Log, that a hard copy of the PO is attached to the requisition worksheet, and that goods are received on line as soon as they arrive; and that the packing slip is attached to each PO.

Responsible Administrator(s):

Region II Administration

Management Response:

The Region Center II Business/Personnel Administrative Director will conduct on-site mini-reviews bi-monthly to ensure that all purchases are made in accordance with School Board Rule 6G-X13– 3C-1.17, Payment for Goods and Services. Additionally, Purchase Order Requisition Logs, invoices, and all related documentation will be reviewed to ensure that record keeping procedures are intact, organized and dealt with in a timely manner.

1.2. Issue payment of \$2,192 from the school's internal funds to the district to return monies refunded by the vendor.

Responsible Administrator(s):

Principal

Management Response:

- The Principal issued a check in the amount of \$2,192 from Internal Funds to District Funds to reconcile the credit issued by the vendor.

Responsible Administrator(s):

Region II Administration

Management Response:

The Region Center II Business/Personnel Administrative Director ensured that payment of \$2,192 from the school's internal funds was returned to the district to refund monies paid to the vendor.

2. Monies Designated For Specific Purposes Inappropriately Posted To The School's Special Purpose (Hospitality) Account *Design and Architecture Senior High School*

According to Section III, Chapter 4 of the *Manual of Internal Fund Accounting*, donations from outside persons or organizations made for the Special Purpose account¹ must be accompanied by a letter specifically stating that the funds are intended for the principal's discretionary account. The *Manual* also indicates that any donations/grants earmarked for specific purposes must be accounted for in a separate account to ensure that the donor's or grantor's intent will be met.

During this audit, we found instances where monies earmarked for specific projects were inappropriately posted to the Special Purpose account. We also found that expenses associated with some of these projects were paid with district and other funding sources, thus leaving the school administration with the option to use the monies posted in the Special Purpose account at the principal's discretion. Details are as follows:

- 2.1. During the 2008-2009 fiscal year, a financial institution awarded a \$10,000 donation to the school. The purpose of the donation was to subsidize the cost of a project under the auspices of the school's fashion design program. The school did not receive the \$10,000 check directly from the donor. Instead, the donor issued the check to the school's Parent Teacher Student Association (PTSA), which in turn donated the funds to the school and provided a donation letter. According to the letter, the funds were intended for the school's Special Purpose account to be used as desired by the principal.

We contacted the teacher in charge of the fashion design program, who provided copies of the expenditures related to the project. According to those expenditures, only \$7,000 was paid by the school and the PTSA. The PTSA reimbursed the teacher \$1,364 for the purchase of various fabrics; while project expenses totaling \$5,636 were paid by the school using district funds.

- 2.2. The school received a grant for \$5,000 from a foundation in support of the fashion design program. These funds were similarly received through the PTSA and given to the school as a donation for the school's Special Purpose account to be used at the discretion of the principal. We found that subsequent to the receipt of these funds, after requests from the teacher in charge of the project, the school administration authorized two \$2,500 transfers from the Special Purpose account to the Fashion Club for the fashion program.

¹ The principal has the flexibility to spend revenue from the Special Purpose account at his/her discretion. Expenses charged to this account customarily relate to hospitality items such as: food for school-related activities and/or events; to purchase incentives and for recognition of students, staff and members of the community, etc.

We discussed the donation letters with PTSA administration, who acknowledged that the letters identified the wrong account. According to the PTSA, in both instances, they received these monies because patrons and grantors may declare their donations to the PTSA as charitable contributions for income tax-related purposes.

RECOMMENDATIONS:

- 2.1. In order to comply with district policy, monies received for a specific project or for a specific purpose should be used as intended.**
- 2.2. Adhere to the requirements of the *Manual of Internal Fund Accounting*, which require that donations and grants received for specific purposes be accounted for in separate (Trust Fund) accounts.**

Responsible Administrator(s):

Principal

Management Response:

The Principal has devised a systematic process for accepting, receiving and depositing funds and/or grants donated to the school.

- The Principal reviewed Section III, Chapter 4 of the *Manual of Internal Fund Accounting* regarding donations from outside persons or organizations.
- The Principal has created and utilizes a standard form for requesting funds from PTA/PTSA delineating the exact purpose of the funds.
- The Principal will make sure that PTSA or other donations/grants earmarked for special projects or purposes will be accompanied by a letter stating the purpose of the funds.
- The Principal has affirmed that all donations earmarked for a special project or purpose are deposited in separate Trust Fund Accounts and utilized as the donors intended.

Responsible Administrator(s):

Region II Administration

Management Response:

The Principal has worked with the Region Center II Business/Personnel Director and developed and implemented comprehensive systems to monitor all areas of internal funds and budget management by October 30, 2009.

The Region Center II Business/Personnel Administrative Director will review selected areas of the internal funds procedures to include all donations made on a bi-monthly basis during the 2009-2010 school year. Particular attention will be given to monitoring deposits and disbursements made regarding the Special Purpose Account.

2.3. Issue payment of \$5,636 from the school's internal funds to reimburse the district for the fashion design program's project expenses.

Responsible Administrator(s): **Principal**

Management Response:

- The Principal issued a check for \$5,636 transferring funds from the Internal Funds to District Funds to cover Project Fashion Design expenses.

Responsible Administrator(s): **Region II Administration**

Management Response:

The Region Center II Business/Personnel Administrative Director ensured that the Principal issued payment of \$5,636 from the schools internal funds to the district to reimburse the fashion design program's expenses.

2.4. Contact the donor to determine how the unspent \$3,000 balance of the \$10,000 donation can be used.

Responsible Administrator(s): **Principal**

Management Response:

The Principal has confirmed via letter, that the unspent \$3,000 balance from Project Fashion Design was to be kept for additional activities to be used for transportation design for Ducatti Motorcycles for DesignMiami/ArtBasel 2009.

Responsible Administrator(s): **Region II Administration**

Management Response:

The Region has a copy of the letter from the grantor delineating exactly how the \$3,000 balance of the \$10,000 grant should be utilized.

**3. Hospitality Expenditures Excessive
And Purchases Non-Compliant With
District Policy
*The English Center***

According to Section III, Chapter 4 of the *Manual of Internal Fund Accounting*, the school principal has the flexibility to spend revenue from the Special Purpose account at his/her discretion, provided that the expenditures do not violate School Board policy, and are incurred to benefit the school program, staff and the students.

Our audit included a review of this account's activity to ensure compliance with School Board policy. An analysis of hospitality-related expenditures incurred by the school and posted to the Special Purpose account identified an unusual increase in disbursement activity during the 2008-2009 fiscal year, as the following table illustrates:

Fiscal Year	2007-2008	2008-2009
Total Expenditures	\$24,626.35	\$95,821.80
Increase		\$71,195.45
Percent Increase		289%

When compared to the 2007-2008 fiscal year, we found that total expenditures had increased by \$71,195, almost four (4) times the amount spent for hospitality during the prior year. To be able to spend from this account without incurring a deficit balance, the school transferred profits totaling \$89,690 from the Bookstore account, various Vending accounts, and the I.D. Card Fees account throughout the year. Although the sources of revenue used to cover these expenditures complied with district guidelines², given the critical financial situation that the district faced throughout the 2008-2009 fiscal year and our analysis of the expenditures charged to the account, we concluded that the school spent excessively on complimentary hospitality. Details follow:

- 3.1. Of the \$95,821 spent during the 2008-2009 fiscal year, the school utilized \$76,108 to purchase food items and refreshments, while \$19,713 paid for various non-food items such as: miscellaneous supplies, small equipment purchases, trophies, and party/event decorations. Based on information in the disbursement requisitions and invoices, and in ancillary records provided by the school at our request, we classified expenditures according to activities to calculate the related costs. The top five school activities which involved complimentary food and refreshments in significant quantities were: 1) various school-related meetings³ (\$26,649); 2) Hispanic Heritage week festivities (\$18,429); 3) 'Back To School'

² Adult/vocational education centers are allowed to use profits from the bookstore, vending, and I.D. card fee accounts to subsidize the activity of the Special Purpose account.

³ These included district/school, principal/staff, teacher planning, Educational Excellence School Advisory Council (EESAC), Activities Directors; and Skills for Academic, Vocational and English Studies (SAVES) meetings.

commencement (\$11,358); 4) retirement events (\$4,319); and 5) Christmas and Thanksgiving holiday celebrations (\$6,534).

