



Miami-Dade County Public Schools

Internal Audit Report Selected Schools/Centers

*The Financial Statements Were Fairly Stated For All 60
Schools/Centers, And Property Inventory Results
Were Satisfactory For Most Schools/Centers In This
Report.*

*At Five Schools/Centers, Controls Over The
Disbursement Function, Athletic Program
Expenditures, School Sponsored
Fundraisers/Student Activities And After School
Care Program Collections/Records Need
Improvement.*

*At One Of These Five Schools/Centers There Was
A Misappropriation Of Field Trip Collections. The
Case Was Referred To State Attorney's Office And
The Individual Was Ordered To Restitute The
Funds.*

December 2020

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
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Chief Auditor
Maria T. Gonzalez, CPA

Miami-Dade County School Board

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November 19, 2020

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

Ladies and Gentlemen:

This report includes the internal audit results of 60 schools/centers. For 13 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2020. For the remaining 47 schools/centers, the audit scope was one fiscal year ended June 30, 2020. At 21 schools/centers, there was a change of Principal/Administrator since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds and an inventory of property. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Corollary to a review of Title I Program expenditures, we reviewed Payroll, the Purchasing Card Program, and certain aspects of school site data security.

Audit and property inventory results proved satisfactory for most schools/centers in this report, and their financial statements were fairly stated. However, at five schools/centers, the audits disclosed certain non-compliance with internal funds procedures, one of which resulted from an incident of misappropriation of field trip collections. The case was referred to the State Attorney's Office for prosecution, and the individual (a former employee) was charged with Grand Theft, received probation, and was ordered to reconstitute the funds.

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

Sincerely,

Maria T. Gonzalez, CPA
Chief Auditor
Office of Management and Compliance Audits

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 60 schools/centers. These include nine (9) schools/centers that report to the North Region Office; 37 that report to the Central Region Office; 11 that report to the South Region Office; two (2) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations; and one (1) that reports to the Division of Athletics, Activities and Accreditation within School Operations¹. For 13 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2020. For the remaining 47 schools/centers, the audit scope was one fiscal year ended June 30, 2020. At 21 schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 55 of the 60 schools/centers in this report maintained their records in good order and in accordance with prescribed internal funds policies and procedures. The five (5) schools/centers with audit findings and the affected areas are as follows:

Work Loc. No.	Name of School/Center Principal's Tenure Treasurer's Tenure	Region Office	Int. Funds Audit Scope/ Survey Period/ Property	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/ Center	Current Audit-- Total Audit Findings Per School/ Center	Findings Per Category		
							Internal Funds		
							After School Care Prog. Collections/ Misapp. Of Funds	Disbursements & Student Activities	Athletic Program
3741	1. North Beach Elementary <i>Collections unaccounted for by former ASC Program Manager. Treasurer not involved in finding.</i>	North	Int. Funds: 2018-2019 2019-2020 Property: 2020-2021	No	No	1	1-ASC Prog. Discrepancies		
2581	2. Madie Ives K-8 Preparatory Acad. <i>Discrepancies in ASC Program records maintained by Community School Specialist. Management of Program transferred to another school after year-end. Experienced Treasurer.</i>	North	Int. Funds: 2018-2019 2019-2020 T1/P-Card/ Payroll/Data 2018-2019 Property: 2020-2021	No	No	1	1-ASC Prog. Discrepancies		
7231	3. Miami Carol City Senior <i>Discrepancies in Disbursements and Fundraising/Student Activities Three Treasurers since the prior audit.</i>	North	Int. Funds: 2018-2019 2019-2020 FTE: 2019-20 SP2 Property: 2020-2021	No	No	2		2-Disbursements & Fundraising/ Student Activities	
2901	4. Leisure City K-8 Center <i>Misappropriation of field trip collections by former paraprofessional. Finding under former Principal's tenure. Treasurer not involved in finding.</i>	South	Int. Funds: 2018-2019 2019-2020 Property: 2020-2021	Yes	No	1	1-Misapp. Of Funds & Bookkeeping		
7051	5. G. Holmes Braddock Senior <i>Unallowable transfers to cover year-end Athletic Program deficit during former Treasurer's tenure. New Treasurer hired after 2019-2020 year-end closing.</i>	South	Int. Funds: 2018-2019 2019-2020 Property: 2020-2021	No	No	1			1-Ath. Prog Over Spending & Non-Compliant Transfers
TOTAL	5 schools/centers					6	3	2	1

¹ This center is the Greater Miami Athletic Conference (GMAC). Refer to page 77 for background information regarding this entity.

As indicated in the preceding table, at five schools/centers we cited certain non-compliance with internal funds procedures related to the disbursement function and Athletic Program expenditures, After Care Program procedures over the collections and the recordkeeping of the student records, as well as recordkeeping of student and fundraising activities. Particularly, at one these schools, there was an incident of a misappropriation of field trip collections. The case was referred to the State Attorney's Office for prosecution, and the responsible individual was charged with Grand Theft, received probation, and was ordered to reconstitute the funds.

The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, the tenure of the administration under which the findings were assessed, whether a change of Treasurer occurred and whether findings were recurrent.

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 32-41 of this report.

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 24-31. Management responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 48-73); and in the *Appendix Section* in memorandum format (Pages 84-99). We have also included an *Organizational Chart* in this report (Page 83).

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 60 schools/centers present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2018-2019 and/or 2019-2020 fiscal years, on the accrual basis of accounting.

As of June 30, 2019, for 13 of the 60 schools/centers in this report, total combined receipts and disbursements amounted to \$4,512,455.20 and \$(4,644,772.96), respectively, while total combined Fund Balance amounted to \$1,435,495.17 (Pages 8-9).

As of June 30, 2020, for all 60 schools/centers in this report, total combined receipts and disbursements amounted to \$9,532,620.97 and \$(9,100,367.46), respectively, while total combined Fund Balance amounted to \$3,739,871.71 (Pages 10-16).

As of June 30, 2019, and/or June 30, 2020, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration, except in those instances at the five schools/centers where individual conditions were cited. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances cited at the five individual schools/centers in this report.

When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up (refer to Audit Opinion, Page 17).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 60 schools/centers. At 55 of the 60 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at the five (5) schools/centers we found that:

- At North Beach Elementary, the Principal discovered and reported an incident where the former After School Care Program (ASC) Manager (former Manager) allegedly collected ASC Program's cash collections totaling approximately \$1,100 that could not be traced to a receipted transaction or a school deposit. The Miami-Dade Schools Police Department (M-DSPD) and our office collaborated during this investigation. The former Manager resigned before the start of the investigation. The results remained inconclusive since receipts were not issued. In addition, this former employee had been the 2018-2019 United Way Ambassador; and the Principal discovered several large bags containing coins of various denominations amounting to approximately \$600 that the former Manager kept in her office. During 2019-2020, contrary to District guidelines for conducting the United Way campaign, the school's Parent Teacher Association (PTA) handled the student donations that were directly submitted to the United Way via a PTA check (Pages 48-51).
- At Madie Ives K-8 Preparatory Academy, the Principal informed the auditor of certain discrepancies in the ASC Program records allegedly involving the Community School Specialist (Specialist). Although the audit could not pinpoint to missing funds, it disclosed discrepancies in the records, specifically, that the Specialist did not follow the proper procedures for receipting collections and did not adhere to timelines for processing and depositing the collections. In addition to these discrepancies, at the end of the 2018-2019 fiscal year, the school made several errors in the transmission of ASC Program fees to the District, which resulted in the school closing the 2018-2019 fiscal year with a deficit checking account balance. This was corrected in July 2019. The Specialist is working in a similar position at another school (Pages 52-56).
- At Miami Carol City Senior, for the 2018-2019 and 2019-2020 fiscal years, we noted instances where individual purchases of \$1,000 or more were not documented with the required number of vendor quotations, including one from a certified minority vendor; the school was not always paying the invoices in a timely manner; the original invoice was not always included with the supporting documentation and when included, the acknowledgment of receipt of goods or services was not evident; and purchase orders were dated after the invoice date. We also noted some instances where disbursements made, although proper for a school setting, were not charged to the correct account. Additionally, our review of

fundraisers and selected student activities disclosed discrepancies with the monies collected and the reports prepared. At this school, there were three Treasurers during the audit period (Pages 57-64).

- At Leisure City K-8 Center, the former Principal reported an incident of an alleged misappropriation of fieldtrip collections involving a former school Paraprofessional. The case was referred to the Miami-Dade Schools Police Department (M-DSPD) who investigated the incident and referred the case to the State Attorney's Office for further consideration of criminal charges. During the investigation, the employee admitted to having misappropriated \$1,940 in cash collections, was charged with Grand Theft and arrested; and ultimately resigned on May 10, 2019. On June 7, 2019, the case went to trial and the employee received probation and was ordered to restitute the funds. The audit covered fiscal years 2018-2019 and 2019-2020. This incident occurred under the former Principal's tenure and our office was not notified/made aware of the incident until we identified monetary discrepancies and started making inquiries during the audit. A new Principal was assigned to the school in November 2019. In addition to the misappropriation of funds, our review disclosed certain non-compliance over the procedures for the receipting of collections, the monitoring of fundraising activities and for documenting collections left overnight at the school (Pages 65-68).
- At G. Holmes Braddock Senior High School, the audit covered the 2018-2019 and 2019-2020 fiscal years. On June 1, 2020, the Athletic Program listed an overall deficit balance of approximately \$23,000. Before the closing of the fiscal year, the school made transfers from several internal fund accounts to clear the deficit and close the Athletic Program with a positive balance. However, approximately \$10,700 was transferred from accounts not related to athletic activities; and the individual transfers of \$1,000 or more were not documented with all required written approvals. We also noted that some disbursements posted to the Athletic Program, although proper for a school setting, are not appropriate to be charged to this Program. There was another unallowable transfer made from a Classes and Clubs account to a Trust Program account similarly related to Athletics. The conditions cited below happened under the tenure of the former Treasurer. A new Treasurer was hired after the closing of the 2019-2020 fiscal year (Pages 69-73).

PROPERTY

Property inventory audits were conducted at 54 of the 60 schools/centers included in this report. Accordingly, the property audits of six (6) schools/centers will be reported at a later date in the 2020-2021 fiscal year.

At 54 schools/centers, Property Audits staff inventoried approximately 12,300 equipment items with a total approximate cost of \$34.3 million. Of the 54 inventories, 48 proved satisfactory. At six (6) school/centers, 13 equipment items with an approximate cost of \$21,600 and approximate depreciated value of \$200 were reported as “unlocated” (refer to the *Property Schedule* on Pages 42-46).

Other property losses reported through the *Plant Security Report* process disclosed that two schools/centers reported the loss of two (2) equipment items with an approximate cost of \$4,800 and a depreciated value of approximately \$2,100. These items consisted of a refrigerator and a lawnmower rider (Page 47).

TITLE I PROGRAM, PAYROLL, PURCHASING CARD (P-CARD) PROGRAM AND DATA SECURITY

We reviewed Title I Program expenditures at one school/center. Total Title I Program expenditures reported for the 2018-2019 fiscal year corresponding to this school/center amounted to approximately \$255,000. Part of the Title I Program audit includes the review of payroll expenditures, and expenditures charged to the Program via use of the P-Card. We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	School/Center	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
2581	Madie Ives K-8 Preparatory Academy	North	2018-2019	2018-2019	2018-2019	2018-2019	\$ 254,926
Total Title I Program Expenditures							\$ 254,926

At this school/center, we found general compliance with the procedures established in the *Title I Administration Handbook* over the use of Title I Program funds. We also found compliance with the procedures established in the *Payroll Processing Procedures Manual* that relate to time and attendance. The review of P-Card expenditures at this school/center disclosed overall compliance with the P-Card Program’s procedures. In addition, the review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees’ access to various computer applications.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 15 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0681	Carol City Elementary	North	2019-2020 SP3	\$ 949,873
6281	Thomas Jefferson Middle	North	2019-2020 SP3	961,845
6541	Miami Beach Nautilus Middle	North	2019-2020 SP3	2,937,232
7231	Miami Carol City Senior	North	2019-2020 SP2	2,406,051
0881	Comstock Elementary	Central	2019-2020 SP3	1,450,975
1361	Frederick Douglass Elementary	Central	2019-2020 SP3	744,904
2501	Holmes Elementary	Central	2019-2020 SP3	979,938
3501	Morningside K-8 Academy	Central	2019-2020 SP3	1,394,853
6411	Horace Mann Middle	Central	2019-2020 SP3	1,562,088
7081	Design & Architecture Senior	Central	2019-2020 SP3	1,337,041
7571	International Studies Preparatory Academy	Central	2019-2020 SP3	953,435
7901	New World School Of The Arts	Central	2019-2020 SP3	1,374,319
0041	Air Base K-8 Center For International Education	South	2019-2020 SP3	2,890,055
7008	BioTECH @ Richmond Heights 9-12 High	South	2019-2020 SP3	969,017
7351	Arthur & Polly Mays 6-12 Conservatory Of The Arts	South	2019-2020 SP3	1,506,765
Total FTE Funding:				\$ 22,418,391

The total FTE funding amounted to approximately \$22.4 million for the 15 schools/centers combined. FTE records reviewed corresponded to the 2019-2020 fiscal year Survey Period 2 (October 2019) or Survey Period 3 (February 2020) as noted in the preceding table. We found that all 15 schools/centers were generally compliant with District policy related to FTE documentation and procedures.

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2019 and/or June 30, 2020, for the 60 schools/centers included in this report, depending on the year(s) audited for each individual school/center². We are also providing the audit opinion regarding the schools/centers' financial statements:

² This report includes a total of 60 schools/centers, of which 13 underwent a two-year audit ended June 30, 2020, and 47 underwent a one-year audit ended June 30, 2020.

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

The *Condensed Annual Financial Reports* and *Fund Balance* information as of June 30, 2019, for 13 of the 60 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest- ments	Accounts Receivable	Accounts Payable	Total Fund Balance
North Region Office Schools/Centers											
3741	North Beach Elementary	\$ 56,294.88	\$ 789,371.06	\$ (798,035.85)	\$ 48,260.09	\$ 32,915.53	\$ 15,344.56	\$ -	\$ -	\$ -	\$ 48,260.09
2581	Madie Ives K-8 Preparatory Academy	27,666.76	236,776.83	(281,403.01)	(16,959.42)	(36,304.95)	19,345.53	-	-	-	(16,959.42)
7231	Miami Carol City Senior	129,315.39	469,940.55	(443,949.29)	155,306.65	5,535.60	149,771.05	-	-	-	155,306.65
South Region Office Schools/Centers											
4461	Pine Villa Elementary	5,849.48	4,884.52	(4,893.35)	5,840.65	2,508.44	3,332.21	-	-	-	5,840.65
2901	Leisure City K-8 Center	18,159.87	85,934.86	(83,912.42)	20,182.31	9,452.59	10,729.72	-	-	-	20,182.31
7008	BioTECH @ Richmond Heights 9-12 High	23,030.87	94,934.88	(91,345.72)	26,620.03	3,367.51	23,252.52	-	-	-	26,620.03
7051	G. Holmes Braddock Senior	140,210.72	783,611.75	(795,834.84)	127,987.63	41,742.45	86,245.18	-	-	-	127,987.63

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest- ments	Accounts Receivable	Accounts Payable	Total Fund Balance
7351	Arthur & Polly Mays 6-12 Conservatory Of The Arts	57,914.86	279,557.98	(279,909.79)	57,563.05	11,403.33	46,168.72	-	-	(9.00)	57,563.05
7431	Miami Palmetto Senior	279,883.17	670,461.96	(671,092.03)	279,253.10	8,039.85	271,213.25	-	-	-	279,253.10
7701	South Dade Senior	223,827.98	693,852.30	(636,451.39)	281,228.89	97,542.68	183,686.21	-	-	-	281,228.89
<u>Adult Education Centers/Technical Colleges</u>											
8139	D.A. Dorsey Technical College	304,346.25	163,139.17	(333,183.36)	134,302.06	22,752.87	88,100.73	-	23,448.46	-	134,302.06
7432	Miami Palmetto Adult	203,712.20	93,307.25	(76,321.47)	220,697.98	14,672.89	206,025.09	-	-	-	220,697.98
<u>Other Center</u>											
9723	Greater Miami Athletic Conference	96,970.50	146,682.09	(148,440.44)	95,212.15	15,491.02	79,721.13	-	-	-	95,212.15
TOTALS		\$ 1,567,812.93	\$ 4,512,455.20	\$ (4,644,772.96)	\$1,435,495.17	\$ 229,119.81	\$ 1,182,935.90	\$ -	\$ 23,448.46	\$ (9.00)	\$ 1,435,495.17

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2020, for all 60 of the schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
North Region Office Schools/Centers											
0681	Carol City Elementary	\$ 19,133.07	\$ 2,525.31	\$ (4,191.28)	\$ 17,467.10	\$ 8,251.82	\$ 9,215.28	\$ -	\$ -	\$ -	\$17,467.10
3741	North Beach Elementary	48,260.09	767,655.31	(769,976.49)	45,938.91	30,332.18	15,606.73	-	-	-	45,938.91
5991	Charles D. Wyche, Jr. Elementary	21,750.43	143,273.34	(147,536.69)	17,487.08	5,685.39	11,801.69	-	-	-	17,487.08
2581	Madie Ives K-8 Preparatory Academy	(16,959.42)	260,724.74	(214,961.43)	28,803.89	9,227.87	19,676.02	-	-	(100.00)	28,803.89
6611	Country Club Middle	42,205.26	50,966.34	(39,412.41)	53,759.19	24,685.88	29,073.31	-	-	-	53,759.19
6281	Thomas Jefferson Middle	19,055.98	25,986.07	(23,920.72)	21,121.33	11,015.16	10,106.17	-	-	-	21,121.33
6541	Miami Beach Nautilus Middle	34,943.48	43,842.42	(31,250.51)	47,535.39	7,235.24	40,300.15	-	-	-	47,535.39

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7011	American Senior	238,716.05	362,938.07	(324,536.73)	277,117.39	64,034.09	213,083.30	-	-	-	277,117.39
7231	Miami Carol City Senior	155,306.65	281,092.63	(273,995.18)	162,404.10	40,086.66	122,317.44	-	-	-	162,404.10
<u>Central Region Office Schools/Centers</u>											
0101	Arcola Lake Elementary	11,638.04	12,855.61	(14,340.02)	10,153.63	3,526.71	6,626.92	-	-	-	10,153.63
0521	Broadmoor Elementary	10,180.59	11,855.30	(14,528.06)	7,507.83	1,592.20	5,915.63	-	-	-	7,507.83
0721	George Washington Carver Elementary	21,589.05	68,835.42	(65,439.75)	24,984.72	8,582.30	16,402.42	-	-	-	24,984.72
0801	Citrus Grove Elementary	11,820.02	11,703.90	(9,302.61)	14,221.31	1,747.26	12,474.05	-	-	-	14,221.31
0881	Comstock Elementary	26,519.55	17,742.53	(17,843.63)	26,418.45	3,150.02	23,268.43	-	-	-	26,418.45
1361	Frederick Douglass Elementary	11,712.76	4,082.98	(3,659.83)	12,135.91	2,800.13	9,335.78	-	-	-	12,135.91
1561	Erlington Heights Elementary	11,588.68	9,138.37	(10,139.35)	10,587.70	4,644.44	5,943.26	-	-	-	10,587.70

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
1841	Flagami Elementary	9,828.84	4,924.57	(4,742.52)	10,010.89	4,747.88	5,263.01	-	-	-	10,010.89
1881	Henry M. Flagler Elementary	15,354.19	220,752.79	(224,957.87)	11,149.11	8,221.18	2,927.93	-	-	-	11,149.11
2501	Holmes Elementary	11,319.23	1,262.30	5,880.09	18,461.62	9,176.01	9,285.61	-	-	-	18,461.62
3051	Toussaint L'Ouverture Elementary	6,426.14	13,166.81	(11,605.54)	7,987.41	2,907.35	5,080.06	-	-	-	7,987.41
3061	Ludlam Elementary	16,749.18	118,309.80	(117,487.27)	17,571.71	6,150.15	11,421.56	-	-	-	17,571.71
4071	Agenorla S. Paschal/Olinda Elementary	4,034.37	5,554.16	(6,166.83)	3,421.70	1,311.68	2,110.02	-	-	-	3,421.70
4501	Poinciana Park Elementary	4,109.88	1,808.87	(1,803.11)	4,115.64	2,977.97	1,137.67	-	-	-	4,115.64
4681	Riverside Elementary	27,177.54	113,028.00	(113,622.40)	26,583.14	20,173.78	6,409.36	-	-	-	26,583.14
4721	Rockway Elementary	18,673.25	104,882.19	(105,769.21)	17,786.23	7,166.97	10,619.26	-	-	-	17,786.23
5361	Springview Elementary	20,037.72	54,949.51	(53,833.74)	21,153.49	6,523.24	14,630.25	-	-	-	21,153.49
5381	E.W.F. Stirrup Elementary	27,394.26	354,535.94	(354,849.79)	27,080.41	3,271.62	23,808.79	-	-	-	27,080.41

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
1401	Charles R. Drew K-8 Center	10,497.03	48,653.94	(43,542.98)	15,607.99	1,167.87	14,440.12	-	-	-	15,607.99
2041	Benjamin Franklin K-8 Center	23,655.40	16,040.51	(17,564.39)	22,131.52	5,160.59	16,970.93	-	-	-	22,131.52
5901	Carrie P. MeekWestview K- 8 Center	13,761.03	26,067.13	(23,198.52)	16,629.64	2,523.41	14,106.23	-	-	-	16,629.64
3501	Morningside K-8 Academy	14,519.02	24,812.38	(18,514.77)	20,816.63	11,159.91	9,656.72	-	-	-	20,816.63
5101	John I. Smith K-8 Center	23,049.74	438,919.37	(413,272.44)	48,696.67	28,322.93	20,373.74	-	-	-	48,696.67
5241	South Miami K-8 Center	57,133.37	358,346.97	(358,656.23)	56,824.11	38,340.85	18,483.26	-	-	-	56,824.11
6071	George Washington Carver Middle	72,912.91	76,641.65	(87,671.81)	61,882.75	6,667.56	55,215.19	-	-	-	61,882.75
6411	Horace Mann Middle	31,986.40	52,936.07	(52,684.05)	32,238.42	20,126.80	12,111.62	-	-	-	32,238.42
6521	Miami Springs Middle	25,258.26	33,708.54	(32,827.60)	26,139.20	3,557.73	22,581.47	-	-	-	26,139.20
6821	Rockway Middle	74,513.34	205,886.05	(184,961.78)	95,437.61	4,697.55	90,740.06	-	-	-	95,437.61
6961	West Miami Middle	36,646.00	45,432.60	(43,426.21)	38,652.39	10,223.46	28,428.93	-	-	-	38,652.39

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7071	Coral Gables Senior	267,339.40	730,134.94	(657,037.53)	340,436.81	123,057.25	217,379.56	-	-	-	340,436.81
7081	Design & Architecture Senior	57,773.36	118,386.41	(109,605.26)	66,554.51	15,193.39	51,361.12	-	-	-	66,554.51
7571	International Studies Prep Academy	26,157.21	113,626.22	(103,753.43)	36,030.00	5,157.58	30,872.42	-	-	-	36,030.00
7251	Miami Central Senior	124,452.18	405,139.36	(415,748.60)	113,842.94	20,342.78	93,500.16	-	-	-	113,842.94
7301	Miami Edison Senior	45,927.14	163,307.47	(168,967.45)	40,267.16	14,902.05	25,365.11	-	-	-	40,267.16
7511	Miami Springs Senior	101,603.15	217,737.25	(196,707.45)	122,632.95	8,278.09	114,354.86	-	-	-	122,632.95
7901	New World School Of the Arts	44,048.81	134,650.74	(109,719.78)	68,979.77	36,478.33	32,501.44	-	-	-	68,979.77
7055	Young Women's Preparatory Academy	89,975.91	181,192.61	(155,975.70)	115,192.82	(5,223.29)	120,416.11	-	-	-	115,192.82
<u>South Region Office Schools/Centers</u>											
4461	Pine Villa Elementary	5,840.65	2,652.36	(1,968.89)	6,524.12	3,135.00	3,389.12	-	-	-	6,524.12
0041	Air Base K-8 Center For Int. Ed.	16,654.21	268,057.91	(267,231.73)	17,480.39	9,714.97	7,765.42	-	-	-	17,480.39

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
2881	Leewood K-8 Center	33,462.65	355,046.66	(353,566.92)	34,942.39	11,716.33	23,226.06	-	-	-	34,942.39
2901	Leisure City K-8 Center	20,182.31	80,591.58	(76,755.64)	24,018.25	3,053.99	20,964.26	-	-	-	24,018.25
6251	Homestead Middle School	19,890.47	33,097.76	(30,458.49)	22,529.74	7,631.04	14,898.70	-	-	-	22,529.74
7008	BioTECH @ Richmond Heights 9-12 High	26,620.03	61,074.24	(52,887.12)	34,807.15	4,888.37	29,918.78	-	-	-	34,807.15
7051	G. Holmes Braddock Senior	127,987.63	654,354.43	(644,175.24)	138,166.82	75,823.28	62,343.54	-	-	-	138,166.82
7351	Arthur & Polly Mays 6-12 Conservatory Of The Arts	57,563.05	208,225.14	(209,179.95)	56,608.24	9,650.73	46,957.51	-	-	-	56,608.24
7431	Miami Palmetto Senior	279,253.10	499,646.50	(446,933.40)	331,966.20	(17,855.41)	356,709.61	-	-	(6,888.00)	331,966.20
7701	South Dade Senior	281,228.89	495,611.95	(489,086.80)	287,754.04	100,929.51	186,824.53	-	-	-	287,754.04
8181	Ruth Owens Krusé Educational Center	18,948.48	13,493.80	(13,406.97)	19,035.31	848.33	18,186.98	-	-	-	19,035.31

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Adult Education Centers/Technical Colleges</u>											
8139	D.A. Dorsey Technical College	134,302.06	210,853.82	(169,418.00)	175,737.88	28,347.35	142,369.47	-	5,021.06	-	175,737.88
7432	Miami Palmetto Adult Education Center	220,697.98	66,326.02	(79,905.81)	207,118.19	2,628.74	204,489.45	-	-	-	207,118.19
<u>Other Center</u>											
9723	Greater Miami Athletic Conference	95,212.15	123,575.31	(117,563.64)	101,223.82	21,032.04	81,083.18	-	-	(891.40)	101,223.82
TOTALS		\$ 3,307,618.20	\$ 9,532,620.97	\$ (9,100,367.46)	\$ 3,739,871.71	\$910,904.29	\$2,831,825.76	\$ -	\$ 5,021.06	\$ (7,879.40)	\$3,739,871.71

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 60 schools/centers present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2018-2019 and/or 2019-2020 fiscal years, on the accrual basis of accounting.

As of June 30, 2019, for 13 of the 60 schools/centers in this report, total combined receipts and disbursements amounted to \$4,512,455.20 and \$(4,644,772.96), respectively, while total combined Fund Balance amounted to \$1,435,495.17 (Pages 8-9).

As of June 30, 2020, for all 60 schools/centers in this report, total combined receipts and disbursements amounted to \$9,532,620.97 and \$(9,100,367.46), respectively, while total combined Fund Balance amounted to \$3,739,871.71 (Pages 10-16).

As of June 30, 2019, and/or June 30, 2020, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration, except in those instances at the five schools/centers where individual conditions were cited. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting, except for those instances cited at the five individual schools/centers in this report.

When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

Tamara Wain

Tamara Wain
Certified Public Accountant
District Director, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for five (5) schools/centers in this report **with audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
North Beach Elementary		✓			✓		Likely to impact.
Madie Ives K-8 Preparatory Academy		✓			✓		Likely to impact.
Miami Carol City Senior		✓			✓		Likely to impact.
<u>South Region Office Schools/Centers</u>							
Leisure City K-8 Center		✓			✓		Likely to impact.
G. Holmes Braddock Senior		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 55 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Carol City Elementary	✓			✓			Not Likely to impact.
Charles D. Wyche, Jr. Elementary	✓			✓			Not Likely to impact.
Country Club Middle	✓			✓			Not Likely to impact.
Thomas Jefferson Middle	✓			✓			Not Likely to impact.
Miami Beach Nautilus Middle	✓			✓			Not Likely to impact.
American Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Arcola Lake Elementary	✓			✓			Not Likely to impact.
Broadmoor Elementary	✓			✓			Not Likely to impact.
George Washington Carver Elementary	✓			✓			Not Likely to impact.
Citrus Grove Elementary	✓			✓			Not Likely to impact.
Comstock 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	
Frederick Douglass Elementary	✓			✓			Not Likely to impact.
Earlington Heights Elementary	✓			✓			Not Likely to impact.
Flagami Elementary	✓			✓			Not Likely to impact.
Henry M. Flagler Elementary	✓			✓			Not Likely to impact.
Holmes Elementary	✓			✓			Not Likely to impact.
Toussaint L'Ouverture Elementary	✓			✓			Not Likely to impact.
Ludlam Elementary	✓			✓			Not Likely to impact.
Agenoria S. Paschal/Olinda Elementary	✓			✓			Not Likely to impact.
Poinciana Park Elementary	✓			✓			Not Likely to impact.
Riverside Elementary	✓			✓			Not Likely to impact.
Rockway Elementary	✓			✓			Not Likely to impact.
Springview Elementary	✓			✓			Not Likely to impact.
E.W.F. Stirrup Elementary	✓			✓			Not Likely to impact.
Charles R. Drew K-8 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	
Benjamin Franklin K-8 Center	✓			✓			Not Likely to impact.
Carrie P. Meek/Westview K-8 Center	✓			✓			Not Likely to impact.
Morningside K-8 Academy	✓			✓			Not Likely to impact.
John I. Smith K-8 Center	✓			✓			Not Likely to impact.
South Miami K-8 Center	✓			✓			Not Likely to impact.
George Washington Carver Middle	✓			✓			Not Likely to impact.
Horace Mann Middle	✓			✓			Not Likely to impact.
Miami Springs Middle	✓			✓			Not Likely to impact.
Rockway Middle	✓			✓			Not Likely to impact.
West Miami Middle	✓			✓			Not Likely to impact.
Coral Gables Senior	✓			✓			Not Likely to impact.
Design & Architecture Senior	✓			✓			Not Likely to impact.
International Studies Preparatory Academy	✓			✓			Not Likely to impact.
Miami Central Senior	✓			✓			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 Edison Senior	✓			✓			Not Likely to impact.
Miami Springs Senior	✓			✓			Not Likely to impact.
New World School Of The Arts	✓			✓			Not Likely to impact.
Young Women's Preparatory Academy	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Pine Villa Elementary	✓			✓			Not Likely to impact.
Air Base K-8 Center For International Education	✓			✓			Not Likely to impact.
Leewood K-8 Center	✓			✓			Not Likely to impact.
Homestead Middle School	✓			✓			Not Likely to impact.
BioTECH @ Richmond Heights 9-12 High	✓			✓			Not Likely to impact.
Arthur & Polly Mays 6-12 Conservatory Of The Arts	✓			✓			Not Likely to impact.
Miami Palmetto Senior	✓			✓			Not Likely to impact.
South Dade Senior	✓			✓			Not Likely to impact.
Ruth Owens Krusé Educational 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	
<u>Adult Education Centers/Technical Colleges</u>							
D. A. Dorsey Technical College	✓			✓			Not Likely to impact.
Miami Palmetto Adult Education Center	✓			✓			Not Likely to impact.
<u>Other Center</u>							
Greater Miami Athletic Conference	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the five (5) schools/centers in this report **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
North Region Office Schools/Centers							
3741	North Beach Elementary ^(a)	Int. Funds: 2018-2019 2019-2020	1	• After School Care Program Monetary Discrepancies & United Way Collections	Int. Funds: 2017-2018	None	
2581	Madie Ives K-8 Preparatory Academy ^(a)	Int. Funds: 2018-2019 2019-2020 Title I: 2018-2019 P-Card: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	1	• After School Care Program Discrepancies	Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
7231	Miami Carol City Senior ^(a)	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP2	2	• Disbursements • School- Sponsored Fundraisers & Student Activities	Int. Funds: 2017-2018	None	
South Region Office Schools/Centers							
2901	Leisure City K-8 Center ^(b)	Int. Funds: 2018-2019 2019-2020	1	• Misappropriation Of Funds & Bookkeeping	Int. Funds: 2017-2018 Payroll: 2018-2019	None	
7051	G. Holmes Braddock Senior ^(a)	Int. Funds: 2018-2019 2019-2020	1	• Overspending/ Deficit Balance In Athletic Program & Non-Compliant Transfers	Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
TOTAL			6			None	

Note:

(a) No change of Principal since prior audit.