- 3.2. We reviewed sign-in rosters, meeting notices, and complimentary lists to determine whether the number of meals and refreshments purchased and consumed aligned with the number of participants. While some events did not disclose major differences, some disclosed differences that were questionable; and others (such as Hispanic Heritage Week) could not be verified because the school could not provide sign-in rosters; or because the documentation provided did not identify the number of participants. According to the school administration, the amount of food purchased for these events was in proportion to the number of expected attendees and possible guests; however, some allowances were made for small portions and to accommodate guests.
- 3.3. We also reviewed purchases of non-food items and found that the school spent \$2,860 on 190 paperweights and 300 metallic water bottles to give away to staff and administration during district and region center events. In addition, the school spent approximately \$2,900 for event decorations, and \$1,336 for bottled water.

We requested a justification from the school administration regarding the high level of hospitality expenditures incurred during the 2008-2009 fiscal year. According to the school administration, the school served as a facility for many district, school, and community meetings where complimentary food and refreshments were often served. Also according to the administration, subsidizing the cost of these events assisted welcoming the community into the school, recruiting students, and boosting employee morale.

In regards to the individual purchases made and charged to the Special Purpose account, we found instances where bid requirements for food purchases made with Internal Fund revenue were not observed⁴:

- 3.4. In ten instances, five food vendors were paid between \$1,000 or more but less than \$5,000 per individual disbursement; however, the school did not provide the minimum of three documented telephone quotes. The total amount disbursed for all ten instances was \$15,544.
- 3.5. The school opened a charge account with a local supermarket, and purchasing cards were issued to eight (8) employees. Each card's daily spending limit was \$600. However, according to Section II, Chapter 4 of the *Manual of Internal Fund*

⁴ State Board of Education Rule 6A-7.0411 and School Board Rule 6Gx13 -3C-1.10 exempt purchases of food products from competitive bidding requirements. Nevertheless, the District's Procurement Department still uses formal bidding when purchasing food for our schools to ensure that the lowest prices are obtained. Furthermore, Section II, Chapter 4 of the *Manual of Internal Fund Accounting* requires that purchases of \$1,000 or more but less than \$5,000 be documented with at least three documented telephone quotes.

Accounting, only the district issued procurement credit card may be utilized by schools to charge purchases.

As a result of our findings, we extended our review of the Special Purpose account to current year disbursements through August 2009. Our review revealed that the school had spent \$12,339, of which \$5,317 was food-related; and the remainder was for supplies and school-related expenditures. None of the individual purchases reached or exceeded \$1,000.

RECOMMENDATIONS

- 3.1. Given the current financial difficulties of the district, the school administration should curtail complimentary hospitality and revert to a spending limit commensurate with practices observed by the school in previous years and with current disbursement restrictions of the District.**
- 3.2. Maintain complete lists of meeting/events where food is being served, and maintain signed rosters/list of participants.**
- 3.3. Adhere to bidding procedures when making purchases.**
- 3.4. Discontinue use of the supermarket purchasing card.**

Responsible Administrator(s):

Principal

Management Response:

The following corrective actions have been taken to prevent the recurrence of the noted audit findings:

- 3.1 The principal reviewed the Manual of Internal Fund Accounting, Section II, Chapter 4, regarding procedures to ensure future compliance. The principal directed the assistant principals, the treasurers, and the activities director to monitor complimentary hospitality and to limit spending.
 - a. The principal will review all purchase requests prior to authorizing activities from the Special Purpose Account.
 - b. Expenditures will be limited to activities solely connected to the benefit of the school program, students, and the community.
- 3.2 The principal will prepare a calendar of events and projected estimated expenditures for the remainder of the 2009-2010 school year. As these events take place, a list of participants will be maintained for appropriate recordkeeping to ensure expenditures are carefully monitored.

All events will be previously authorized by the principal and approved by staff in District/School Operations/Adult and Community Education, if the estimated cost exceeds \$500. Approval for such expenditures will be submitted in writing.

- 3.3 In order to ensure that the lowest price is obtained when food purchases are requested, the principal will follow the policy and procedures outlined in Section II, Chapter 4 of the Manual of Internal Fund Accounting.
- a. On November 2, 2009, the principal met with the activities director and reviewed Section II, Chapter 4 of the Manual of Internal Fund Accounting and directed her to adhere to the policies and procedures outlined within. Additionally, the activities director was directed to maintain a log of telephone bids solicited from vendors. A memo to this effect was given to her on November 9, 2009.
- 3.4 The principal collected and disposed of all supermarket purchasing cards. An e-mail was sent to the appropriate personnel at the supermarket on November 4, 2009, requesting that this account be canceled immediately. A certified letter was sent to the supermarket manager and an email to the appropriate English Center staff as a follow up notification of this discontinued service.

**Responsible Administrator(s): Adult/Vocational, Alternative Education Program
and Community Education Administration**

Management Response:

- The principal has addressed effective fiscal management practices as a job target on the Performance Management Assessment for Administrators Planning Form and provided progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The principal will participate, effective immediately, in the district's mandatory Money Matters Support Program.
- A conference was held with the principal and District/School Operations/Adult and Community Education's administrative director to review and ensure compliance with all guidelines found in the Manual of Internal Fund Accounting Section II, Chapter 4.
- The principal will conduct mini-reviews each trimester to prevent future exceptions in the internal fund accounts. These reviews will be submitted to District/School Operations/Adult and Community Education's administrative director to review.
- District/School Operations/Adult and Community Education's administrative director cooperatively with the principal of The English Center developed and implemented comprehensive systems to monitor all areas of internal funds and budget management.

- The District/School Operations/Adult and Community Education's administrative director will review selected areas of the internal funds procedures to include Professional Services Contracts, donations, and purchasing on a bi-monthly basis during the 2009-2010 school year. Particular attention will be provided to monitoring deposits and disbursements made regarding the Special Purpose Account.

District/School Operations/Adult and Community Education will continue to work with the principal to promote efficient fiscal practices.

Responsible Administrator(s):

District/School Operations

Management Response:

- District/School Operations and Community Education will schedule on a bi-monthly basis audit review conferences with the principal and business manager to review selected areas of Internal Funds, deposits and disbursements.
- District/School Operations and Community Education will review all requests for purchases over \$500.00 to prevent excessive purchases and expenditures of complimentary hospitality.

4. Questionable Contracting Practices, Teaching Assignments And Payroll Reporting Practices
Design and Architecture Senior High School

Our review of various contracts for the 2007-2008 and 2008-2009 fiscal years revealed the following discrepancies regarding teacher assignments and payroll practices, which we consider questionable:

- 4.1. Between August 2008 and June 2009, the school executed three separate contracts totaling \$11,040 with an individual to teach on a part-time basis at the school. Although the services were on-going at the school, the requisitions, valued at less than \$6,000 each, may have been split to bypass requests for quotes or a review and approval of the Professional Services Contract Committee⁵. Previous to the 2008-2009 fiscal year, the school had executed a similar contract totaling \$3,520 with this individual for the period of January 2008 to June 2008.

According to two of the contracts, the individual was hired as “an adjunct professor to teach the dual enrollment program”; while in the other two contracts, he was hired as “an instructor to teach a specialized course in science”. FTE survey records for the 2007-2008 fiscal year revealed that this part-time instructor was assigned to teach a leadership skills class; while we could not find any class assignments for him in FTE survey records for the 2008-2009 fiscal year.

- 4.2. During our initial audit visit, we discovered that this part-time instructor, who has a professional background in music and sound, was teaching a sound class at the school. We also discovered that the sound class was offered as a research/critical thinking class, which according to the school’s master schedule and FTE records, was assigned to an M-DCPS full-time science teacher.
- 4.3. We reviewed the work schedule of the full-time science teacher cited above. According to master schedule records, this teacher was assigned to teach four classes (two of which were taught by the contracted part-time instructor). Apart from this arrangement, the full-time teacher received four supplements amounting to \$18,446 to perform the duties of the school’s Athletic Director, Student Council Sponsor, Test Chair, and Academics Lead Teacher⁶.

⁵ School Board Rule 6Gx13-3C-1.091 specifically forbids the splitting of requisitions to bypass approval requirements and the bidding process. Regarding contracting practices, pursuant to School Board Rule 6Gx13-3F-1.021, requests for professional services contracts that fall below the \$6,000 threshold do not require written quotes from vendors, and are not reviewed by the Professional Services Contract Committee.

⁶ According to Section 6 of Appendix E of the contract with the United Teachers of Dade, the maximum number of supplements any one employee may receive is three. Under extraordinary circumstances, waivers [for additional supplements] may be granted only by the respective Regional Center Superintendent and Associate Superintendent for School Operations.

According to the full-time teacher, his teaching assignment consisted of two science classes (not four); and the rest of his working schedule included performing duties associated with those positions for which he received supplements, and assisting the school administration with the administration of the school.