(b) Audit findings under former Principal's tenure through November 20, 2019. Current Principal's tenure began November 21, 2019.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 55 schools/centers in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
North Region Office Schools/Centers							
0681	Carol City Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
5991	Charles D. Wyche, Jr. Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-2019 SP3	None	
6611	Country Club Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	1	• FTE ESOL & Teacher Certification
6281	Thomas Jefferson Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
6541	Miami Beach Nautilus Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2017-2018 2018-2019	None	
7011	American Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	1	• FTE OJT, SPED & Teacher Certification
Central Region Office Schools/Centers							
0101	Arcola Lake Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
0521	Broadmoor Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
0721	George Washington Carver Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-20 SP2	None	
0801	Citrus Grove Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
0881	Comstock Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
1361	Frederick Douglass Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
1561	Earlington Heights Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
1841	Flagami Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
1881	Henry M. Flagler Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2501	Holmes Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
3051	Toussaint L'Ouverture Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
3061	Ludlam Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
4071	Agencia S. Paschal/Olinda Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4501	Poinciana Park Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4681	Riverside Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4721	Rockway Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5361	Springview Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5381	E.W.F. Stirrup Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
1401	Charles R. Drew K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
2041	Benjamin Franklin K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5901	Carrie P. Meek/Westview K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 P-Card: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
3501	Morningside K-8 Academy	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 P-Card: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
5101	John I. Smith K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5241	South Miami K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6071	George Washington Carver Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
6411	Horace Mann Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
6521	Miami Springs Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
6821	Rockway Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6961	West Miami Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7071	Coral Gables Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
7081	Design & Architecture Senior	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
7571	International Studies Preparatory Academy	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
7251	Miami Central Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7301	Miami Edison Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7511	Miami Springs Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7901	New World School Of The Arts	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
7055	Young Women's Preparatory Academy	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
<u>South Region Office Schools/Centers</u>							
4461	Pine Villa Elementary	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018 Data Security: 2017-2018	None	
0041	Air Base K-8 Center For International Education	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
2881	Leewood K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6251	Homestead Middle School	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7008	BioTECH @ Richmond Heights 9-12 High	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2016-2017 2017-2018	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7351	Arthur & Polly Mays 6-12 Conservatory Of The Arts	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
7431	Miami Palmetto Senior	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2017-2018	None	
7701	South Dade Senior	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
8181	Ruth Owens Kruse' Educational Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
<u>Adult Education Centers/Technical Colleges</u>							
8139	D. A. Dorsey Technical College	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
7432	Miami Palmetto Adult Education Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
<u>Other Center</u>							
9723	Greater Miami Athletic Conference	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
TOTAL			None			2	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the five (5) schools/centers **with audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) and other staff involved during the audit period:

Work Loc. No.	Schools/Centers Current Audit Scope Prior Audit Scope & Presentation to ABAC	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
3741	North Beach Elementary Current Audit: (2-Year Audit) (2018-19 & 2019-20) <i>Prior Audit: (1-Year Audit) (2017-2018)</i> <i>Presented to ABAC on February 5, 2019. No findings reported.</i>	Principal: • Ms. Melanie B. Fishman	Principal: • Ms. Melanie B. Fishman (No Change).
		Treasurer: Ms. Milagros Rodriguez After-School Care Program Manager: Ms. Savitria Y. Green (Through November 2019)	Treasurer: Ms. Milagros Rodriguez (No Change). After-School Care Program Manager: Position currently open
2581	Madie Ives K-8 Preparatory Academy ^(a) Current Audit: (2-Year Audit) (2018-19 & 2019-20) <i>Prior Audit: (1-Year Audit) (2017-2018 & FTE: 2017-18 SP3)</i> <i>Presented to ABAC on February 5, 2019. No findings reported.</i>	Principal: • Ms. Deborah P. Johnson-Brinson	Principal: • Ms. Deborah P. Johnson-Brinson (No Change).
		Treasurer: Ms. Natalie S. Moton Community School Specialist: Ms. Ivette M. Lugo (Through June 2020)	Treasurer: Ms. Natalie S. Moton (No Change).

Note:

(a) The management of the ASC program at this school transferred to Aventura Waterways K-8 Center for the 2020-2021 fiscal year.

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers Current Audit Scope Prior Audit Scope & Presentation to ABAC	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7231	Miami Carol City Senior Current Audit: (2-Year Audit) (2018-19 & 2019-20) <i>Prior Audit: (1-Year Audit) (2017-2018)</i> <i>Presented to ABAC on February 5, 2019.</i> No findings reported.	Principal: • Ms. Adrena Y. Williams	Principal: • Ms. Adrena Y. Williams (No Change).
		Treasurers: Ms. Kerisa T. Taylor (Through February 2020) Ms. Brittany M. Barber (Through May 2020)	Treasurer: Ms. Tamara V. Wilson (Hired in September 2020: Part-time) (Change of Treasurer Since Prior Audit).
South Region Office Schools/Centers			
2901	Leisure City K-8 Center ^(b) Current Audit: (2-Year Audit) (2018-19 & 2019-20) <i>Prior Audit: (1-Year Audit) (2017-2018 & Payroll 2018-2019)</i> <i>Presented to ABAC on February 5, 2019.</i> No findings reported.	Principals: • Mr. Kenneth L. Williams (Through November 2019; presently Principal at Robert Morgan Technical College) • Mr. Walter C. Hall	Principal: • Mr. Walter C. Hall (Change of Principal Since Prior Audit).
		Treasurer: Ms. Lativia K. Wright Paraprofessional: Ms. Latarsha L. Hicks (Through May 2019)	Treasurer: Ms. Lativia K. Wright (No Change).
7051	G. Holmes Braddock Senior Current Audit: (2-Year Audit) (2018-19 & 2019-20) <i>Prior Audit: (1-Year Audit) (2017-2018 & FTE 2018-2019 SP2)</i> <i>Presented to ABAC on May 14, 2019.</i> No findings reported	Principal: • Mr. Allen N. Breeding III	Principal: • Mr. Allen N. Breeding III (No Change).
		Treasurer: Ms. Carmen M. Angel (Through August 2020) Athletic Business Manager: Ms. Jennifer A. Cuero (Through September 2020)	Treasurer: Ms. Mirta Bernal (Change of Treasurer Since Prior Audit). Athletic Business Manager: Position currently open.

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 55 schools/centers **without audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
0681	Carol City Elementary ^(b) (1-Year Audit) (2019-20)	Principal: • Dr. Thalya Watkins (Through July 2020; presently Principal at Charles David Wyche, Jr. Elementary)	Principal: • Ms. Donna S. Lee (Change of Principal Since Prior Audit).
		Treasurer: Ms. Arronda Dunn	Treasurer: Ms. Arronda Dunn (No Change).
5991	Charles D. Wyche, Jr. Elementary ^(b) (1-Year Audit) (2019-20)	Principal: • Dr. Yvonne D. Perry (Through July 2020; presently Assistant Principal at Everglades K-8 Center)	Principal: • Dr. Thalya Watkins (Change of Principal Since Prior Audit).
		Treasurer: Ms. Liliam A. Muñoz	Treasurer: Ms. Liliam A. Muñoz (No Change).
6611	Country Club Middle (1-Year Audit) (2019-20)	Principal: • Mr. Rafael Crespo	Principal: • Mr. Rafael Crespo (No Change).
		Treasurer: Ms. Isel H. Morales	Treasurer: Ms. Isel H. Morales (No Change).
6281	Thomas Jefferson Middle ^(b) (1-Year Audit) (2019-20)	Principals: • Mr. Alexander Santoyo (Through January 2020; presently Principal at Hialeah-Miami Lakes Senior High School) • Mr. Reginald E. Lee (Temporary; Through July 2020)	Principal: • Ms. Rhonda L. Gaines-Miller (Change of Principal Since Prior Audit).
		Treasurer: Ms. Shakara J. Glasse (Through October 2020)	Treasurer: Position currently open.
6541	Miami Beach Nautilus Middle ^(b) (1-Year Audit) (2019-20)	Principal: • Mr. Rene Bellmas (Through June 2020; presently Principal at Henry H. Filer Middle School)	Principal: • Ms. Mary Murphy (Change of Principal Since Prior Audit).
		Treasurer: Ms. Martha L. Rojas	Treasurer: Ms. Martha L. Rojas (No Change).
7011	American Senior (1-Year Audit) (2019-20)	Principal: • Mr. Stephen E. Papp	Principal: • Mr. Stephen E. Papp (No Change).
		Treasurer: Ms. Elizabeth A. Gendys-Rodriguez	Treasurer: Ms. Elizabeth A. Gendys-Rodriguez (No Change).

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
0101	Arcola Lake Elementary ^(b) (1-Year Audit) (2019-20)	Principal: • Dr. Cynthia L. Hannah (Through June 2020; presently Principal at Charles R. Hadley Elementary)	Principal: • Ms. Yolanda L. Ellis (Change of Principal Since Prior Audit).
		Treasurer: Ms. Tameika K. Davis	Treasurer: Ms. Tameika K. Davis (No Change).
0521	Broadmoor Elementary ^(b) (1-Year Audit) (2019-20)	Principals: • Dr. Omar Riaz (Through January 2020; presently Administrative Director at the Educational Transformation Office) • Mr. Michael Lazo	Principal: • Mr. Michael Lazo (Change of Principal Since Prior Audit).
		Treasurer: Ms. Suzanne Herrera	Treasurer: Ms. Suzanne Herrera (No Change).
0721	George Washington Carver Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Patricia D. Fairclough	Principal: • Ms. Patricia D. Fairclough (No Change).
		Treasurer: Ms. Elena Rosas (Through October 2020)	Treasurer: Ms. Maggie Guitian-Bustillo (Change of Treasurer Since Prior Audit).
0801	Citrus Grove Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Jennifer D. Savigne	Principal: • Ms. Jennifer D. Savigne (No Change).
		Treasurer: Ms. Maria Espinales	Treasurer: Ms. Maria Espinales (No Change).
0881	Comstock Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Orna L. Campbell Dumeus	Principal: • Dr. Orna L. Campbell Dumeus (No Change).
		Treasurer: Ms. Jackie Madera	Treasurer: Ms. Jackie Madera (No Change).
1361	Frederick Douglass Elementary ^(b) (1-Year Audit) (2019-20)	Principal: • Ms. Yolanda L. Ellis (Through August 2020; presently Principal at Arcola Lake Elementary)	Principal: • Ms. Veronica Bello (Change of Principal Since Prior Audit).
		Treasurer: Ms. Kristal Fredrick	Treasurer: Ms. Kristal Fredrick (No Change).
1561	Earlington Heights Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Jackson J. Nicolas	Principal: • Mr. Jackson J. Nicolas (No Change).
		Treasurer: Ms. Kathryn A. Dopson	Treasurer: Ms. Kathryn A. Dopson (No Change).
1841	Flagami Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Maria C. Mason	Principal: • Ms. Maria C. Mason (No Change).
		Treasurer: Ms. Erena I. Acanda	Treasurer: Ms. Erena I. Acanda (No Change).

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
1881	Henry M. Flagler Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Zulema C. Lamazares	Principal: • Ms. Zulema C. Lamazares (No Change).
		Treasurer: Ms. Anisia A. Uley	Treasurer: Ms. Anisia A. Uley (No Change).
2501	Holmes Elementary ^(b) (1-Year Audit) (2019-20)	Principal: • Dr. Ottolita T. Thompson (Through August 2020; presently Principal at Horace Mann Middle School)	Principal: • Ms. Launa K. Fuller (Change of Principal Since Prior Audit).
		Treasurer: Ms. Libby C. Lucas	Treasurer: Ms. Libby C. Lucas (No Change).
3051	Toussaint L'Ouverture Elementary ^(b) (1-Year Audit) (2019-20)	Principal: • Dr. Lilia A. Dobao (Through August 2020; retired)	Principal: • Mr. James Dominique (Change of Principal Since Prior Audit).
		Treasurer: Ms. Kenneshia L. Butler	Treasurer: Ms. Kenneshia L. Butler (No Change).
3061	Ludlam Elementary ^(b) (1-Year Audit) (2019-20)	Principals: • Dr. Georgette C. Menocal (Through September 2019; on leave) • Ms. Reandra T. Jordan (Through November 2019; presently Principal at Fairlawn Elementary) • Dr. Georgette C. Menocal (Through July 2020; on leave)	Principal: • Mr. Jason H. Allen (Change of Principal Since Prior Audit).
		Treasurer: Ms. Johanna R. De Juan	Treasurer: Ms. Johanna R. De Juan (No Change).
4071	Agenoria S. Paschal/Olinda Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Cisely J. Scott	Principal: • Ms. Cisely J. Scott (No Change).
		Treasurer: Ms. Shaneka Woody	Treasurer: Ms. Shaneka Woody (No Change).
4501	Poinciana Park Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Tania L. Jones	Principal: • Ms. Tania L. Jones (No Change).
		Treasurers: Ms. Latoya L. Adams (Through February 2020) Ms. Lori R. Sterling	Treasurer: Ms. Lori R. Sterling (No Change).
4681	Riverside Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Erica Y. Brown	Principal: • Dr. Erica Y. Brown (No Change).
		Treasurers: Ms. Reyna V. Cardoza (Through October 2019) Ms. Carmen B. Gonzalez	Treasurer: Ms. Carmen B. Gonzalez (Change Since Prior Audit).

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4721	Rockway Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Julissa Piña	Principal: • Ms. Julissa Piña (No Change).
		Treasurer: Ms. Raquel Rojas	Treasurer: Ms. Raquel Rojas (No Change).
5361	Springview Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Catalina Flor	Principal: • Ms. Catalina Flor (No Change).
		Treasurer: Ms. Elvira C. Andreoli	Treasurer: Ms. Elvira C. Andreoli (No Change).
5381	E.W.F. Stirrup Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Naomi P. Simon	Principal: • Ms. Naomi P. Simon (No Change).
		Treasurer: Ms. Iliana R. Tellez	Treasurer: Ms. Iliana R. Tellez (No Change).
1401	Charles R. Drew K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Raymond J. Sands	Principal: • Mr. Raymond J. Sands (No Change).
		Treasurer: Ms. Rosalind E. Brown	Treasurer: Ms. Rosalind E. Brown (No Change).
2041	Benjamin Franklin K-8 Center (1-Year Audit) (2019-20)	Principals: • Dr. Fabrice Laguerre (Through August 2019; presently Vice Principal at William H. Turner Technical Arts High School) • Ms. Diana Loubeau	Principal: • Ms. Diana Loubeau (No Change).
		Treasurer: Ms. Kathia Mathurin	Treasurer: Ms. Kathia Mathurin (No Change).
5901	Carrie P. Meek/Westview K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Marchel D. Woods	Principal: • Ms. Marchel D. Woods (No Change).
		Treasurer: Ms. Taneisha L. Robinson	Treasurer: Ms. Taneisha L. Robinson (No Change).
3501	Morningside K-8 Academy (1-Year Audit) (2019-20)	Principal: • Mr. Leonardo Mouriño	Principal: • Mr. Leonardo Mouriño (No Change).
		Treasurer: Ms. Marie F. Paul	Treasurer: Ms. Marie F. Paul (No Change).
5101	John I. Smith K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Genaro Navarro	Principal: • Mr. Genaro Navarro (No Change).
		Treasurer: Ms. Lianne M. Perez	Treasurer: Ms. Lianne M. Perez (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5241	South Miami K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Lourdes A. Lopez	Principal: • Ms. Lourdes A. Lopez (No Change).
		Treasurer: Ms. Mary A. Chaponis (Through September 2020)	Treasurer: Ms. Gabriela Castro (Change of Treasurer Since Prior Audit).
6071	George Washington Carver Middle (1-Year Audit) (2019-20)	Principal: • Ms. Shelley F. Stroleny	Principal: • Ms. Shelley F. Stroleny (No Change).
		Treasurer: Ms. Maria M. Falla	Treasurer: Ms. Maria M. Falla (No Change).
6411	Horace Mann Middle ^(b) (1-Year Audit) (2019-20)	Principal: • Mr. Kevin E. Lawrence (Through July 2020; presently Principal at Booker T. Washington Senior High)	Principal: • Dr. Ottolita T. Thompson (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sabrina L. McTaw	Treasurer: Ms. Sabrina L. McTaw (No Change).
6521	Miami Springs Middle (1-Year Audit) (2019-20)	Principal: • Ms. Alina Valero	Principal: • Ms. Alina Valero (No Change).
		Treasurer: Ms. Maria V. Carvajal	Treasurer: Ms. Maria V. Carvajal (No Change).
6821	Rockway Middle (1-Year Audit) (2019-20)	Principal: • Ms. Josephine Otero	Principal: • Ms. Josephine Otero (No Change).
		Treasurer: Mr. Fabio Ramirez	Treasurer: Mr. Fabio Ramirez (No Change).
6961	West Miami Middle (1-Year Audit) (2019-20)	Principal: • Ms. Katyna D. Lopez-Martin	Principal: • Ms. Katyna D. Lopez-Martin (No Change).
		Treasurer: Ms. Barbara C. Montesino	Treasurer: Ms. Barbara C. Montesino (No Change).
7071	Coral Gables Senior ^(b) (1-Year Audit) (2019-20)	Principal: • Mr. Adolfo L. Costa (Through June 2020; presently Principal at Andrea Castillo Preparatory Academy)	Principal: • Mr. Tony G. Ullivarri (Change of Principal Since Prior Audit).
		Treasurer: Ms. Isvet Martinez (Through September 2020)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Change of Treasurer Since Prior Audit).
7081	Design & Architecture Senior (1-Year Audit) (2019-20)	Principal: • Ms. Ana C. Alvarez-Armon	Principal: • Ms. Ana C. Alvarez-Armon (No Change).
		Treasurer: Ms. Lucenda A. Roper	Treasurer: Ms. Lucenda A. Roper (No Change).

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7571	International Studies Preparatory Academy (1-Year Audit) (2019-20)	Principal: • Dr. Alina M. Diaz-Blanco	Principal: • Dr. Alina M. Diaz-Blanco (No Change).
		Treasurer: Ms. Tamara Calvo	Treasurer: Ms. Tamara Calvo (No Change).
7251	Miami Central Senior (1-Year Audit) (2019-20)	Principal: • Mr. Gregory M. Bethune	Principal: • Mr. Gregory M. Bethune (No Change).
		Treasurer: Ms. Rebveto Melo	Treasurer: Ms. Rebveto Melo (No Change).
7301	Miami Edison Senior (1-Year Audit) (2019-20)	Principal: • Mr. Leon P. Maycock	Principal: • Mr. Leon P. Maycock (No Change).
		Treasurer: Ms. Felicia Y. Cox (Through June 2020)	Treasurer: Ms. Jacquelyn S. Mills (Change of Treasurer Since Prior Audit).
7511	Miami Springs Senior ^(b) (1-Year Audit) (2019-20)	Principals: • Mr. Edward R. Smith (Through February 2020; presently Principal at J. C. Bermudez Doral Senior High School) • Mr. Alfred V. Torrossian	Principal: • Mr. Alfred V. Torrossian (Change of Principal Since Prior Audit).
		Treasurer: Ms. Melba R. Alfonso	Treasurer: Ms. Melba R. Alfonso (No Change).
7901	New World School Of The Arts ^(b) (1-Year Audit) (2019-20)	Principal: • Mr. Jason H. Allen (Through August 2020; currently Principal at Ludlam Elementary)	Principal: • Dr. Contessa S. Bryant (Change of Principal Since Prior Audit).
		Treasurers: Ms. Ligia I. Arias (Through February 2020) Ms. Francesca A. Garcia (Through June 2020)	Treasurer: Ms. Emily A. Gomez (Change of Treasurer Since Prior Audit).
7055	Young Women's Preparatory Academy ^(b) (1-Year Audit) (2019-20)	Principal: • Ms. Concepcion I. Martinez (Through June 2020; retired)	Principal: • Ms. Silvia Tarafa (Change of Principal Since Prior Audit).
		Treasurer: Ms. Margaret Washington	Treasurer: Ms. Margaret Washington (No Change).
South Region Office Schools/Centers			
4461	Pine Villa Elementary (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Elianeys Basulto	Principal: • Ms. Elianeys Basulto (No Change).
		Treasurer: Ms. Brenda J. Douglas	Treasurer: Ms. Brenda J. Douglas (No Change).
0041	Air Base K-8 Center For International Education ^(b) (1-Year Audit) (2019-20)	Principal: • Mr. Raul Calzadilla, Jr. (Through July 2020; retired)	Principal: • Mr. Alonza Pendergrass III (Change of Principal Since Prior Audit).
		Treasurer: Ms. Elizabeth Serrano	Treasurer: Ms. Elizabeth Serrano (No Change).

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2881	Leewood K-8 Center ^(b) (1-Year Audit) (2019-20)	Principal: • Mr. Bart D. Christie (Through July 2020; retired)	Principal: • Mr. Eduardo M. Bovo (Change of Principal Since Prior Audit).
		Treasurer: Ms. Carolyn F. Puittinen	Treasurer: Ms. Carolyn F. Puittinen (No Change).
6251	Homestead Middle School ^(b) (1-Year Audit) (2019-20)	Principal: • Dr. Contessa S. Bryant (Through August 2020; presently Principal at New World School of the Arts)	Principal: • Mr. Jonathan A. Britton (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sara E. Pulido	Treasurer: Ms. Sara E. Pulido (No Change).
7008	BioTECH @ Richmond Heights 9-12 High (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Daniel M. Mateo	Principal: • Mr. Daniel M. Mateo (No Change).
		Treasurer: Ms. Milagros Alonso	Treasurer: Ms. Milagros Alonso (No Change).
7351	Arthur & Polly Mays 6-12 Conservatory Of The Arts (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Martin T. Reid	Principal: • Mr. Martin T. Reid (No Change).
		Treasurer: Ms. Vivian S. Morales	Treasurer: Ms. Vivian S. Morales (No Change).
7431	Miami Palmetto Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Victoria G. Dobbs	Principal: • Ms. Victoria G. Dobbs (No Change).
		Treasurers: Ms. Michelle M. Jerome (Through February 2020) Ms. Anne-Marie Skjong-Nilsen	Treasurer: Ms. Anne-Marie Skjong-Nilsen (Change of Treasurer Since Prior Audit).
7701	South Dade Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Jay C. De Armas	Principal: • Mr. Jay C. De Armas (No Change).
		Treasurer: Ms. Marannette A. Moore	Treasurer: Ms. Marannette A. Moore (No Change).
8181	Ruth Owens Krusé Educational Center ^(b) (1-Year Audit) (2019-20)	Principal: • Ms. Nicole Berge-MacInnes (Through July 2020; presently Principal at Coral Reef Senior High School)	Principal: • Ms. Ora R. Whitehead (Change of Principal Since Prior Audit).
		Treasurer: Ms. Donna J. Immerman (Through October 2020)	Treasurer: Ms. Shelly Y. Colon (Change of Treasurer Since Prior Audit).

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
Adult Education Centers/Technical Colleges			
8139	D. A. Dorsey Technical College (2-Year Audit) (2018-19 & 2019-20)	Principal: • Dr. Angela E. Thomas-DuPree	Principal: • Dr. Angela E. Thomas-DuPree (No Change).
		Treasurer: Ms. Erline D. Funeus	Treasurer: Ms. Erline D. Funeus (No Change).
7432	Miami Palmetto Adult Education Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Octavia H. Williams	Principal: • Ms. Octavia H. Williams (No Change).
		Treasurers: Ms. Theresa A. Golden (Through January 2019) Mr. Yanior Abdala (Through April 2019) Ms. Diana M. Palacio (Through October 2019) Ms. Caroline Wells (Through February 2020) Ms. Grecia Arana	Treasurer: Ms. Grecia Arana (Change of Treasurer Since Prior Audit).
Other Center			
9723	Greater Miami Athletic Conference ^(b) (2-Year Audit) (2018-19 & 2019-20)	Site Administrators: • Mr. George A. Nuñez, Administrative Director, School Operations Division of Athletics, Activities and Accreditation (Through January 2020; retired) • Mr. Reginald J. Fox, Administrative Director, School Operations Division of Athletics, Activities and Accreditation	Site Administrator: • Mr. Reginald J. Fox, Administrative Director, School Operations Division of Athletics, Activities and Accreditation (Change Since Prior Audit).
		GMAC Executive Secretary: Mr. Dung T. Nguyen, Instructional Support Specialist (Through August 2020) Business Management Assistants: Ms. Anna L. Echevarria (Through October 2018) Ms. Marisol G. Diaz	GMAC Executive Secretary: Position Currently Open Business Management Assistant: Ms. Marisol G. Diaz (Change Since Prior Audit).

Note:

(b) Change of Principal/Administrator at this school/center since prior audit (21 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 54 schools/centers. The results of the property inventories in this report are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0681	Carol City Elementary	148	326,554	-	\$ -	\$ -	-	\$ -
3741	North Beach Elementary	85	245,510	-	-	-	-	-
5991	Charles D. Wyche, Jr. Elementary	160	297,292	-	-	-	-	-
2581	Madie Ives K-8 Preparatory Academy	147	387,212	-	-	-	-	-
6611	Country Club Middle	272	639,303	-	-	-	-	-
6281	Thomas Jefferson Middle	177	413,677	-	-	-	-	-
6541	Miami Beach Nautilus Middle	268	691,685	-	-	-	-	-
7011	American Senior	410	963,665	-	-	-	-	-
7231	Miami Carol City Senior	654	2,335,103	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0101	Arcola Lake Elementary	94	224,518	-	-	-	-	-
0521	Broadmoor Elementary	85	212,295	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
0721	George Washington Carver Elementary	97	190,372	-	-	-	-	-
0801	Citrus Grove Elementary	151	329,371	-	-	-	-	-
0881	Comstock Elementary	109	248,200	-	-	-	-	-
1361	Frederick Douglass Elementary	67	156,523	-	-	-	-	-
1561	Earlington Heights Elementary	145	298,969	-	-	-	-	-
1841	Flagami Elementary	101	248,881	-	-	-	-	-
1881	Henry M. Flagler Elementary	93	259,499	-	-	-	-	-
2501	Holmes Elementary	128	361,909	-	-	-	-	-
3051	Toussaint L'Ouverture Elementary	81	194,508	-	-	-	-	-
3061	Ludlam Elementary	83	200,969	-	-	-	-	-
4071	Agenoria S. Paschal/Olinda Elementary	112	265,277	-	-	-	-	-
4501	Poinciana Park Elementary*	-	-	-	-	-	-	-
4681	Riverside Elementary	155	404,781	-	-	-	-	-
4721	Rockway Elementary	88	223,174	-	-	-	-	-

Note:

* Property audit results not completed at the time of this publication. These results to be reported at a later date (6 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
5361	Springview Elementary	134	341,477	-	-	-	-	-
5381	E.W.F. Stirrup Elementary	100	274,795	-	-	-	-	-
1401	Charles R. Drew K-8 Center	278	692,118	1	3,913	-	-	-
2041	Benjamin Franklin K-8 Center	115	338,091	-	-	-	2	4,066
5901	Carrie P. Meek/Westview K-8 Center	145	471,657	-	-	-	-	-
3501	Morningside K-8 Academy	102	272,393	-	-	-	-	-
5101	John I. Smith K-8 Center	283	690,644	-	-	-	-	-
5241	South Miami K-8 Center	199	588,851	-	-	-	-	-
6071	George Washington Carver Middle	202	451,069	-	-	-	-	-
6411	Horace Mann Middle	273	881,814	-	-	-	-	-
6521	Miami Springs Middle	271	743,341	-	-	-	-	-
6821	Rockway Middle	261	624,165	-	-	-	-	-
6961	West Miami Middle*	-	-	-	-	-	-	-
7071	Coral Gables Senior	442	1,297,884	-	-	-	-	-

Note:

* Property audit results not completed at the time of this publication. These results to be reported at a later date (6 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7081	Design & Architecture Senior	308	712,976	1	1,690	-	-	-
7571	International Studies Preparatory Academy	117	338,153	-	-	-	-	-
7251	Miami Central Senior	683	2,737,760	-	-	-	-	-
7301	Miami Edison Senior	755	1,700,444	1	2,625	-	-	-
7511	Miami Springs Senior	430	1,227,273	-	-	-	-	-
7901	New World School Of The Arts	159	409,655	-	-	-	-	-
7055	Young Women's Preparatory Academy	120	324,717	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
4461	Pine Villa Elementary*	-	-	-	-	-	-	-
0041	Air Base K-8 Center For International Education*	-	-	-	-	-	-	-
2881	Leewood K-8 Center	188	430,296	-	-	-	-	-
2901	Leisure City K-8 Center	196	485,426	-	-	-	-	-
6251	Homestead Middle School	228	759,616	-	-	-	-	-
7008	BioTECH @ Richmond Heights 9-12 High*	-	-	-	-	-	-	-

Note:

* Property audit results not completed at the time of this publication. These results to be reported at a later date (6 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7051	G. Holmes Braddock Senior	666	1,946,803	-	-	-	-	-
7351	Arthur & Polly Mays 6-12 Conservatory Of The Arts	304	773,051	5	5,299	-	-	-
7431	Miami Palmetto Senior	328	1,032,972	2	3,132	-	-	-
7701	South Dade Senior	819	2,734,932	3	4,949	187	-	-
8181	Ruth Owens Krusé Educational Center	107	272,513	-	-	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
8139	D. A. Dorsey Technical College	154	630,401	-	-	-	-	-
7432	Miami Palmetto Adult Education Center	6	10,625	-	-	-	-	-
<u>Other Center</u>								
9723	Greater Miami Athletic Conference*	-	-	-	-	-	-	-
TOTALS		12,283	\$ 34,315,159	13	\$ 21,608	\$ 187	2	\$ 4,066

Note:

* Property audit results not completed at the time of this publication. These results to be reported at a later date (6 schools/centers).

PROPERTY SCHEDULE

The following table is an analysis of Plant Security Reports. Two schools/centers filed a Plant Security Report. Those schools/centers reported herein that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other ^(a)	Total Depreciated Value
<u>Central Region Office Schools/Centers</u>								
5101	John I. Smith K-8 Center	1	1	\$ 2,427	\$ -	\$ -	\$ 2,427	\$ -
7251	Miami Central Senior	1	1	2,399	-	-	2,399	2,064
TOTALS		2	2	\$ 4,826	\$ -	\$ -	\$ 4,826	\$ 2,064

Note:

(a) "Other Equipment" consists of a refrigerator and a lawnmower rider.

FINDINGS AND RECOMMENDATIONS

1. Inadequate Oversight Over After School Program And United Way Collections Resulted In Unresolved Monetary Discrepancies *North Beach Elementary*

In November 2019, the Principal reported an incident where the former After School Care Program Manager allegedly collected cash payments from parents for After School Care Program services; however, these payments could not be traced to a receipted transaction or a school deposit.

According to the Principal, this came to light when the Manager was out on leave. During her absence, a parent had come to the school requesting a refund for a prior payment allegedly made to the Manager that could not be traced to the records. The case was referred to the Miami-Dade Schools Police Department (M-DSPD); however, the reporting of this incident coincided with the notification of the yearly audit assignment, and both offices collaborated during this investigation.

The Principal notified the Manager of the upcoming investigation upon the Manager's return to work from her extended leave. Soon after, this individual submitted her retirement papers to the Principal with an effective date of November 26, 2019, in addition to \$260 cash. The school deposited these funds in the Community School-Activity account since the source of the funds and/or its intended use could not be determined.

Based on our review of available documentation, it appears that approximately \$1,100 cash for services rendered during 2018-2019 and 2019-2020 fiscal years up to early November 2019 was allegedly received by the former Manager from several parents; however, these collections could not be traced to the bank. Although some of the parents acknowledged paying in cash, the former Manager did not issue receipts and amounts could not be verified by us. Also, we could not determine whether the \$260 cash (that the former Manager turned in to the Principal when confronted with the upcoming investigation) was part of the collections in question; or whether these represented additional collections since supporting records were lacking.

During our interviews with several staff members, we also discovered that one of the former After School Care Program staff members assisted the former Manager with some of the cash collections received from these parents. This individual resigned in January 2020, immediately after our interview.

In addition, during the investigation, we found that the former Manager had been the United Way Ambassador for the 2018-2019 United Way campaign that took place during October-November 2018. This individual was in charge of processing the campaign collections. According to the school, subsequent to the initial incident/discovery, several large bags containing coins of various denominations amounting to approximately \$600 were also discovered in the former Manager's office. These collections were later

deposited in the school's account. Based on our inquiries with teachers involved in the United Way campaign, it appears that collections/donations involved both dollar bills and coins that they turned over to the former Manager for recapping and depositing. However, based on the deposit documentation, it appears that only bills made it to the bank.

During 2019-2020, contrary to District guidelines for conducting the United Way campaign, the school's Parent Teacher Association (PTA) received cash donations from students totaling approximately \$2,200 and the donated funds were directly submitted to the United Way via a PTA check.

RECOMMENDATIONS

- 1.1. The school administration should identify a designee to oversee the After School Care program. It is recommended that the school administration periodically meet with the Program Manager/Community School Specialist to review the program activity and supporting documentation. This should include student attendance, fee payments records, and outstanding liabilities, recorded in the new after school program recordkeeping/attendance software.**
- 1.2. The school administration and staff should be properly trained in After Care/Community School Program procedures.**
- 1.3. The school administration should ensure that all United Way collections from students and staff will be handed over to the school treasurer for deposit. School-allied organizations must not collect United Way collections directly from students and employees.**

Person(s) Responsible: Principal, Assistant Principals, ASC Program Manager, Community School Specialist and Treasurer

Management Response:

The Community School Specialist attended training by the Office of Community Education provided by the Before/After School Care/Community School Program procedures and online FOCUS system. The Principal reviewed this information with the Assistant Principals and Treasurer. The Principal contacted the Office of Community Education and scheduled periodic trainings and reviews to ensure proper student registration, attendance rosters and payments are accurately reflected on FOCUS and financial compliance.

The Principal, Assistant Principals, Community School Specialist and Treasurer will familiarize themselves with all aspects of the Before/After School Care Parent and Student Handbook.

The Principal will review with the Assistant Principals and the Treasurer Section IV, Chapter 14- United Way Campaign Activities from the Internal Funds Manual. Throughout both the Staff and Student United Way Campaign, the Principal will monitor the daily collection of funds by the treasurer and all deposits made.

The Principal and Treasurer will attend the 2020-2021 School Operation Money DOES Matter Support Program. The Principal and Treasurer will ensure that all information learned at these workshops will be implemented at the school site.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office Financial Human Capital Director and the Principal established a plan for the principal to implement and monitor the After-School Program to ensure that records are maintained in accordance with the District and program guidelines. The Financial Human Capital Director will solicit assistance from the Office of Community Education to assist in strengthening and closely monitoring the implementation of these procedures. The Principal, After-School Care Program Manager, and the After-School Care Secretary will attend all available training/professional development programs offered to enhance their knowledge and compliance with all program functions and management. The Financial Human Capital Director contacted the Office of Community Education and requested ongoing periodic program reviews to ensure corrective measures align with the requirements of the FOCUS program and establish fiscal practices that follow the Manual of Internal Fund Accounting, Section III – Program Specific Policies and Procedures, Chapter 11 – Community School Programs.

The Principal and Treasurer will be required to thoroughly read and review the Manual of Internal Fund Accounting with emphasis on Section IV: Activity Specific Policies and Procedures, Chapter 14 – United Way Campaign Activities.

The Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principals and Treasurers of the schools noted have been directed to attend the 2020-2021 School Operations' Money DOES Matter Support Program.

Person(s) Responsible:**School Operations Administration****Management Response:**

School Operations has reviewed the audit findings cited in the 2018-2019 and 2019-2020 fiscal year reports for North Beach Elementary School, Madie Ives K-8 Preparatory Academy, Miami Carol City Senior High School, Leisure City K-8 Center and G. Holmes Braddock Senior High School.