Regarding payroll procedures, The *Payroll Processing Procedures Manual* establishes the Daily Payroll Attendance Sheet as one of the most important documents in the payroll process. Our review of the school's payroll revealed the following discrepancies regarding hourly and substitute payroll:

- 4.4. Between March 2008 and June 2008, the school executed two separate contracts totaling \$11,100 with a web design company. We found that, although one of the requests reflected a different scope of work, these individual contracts, valued at less than \$6,000 each, were to maintain the school's website on an on-going basis; and the requisitions may have been split to bypass requests for quotes or a review and approval of the Professional Services Contract Committee⁷. We also found that one of the owners of the web design company was employed at the school as a full-time teacher.
- 4.5. In August 2008, the school executed a third contract for \$2,000 with the web design company to continue maintaining the website. Subsequent to this contract, school administration made several attempts to obtain district approval to execute a fourth contract for \$3,000 for the period of November 2008 to January 2009; however, the regional center administration did not approve the requisition, since it was considered a "non-essential expenditure" during the time that the district was facing budgetary constraints. Instead, the school approved work on an hourly basis for the teacher/web design company co-owner. We calculated that the teacher received approximately \$3,000 gross pay for 99 hours and three days of compensatory time reported between February and May 2009.
- 4.6. According to the former payroll clerk, this teacher recorded the hourly attendance on the Daily Payroll Attendance Sheets, although the teacher was not always working at the school during the times and hours indicated on the payroll documents. We interviewed the teacher, who admitted being on campus "on and off" on the days in question. According to her, some of this work was performed at the company site.
- 4.7. Our review of the substitute payroll records revealed that for the period of January 2009 to late May 2009, the school administration hired a substitute teacher between two to ten days per pay period. However, records showed a number of instances where the name of the corresponding absent teacher was not recorded. According to the school administration, the substitute teacher was mostly assigned to an Advanced Placement art class to assist the teacher of record. The total gross amount paid to this substitute teacher was \$4,042.

⁷ Refer to footnote 5.

- 4.8. The *Manual* also addresses compensatory time. With a few exceptions, full-time instructional personnel are not allowed to earn compensatory time⁸. Our review of payroll records disclosed that between March 2008 and May 2009, the school reported 21 days of compensatory time for three instructional staff members who were not entitled to compensatory time. Of the 21 days reported, 17 were reported for one particular teacher. We were unable to verify the accuracy of the compensatory time earned or the work performed since the compensatory time forms were incomplete and contained errors.

RECOMMENDATIONS:

- 4.1. **Adhere to district policy regarding contract and requisition procedures at the school.**
- 4.2. **Strengthen review of contracts initiated by schools to adhere to contract thresholds and contract procedures.**

Responsible Administrator(s):

Principal

Management Response To Findings 4.1 and 4.2:

The Principal has taken a more active role in the monitoring of contractual management as it relates to the provisions of Professional Services Contracts.

- The Principal reviewed the *MSA/Budget/Financial/Purchasing MSAF Manual*, Chapter 7 regarding procedures to follow for contracted services to ensure future compliance.
- The Principal, in conjunction with the Region II Business Director, established a checklist to follow regarding compliance with Professional Services Contracts inclusive of the provisions regarding on-site employees.
- The Principal will maintain a log of contracts and will verify that no contracts exceeding \$6,000 collectively will be submitted without being presented to the Professional Services Contract Committee for review and approval. The region director will review the log for compliance.

Responsible Administrator(s):

Region II Administration

Management Response To Findings 4.1 and 4.2:

The Region Center II Business/Personnel Administrative Director will review each Professional Service Contract for adherence to contract thresholds and contract procedures before they are approved.

⁸ According to *Article XX, Section 3(J) of the contract with the United Teachers of Dade*, instructional personnel in certain specific departments whose jobs require evening or Saturday work to implement certain specific in-service or parent education programs may be granted compensatory time at the ratio of 1:1 (straight time).

Responsible Administrator(s): Financial Services/Procurement Management

Management Response To Finding 4.2.:

Procurement Management receives a monthly report identifying possible split requisitions during a fiscal year period (Product No. T22600203). Additionally, Purchasing Procedure No. 4-13 – Purchase Requisitions, Split Requisitions, is currently in place, which addresses the procedure to be utilized when more than one requisition is received for the same/similar items from the same location within a short time frame, purposely avoiding an extended approval chain, the quotation/formal bid process or the Processional Services Contract Committee.

On July 2008, Procurement Management revised procedure 7-14, which requires originating offices to submit copies of fully executed contracts to the Procurement office prior to the signing and release of a valid purchase order.

4.3. Strengthen the review over scheduling of classes and teaching assignments to ensure their propriety.

Responsible Administrator(s): Principal

Management Response:

The principal will review the Master Schedule and make sure that it accurately reflects what individual teachers are actually teaching. The region director and principal will conduct classroom visitations on a quarterly basis to verify the assignment and make sure that the master schedule is accurate.

Responsible Administrator(s): Region II Administration

Management Response:

The Region Center II Business/Personnel Administrative Director will review the master schedule each grading period to ensure that it matches with teaching assignments.

4.4. Strengthen the review over supplement waivers.

Responsible Administrator(s): Principal

Management Response:

The Principal has ascertained that supplements issued are commensurate with the duties of staff receiving the supplements and are in total compliance with the Office of Compensation Administration. This year the Principal reviewed each supplement with the Region Director before issuing any to ensure proper procedures were followed.

Responsible Administrator(s):

Region II Administration

Management Response:

The Region Center II Business/Personnel Administrative Director will review each supplement and waiver request to determine that each is warranted and has been issued in compliance with district procedures.

Responsible Administrator(s):

District/School Operations

Management Response:

Based on audit findings at this school, a report has been developed by ITS (Product T01794501) that identifies individual employees that receive over \$10,000 in supplements excluding extra period teaching supplements. This report will be reviewed regularly by District/School Operations and Compensation Administration. Anomalies will be investigated through the appropriate Region Center office.

Responsible Administrator(s):

Office of Human Resources

Management Response To Finding 4.4:

In order to ensure extra curricular and/or activity salary supplements are utilized in a manner that supports the educational mission of individual schools a review process currently exists.

School principals submit Supplement Waiver forms to their respective Region Superintendent to request salary supplements that fall outside the guidelines or eligibility of the M-DCPS/UTD contract (i.e., more than 3 supplements, double extra period).

Region Directors make recommendation to the Region Superintendent and if approved the request is sent to School/District Operations for review. The Region Superintendent ensures all Supplement Waivers recommended for approval are consistent and applied equally for schools within the Region.

The Deputy Superintendent for School/District Operations reviews all recommended Supplement Waiver requests and considers the educational needs of the specific school and determines waiver is consistent and applied equally. Approved Supplement Waivers are submitted to Compensation Administration to implement the salary supplement(s) for the teacher(s).

An additional monitoring tool has been developed in conjunction with Information Technology Services and Office of Human Resources, Recruiting and Performance Management to create a new monthly report to identify teachers with extra curricular and/or activity salary supplements with a net amount over \$10,000. This new tool was implemented for the 2009-2010 school year and monitoring will be ongoing throughout the school year.

- 4.5. Adhere to the provisions in the *Payroll Processing Procedures Manual* and the contract with the United Teachers of Dade when approving working assignment of instructional personnel that involves the granting of compensatory time, hourly payroll, and substitute payroll.

Responsible Administrator(s):

Principal

Management Response:

The Principal has instituted and currently follows a step by step plan to ensure that payroll is processed correctly.

- The Principal thoroughly reviewed the *Payroll Processing Procedures Manual* and developed a systematic approach for properly maintaining payroll procedures to include review of the calculations of hours recorded for hourly employees, verify that the daily payroll corresponds to employee's actual attendance, identify appropriate leave types on leave cards, attach appropriate documentation to leave card as needed and ensure it matches the substitute log.
- The Principal has directed the payroll clerk to discontinue the use of Compensatory Time and instructed staff to adhere to their established schedules.
- The principal's designee will initially review the payroll to make sure that the daily and hourly payrolls are accurate, leave cards match daily payroll attendance sheets, and that there is proper documentation to support the rosters. Payroll will be submitted to the principal for final approval.
- The principal will make certain, on an on-going basis that employees' reported hours are in compliance with their set schedules and reported in accordance with the *Payroll Processing Procedures Manual*. Time reported on an hourly pay code must be accompanied by written documentation of hours worked and tasks performed.
- The Principal has directed the payroll clerk to obtain employee signatures on leave cards before submitting to the Principal for signature, making certain that the Principal's signature is the final signature on the cards.
- The principal will review the Daily Payroll Attendance Sheets, leave cards, substitute logs and Final Roster every pay period for concurrency and accuracy before approval of the Final Roster.