In response to the report, the following list outlines preventative actions taken by School Operations:

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training.
- District School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include collections, receipting, disbursements and depositing of monies collected, and review of School Allied Organizations Fundraising procedures.
- District School Operations Administrative Director will coordinate oversight assistance from the Office of Community Education and Before/After School Programs to strengthen the maintenance of student records and payment recordkeeping.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school to that there is adequate funding available in the various accounts to ensure that budgeted funds meet expected needs of the program.

**2. Inadequate Management
Over After School
Care And Story Hour Program
Collections Resulted In
Payment Discrepancies
*Madie Ives K-8 Preparatory Academy***

In December 2019, during the scheduled audit visit, the Principal informed the auditor of certain monetary discrepancies in the After School Care Program records allegedly involving the Community School Specialist. After interviews with staff and review of the program records, we determined that the procedures for receipting After School Care (ASC) Program collections and the timing for the processing of the related deposits did not comply with the requirements and timelines established by the District. Although the inadequate controls over this process prevented our audit from determining whether any collections were unaccounted for, our review disclosed many instances where student payment records were incomplete, payments for services rendered were received and deposited late, several of the students did not pay for services rendered, and efforts were not made by staff to collect the outstanding payments. The Community School Specialist was the individual responsible for collecting, receipting, recording the payments on the student registration cards and for depositing the funds.

At the end of April 2019, the school converted to an on-line registration, attendance and fee payment system for the ASC Program. Prior to this audit, staff from the Office of Community Education and After School Care Program had visited the school during September 2019 to assist staff with the new ASC Program software and had noticed some deposit errors and delays in the school's implementation of the online system. The management of this program was transferred to Aventura Waterways K-8 Center in June 2020.

In addition to the discrepancies reflected in the ASC Program records, at the end of the 2018-2019 fiscal year, the school made several errors in the transmission of ASC Program fees to the District, which resulted in the school closing the 2018-2019 fiscal year with a deficit checking account balance. This was corrected in July 2019. Details of our findings follow:

Records Were Incomplete, With Errors, and Payments Were Made Late

This school manages a Principal Operated Fee-Based After School Care/Story Hour Program. During fiscal year 2018-2019, the program serviced approximately 130 students and revenues generated mostly from After School Care (ASC) Program services amounted to approximately \$134,000. During the 2019-2020 fiscal year, the program serviced approximately 150 students and collections amounted to approximately \$180,000.

For the 2018-2019 and 2019-2020 fiscal years, the program operated based on a bi-weekly fee schedule approved by the District. Prior to the implementation of the new software in April 2019, all fees collected for services rendered were to be receipted with an *Official Teacher's Receipt (BPI)* upon payment with cash or check; the payment was to be posted to the student registration card; and the deposits to be made by the Community School Specialist. Subsequent to April 2019, payments were to be made online by the parents using a personal credit card.

- 2.1. For the 2018-2019 fiscal year, the After School Care Program records were incomplete and contained errors. Many of the records were not up to date, since After School Care Program staff was not consistently recording all payments on the registration cards for services rendered.

For 2018-2019, we reviewed a sample of 20 student records and found that:

- 2.2. Fees totaling approximately \$1,300 for services rendered during 2018-2019 were paid late and deposited during August/September 2019 of the following fiscal year.
- 2.3. Fees totaling approximately \$1,900 were not collected for services rendered. Nevertheless, the students remained in the program. Upon transition to the new online system, the school did not record these outstanding payments and had not attempted to collect the outstanding fees from their parents/guardians.

A review of the 2019-2020 fiscal year activity showed that the school continued to accept late payments from the participants of the program. However, with the implementation of the new software, the system automatically charges the fees to the student record for the services rendered according to the pay period schedule and attendance, and a payment transaction is posted to the student file and available for reporting/reviewing.

ASC Program Deposits Were Made Late

Regarding the deposits from the ASC Program, pursuant to guidelines in Section II, Chapter 2 of the *Manual of Internal Fund Accounting*, money collected by a school employee, regardless of the amount, must be submitted to the school treasurer, or back-up designee, on the same day collected. Furthermore, M-DCPS *Weekly Briefing* #5164 delineates the current procedures for safeguarding school funds, including implementation of the *Collections/Deposits Log* [FM-7249] at the schools. However,

- 2.4. From our samples, we noted several instances where parents would pay for services with money orders which were held by the Community School Specialist and receipted several months later. Late payments and delays continued into the 2019-2020 fiscal year. Delays in the deposit of collections ranged from approximately two weeks up to six months.
 - 2.5. The Armored Service Log and the *Collections/Deposits Log* [FM-7249] were evident, however, the logs disclosed errors.
-

Funds Transmittals Were Late and Some Were Incorrect

According to the *Community School Cash Transmittal Report* [FM-2887], the transmittal of program fees collected at the school is to be made by the 10th day of the following month. This is a monthly process, where the fees collected at the school are transmitted to the District with electronic transactions made via the checking account and processed through the District's Treasury Management.

- 2.6. Our review of the Monthly Cash Transmittal Reports for the 2018-2019 and 2019-2020 fiscal years disclosed that transmittal of funds to the District were processed late and delays of up to nine months were noted. Consequently, in June 2019, the school made an error by duplicating the process related to three of these fee transmittals totaling approximately \$38,500, which created a deficit in the school's checking account. The District's Treasury Management corrected the error by returning the funds to the school's checking account on July 12, 2019, after the closing of the year. As a result, the school's June 2019 annual financial report disclosed that the school closed the year with a negative checkbook balance of approximately \$(36,000).

RECOMMENDATIONS

In the event that the management of this program is re-established at the school, we recommend the following:

- 2.1. **The school administration should identify a designee to oversee the After School Care program and the bookkeeping, particularly the deposits.**
- 2.2. **The school administration should request training from the appropriate District offices for school staff overseeing the ASC Program.**
- 2.3. **The school administration should direct the designee overseeing the program and ASC staff to devise and implement monitoring strategies for the collection of fees, and for the collection of late and outstanding/delinquent payments from parents.**
- 2.4. **The school administration/designee should periodically review the deposits and supporting documentation with staff to ensure that collections are properly receipted, documented, and timely deposited; and that discrepancies are discussed and resolved in a timely manner.**
- 2.5. **The school administration/designee should ensure the proper utilization of the *Collections/Deposits* Log for any collections held overnight at the school. Designated staff should be assigned to oversee this process and carry out this requirement along with the Treasurer, as dual signatures are required.**

Person(s) Responsible: **Principal, Assistant Principal, ASC Program Manager, Community School Specialist and Treasurer**

Management Response:

In the event that the management of the ASC Program is returned to Madie Ives, the principal will identify an Assistant Principal to oversee the program specifically as it relates to the monitoring of FOCUS records and payments.

The principal will schedule a refresher training as well as periodic trainings from the District's Community school office to ensure proper student registration, accurate attendance rosters and correct payments reflected in FOCUS.

The Principal, Assistant Principal, ASC Program Manager and ASC Specialist will review the Community School Procedures Manual to ensure adherence to required practices contained within the document.

The Principal along with the Assistant Principal and ASC Program Manager will do the following:

- Ensure that invoices are created in FOCUS before the start of the service period
- Ensure that all payments are made via the OSP system (no cash, money orders or checks accepted)
- Monitor payments and determine unpaid balances
- Generate a list of students with unpaid balances
- Provide the Program Manager with a list of unpaid balances
- Ensure that the Community School Specialist assess late fees in FOCUS to parents with unpaid balances
- Ensure that Community School Specialist and the Treasurer complete monthly cash transmittals by the 10th of the Month.
- The Principal will review with the Community School Specialist and the Treasurer and confirm the Monthly Transmittal Report by the 10th of each month.

The principal met with both the ASC Specialist and ASC Program Manager to establish a plan of action to recover outstanding program payments. The Principal with the assistance of the Treasurer, will monitor the collection of outstanding fees on a weekly basis via the eSAS System to ensure ongoing collection of fees.

The Principal and the Treasurer will participate in the 2020-2021 School Operations Money Does Matter Support Program to identify best practices for sound fiscal management. This program will also provide both parties with guiding principles for managing school finances and maintaining compliance with approved policies and procedures.

Person(s) Responsible:

North Region Office Administration

Management Response:

The After-School Program is no longer at this school. In the event the program returns to this school, the North Region Office Financial Human Capital Director and the Principal will establish a plan for the principal to implement and monitor the After-School Program ensuring that records are maintained in accordance with the District and program guidelines. The Financial Human Capital Director will solicit assistance from the Office of Community Education to assist in strengthening and closely monitoring the implementation of these procedures. The Principal, After-School Care Program Manager, and the After-School Care Secretary will attend all available training/professional development programs offered to enhance their knowledge and compliance with all program functions and management. The Financial Human Capital Director has contacted the Office of Community Education and has requested, should the program return to Madie Ives K-8 Preparatory Academy, ongoing periodic program reviews to ensure corrective measures are aligned with the requirements of the FOCUS program and established fiscal practices follow the Manual of Internal Fund Accounting.

The Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency. Additionally, the Principal is to thoroughly read and review Section III, Chapter 11 – Community School Programs of the Manual of Internal Fund Accounting.

The Principals and Treasurers of the schools noted have been directed to attend the 2020-2021 School Operations' Money DOES Matter Support Program.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 51 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Madie Ives K-8 Preparatory Academy.

3. The Disbursement Function Needs Improvement ***Miami Carol City Senior High School***

For the 2018-2019 and 2019-2020 fiscal years, total disbursements were approximately \$444,000 and \$274,000, respectively. From our audit, we determined that the documentation supporting the disbursement transactions require improvement and additional oversight. Specifically, we noted instances where individual purchases of \$1,000 or more were not documented with the required number of vendor quotations, including one from a certified minority. There were instances when the school was not paying the invoices in a timely manner; the original invoice was not always included with the supporting documentation and when included, the acknowledgment of receipt of goods or services was not evident; and purchase orders were dated after the invoice date. We also noted some instances where disbursements made, although proper for a school setting, were not allowed to be charged to the specific account. At this school, there were three Treasurers during the audit period.

We sampled 18 disbursements totaling approximately \$39,000 for the 2018-2019 and 2019-2020 fiscal years up to July 2020. The specific conditions are as follows:

Pursuant to School Board Policy 6610 *Internal Accounts*, purchases of \$1,000 or more but less than \$50,000, require that at least three (3) written vendor quotations be solicited. One of these quotations must be from a certified minority enterprise, according to School Board Policy 6320.02, *Minority/Women Business Enterprise Certification Procedures*. The quotations must be included as part of the documentation filed for disbursements to show compliance with vendor selection and lowest price selected.

- 3.1. In seven instances, the required minimum of three (3) written vendor quotations, including one from a certified minority enterprise were not on file. Items purchased included dance costumes, lanyards, car flags, technical supplies, graduation programs, and graduation yard signs. These purchases totaled approximately \$16,000.

According to Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, disbursements must be documented with an original itemized vendor invoice, which must be signed by the individual to acknowledge that the goods/services were received, and the corresponding payment is in order. In addition, payments to vendors must be made within thirty (30) days of satisfactory receipt of goods/services, unless the school obtains written agreements with the vendors to delay payment and requires the approval of a purchase order entry by the principal or his/her designee and processing by the school treasurer prior to the order being placed.

- 3.2. In five instances, the invoices supporting the individual purchases were not signed/dated to indicate acknowledgement of receipt of goods/services. These totaled approximately \$17,000.

- 3.3. In six instances, invoices were paid late. The delays ranged between 65 days to over three years. These purchases totaled approximately \$6,000.
- 3.4. In four instances, the purchase orders were dated after the invoice date and order had been placed. These totaled approximately \$9,000.
- 3.5. In two instances, original invoices were not on file. These totaled approximately \$5,400.

Section III, Chapter 9 of the *Manual of Internal Fund Accounting* provides the guidelines over Fund 9 purchases and lists the restrictions placed on the use of Fund 9 revenue since some of the purchases such as equipment with an individual cost of \$1,000 or more, and for maintenance of the website are not allowed to be charged to the account. However,

- 3.6. Two expenditures totaling approximately \$4,000 were improperly charged to the Fund 9 account in 2019-2020. One was for two-way radios for approximately \$2,600, and another for the school website/maintenance of \$1,400.

RECOMMENDATIONS

- 3.1. **The school administration should identify a designee to oversee internal funds. The school should implement a periodic system of review over disbursing of funds. This review should take place with certain frequency to assist in the timely detection/prevention of accounting/posting errors and compliance with internal funds records.**
- 3.2. **Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all written quotes be included as part of the supplementary disbursement documentation.**
- 3.3. **Regarding the disbursement function, the school administration or his/her designee: 1) should not sign the check unless all necessary supporting documentation is included and signatures are affixed to the required documents; 2) supporting invoices are itemized and include the acknowledgement of receipt of goods/services; 3) the corresponding account to be charged has been verified and holds sufficient funds to cover the expenditure; and 4) the payment is made in a timely manner.**

Person(s) Responsible:

**Principal, Vice Principal,
Assistant Principal and Treasurer**

Management Response:

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Vice Principal, Assistant Principal, Treasurer and staff and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to receipts, disbursing of funds and bookkeeping. The Principal and the Assistant Principal will perform monthly reviews of internal fund records and official receipt books to detect and prevent accounting and posting errors. Additionally, the Assistant Principal will conduct periodic reviews of internal fund records and official receipt books to ensure their accuracy and compliance. Anomalies will be reported to the Principal and corrected immediately.

The Principal has provided a copy of School Board Policy 6320.02- Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guideline, as well as, to attach supplementary documentation for justification to support the items purchased for disbursements of \$1,000 or more.

The Principal has reviewed, Section II, Chapter 4 and Chapter 5 of the Manual of Internal Fund Accounting and School Board Policy 6610, regarding internal accounts of \$1,000 or more but less than \$50,000 and has met with the Treasurer and has instructed her that disbursements must be documented with an original itemized vendor invoice and signed by the Treasurer to acknowledge goods and services were received, prior to requesting approval for payment from the Principal. The Principal will ensure that the school has at least three written quotations and one which is a certified minority/women business enterprise (M/WBE) prior to purchase. The Treasurer at the request of the Principal, will require and review all quotes to ensure minority/women business enterprise certificate procedures have been followed.

The Principal has strengthened the internal funds procedures by requiring all requests for purchases be reviewed and approved by the Principal and by instructing the Treasurer to provide supporting documentation, including signatures on required documents such as, Check Requisitions/JV Transfer (including all signatures), original vendor invoices with acknowledgement of the receipt of goods and services, prior to the Principal signing any checks. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal has reviewed Section II, Chapter 5 of the Manual of Internal Fund Accounting, regarding Expenditures and Disbursements. The Principal will meet bi-weekly with the Treasurer to allow for timely processing of invoices and to allow for identification and resolution of issues and/or concerns. Anomalies will be brought to the Principal immediately.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office Financial Human Capital Director instructed the principal to meet with staff to review the Manual of Internal Fund Accounting on the safeguarding of funds and procedures necessary to ensure an appropriate overview of all disbursements weekly. The reviews are to verify, detect, and prevent accounting errors in accordance and compliance with established policies and procedures.

The Financial Human Capital Director instructed the Principal to review with staff School Board Policy 6320.02 – Minority/Women Business Enterprise Certification Procedures and the requirement to obtain three bids for all purchases over \$1,000 with one being from a certified Minority/Women Business vendor. Additionally, the Principal is to ensure that all documents collected become supplementary disbursement documentation.

The Principal, Vice Principal, Assistant Principal, and Treasurer will conduct periodic reviews of internal fund documents to ensure all policies and procedures have been followed. Particular attention will be placed on disbursements, supporting documentation required before drafting of checks and obtaining signatures, timely payments of invoices, and acknowledgment of receipt of goods/services with signatures.

The Principal is to meet with the business manager to review the school's accounting practices on a biweekly basis. The principal is to work closely with the non-instructional staffer to search for and hire a qualified individual to fill the open treasurer position.

The Principals and Treasurers of the schools noted have been directed to attend the 2020-2021 School Operations' Money DOES Matter Support Program.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 51 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Carol City Senior High School.

4. Controls And Accountability Over School-Sponsored Fundraisers And Student Activities Need Improvement
Miami Carol City Senior High School

Our review of fundraisers and selected student activities disclosed discrepancies with the monies collected and the reports prepared. We selected for review the sale of physical education uniforms, the sale of locks, the yearbook activity, the rental of caps and gowns, and the Homecoming Dance for the 2019-2020 fiscal year.

Section III, Chapter 5 of the *Manual of Internal Fund Accounting* establishes the procedures for conducting and reporting sales of Physical Education (P.E.) uniforms and P.E. locks. According to the guidelines, the treasurer or designated faculty/staff shall maintain inventory records during the fiscal year, conduct a year-end physical inventory count, and prepare an *Inventory and Operating Statement* form [FM-0987] at the end of the year to provide an accountability of the merchandise that is sold and that which remains unsold (on inventory) at the end of the fiscal year. However, our review disclosed the following:

- 4.1. An *Inventory and Operating Statement* [FM-0987] for P.E. uniforms and P.E. locks was not available for audit. A physical inventory count was conducted by the auditor in August 2020 for the P.E. uniforms and September 2020 for the P.E. locks, which will serve as an accurate beginning inventory for the following fiscal year. Our analysis of physical education uniforms purchased by the school to sell to students disclosed that 91 sets (shirts and shorts) with a total sales value of approximately \$1,200 were unaccounted for. According to the staff overseeing this activity, they were not aware of the documentation required to account for the sales and procedures to maintain proper controls over the inventoried merchandise. Regarding P.E. Locks, 112 locks with a cost of \$500 were not accounted for.