Responsible Administrator(s):

Region II Administration

Management Response:

The Region Center II Business/Personnel Administrative Director will conduct bi-monthly site-reviews to insure compliance with all guidelines found in the *Manual of Internal Fund Accounting* and the *Payroll Processing Procedures Manual*.

The Principal will participate, effective immediately, in the district's mandatory Money Matters Support Program.

**5. Discrepancies In Special Education Student
Records Resulted In FTE Funding
Disallowances
*Ponce de Leon Middle School***

Section D of the *Local Education Agency (LEA) Implementation Guide* requires that all special education 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. Regarding Gifted students, the Item Analysis for Education Plan (EP) issued by the Division of Advance Academic Programs establishes the guidelines and procedures to complete an EP.

The Matrix of Services form [FM-5582] is used to determine the cost factor for special education students based on the decisions made by the Individual Education Plan (IEP) Committee, as documented on the Individual Educational Plan (IEP) [FM-4953]. 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. If services change, a new matrix must be completed.

We reviewed FTE records corresponding to the 2008-09 fiscal year, survey period 3 (February 2009). A review of a sample of 33 special education (SPED) student folders, which included 10 gifted student folders, revealed the following discrepancies in 11 student folders (33%):

- 5.1. In two instances, the information on the IEP and the Matrix of Services form disclosed that the student was incorrectly funded at level 254. At our request, the district processed an amendment to the Department of Education Correction System (DECO) for survey periods two (2) and three (3) in the amount of \$15,198 to realign funding with the services.
- 5.2. In six instances, the Matrix of Services form corresponding to the IEP for the February 2009 FTE survey listed a review date which was incomplete. One of these students was funded at level 254; consequently, this error generated a potential loss of funding to the district of \$5,066.
- 5.3. We found five other instances where the documentation in the folders was missing or contained some errors. These included two instances where records such as an IEP, Matrix of Services form, or a therapy roster were not provided; one instance where the incorrect program eligibility was indicated; one instance where records reflected that a student 14 years of age was not invited to attend his IEP conference; and one instance where a gifted student's Educational Plan (EP) [FM-6329] had expired prior to the February FTE survey. These errors did not generate potential funding losses to the district because the funding levels were basic and remained unchanged. Nevertheless, they represent lapses in compliance with established procedures.

RECOMMENDATIONS

- 5.1. Ensure that the SPED folders contain current IEP/EPs and Matrix of Services forms which have been properly completed, reviewed and updated.
- 5.2. Funding allocated to the students should be properly supported by an IEP and 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 and the consequential funding disallowances that may result from documentation errors/omissions.

Responsible Administrator(s):

**Principal, Assistant Principal,
LEA, SPED Specialist/Chairperson,
Gifted Team Leader, SPED Team Leader,
SPED teachers, Gifted teachers**

Management Response:

In order to ensure that all SPED/Gifted student folders are properly maintained and are in full compliance with the guidelines established by the State of Florida, Department of Education and the District, the principal has implemented the following corrective actions and preventive strategies for the proper maintenance of SPED/Gifted records.

The principal reviewed with all designated individuals the State of Florida Department of Education's Matrix of Services Handbook 2004 Revised Edition and the Local Education Agency (LEA) requirements to ensure strict adherence to the established procedures for the maintenance of SPED folders, to include documents relevant to FTE funding.

The principal requested Region assistance in reviewing SPED/Gifted folders for compliance. All SPED/Gifted teachers will receive training in proper IEP/EP development and record keeping. The professional development will be conducted by in-house and Region III personnel. The principal also instructed the assistant principal to convene with the SPED Specialist, SPED Chairperson, Gifted Team Leader, SPED Team Leader, SPED teachers, and Gifted teachers every semester to review all IEP/ EP folders, utilizing the SPED Standards Record Review form (FM-7069) and the Gifted FTE Pre-Audit Checklist to ensure full compliance. Any errors identified, corrective action based on approved practices will be taken immediately.

Additionally, without delay following initial staffing and IEP/EP conferences, the LEA assigned will utilize the SPED Standards Record Review Form (FM-7069) and the Gifted Pre-Audit Checklist form to ensure full compliance before they are filed. The LEA will be responsible for ensuring that each SPED student Matrix of Services is accurately prepared and in agreement with the IEP (FM-4953).

The LEA will make sure that the Special Consideration Section of the Matrix of Services forms is appropriate for each student and correctly calculated. The accuracy of services will be verified as part of the Matrix of Services review process.

All incoming cumulative student records of SPED/Gifted students will be reviewed by the SPED Chair and Gifted Team Leader for accuracy and proper documentation to ensure the PF17 screen documents the Matrix score which correlates to the IEP. All incoming SPED and Gifted folders will be forwarded to the assistant principal for further review and acquisition of missing documents. The principal will be notified in writing of any missing or noncompliant records. All noncompliant records will be corrected as appropriate after final review by the principal. Records pertaining to students who have a corresponding matrix of services of 254 and above will be reviewed additionally.

The principal further reviewed all procedures and monitoring strategies required to ensure compliance with SPED guidelines. In addition, the Matrix of Services Handbook was reviewed with the LEA and SPED teachers to ensure understanding and compliance with all aspects of the Matrix of Services document (FM-5582). The LEA will utilize the SPED Standards Records Review form (FM-7069) to make certain SPED folders are in compliance with guidelines before they are filed. Furthermore, the LEA will verify data entered in ISIS is consistent with the IEP and Matrix of services information. This will be reviewed with the Assistant Principal on a monthly basis.

The principal will monitor all aspects of the SPED program guidelines to ensure the school is in compliance with established procedures.

Responsible Administrator(s):

Region III Administration

Management Response:

- The affected principal will be required to address specific fiscal management in her job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principal will have region/district audit reviews conducted each semester for SPED procedures.
- The Region III Administrative Director will review selected areas of SPED compliance procedures with the affected school during the 2009-2010 school year. The Administrative Director will provide additional support and assistance to the affected school during the 2009-2010 school year.
- The affected principal will be required to attend the FTE training when offered by the District.
- The affected principal will participate in the District's Money Matters Support Program during the 2009-2010 school year.

Responsible Administrator(s):

District/School Operations

Management Response:

- District/School Operations will conduct reviews each semester for compliance with SPED procedures.
- The District will conduct FTE trainings and monitor the principal's required participation.

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, 2008 and/or June 30, 2009, depending on the individual school being audited, on the cash basis of accounting;
- 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 *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 *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- 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.

While the scope of our audits generally covered internal funds operations during the period of July 1, 2007 through June 30, 2008, and/or July 1, 2008 through June 30, 2009 (depending on whether the audit scope was one or two-year audit at the individual school being audited), payroll, purchasing credit card transactions, and information technology controls included current periods. Title I Program expenditures and procedures were reviewed for the 2008-2009 fiscal year. FTE audits covered the February 2009 survey period.

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.

We conducted our audits in accordance with generally accepted government auditing standards (GAGAS) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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. The results of the property audits reported herein were in all material respects similarly conducted in accordance with GAGAS, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Control Matters

Our 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. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified during our audits. Other matters found not significant within the context of the audit objectives were communicated orally and/or in writing to management.

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.

Each school administers their internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*.

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, 2008 and June 30, 2009 was 3.79% and 1.29%, respectively.

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, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ 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, 2008 and June 30, 2009, the MDCPS-Money Market Pool Fund's interest rate was 3.79% and 1.29%, respectively.

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.

The process for distributing payroll checks and check advices has changed in 2009. Customarily, paper checks and check advices would be distributed at sites throughout the District by Treasury Management. Effective with the pay period which ended on March 5, 2009, *the district has changed payroll check distribution procedures in order to eliminate paper checks and check advices as a cost saving measure.* Employees who receive paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments. Those employees who received check advices at the sites were directed to the Employee Portal located in the district's website to access their payroll information and print the payroll check advices. Although payroll check distribution at the sites has been greatly minimized, it has not been fully implemented, pending those employees who have not signed for direct deposit at this time.

PROPERTY

At MDCPS, 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.*

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.

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.

At the schools, principals administer Title I programs with oversight from the Regional Centers, 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 at selected schools 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 a 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.

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 2008-2009 FY, months selected by the FDOE for these surveys are as follows:

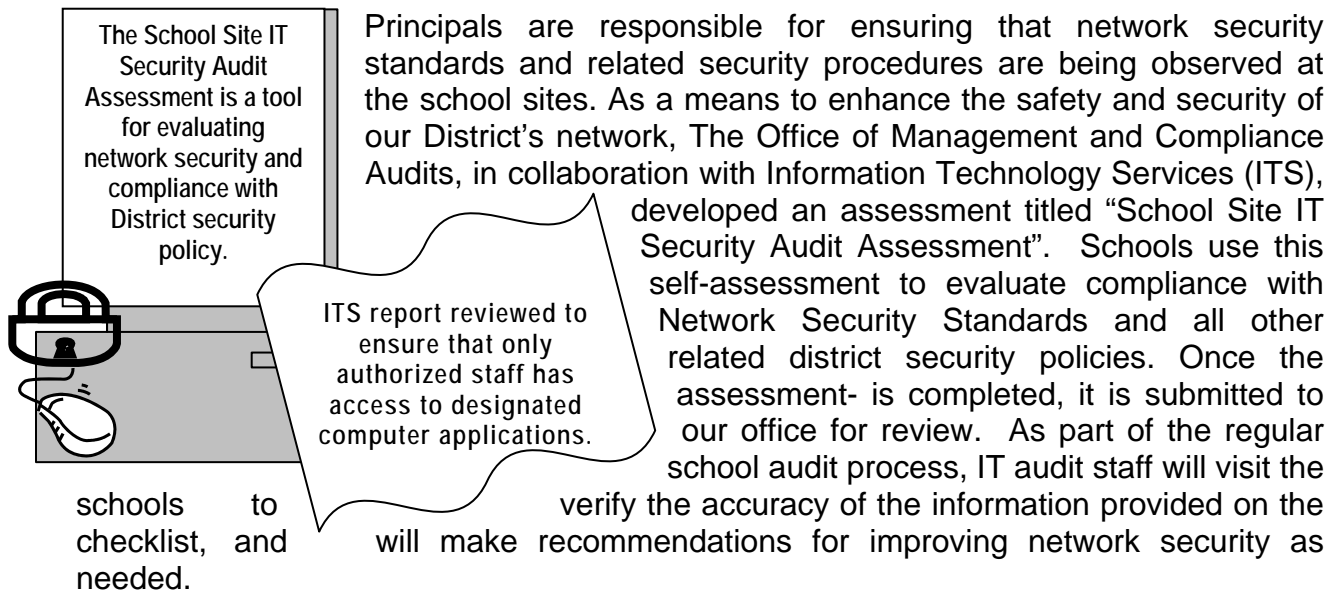
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

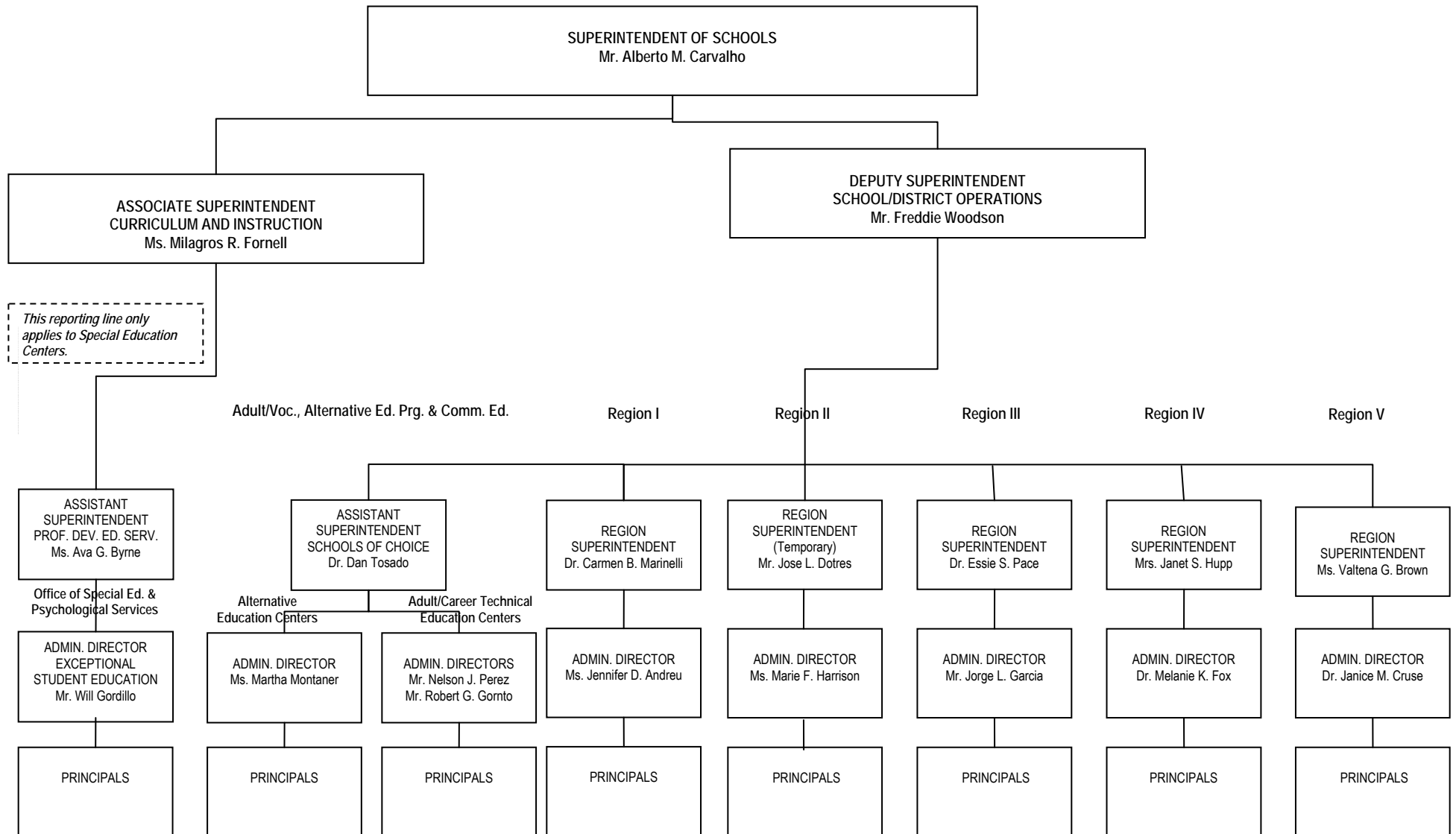
As of the 2007-2008 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY ASSESSMENT



Principals are also responsible for ensuring that only authorized staff has access to designated applications. Information Technology Services (ITS) produces a monthly report for each location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this report to determine the appropriateness of applications approved for each 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.

PARTIAL ORGANIZATIONAL CHART



APPENDIX


Management's Responses

APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

October 19, 2009

TO: Mr. Jose L. Dotres, Region Superintendent
Region Center II

FROM: Stacey H. Mancuso, Principal 
Design and Architecture High School

**SUBJECT: DESIGN AND ARCHITECTURE HIGH SCHOOL AUDIT RESPONSE
FOR THE 2007-2008 AND 2008-2009 FISCAL YEARS**

The cited audit findings for the period of July 1, 2007 through June 20, 2009 have been carefully reviewed by the Principal. As a result, the Principal has established action plans comprised of definitive strategies to implement in order to prevent recurrence.

FINDINGS

1. Questionable Contracting Practices, Teaching Assignments and Payroll Reporting Practices.

Recommendations

Contracts and Scheduling

- 1.1 Adhere to district policy regarding contract and requisition procedures at the school.
- 1.2 Strengthen review of contracts initiated by schools to adhere to contract thresholds and contract procedures.
- 1.3 Strengthen the review over scheduling of classes and teaching assignments to ensure their propriety.

Responsible Administrators: Principal
Administrative Director

Management Response:

The Principal has taken a more active role in the monitoring of contractual management as it relates to the provisions of Professional Services Contracts.

- The Principal reviewed the *MSA/Budget/Financial/Purchasing MSAF Manual*, Chapter 7 regarding procedures to follow for contracted services to ensure future compliance.
- The Principal, in conjunction with the Region II Business Director, established a checklist to follow regarding compliance with Professional Services Contracts inclusive of the provisions regarding on-site employees.
- The Principal will maintain a log of contracts and will verify that no contracts exceeding \$6,000 collectively will be submitted without being presented to the Professional Services Contract Committee for review and approval. The region director will review the log for compliance.

APPENDIX-MANAGEMENT'S RESPONSE

- The principal will review the Master Schedule and make sure that it accurately reflects what individual teachers are actually teaching. The region director and principal will conduct classroom visitations on a quarterly basis to verify the assignment and make sure that the master schedule is accurate.

Recommendation

Payroll Procedures

- 1.4 Strengthen the review over supplement waivers.
- 1.5 Adhere to the provisions in the *Payroll Processing Procedures Manual* and the contract with the United Teachers of Dade when approving working assignment of instructional personnel that involves the granting of compensatory time, hourly payroll and substitute payroll.