Section IV, Chapter 7 of the *Manual of Internal Fund Accounting* provides that the amount collected per student for Cap and Gown, should be the bid price plus sales tax. This amount may be rounded to the nearest dollar; however, extra fees should not be imputed.

- 4.2. The Cap and Gown activity for the 2019-2020 fiscal year disclosed that the students were charged \$45 for the rental of cap, gown and medallion. However, the cost of the regalia was approximately \$22. The school charged the students \$23 above the actual total cost to subsidize the purchase of yard signs in lieu of holding a graduation ceremony. The account closed with a balance of almost \$1,000.

According to Section IV, Chapter 6 of the *Manual of Internal Fund Accounting*, the school must maintain on file certain reports and documentation related to the yearbook activity. We found that:

- 4.3. The yearbook sales generated \$2,530 in 2019-2020. The Yearbook's *Monthly Operating Report* [FM-1030] and the *Distribution Report* [FM-1031] were not available for audit and were prepared at our request. In addition, the Report of Yearbook sales and the final invoice were not on file. The vendor was contacted directly by our office and the report and final invoice were provided. In addition, the *Special Fees and Charges School Request* [FM-2396] was not available for audit. Instead, the school prepared its own form which did not have region approval.

According to Section IV, Chapter 2 of the *Manual of Internal Fund Accounting*, a *Student Activity Operating Report* [FM-0996] must be prepared upon completion of each activity. All fundraising activities must be recorded in the *Activity Log* [FM-6672]. Part of the completion of the *Student Activity Operating Report* includes signing and dating the report by the Activity Sponsor, the Treasurer and Principal or Designee overseeing this area to denote review and approval. All this documentation must be maintained on file for audit purposes.

- 4.4. The Homecoming Dance for the 2019-2020 fiscal year generated sales of approximately \$5,700 and incurred expenditures of \$6,100. Our review of the Homecoming activity disclosed that the *Activity Log* [FM-6672], *Student Activity Operating Report* [FM-0996], and *Complimentary Items List* [FM-6679] were not available for audit. In addition, we noted that disbursements were not posted to a separate sub-ledger and the activity had an operating loss of approximately \$(400).

RECOMMENDATIONS

- 4.1. The school administration should review required procedures with staff responsible for the sale of P.E. uniforms and P.E. Locks. Overall monitoring/review of the P.E. uniform and lock sales activity must be strengthened to ensure that discrepancies are promptly identified and resolved, and that uniforms and locks are properly safeguarded. In the event that there are items missing, the school should complete a Certificate of Loss and contact Miami-Dade School Police Department (M-DSPD) immediately.
- 4.2. The Principal's designee should review the procedures with sponsors, the Activities Director and Treasurer to ensure awareness and understanding of fundraising and senior activity requirements, namely, the timelines, preparation, review, and sign-off of all required reports.
- 4.3. Upon receipt from sponsors, the Treasurer should review the Inventory and Operating Reports for accuracy.
- 4.4. Periodically, the designee should strengthen the monitoring/review of all student activities and related documentation with the Treasurer to ensure that all staff members are following the guidelines. Discrepancies should be immediately addressed for corrective action.
-

- 4.5. Complimentary Items List [FM-6679] should be completed and maintained for all P.E. uniforms and P.E. Locks given to students and staff.
- 4.6. Discuss the procedures with the yearbook sponsor and the school treasurer to ensure that reports are correctly prepared, and all required documentation is filed and signed.
- 4.7. Cap and gown fees and sale of yearbooks charged to students should be as close to cost as possible and listed on the Special Fees and Charges School Request form [FM-2396].

Person(s) Responsible: Principal, Vice Principal, Assistant Principal, Activities Director, Athletic Director, Athletic Business Manager and Treasurer

Management Response:

The Principal has reviewed Section IV, Chapter 2 of the Manual of Internal Fund Accounting, an Application for Fundraising Activity form (FM-1018) and the Student Activity Operating report (FM-0996) with the Treasurer, Activities Director, Athletic Director, Business Manager, and sponsors; as well as Section IV, Chapter 7 of the Manual of Internal Fund Accounting as it relates to establishing guidelines, for senior class activities, cap and gown fees, homecoming activities, selling of P.E. uniforms and P.E. locks, and auxiliary squad costuming. The Principal will complete all necessary forms and get the necessary approvals to ensure compliance with District policy.

The Treasurer will review Student Activity Operating Reports and any ancillary documents in conjunction with the Principal for accuracy. Anomalies will be corrected immediately.

The Principal instructed the Treasurer to use sub-ledgers when different activities are recorded within the same account for organization and accuracy. Additionally, prior to approving any activities, the Principal will ensure all sub-ledgers have been established.

The Principal will review the financial activities on a bi-weekly basis with the Activities Director, and Treasurer to ensure collections are properly receipted, documented and posted timely.

Person(s) Responsible: North Region Office Administration

Management Response:

The North Region Office Financial Human Capital Director instructed the principal to meet with staff to review the Manual of Internal Fund Accounting with staff responsible for the sale of physical education uniforms and locks. The principal and treasurer are to ensure compliance with internal funds procedures and policies involving accountability for the collection of funds and inventory safekeeping.

The principal and treasurer are to work with the Activities Director to ensure fundraising guidelines are followed, timely submissions and accuracy of Operating Reports at the conclusion of events are processed. Additionally, the principal is to ensure that fees collected are in accordance with the requisites outlined in the Manual of Internal Fund Accounting.

The Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 51 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Carol City Senior High School.

**5. Inadequate Oversight Over The Bookkeeping Function And School-Sponsored Activities Resulted In Misappropriation Of Funds
*Leisure City K-8 Center***

On May 9, 2019, the former Principal reported an incident of an alleged misappropriation of fieldtrip collections involving a former school Paraprofessional. The case was referred to the Miami-Dade Schools Police Department (M-DSPD) who investigated the incident and referred the case to the State Attorney's Office for further consideration of criminal charges. During the investigation, the employee admitted to having misappropriated \$1,940 in cash collections, was charged with Grand Theft and arrested; and ultimately resigned on May 10, 2019. On June 7, 2019, the case went to trial and the employee received probation and was ordered to restate the funds.

The audit covered fiscal years 2018-2019 and 2019-2020. This incident occurred under the former Principal's tenure and our office was not notified/made aware of the incident until we identified monetary discrepancies and started making inquiries during the audit. A new Principal was assigned to the school in November 2019. In addition to the misappropriation of funds, our review disclosed certain non-compliance over the procedures for the receipting of collections, the monitoring of fundraising activities and for documenting collections left overnight at the school. Details follow:

Misappropriation of Funds and Procedures for Receipting Collections not Followed

According to Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting*, a school employee must document the collections on a *Recap of Collections* [FM-1004] and individual student collections of \$15 or more require the issuance of an *Official Teacher's Receipt (BPI)* [FM-0976] from a serialized receipt book. The monies collected and this supporting documentation must be submitted to the Treasurer, *on the same day collected*. A computer-generated receipt documenting this monetary exchange must be issued to the employee turning in the collections. Additionally, a copy of this computer-generated receipt must be stapled to the last corresponding receipt in the Official Teacher's receipt book that corresponds to the collections.

- 5.1. We calculated a monetary shortfall of approximately \$2,100 related to three end-of-the-year fieldtrips to a local venue that occurred during April and May 2019. These trips were expected to generate approximately \$3,400 in the aggregate. Of this total, the former Paraprofessional only turned in approximately \$1,300 for deposit. The rest represents fieldtrip collections unaccounted for, which closely approximates the amount reported as stolen by the former Paraprofessional.

The school covered this shortfall and paid the field trip vendor with collections from related Classes and Club accounts, Trust Program-Special Purpose and Trust Program-ESSAC accounts.

Based on our review of the related financial documentation, the former Paraprofessional did not always issue an official receipt to the parents/students for monies collected and did not obtain a computer-generated receipt from the Treasurer when monies exchanged hands. We also noted that the computer-generated receipts were not stapled to the Official Receipt Book used to record collections for one of the fieldtrips.

- 5.2. The sponsor responsible for these fieldtrips was not monitoring the collection, receipting and remittance of monies to the Treasurer and the fieldtrip account activity/balance. We also noted instances where collections were not remitted to the Treasurer in a timely manner. Delays in the remittance of cash collections of up to five days were noted.

Fundraisers Not Properly Monitored or Documented

Section IV, Chapter 2 of the *Manual of Internal Fund Accounting* requires a properly completed *Activity Log to record all school fundraisers, and a properly completed/signed Application for Fund Raising Activity* report for each individual fundraiser summarizing its corresponding financial activity and review. The guidelines also require the use of pre-numbered serialized tickets or official receipts to control collections/admission to events.

The school conducted a school-wide fundraiser during the 2018-2019 and 2019-2020 fiscal years in November 2018 and October 2019. The profits were intended to subsidize class activities and fieldtrips. According to the records, the fundraisers generated revenues totaling \$3,210 and \$3,615 in 2018-2019 and 2019-2020 fiscal years, respectively. However,

- 5.3. The *Activity Log, Application for Fund Raising Activity* [FM-1018] and *Student Activity Operating Report* [FM-0996] for both the 2018-2019 and 2019-2020 fiscal years were not presented for audit. We were unable to determine that all monies collected from these sales were accounted for and deposited in the respective accounts since the school did not use serialized tickets to control items sold/admission to events.

Overnight Deposits Not Properly Monitored

The Office of the Controller's *Policies and Procedures for Safeguarding Funds at the Schools* was published via *Weekly Briefing* #5164, addressed the safeguarding of deposits at schools. Pursuant to the procedures, collections held overnight at the school are to be logged in the *Collection/Deposits Log* [FM-7249] at the time the deposit is placed in the secure area and removed from this area. Procedures also require that the log be signed by the responsible individual and an administrator/designee.

- 5.4. Our review disclosed that school staff did not properly implement utilization of the *Collections/Deposits Log*. Specifically, the log disclosed missing signatures for deposits logged in/out, and some overnight deposits were not recorded in the log. Specifically, there were no overnight deposits recorded from April through December 2019.

RECOMMENDATION

- 5.1. The current school administration should a) enforce oversight over the bookkeeping of internal funds to properly safeguard monies and prevent fund losses/misappropriations; b) discuss the proper receipting and fundraising procedures with faculty/staff members and with the Treasurer to ensure understanding and awareness of the requirements, particularly those involving the proper documenting of student collections and the preparation/filing of fundraising documentation/reports; c) require each sponsor to periodically review his/her related financial fundraising activity with the Treasurer to prevent/detect monetary discrepancies; and d) ensure that the Treasurer's Office is properly utilizing the *Collection/Deposits Log* to document those collections held overnight at the school.

Person(s) Responsible:

Principal, Assistant Principal,
Treasurer and Sponsor

Management Response:

On October 20, 2020, the newly appointed Principal met with the Treasurer to ensure that there is a clear understanding of the expectations of the job as it relates to the proper documentation of student collections, the issuance of the computer-generated receipt to employees when turning in collections and the proper use of the Collections/Deposits Log to document collections held overnight at the school. Specifically, the Principal reviewed Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* and instructed the Treasurer to attach the computer-generated ESAS receipts to the Official receipt books and issue a receipt to the employee when turning in collections. Furthermore, the Principal instructed the Treasurer to use the Collections/Deposits Log to document collections held overnight at the school.

On October 26, 2020, the Principal met with staff to discuss district policies and procedures for the collection of monies. Proper use of Recap of Collections (FM-1004) and Teacher's Receipt (BPI) (FM-0976) were discussed with staff school wide to ensure their understanding of the receipting process and staff was directed to promptly inform the administration of any instances where the Treasurer failed to follow the proper receipting/depositing procedure.

On October 26, 2020, the Principal further met specifically with all sponsors to review Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* which outlines the process for documenting collections and depositing funds. All sponsors were advised that all monies collected and the supporting documentation must be submitted to the Treasurer on the *same day* collected.

Additionally, the Principal reviewed Section IV, Chapter 2 of the *Manual of Internal Fund Accounting* which requires a properly completed *Activity Log* to record all school

fundraisers, and a properly completed/signed *Application for Fund Raising Activity* report for each individual fundraiser summarizing its corresponding financial activity and review.

The Principal advised the Treasurer and all sponsors of their responsibilities as they relate to fundraisers, including the proper documentation, collection and receipting of monies, depositing of funds, monitoring of financial activity and summarizing and final review of each activity.

The Principal assigned an administrator to review the financial activities periodically to ensure that collections are properly receipted, documented and timely deposited. The Principal scheduled monthly meetings with the Treasurer specifically to review the *Activity Log* and ensure that all fundraising activities have the corresponding completed and approved *Application for Fund Raising Activity (FM-1018)*, *Student Activity Operating Report (FM-0996)* and other supporting documentation.

Person(s) Responsible:

South Region Office Administration

Management Response:

The South Region Office Financial/Business Operations Director instructed the Principal to meet with the Treasurer to thoroughly review the *Manual of Internal Fund Accounting* to ensure compliance with the respective policies and procedures.

The Principal was instructed to meet with all staff to review the proper receipting and fundraising procedures and to ensure an understanding and awareness of the requirements, particularly those involving the proper documentation of student collections and the preparation/filing of fundraising documentation and reports.

Lastly, both Principals in collaboration with the South Region Office, have contacted the Internal Funds Accounting Department to provide monthly trainings for designated school site personnel.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 51 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Leisure City K-8 Center.

**6. Inadequate Controls Over Disbursements
Led To Overspending In The Athletic Program
And Transfers Not Properly Approved
*G. Holmes Braddock Senior High School***

We performed a two-year audit covering the 2018-2019 and 2019-2020 fiscal years. The conditions cited below happened under the tenure of the former Treasurer. A new Treasurer was hired after the closing of the 2019-2020 fiscal year.

During our initial on-site visit on June 1, 2020, we conducted an athletic ticket inventory and observed that the Athletic Program listed an overall deficit balance of approximately \$23,000. We advised the school administration of this condition and to contact the Internal Funds Business Manager for guidance as to how to resolve it. Before the closing of the fiscal year, the school transferred approximately \$27,000 from several internal fund accounts to clear the deficit and close the Athletic Program with a \$900 positive balance; however, a significant portion of the transfers, or \$10,700 (approximately 39 percent), were made from accounts not related to athletic activities. In addition, those individual transfers made to the Athletic Program for \$1,000 or more were not documented with all required written approvals. We also noted that some disbursements posted to the Athletic Program, although proper for a school setting, are not appropriate to be charged to this Program; as well as another unallowable transfer made from a Classes and Clubs account to a Trust Program account similarly related to Athletics. Details are as follow:

Section III, Chapter 1 of the *Manual of Internal Fund Accounting* requires that expenditures charged to the individual sport team and general accounts do not exceed the overall positive available balance in the Athletic Program, and the Athletic Program must not close the fiscal year with an overall deficit balance. In those instances where game ticket sales are not sufficient to cover sport team's expenditures, fundraising is encouraged to help subsidize costs, and transfers from other related accounts can be made to offset and prevent an overall Athletic Program deficit. Additionally, regarding individual transfers of \$1,000 or more, the guidelines in Section II, Chapters 3, 4 and 5 require that any such transfers be approved by the Region Office and the Internal Fund Accounting Division. However,

- 6.1. Of the \$10,700 that originated from accounts not directly related to athletics/sports activities, approximately \$5,300 was transferred from Classes and Clubs accounts, \$2,500 from Trust Program accounts, and \$2,900 from the Property Program account. This last account was specific to record transactions related to the sale of Physical Education locks.
- 6.2. The school posted eight transfers to the Athletic Program in June 2020, of which seven were individual transfers for \$1,000 or more. However, written approvals from the Principal were not always obtained; nor approvals from the Region Superintendent and a supervisor from Internal Fund Accounting were on file. According to the Principal, he was not aware that the former Treasurer had posted transfers to cover the deficit fund balance in the Athletic Program; however, we found five of the eight transfers were approved by the Principal.

- 6.3. Approximately \$4,700 for helmet reconditioning and approximately \$1,000 for landscaping maintenance services were inappropriately charged to the Athletic Program. Regarding the appropriate account to be used for helmet reconditioning, the school did not have enough funds to cover this purchase in the Trust Program account used for this purpose. In addition, landscaping maintenance services relate to the general operation of the facility and should be charged to related funding sources.
- 6.4. Aside from the unallowable transfers to the Athletic Program cited above, in May 2020, the Principal requested financial assistance from the Division of Athletics and Activities in School Operations to help subsidize transportation expenses related to athletic activities. The corresponding financial activity is captured in the Trust Program-District Athletic account. While awaiting the monetary assistance, at the end of June 2020, the school transferred approximately \$4,650 from the Classes and Clubs-Diversified COOP Training account to the Trust Program-District Athletic account to close the year with a zero balance. However, this transfer is similarly inappropriate since the revenue from the Classes and Clubs account is for students in the work-experience program and revenues were generated from student fees.
- 6.5. The school did not receive the requested monetary assistance from the District until July 2020. The amount received was \$2,350, which was posted to the Trust Program-District Athletic account.
- 6.6. During the 2018-2019 fiscal year, the school transferred approximately \$25,000 to the Athletic Program. A review of a sample of transfers disclosed that transfers were deemed appropriate and approximately \$22,000 was raised from food sales sponsored by the Athletic Department. However, there was no documentation on file to denote that any of these transfers had been approved/signed by the Principal.

RECOMMENDATIONS

- 6.1. The Principal should assign an administrator to oversee the internal fund activity of the school throughout the year. Any discrepancies related to deficit balances should be immediately addressed and brought to the attention of the school administration for resolution.
- 6.2. The school administration/designee, the Athletic Director and Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and take into account any potential shortfalls that may require fundraising efforts.
- 6.3. Prior to making any transfers of funds from Trust Program, Classes and Clubs or Property Program accounts, the school administration should contact the Region Office and the Internal Fund Accounting Division in the Office of the Controller for guidance and written approval.
- 6.4. Consideration should be given to augmenting fundraising activities or seek approved alternative funding sources in 2020-2021 to assist with Athletics and reimburse/replenish those non-athletic accounts, including the Classes and Clubs-Diversified COOP account, whose funds were utilized to cover the Athletic Program and Trust Program-District Athletic account deficits.

Person(s) Responsible: Principal, Assistant Principal, Athletic Director, Athletic Business Manager and Treasurer

Management Response:

To ensure that awareness and understanding of adequate controls over the Athletic Fund take place, the Principal implemented the following corrective actions and preventative strategies regarding the Athletic Fund.

The Principal assigned the Assistant Principal to oversee the Athletic Fund account balances and activity. The Assistant Principal will meet monthly with the Athletic Director, Business Manager, and the newly hired Treasurer to review expenditures and current balances. Monthly operating reports for all Athletic Accounts will be provided to review and reconcile. Prior to approving any expenditure or signing a check, the Principal will ensure that the Athletic Fund has the available funds to cover the any expenditures as well as ensuring the appropriate Internal Funds Program is charged.

On Thursday, October 22, 2020, the Principal reviewed the *Manual of Internal Fund Accounting* with the newly hired Treasurer and Assistant Principal over Athletics to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

On Friday, October 23, 2020 and Monday, October 26, 2020, the Principal and newly hired Treasurer communicated with the Internal Funds Business Manager, along with the South Region Financial/Business Director, to initiate a reversal of funds transfer from the school's Athletic Program accounts back to the appropriate accounts from where the inappropriate transfers occurred: Classes and Clubs accounts, Trust Program accounts, Property Program account, and Classes and Clubs-Diversified COOP Training Account.

The Principal will conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required. The Principal will consider augmenting fundraising activities and seek approved alternative funding sources in 2020-2021 to prevent deficits from occurring in the Athletics account.

The Principal will meet with the Athletic Director, Treasurer, and Business Manager monthly to review all expenditures and commissions received from vending and other revenue generating sources related to Athletic accounts. At such time, the necessary and allowable transfers will be made to address any negative balances.

The Principal will seek written approval from the Region Superintendent or the Financial Human Capital Director and the Internal Fund Accounting Division Supervisor in the Office of the Controller, prior to transferring any funds from any Trust Program Accounts, Property Accounts, Classes or Club accounts to assist with the athletic accounts.

On Monday, October 26, 2020, the Principal in collaboration with the South Region Office, contacted the Internal Funds Accounting Department to request monthly trainings for designated school site personnel.

Person(s) Responsible: **South Region Office Administration**

Management Response:

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly read and review the *Manual of the Internal Fund Accounting* to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

Furthermore, the Principal was instructed to establish a plan for the Principal to implement and monitor with the Assistant Principal who actively oversees the Athletic Internal Fund Activity of the school. This plan includes the Assistant Principal meeting on a weekly basis with the Athletic Director, Business Manager, and Treasurer to review all Athletic Activity Internal Fund Accounts. The Athletic Director will give an update of the weekly meetings with the coaching staff of all upcoming events and fundraising to ensure that any concerns or issues are addressed immediately.

The Principal has been directed to seek the written approval from the Region Superintendent or the Financial Human Capital Director and the Internal Fund Accounting Division Supervisor in the Office of the Controller, prior to transferring any funds from any Trust Program Accounts, Property Accounts, Classes or Club accounts to assist with the athletic accounts.

The Principal was also directed to conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required.

Lastly, both Principals in collaboration with the South Region Office, have contacted the Internal Funds Accounting Department to provide monthly trainings for designated school site personnel.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 51 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of G. Holmes Braddock Senior High School.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one or two fiscal year(s) ended June 30, 2020, depending on the school/center audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers 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 in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2018 through June 30, 2019 and/or July 1, 2019 through June 30, 2020 (depending on whether the audit scope was one or two-year audit at the individual school/center audited). Also, *depending on the individual school/center audited*:

- the scope of the Title I Program, Payroll, Credit Card and selected information technology controls was the 2018-2019 fiscal year;
- the scope of the FTE audit was the 2019-2020 fiscal year, Survey 2 (October 2019) or the 2019-2020 fiscal year, Survey 3 (February 2020); and
- the scope of the Property Inventory audit was the 2020-2021 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures;
- interviewed school staff and performed analytical analysis of account balances;
- examined, on a sample basis, transactions, processes, supporting documentation and records;
- performed current 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 stated in this report. 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 in this report 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 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

According to Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, and State Board of Education Rule 6A-1.001, *District Financial Records*, through direct reference to Chapter 8 of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools*, the School Board is responsible for providing an annual audit of the schools' 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 its 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/centers 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, 2019 and June 30, 2020, was 2.557% and 0.50%, 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/centers' internal funds and consequently are not audited by us.

Other Centers within Internal Funds:

The Greater Miami Athletic Conference

The Greater Miami Athletic Conference (GMAC), regulates and promotes interscholastic athletics among its membership, which is comprised of all Miami-Dade County Public Schools (M-DCPS) that participate in interscholastic athletics. Its purpose is to manage all athletic events in the District, within the policies of the GMAC, Florida High School Athletic Association and Board policies.

The Executive Committee of the GMAC consists of school district employees, most of whom are principals and athletic directors. The President of the GMAC Executive Committee for 2018-2019 was Mr. Marcus Gabriel, Athletic Director, American Senior High School. The President of the GMAC Executive Committee for 2019-2020 was Ms. Magda Pereira, Principal, Miami Killian Senior High School. Mr. Dung T. Nguyen was the Executive Secretary during the audit period. This position is currently open as of the date of this report. Mr. Nguyen reported to Mr. George A. Núñez, Administrative Director, School Operations and to Mr. Reginald J. Fox, Administrative Director, School Operations, during the audit period.

The Dade County Athletic Equalization Fund

The Dade County Athletic Equalization Fund was established to aid the athletic programs at senior high schools in financial distress. To assure the viability of this Fund, schools are required to repay amounts borrowed, for which no interest is charged. Presently, the GMAC's Executive Secretary serves as the trustee of the funds with oversight from the Administrative Director, School Operations, Division of Athletics, Activities and Accreditation.

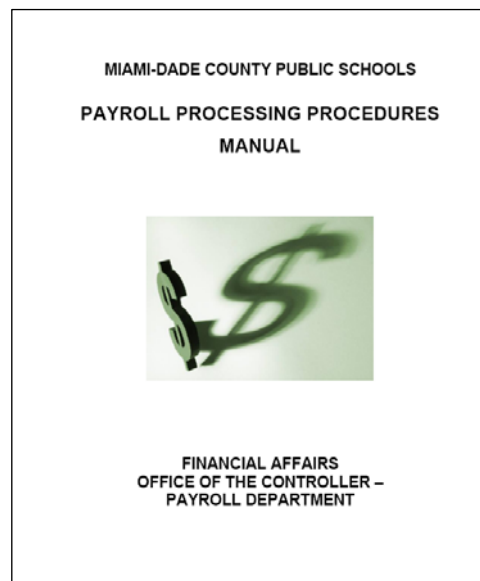
During the two-year audit period ending June 30, 2020, the funds were maintained in a Trust Program account within the Internal Funds of GMAC. This account, which had a balance of \$29,119 at the start of the audit period, did not experience financial activity during the audit period and closed the 2019-2020 fiscal year with a balance of \$29,119.

PROPERTY

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that “all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government’s financial system as property for inventory purposes”.

Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites after the first day of school and before the end of the school year. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

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.

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the ‘behind-the-scenes’ system processes are significantly different and updated, the payroll procedures for documenting employees’ time and

attendance at the school sites have not changed when compared to the former system.

Each school/center 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 checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments and 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, sites are still required to maintain controls over the distribution of payroll checks for those employees who have not signed for direct deposit at this time.

PURCHASING 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 school sites to make small dollar purchases (less than \$3,000 per individual transaction) for materials and supplies. The program is currently managed by the Accounts Payable Department.

- *The P-Card Program enables school sites to make small purchases of less than \$3,000 per individual transaction for materials and supplies*
- *It expedites the procurement process at the school sites.*

TITLE I PROGRAM



Schools/centers implementing Title I Programs are required to meet the requirements of the, *Every Student Succeeds Act* (ESSA) that was signed into law on December 10, 2015, and that took effect in the 2017-2018 fiscal year. ESSA amended the *Elementary and Secondary Education Act* (ESEA) of 1965 and replaced *No Child Left Behind* (NCLB).

Each year, an Economic Survey is conducted by the District to rank schools/centers 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/centers 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/centers follow specific criteria for the use of Title I funds as delineated in the *Title I Administration Handbook*. Purchases of supplies and equipment are processed through regular district channels or via use of the P-Card Program, depending on the amount. Salary expenditures must comply with budgetary requirements and must be directly related to activities associated with the grant.

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration.

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/centers 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

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. Generally, these audits are conducted every two years; but could be scheduled sooner.

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/centers 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/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2019-2020 fiscal year, months selected by the FDOE for these surveys are as follows:

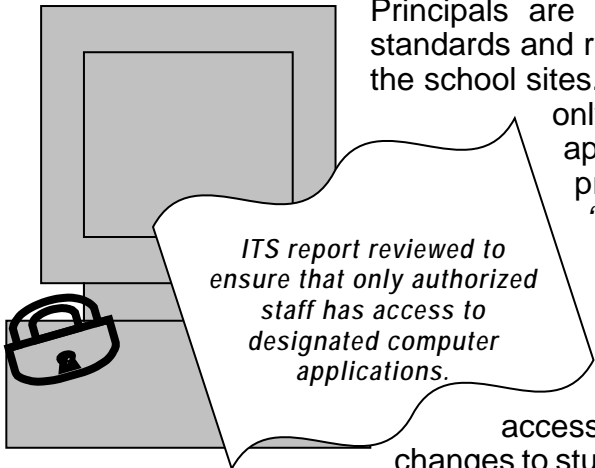
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Policies 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/centers based on audit criteria developed by this office.

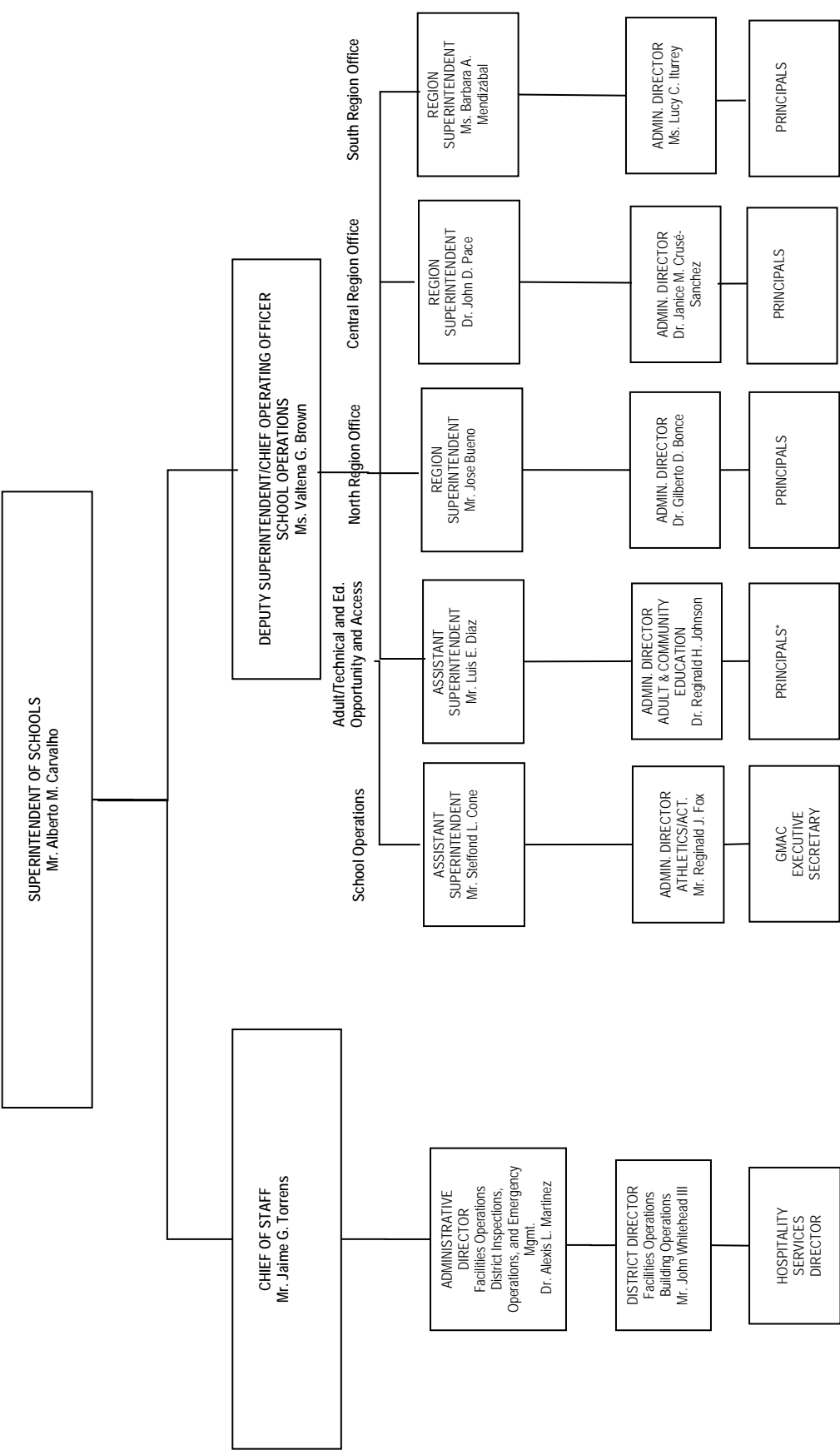
DATA SECURITY MANAGEMENT REPORT



Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. Part of their responsibility includes 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.

ITS report reviewed to ensure that only authorized staff has access to designated computer applications.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




*Includes Systemwide Business and Industry Services Center.

***APPENDIX
MANAGEMENT'S RESPONSES***

MEMORANDUM

October 19, 2020

TO: Jose Bueno, Region Superintendent
North Region Office

FROM: Melanie Fishman, Principal 
North Beach Elementary School

SUBJECT: NORTH BEACH ELEMENTARY SCHOOL ADMINISTRATIVE RESPONSE
FOR THE 2019-2020 FISCAL YEAR

The following is a response to the findings related to the Audit Report for North Beach Elementary School for the 2019-2020 fiscal year.

RECOMMENDATIONS

- 1.1 The school administration should identify a designee to oversee the After-School Care program. It recommended that the school administration periodically meet with the Program Manager/Community School Specialist and After-School Manager, once one is hired, to review the program activity and supporting documentation. This should include student attendance, fee payments records, and outstanding liabilities, recorded in the new and after-school program record keeping/ attendance software.
- 1.2 The school administration and staff will be properly trained in After Care/Community School Program procedures immediately.
- 1.3 The school administration should ensure that all United Way collections from students and staff will be handed over to the school treasurer for deposit. School-allied organizations must not collect United Way collections directly from students and employees.

RESPONSIBLE PERSON(S): Principal, Assistant Principals, Community School Specialist and Treasurer

MANAGEMENT RESPONSE:

The Community School Specialist attended training by the Office of Community Education provided by the Before/After School Care/Community School Program procedures and online FOCUS system. The Principal reviewed this information with the Assistant Principals and Treasurer. The Principal contacted the Office of Community Education and scheduled periodic trainings and reviews to ensure proper student registration, attendance rosters and payments are accurately reflected on FOCUS and financial compliance.

The Principal, Assistant Principals, Community School Specialist and Treasurer will familiarize themselves with all aspects of the Before/After School Care Parent and Student Handbook.

The Principal will review with the Assistant Principals and the Treasurer Section IV, Chapter 14- United Way Campaign Activities from the Internal Funds Manual. Throughout both the Staff and Student United Way Campaign, the Principal will monitor the daily collection of funds by the treasurer and all deposits made.

The Principal and Treasurer will attend the 2020-2021 School Operation Money DOES Matter Support Program. The Principal and Treasurer will ensure that all information learned at these workshops will be implemented at the school site.