Responsible Administrators: Principal
Administrative Director

Management Response:

The Principal has instituted and currently follows a step by step plan to ensure that payroll is processed correctly.

- The Principal has ascertained that supplements issued are commensurate with the duties of staff receiving the supplements and are in total compliance with the Office of Compensation Administration. This year the Principal reviewed each supplement with the Region Director before issuing any to ensure proper procedures were followed.
- The Principal thoroughly reviewed the *Payroll Processing Procedures Manual* and developed a systematic approach for properly maintaining payroll procedures to include review of the calculations of hours recorded for hourly employees, verify that the daily payroll corresponds to employee's actual attendance, identify appropriate leave types on leave cards, attach appropriate documentation to leave card as needed and ensure it matches the substitute log.
- The Principal has directed the payroll clerk to discontinue the use of Compensatory Time and instructed staff to adhere to their established schedules.
- The principal's designee will initially review the payroll to make sure that the daily and hourly payrolls are accurate, leave cards match daily payroll attendance sheets, and that there is proper documentation to support the rosters. Payroll will be submitted to the principal for final approval.
- The principal will make certain, on an on-going basis that employees' reported hours are in compliance with their set schedules and reported in accordance with the *Payroll Processing Procedures Manual*. Time reported on an hourly pay code must be accompanied by written documentation of hours worked and tasks performed.
- The Principal has directed the payroll clerk to obtain employee signatures on leave cards before submitting to the Principal for signature, making certain that the Principal's signature is the final signature on the cards.

APPENDIX-MANAGEMENT'S RESPONSE

- The principal will review the Daily Payroll Attendance Sheets, leave cards, substitute logs and Final Roster every pay period for concurrency and accuracy before approval of the Final Roster.

FINDINGS

2. Inappropriate Disbursement Practices.

Recommendation

- 2.1 Adhere to district policy when making purchases.
- 2.2 Issue payment of \$2,192 from the school's internal funds to the district to return monies refunded by the vendor.

Responsible Administrators: Principal
Administrative Director

Management Response

The Principal has created and implemented a comprehensive system for monitoring and tracking the entire process of all purchases made by the school.

- The Principal has met with clerical staff and provided written directives to ensure that general funded purchases are made in accordance with School Board Rule 6G-x13-3c-1.7, Payment for Goods and Services.
- The Principal has created and maintained a Purchase Order Requisition Log and met with clerical staff to verify that all PO's recorded match the contents of original invoices.
- The Principal has met with the clerical staff to ensure that the original invoice is presented prior to disbursing funds for payment of services.
- The Principal has instructed clerical staff to certify on a monthly basis that all requisitions are recorded on the Purchase Order Requisition Log that a hard copy of the PO is attached to the requisition worksheet, and that goods are received on line as soon as they arrive and that the packing slip is attached to each PO.
- The Principal issued a check in the amount of \$2,192 from Internal Funds to District Funds to reconcile the credit issued by the vendor.

FINDINGS

3. Monies Designated for Specific Purposes Inappropriately posted to the School Special Purpose (Hospitality) Account.

Recommendations

- 3.1 In order to comply with district policy, monies received for a specific project or for a specific project or for a specific purpose should be used as intended.

APPENDIX-MANAGEMENT'S RESPONSE

- 3.2 Adhere to requirements of the Manual of Internal Fund Accounting, which requires that donations and grants received for specific purposes be accounted for in separate (Trust Fund) accounts.
- 3.3 Issue payment of \$5,636 from the school's internal funds to reimburse the district for the fashion design program's project expenses.
- 3.4 Contract grantor to determine how the unspent \$3,000 balance of the \$10,000 grant can be used.

Responsible Administrators: Principal
Administrative Director

Management Response:

The Principal has devised a systematic process for accepting, receiving and depositing funds and/or grants donated to the school.

- The Principal reviewed Section III, Chapter 4 of the Manual of Internal Fund Accounting regarding donations from outside persons or organizations.
- The Principal has created and utilizes a standard form for requesting funds from PTA/PTSA delineating the exact purpose of the funds.
- The Principal will make sure that PTSA or other donations/grants earmarked for special projects or purposes will be accompanied by a letter stating the purpose of the funds.
- The Principal has affirmed that all donations earmarked for a special project or purpose are deposited in separate Trust Fund Accounts and utilized as the donors intended.
- The Principal issued a check for \$5,636 transferring funds from the Internal Funds to District Funds to cover Project Fashion Design expenses.
- The Principal has confirmed via letter, that the unspent \$3,000 balance from Project Fashion Design was to be kept for additional activities to be used for transportation design for Ducatti Motorcycles for DesignMiami/ArtBasel 2009.

For further information regarding this response, please contact Dr. Stacey H. Mancuso, Principal, Design and Architecture High School, at 305-573-7135.

cc: Ms. Marie F. Harrison
Dr. Kamela Patton

APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

CRT/M080/0910
November 4, 2009

TO: Dr. Daniel Tosado, Assistant Superintendent
District/School Operations

FROM: Chely Rajoy-Tarpin, Principal
The English Center

SUBJECT: SCHOOL AUDIT OF THE ENGLISH CENTER

The principal of the English Center has reviewed and discussed the internal funds audit exceptions noted with the assistant principals, the treasurers and the activities director in order to review procedures related to the proper maintenance of internal funds.

The principal has implemented corrective and preventive strategies to avoid recurrence of the existing audit exceptions.

AUDIT EXCEPTIONS:

2. Hospitality Expenditures Excessive and Purchases Non-Complaint with District Policy

RECOMMENDATIONS:

- 2.1. Given the current financial difficulties of the district, the school administration should curtail complimentary hospitality and revert to a spending limit commensurate with practices observed by the school in previous years and with current disbursement restrictions of the District.
- 2.2 Maintain complete lists of meeting/events where food is being served, and maintain signed rosters/list of participants.
- 2.3 Adhere to bidding procedures when making purchases.
- 2.4 Discontinue use of the supermarket purchasing card.

Management Response:

The following corrective actions have been taken to prevent the recurrence of the noted audit findings:

- 2.1 Principal reviewed the Manual of Internal Funds Accounting, Section II, Chapter 4, regarding procedures to ensure future compliance. Principal directed the assistant principals, the treasurers, and the activities director to monitor complimentary hospitality and to limit spending.

APPENDIX-MANAGEMENT'S RESPONSE

- a. The principal will review all purchase requests prior to authorizing activities from the Special Purpose Account.
 - b. Expenditures will be limited to activities solely connected to the benefit of the school program, students, and the community.
- 2.2 The principal will prepare a calendar of events and projected estimated expenditures for the remainder of the 2009-2010 school year. As these events take place a list of participants will be maintained for appropriate recordkeeping to ensure expenditures are carefully monitored. All events will be previously authorized by the principal and approved by staff in District/School Operations/Adult and Community Education, if the estimated cost exceeds \$500. Approval for such expenditures will be submitted in writing.
- 2.3 In order to ensure that the lowest price is obtained when food purchases are requested, the principal will follow the policy and procedures outlined in Section II, Chapter 4 of the Manual of Internal Fund Accounting.
 - a. On November 2, 2009, the principal met with the activities director and reviewed Section II, Chapter 4 of the Manual of Internal Fund Accounting and directed her to adhere to the policies and procedures outlined within. Additionally, the activities director was directed to maintain a log of telephone bids solicited from vendors. A memo to this effect was given to her on November 9, 2009.
- 2.4 The principal collected and disposed of all supermarket purchasing cards. An e-mail was sent to the appropriate personnel at the supermarket on November 4, 2009, requesting that this account be canceled immediately. A certified letter was sent to the supermarket manager and an email to the appropriate English Center staff as a follow up notification of this discontinued service.

Thank you for your attention to this very important matter. For additional information regarding this response, feel free to call me 305 445-7731.

CRT/

cc: Ms. Cynthia Gracia
Mr. Nelson J. Perez

APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

November 9, 2009

TO: Dr. Essie S. Pace, Region Superintendent
Region III

FROM: Anna L. Rodriguez, Principal
Ponce de Leon Middle School



SUBJECT: ADMINISTRATIVE RESPONSE TO FTE AUDIT REPORT OF PONCE DE LEON MIDDLE SCHOOL

The following is in response to the findings in the FTE Audit report for Ponce de Leon Middle School.

RECOMMENDATIONS

SPECIAL EDUCATION STUDENT RECORDS

1.1 Ensure that the SPED folders contain current IEP/EPs and Matrix of Services forms which have been properly completed, reviewed and updated.

1.2 Funding allocated to the students should be properly supported by an IEP and 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 and the consequential funding disallowances that may result from documentation errors/omissions.

Person(s) responsible: Principal, Assistant Principal, LEA, SPED Specialist/Chairperson, Gifted Team Leader, SPED Team Leader, SPED teachers, Gifted teachers

Management Response: In order to ensure that all SPED/Gifted student folders are properly maintained and are in full compliance with the guidelines established by the State of Florida, Department of Education and the District, the principal has implemented the following corrective actions and preventive strategies for the proper maintenance of SPED/Gifted records.

The principal reviewed with all designated individuals the State of Florida Department of Education's Matrix of Services Handbook 2004 Revised Edition and the Local Education Agency (LEA) requirements to ensure strict adherence to the established procedures for the maintenance of SPED folders, to include documents relevant to FTE funding.

The principal requested Region assistance in reviewing SPED/Gifted folders for compliance. All SPED/Gifted teachers will receive training in proper IEP/EP

APPENDIX-MANAGEMENT'S RESPONSE

development and record keeping. The professional development will be conducted by in-house and Region III personnel. The principal also instructed the assistant principal to convene with the SPED Specialist, SPED Chairperson, Gifted Team Leader, SPED Team Leader, SPED teachers, and Gifted teachers every semester to review all IEP/ EP folders, utilizing the SPED Standards Record Review form (FM-7069) and the Gifted FTE Pre-Audit Checklist to ensure full compliance. Any errors identified, corrective action based on approved practices will be taken immediately.

Additionally, without delay following initial staffing and IEP/EP conferences, the LEA assigned will utilize the SPED Standards Record Review Form (FM-7069) and the Gifted Pre-Audit Checklist form to ensure full compliance before they are filed. The LEA will be responsible for ensuring that each SPED student Matrix of Services is accurately prepared and in agreement with the IEP (FM-4953). The LEA will make sure that the Special Consideration Section of the Matrix of Services forms is appropriate for each student and correctly calculated. The accuracy of services will be verified as part of the Matrix of Services review process.

All incoming cumulative student records of SPED/Gifted students will be reviewed by the SPED Chair and Gifted Team Leader for accuracy and proper documentation to ensure the PF17 screen documents the Matrix score which correlates to the IEP. All incoming SPED and Gifted folders will be forwarded to the assistant principal for further review and acquisition of missing documents. The principal will be notified in writing of any missing or noncompliant records. All noncompliant records will be corrected as appropriate after final review by the principal. Records pertaining to students who have a corresponding matrix of services of 254 and above will be reviewed additionally.

The principal further reviewed all procedures and monitoring strategies required to ensure compliance with SPED guidelines. In addition, the Matrix of Services Handbook was reviewed with the LEA and SPED teachers to ensure understanding and compliance with all aspects of the Matrix of Services document (FM-5582). The LEA will utilize the SPED Standards Records Review form (FM-7069) to make certain SPED folders are in compliance with guidelines before they are filed. Furthermore, the LEA will verify data entered in ISIS is consistent with the IEP and Matrix of services information. This will be reviewed with the Assistant Principal on a monthly basis.

The principal will monitor all aspects of the SPED program guidelines to ensure the school is in compliance with established procedures.

If any further information is needed, please contact me directly at 305-665-9333.


Cc: Dr. Daniel Tosado
Mr. Jorge L. Garcia
Mr. Albert Payne
Ms. Cynthia Gracia

APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

October 20, 2009
JLD#030/2009-2010
(305) 523-0901

TO: Mr. Freddie Woodson, Deputy Superintendent
District/School Operations

FROM: Mr. Jose L. Dotres, Region Superintendent 
Region Center II

**SUBJECT: REGION CENTER II RESPONSE TO DESIGN AND ARCHITECTURE
AUDIT EXCEPTIONS FOR THE 2007-2008 AND 2008-2009 FISCAL
YEARS**

Please find attached the response to the internal funds audit for the 2007-2008 and 2008-2009 fiscal years for Design and Architecture Senior High School. Region Center II has reviewed the audit exceptions cited. The following support activities will be implemented at the Region level:

Recommendations - Contracts and Scheduling

- 1.1 Adhere to district policy regarding contract and requisition procedures at the school.**
- 1.2 Strengthen review of contracts initiated by schools to adhere to contract thresholds and contract procedures.**

The Region Center II Business/Personnel Administrative Director will review each Professional Service Contract for adherence to contract thresholds and contract procedures before they are approved.

- 1.3 Strengthen the review over scheduling of classes and teaching assignments to ensure their propriety.**

The Region Center II Business/Personnel Administrative Director will review the master schedule each grading period to ensure that it matches with teaching assignments.

Recommendations - Payroll Procedures

- 1.4 Strengthen the review over supplement waivers.**

The Region Center II Business/Personnel Administrative Director will review each supplement and waiver request to determine that each is warranted and has been issued in compliance with district procedures.

- 1.5 Adhere to the provisions in the *Payroll Processing Procedures Manual* and the contract with the United Teachers of Dade when approving working assignment of instructional personnel that involves the granting of compensatory time, hourly payroll and substitute payroll.**

APPENDIX-MANAGEMENT'S RESPONSE

The Region Center II Business/Personnel Administrative Director will conduct bi-monthly site-reviews to insure compliance with all guidelines found in the Manual of Internal Fund Accounting and the Payroll Processing Procedures Manual.

The Principal will participate, effective immediately, in the district's mandatory Money Matters Support Program.

2.1 Adhere to district policy when making purchases.

The Region Center II Business/Personnel Administrative Director will conduct on-site mini-reviews bi-monthly to ensure that all purchases are made in accordance with School Board Rule 6G-X13 – 3C-1.7, Payment for Goods and Services. Additionally, Purchase Order Requisition Logs, invoices, and all related documentation will be reviewed to ensure that record keeping procedures are intact, organized and dealt with in a timely manner.

2.2 Issue payment of \$2,192 from the school's internal funds to the district to return monies refunded by the vendor.

The Region Center II Business/Personnel Administrative Director ensured that payment of \$2,192 from the school's internal funds was returned to the district to refund monies paid to the vendor.

3.1 In order to comply with district policy, monies received for a specific project or for a specific project or for a specific purpose should be used as intended.

3.2 Adhere to requirements of the Manual of Internal Fund Accounting, which requires that donations and grants received for specific purposes be accounted for in separate (Trust Fund) accounts.

The Principal has worked with the Region Center II Business/Personnel Director and developed and implemented comprehensive systems to monitor all areas of internal funds and budget management by October 30, 2009.

The Region Center II Business/Personnel Administrative Director will review selected areas of the internal funds procedures to include all donations made on a bi-monthly basis during the 2009-2010 school year. Particular attention will be given to monitoring deposits and disbursements made regarding the Special Purpose Account.

3.3 Issue payment of \$5,636 from the school's internal funds to reimburse the district for the fashion design program's project expenses.

The Region Center II Business/Personnel Administrative Director ensured that the Principal issued payment of \$5,636 from the schools internal funds to the district to reimburse the fashion design program's expenses.

APPENDIX-MANAGEMENT'S RESPONSE

3.4 Contract grantor to determine how the unspent \$3,000 balance of the \$10,000 grant can be used.

The Region has a copy of the letter from the grantor delineating exactly how the \$3, 000 balance of the \$10,000 grant should be utilized.

Region Center II will continue to work with the Principal to promote efficient fiscal practices. Should you have any questions, please contact me at 305-523-0922

JLD:ccs

cc: Dr. Daniel Tosado
Ms. Cynthia Gracia
Ms. Marie F. Harrison


APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

November 12, 2009

ESP/#119/2009-10

TO: Mr. Freddie Woodson, Deputy Superintendent
District School Operations

FROM:  Essie C. Pace, Region Superintendent
Region III

**SUBJECT: REGION CENTER III RESPONSE TO FTE AUDIT REPORT OF
PONCE DE LEON MIDDLE SCHOOL**

Please find attached the response to the FTE audit report of Ponce de Leon Middle School:

Region III has reviewed the audit response for the above-mentioned school. As a result of the audit finding, the following support activities will be implemented at the region level:

- The affected principal will be required to address specific fiscal management in her job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principal will have region/district audit reviews conducted each semester for SPED procedures.
- The Region III Administrative Director, will review selected areas of SPED compliance procedures with the affected school during the 2009-2010 school year. The Administrative Director will provide additional support and assistance to the affected school during the 2009-2010 school year.
- The affected principal will be required to attend the FTE training when offered by the District.
- The affected principal will participate in the District's Money Matters Support Program during the 2009-2010 school year.

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

Attachments


cc: Dr. Daniel Tosado
Mr. Jorge L. Garcia
Mr. Albert Payne
Ms. Cynthia Gracia

APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

November 9, 2009

TO: Mr. Freddie Woodson, Deputy Superintendent
District/School Operations

FROM: Daniel Tosado, Assistant Superintendent 
District/School Operations

SUBJECT: DISTRICT/SCHOOL OPERATIONS/ADULT AND COMMUNITY EDUCATION
RESPONSE TO THE ENGLISH CENTER'S AUDIT EXCEPTIONS FOR THE
2007-2008 AND 2008-2009 FISCAL YEARS

Please find attached the response to the internal funds audit for the 2007-2008 and 2008-2009 fiscal years for The English Center. District/School Operations/Adult and Community Education has reviewed the audit exceptions cited. The following corrective activities have been implemented:

- The principal has addressed effective fiscal management practices as a job target on the Performance Management Assessment for Administrators Planning Form and provided progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The principal will participate, effective immediately, in the district's mandatory Money Matters Support Program.
- A conference was held with the principal and District/School Operations/Adult and Community Education's administrative director to review and ensure compliance with all guidelines found in the Manual of Internal Fund Accounting Section II, Chapter 4.
- The principal will conduct mini-reviews each trimester to prevent future exceptions in the internal fund accounts. These reviews will be submitted to District/School Operations/Adult and Community Education's administrative director to review.
- District/School Operations/Adult and Community Education's administrative director cooperatively with the principal of the English Center developed and implemented a comprehensive system to monitor all areas of internal funds and budget management.
- The District/School Operations/Adult and Community Education's administrative director will review selected areas of the internal funds procedures to include Professional Services Contracts, donations, and purchasing on a bi-monthly basis during the 2009-2010 school year. Particular attention will be provided to monitoring deposits and disbursements made regarding the Special Purpose Account.

District/School Operations/Adult and Community Education will continue to work with the principal to promote efficient fiscal practices. Should you have any questions, please contact me at 305 995-4809.

DT:dlv
M003

cc: Ms. Cynthia Gracia
Mr. Nelson J. Perez
Mr. Robert G. Gornito

APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

November 18, 2009

TO: Mr. Jose Montes de Oca, Chief Auditor
Audit & Investigative Affairs

FROM: Freddie Woodson, Deputy Superintendent
District/School Operations

SUBJECT: DISTRICT/SCHOOL OPERATIONS' RESPONSE TO THE DESIGN AND ARCHITECTURE SENIOR HIGH, THE ENGLISH CENTER AND PONCE DE LEON MIDDLE SCHOOL AUDIT EXCEPTIONS FOR THE 2007-2008 AND 2008-2009 FISCAL YEARS

District/School Operations has reviewed the audit exceptions cited for the 2007-2008 and 2008-2009 fiscal years for the Design and Architecture Senior High School, The English Center and Ponce De Leon Middle School. The following support activities will be implemented at the District level:

Design And Architecture Senior High School

- Based on audit findings at this school, a report has been developed by ITS (Product T01794501) that identifies individual employees that receive over \$10,000 in supplements excluding extra period teaching supplements. This report will be reviewed regularly by District/School Operations and Compensation Administration. Anomalies will be investigated through the appropriate Region Center office.
- Results from the regional mini-reviews will be submitted to District/School Operations each semester for personnel, budget management, and internal funds procedures during the 2009-2010 school year. Discrepancies will be investigated through the appropriate Regional Center office.

The English Center

- District/School Operations and Community Education will schedule on a bi-monthly basis audit review conferences with the principal and business manager to review selected areas of Internal Funds, deposits and disbursements.
- District/School Operations and Community Education will review all requests for purchases over \$500.00 to prevent excessive purchases and expenditures of complimentary hospitality.

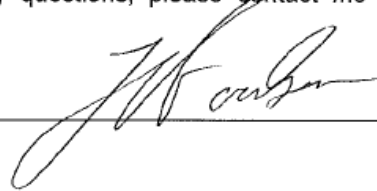
APPENDIX-MANAGEMENT'S RESPONSE

Ponce De Leon Middle School

- District/School Operations will conduct reviews each semester for compliance with SPED procedures.
- The District will conduct FTE trainings and monitor the principal's required participation.

The Money Matters Support Program will provide information on the proper implementation of executing Professional Services Contract, appropriate purchases and of Internal Funds and properly completing and updating the Matrix of Schools to reduce the probability of consequential funding disallowances.

District/School Operations will continue to work with staff from the regions to promote sound fiscal practices. Should you have any questions, please contact me at 305 995-2938.


_____ FW

FW:dlv
M256

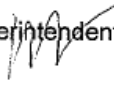
cc: Mr. Jose L. Dotres
Dr. Essie S. Pace
Dr. Daniel Tosado
Ms. Maria T. Gonzalez
Mr. Robert Gornto
Ms. Cynthia Gracia

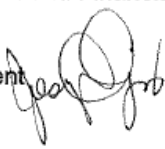
APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

November 5, 2009
JAG/M0033
JAG/995-2414

TO: Mr. José Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

THROUGH: Richard H. Hinds, Associate Superintendent and Financial Officer
Financial Services 

FROM: Joseph A. Gomez, Assistant Superintendent
Procurement Management Services 

SUBJECT: **AUDIT FINDINGS OF DESIGN AND ARCHITECTURE SENIOR HIGH SCHOOL**

Procurement Management Services has reviewed the above-referenced audit report and is providing responses, where appropriate.

1. Questionable Contracting Practices, Teaching Assignments and Payroll Reporting Practices

RECOMMENDATIONS

1.2 Strengthen review of contracts initiated by schools to adhere to contract thresholds and contract procedures.

Management Response:

Procurement Management receives a monthly report identifying possible split requisitions during a fiscal year period (Product No. T22600203). Additionally, Purchasing Procedure No. 4-13 – Purchase Requisitions, Split Requisitions, is currently in place, which addresses the procedure to be utilized when more than one requisition is received for the same/similar items from the same location within a short time frame, purposely avoiding an extended approval chain, the quotation/formal bid process or the Processional Services Contract Committee.

On July 2008, Procurement Management revised procedure 7-14, which requires originating offices to submit copies of fully executed contracts to the Procurement office prior to the signing and release of a valid purchase order.

JAG:crf

APPENDIX-MANAGEMENT'S RESPONSE

MEMORANDUM

November 6, 2009

MANAGEMENT AND
COMPLIANCE AUDITS
2009 NOV -6 PM 4:03

TO: Mr. Jose F. Montes de Oca, CPA, Chief Auditor
Office of Management and Compliance Audits

FROM: Vera A. Hirsh, Assistant Superintendent
Office of Human Resources, Recruiting and Performance Management

SUBJECT: MANAGEMENT RESPONSE TO INTERNAL AUDIT OF DESIGN AND
ARCHITECTURE (DASH) SENIOR HIGH SCHOOL

The following is submitted in response to the Internal Audit Report of Design and Architecture High School.

RECOMMENDATION

1.4 Strengthen the review over supplement waivers

Department(s) Responsible: Region Center, School/District Operations

Management Response: In order to ensure extra curricular and/or activity salary supplements are utilized in a manner that supports the educational mission of individual schools a review process currently exists.

School principals submit Supplement Waiver forms to their respective Region Superintendent to request salary supplements that fall outside the guidelines or eligibility of the M-DCPS/UTD contract (i.e., more than 3 supplements, double extra period).

Region Directors make recommendation to the Region Superintendent and if approved the request is sent to School/District Operations for review. The Region Superintendent ensures all Supplement Waivers recommended for approval are consistent and applied equally for schools within the Region.

The Deputy Superintendent for School/District Operations reviews all recommended Supplement Waiver requests and considers the educational needs of the specific school and determines waiver is consistent and applied equally. Approved Supplement Waivers are submitted to Compensation Administration to implement the salary supplement(s) for the teacher(s).

An additional monitoring tool has been developed in conjunction with Information Technology Services and Office of Human Resources, Recruiting and Performance Management to create a new monthly report to identify teachers with extra curricular and/or activity salary supplements with a net amount over \$10,000. This new tool was implemented for the 2009-2010 school year and monitoring will be ongoing throughout the school year.

Should you have questions, feel free to contact me at 305-995-7008.

VAH:cd
M0181

cc: Mr. Alberto M. Carvalho
Mr. Freddie Woodson
Region Superintendents
Ms. Kimberly Gaines

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.

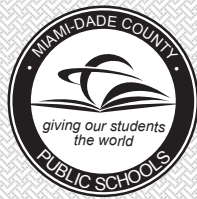
Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

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
DECEMBER 2009**



MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
1450 N.E. 2nd Avenue, Room 415
Miami, Florida 33132
Tel: (305) 995-1318 • Fax: (305) 995-1331
<http://mca.dadeschools.net>