If additional information is needed, please feel free to contact me at 305-531-7666.

cc: Dr. Gilberto Bonce

MEMORANDUM

October 19, 2020

TO: Mr. Jose Bueno, Region Superintendent
North Region Office

FROM: Deborah Johnson-Brinson, Principal
Madie Ives K-8 Preparatory Academy



SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
MADIE IVES K-8 PREPARATORY ACADEMY FOR 2018-2019 and
2019-2020 FISCAL YEARS

This memorandum serves as a response to the internal audit findings and addresses corrective strategies that will be implemented should the management of the Afterschool Care and Story Hour Program be re-established at Madie Ives.

RECOMMENDATIONS

- 1.1. The school administration will identify a designee to oversee the After-School Care Program, particularly as it relates to the bookkeeping and deposits.
- 1.2. The principal will request training from the District's Community School Office for school staff overseeing the ASC Program.
- 1.3. The School administration should direct the designee overseeing the program and ASC staff to devise and implement monitoring strategies for the collection of fees and for the collection of late and outstanding/delinquent payments from parents
- 1.4. The school administration should periodically review the deposits and supporting documentation with staff to ensure that collections are properly receipted, documented and timely deposited; and that discrepancies are discussed and resolved in a timely manner.
- 1.5. The school administration/designee should ensure proper utilization of the Collections/Deposits Log for any collections held overnight at the school. Designated staff should be assigned to oversee this process and carry out this requirement along with the Treasure, as dual signatures are required.

Responsible Person(s): Principal, Assistant Principal, ASC Program Manager, ASC Specialist and Treasurer.

Management Response

In the event that the management of the ASC Program is returned to Madie Ives, the principal will identify an Assistant Principal to oversee the program specifically as it relates to the monitoring of FOCUS records and payments.

The principal will schedule a refresher training as well as periodic trainings from the District's Community school office to ensure proper student registration, accurate attendance rosters and correct payments reflected in FOCUS.

The Principal, Assistant Principal, ASC Program Manager and ASC Specialist will review the Community School Procedures Manual to ensure adherence to required practices contained within the document.

The Principal along with the Assistant Principal and ASC Program Manager will do the following:

- Ensure that invoices are created in FOCUS before the start of the service period
- Ensure that all payments are made via the OSP system (no cash, money orders or checks accepted)
- Monitor payments and determine unpaid balances
- Generate a list of students with unpaid balances
- Provide the Program Manager with a list of unpaid balances
- Ensure that the Community School Specialist assess late fees in FOCUS to parents with unpaid balances
- Ensure that Community School Specialist and the Treasurer complete monthly cash transmittals by the 10th of the Month.
- The Principal will review with the Community School Specialist and the Treasurer and confirm the Monthly Transmittal Report by the 10th of each month.

The principal met with both the ASC Specialist and ASC Program Manager to establish a plan of action to recover outstanding program payments. The Principal with the assistance of the Treasurer, will monitor the collection of outstanding fees on a weekly basis via the eSAS System to ensure ongoing collection of fees.

The Principal and the Treasurer will participate in the 2020-2021 School Operations Money Does Matter Support Program to identify best practices for sound fiscal management. This program will also provide both parties with guiding principles for managing school finances and maintaining compliance with approved policies and procedures.

Cc: Gloria Arazoza
Dr. Gilberto Bonce

October 20, 2020

MEMORANDUM

TO: Jose Bueno, Region Superintendent
North Region Office

FROM: Ms. Adrena Y. Williams, Principal
Miami Carol City Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF MIAMI CAROL CITY SENIOR HIGH SCHOOL FOR THE 2018-2019 AND 2019-2020 FISCAL YEARS JULY 1, 2018 THROUGH JUNE 30, 2020

The following is submitted in response to the Audit Report of Miami Carol City Senior High School for the 2018-2019 and 2019-2020 fiscal years. The audit findings have been carefully reviewed by the Principal. It is to be noted that the bookkeeping errors identified were made by the previous Treasurer who resigned February 2020. As a result, the principal has implemented the following corrective actions in order to prevent the recurrence of similar conditions and ensure strict compliance is maintained with Board policies and procedures.

RECOMMENDATIONS

- 1.1 The school administration should identify a designee to oversee internal funds. The school should implement a periodic system of review over disbursing of funds. This review should take place with certain frequency to assist in the timely detection/prevention of accounting/posting errors and compliance with internal funds records.
- 1.2 Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit Quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all written quotes be included as part of the supplementary disbursement documentation.
- 1.3 Regarding the disbursement function, the school administration or his/her designee: 1) should not sign the check unless all necessary supporting documentation is included, and signatures are affixed to the required documents; 2) supporting invoices are itemized and include the acknowledgement of receipt of goods/services; 3) the corresponding account to be charged has been verified and holds sufficient funds to cover the expenditure; 4) the payment is made in a timely manner.

Person(s) Responsible: Principal, Vice Principal, Assistant Principal, and Treasurer

Management Response:

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Vice Principal, Assistant Principal, Treasurer and staff and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to receipts, disbursing of funds and bookkeeping. The Principal and the Assistant Principal will perform monthly reviews of internal fund records and official receipt books to detect and prevent accounting and posting errors. Additionally, the Assistant Principal will conduct periodic reviews of internal fund records and official receipt books to ensure their accuracy and compliance. Anomalies will be reported to the Principal and corrected immediately.

The Principal has provided a copy of School Board Policy 6320.02- Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guideline, as well as, to attach supplementary documentation for justification to support the items purchased for disbursements of \$1,000 or more.

The Principal has reviewed, Section II, Chapter 4 and Chapter 5 of the Manual of Internal Fund Accounting and School Board Policy 6610, regarding internal accounts of \$1,000 or more but less than \$50,000 and has met with the Treasurer and has instructed her that disbursements must be documented with an original itemized vendor invoice and signed by the Treasurer to acknowledge goods and services were received, prior to requesting approval for payment from the Principal. The Principal will ensure that the school has at least three written quotations and one which is a certified minority/women business enterprise (M/WBE) prior to purchase. The Treasurer at the request of the Principal, will require and review all quotes to ensure minority/women business enterprise certificate procedures have been followed.

The Principal has strengthened the internal funds procedures by requiring all requests for purchases be reviewed and approved by the Principal and by instructing the Treasurer to provide supporting documentation, including signatures on required documents such as, Check Requisitions/JV Transfer (including all signatures), original vendor invoices with acknowledgement of the receipt of goods and services, prior to the Principal signing any checks. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal has reviewed Section II, Chapter 5 of the Manual of Internal Fund Accounting, regarding Expenditures and Disbursements. The Principal will meet bi-weekly with the Treasurer to allow for timely processing of invoices and to allow for identification and resolution of issues and/or concerns. Anomalies will be brought to the Principal immediately.

Recommendations:

- 2.1 The school administration should review required procedures with staff responsible for the sale of P.E. uniforms and P.E. Locks. Overall monitoring/review of the P.E. uniform and lock sales activity must be strengthened to ensure that discrepancies are promptly safeguarded. In the event that there are items missing, the school should complete a Certificate of Loss and contact Miami Dade School Police Department (M-DSPD) immediately.
- 2.2 The Principal's designee should review the procedures with sponsors, the Activities Director and Treasurer to ensure awareness and understanding of fundraising and senior activity requirements, namely, the timelines, preparation, review, and sign-off of all required reports.
- 2.3 Upon receipt from sponsors, the Treasurer should review the Inventory and Operating Reports for accuracy.
- 2.4 Periodically, the designee should strengthen the monitoring/review of all student activities and related documentation with the Treasurer to ensure all staff members are following the guidelines. Discrepancies should be immediately addressed for corrective action.
- 2.5 Complimentary Items Lists [FM-6679] should be completed and maintained for all P.E. uniforms and P.E. Locks given to students and staff.
- 2.6 Discuss the procedures with the yearbook sponsor and the school treasurer to ensure that reports are correctly prepared, all required documentation is filed and signed.
- 2.7 Cap and Gown fees charged and sales of yearbooks to students should be as close to cost as possible and listed on the Special Fees and Charges School Request form [FM-2396].

Person(s) Responsible: Principal, Vice Principal, Assistant Principal, Treasurer, Athletic Director, Business Manager and Activities Director

Management Response:

The Principal has reviewed Section IV, Chapter 2 of the Manual of Internal Fund Accounting, an Application for Fundraising Activity form (FM-1018) and the Student Activity Operating report (FM-0996) with the Treasurer, Activities Director, Athletic Director, Business Manager, and sponsors; as well as Section IV, Chapter 7 of the Manual of Internal Fund Accounting as it relates to establishing guidelines, for senior class activities, cap and gown fees, homecoming activities, selling of P.E. uniforms and P.E. locks, and auxiliary squad costuming. The Principal will complete all necessary forms and get the necessary approvals to ensure compliance with District policy.

The Treasurer will review Student Activity Operating Reports and any ancillary documents in conjunction with the Principal for accuracy. Anomalies will be corrected immediately.

The Principal instructed the Treasurer to use sub-ledgers when different activities are recorded within the same account for organization and accuracy. Additionally, prior to approving any activities, the Principal will ensure all sub-ledgers have been established.

The Principal will review the financial activities on a bi-weekly basis with the Activities Director, and Treasurer to ensure collections are properly receipted, documented and posted timely.


Thank you for your continued assistance. If any additional information is needed, please feel free to contact me.

cc. Dr. Gilberto Bonce

MEMORANDUM

October 27, 2020

TO: Ms. Barbara A. Mendizabal, Region Superintendent
South Region Office

FROM: Walter C. Hall, Principal 
Leisure City K-8 Center

SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT FOR LEISURE
CITY K-8 CENTER

The following is a response to the findings in the Leisure City K-8 Center Audit Report for the 2018-2019 and 2019-2020 Fiscal Years. The audit findings have been carefully reviewed by the Principal and, as a result, the following corrective actions have been established to prevent recurrence.

RECOMMENDATIONS

- 1.1 The current school administration should a) enforce oversight over the bookkeeping of internal funds to properly safeguard monies and prevent fund losses/misappropriations; b) discuss the proper receipting and fundraising procedures with faculty/staff members and with the Treasurer to ensure understanding and awareness of the requirements, particularly those involving the proper documenting of student collections and the preparation/filing of fundraising documentation/reports; c) require each sponsor to periodically review his/her related financial fundraising activity with the Treasurer to prevent/detect monetary discrepancies; and d) ensure that the Treasurer's Office is properly utilizing the *Collections/Deposits* Log to document those collections held overnight at the school.

Responsible Person: Principal, Assistant Principal, Treasurer and Sponsors

Management Response:

On October 20, 2020, the newly appointed Principal met with the Treasurer to ensure that there is a clear understanding of the expectations of the job as it relates to the proper documentation of student collections, the issuance of the computer-generated receipt to employees when turning in collections and the proper use of the Collections/Deposits Log to document collections held overnight at the school. Specifically, the Principal reviewed Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* and instructed the Treasurer to attach the computer-generated ESAS receipts to the Official receipt books and issue a receipt to the employee when

turning in collections. Furthermore, the Principal instructed the Treasurer to use the Collections/Deposits Log to document collections held overnight at the school.

On October 26, 2020, the Principal met with staff to discuss district policies and procedures for the collection of monies. Proper use of Recap of Collections (FM-1004) and Teacher's Receipt (BPI) (FM-0976) were discussed with staff school wide to ensure their understanding of the receipting process and staff was directed to promptly inform the administration of any instances where the Treasurer failed to follow the proper receipting/depositing procedure.

On October 26, 2020, the Principal further met specifically with all sponsors to review Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* which outlines the process for documenting collections and depositing funds. All sponsors were advised that all monies collected and the supporting documentation must be submitted to the Treasurer on the *same day* collected.

Additionally, the Principal reviewed Section IV, Chapter 2 of the *Manual of Internal Fund Accounting* which requires a properly completed *Activity Log* to record all school fundraisers, and a properly completed/signed *Application for Fund Raising Activity* report for each individual fundraiser summarizing its corresponding financial activity and review. The Principal advised the Treasurer and all sponsors of their responsibilities as they relate to fundraisers, including the proper documentation, collection and receipting of monies, depositing of funds, monitoring of financial activity and summarizing and final review of each activity.

The Principal assigned an administrator to review the financial activities periodically to ensure that collections are properly receipted, documented and timely deposited. The Principal scheduled monthly meetings with the Treasurer specifically to review the *Activity Log* and ensure that all fundraising activities have the corresponding completed and approved *Application for Fund Raising Activity (FM-1018)*, *Student Activity Operating Report (FM-0996)* and other supporting documentation.


If you have any further questions or need any additional information, please contact me at 305-247-5431 Ext. 2111 or walt77hall@dadeschools.net.

cc: Gloria Arazoza
Lucy Iturrey

MEMORANDUM

October 26, 2020

TO: Ms. Barbara Mendizabal, Region Superintendent
South Region Center

FROM: Allen Breeding, Principal
G. Holmes Braddock Senior High School 

SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF
G. HOLMES BRADDOCK SENIOR HIGH SCHOOL

The following is in response to the relevant findings in the school audit report for G. Holmes Braddock Senior High School for the 2018-2019 and 2019-2020 fiscal years

RECOMMENDATIONS

- 1.1 The Principal should assign an administrator to oversee the internal fund activity of the school throughout the year. Any discrepancies related to deficit balances should be immediately addressed and brought to the attention of the school administration for resolution.
- 1.2 The school administration/designee, the Athletic Director, and Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and take into account and potential shortfalls that may require fundraising efforts.
- 1.3 Prior to making any transfers of funds from Trust Program, Classes and Clubs or Property Program accounts, the school administration should contact the Region Office and Internal Fund Accounting Division in the Office of the Controller for guidance and written approval.
- 1.4 Consideration should be given to augmenting fundraising activities or seek approved alternative funding sources in 2020-2021 to assist with Athletics and reimburse/replenish those non-athletic accounts, including the Classes and Clubs-Diversified COOP account, whose funds were utilized to cover the Athletic Program and Trust Program-District Athletic account deficits.

Person(s) Responsible: Principal, Assistant Principal, Athletic Director, Athletic Business Manager, Treasurer

Management Response:

To ensure that awareness and understanding of adequate controls over the Athletic Fund take place, the Principal implemented the following corrective actions and preventative strategies regarding the Athletic Fund.

The Principal assigned the Assistant Principal to oversee the Athletic Fund account balances and activity. The Assistant Principal will meet monthly with the Athletic Director, Business Manager, and the newly hired Treasurer to review expenditures and current balances. Monthly operating reports for all Athletic Accounts will be provided to review and reconcile. Prior to approving any expenditure or signing a check, the Principal will ensure that the Athletic Fund has the available funds to cover the any expenditures as well as ensuring the appropriate Internal Funds Program is charged.

On Thursday, October 22, 2020, the Principal reviewed the *Manual of Internal Fund Accounting* with the newly hired Treasurer and Assistant Principal over Athletics to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

On Friday, October 23, 2020 and Monday, October 26, 2020, the Principal and newly hired Treasurer communicated with the Internal Funds Business Manager, along with the South Region Financial/Business Director, to initiate a reversal of funds transfer from the school's Athletic Program accounts back to the appropriate accounts from where the inappropriate transfers occurred: Classes and Clubs accounts, Trust Program accounts, Property Program account, and Classes and Clubs-Diversified COOP Training Account.

The Principal will conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required. The Principal will consider augmenting fundraising activities and seek approved alternative funding sources in 2020-2021 to prevent deficits from occurring in the Athletics account.

The Principal will meet with the Athletic Director, Treasurer, and Business Manager monthly to review all expenditures and commissions received from vending and other revenue generating sources related to Athletic accounts. At such time, the necessary and allowable transfers will be made to address any negative balances.

The Principal will seek written approval from the Region Superintendent or the Financial Human Capital Director and the Internal Fund Accounting Division Supervisor in the Office of the Controller, prior to transferring any funds from any Trust Program Accounts, Property Accounts, Classes or Club accounts to assist with the athletic accounts.


On Monday, October 26, 2020, the Principal in collaboration with the South Region Office, contacted the Internal Funds Accounting Department to request monthly trainings for designated school site personnel.

cc: Ms. Gloria M. Arazoza
Ms. Lucy Iturrey

MEMORANDUM

October 22, 2020
JB# 031 2020 - 2021
305-572-2800

TO: Ms. Valtena G. Brown, Deputy Superintendent/Chief Operating Officer
School Operations

From: Jose Bueno, Region Superintendent 
North Region Office

SUBJECT: RESPONSE TO AUDIT REPORT OF NORTH REGION OFFICE SCHOOLS

Attached, please find the response to the audit findings for the 2018-2019 and 2019-2020 fiscal years for North Beach Elementary School, Madie Ives K-8 Preparatory Academy, and Miami Carol City Senior High School. The North Region Office has reviewed the exceptions cited by the auditors. The following support activities will be implemented at the Region level.

North Beach Elementary School

1. Inadequate Oversight Over After School Program and United Way Collections Resulted in Unresolved Monetary Discrepancies

The North Region Office Financial Human Capital Director and the Principal established a plan for the principal to implement and monitor the After-School Program to ensure that records are maintained in accordance with the District and program guidelines. The Financial Human Capital Director will solicit assistance from the Office of Community Education to assist in strengthening and closely monitoring the implementation of these procedures. The Principal, After-School Care Program Manager, and the After-School Care Secretary will attend all available training/professional development programs offered to enhance their knowledge and compliance with all program functions and management. The Financial Human Capital Director contacted the Office of Community Education and requested ongoing periodic program reviews to ensure corrective measures align with the requirements of the FOCUS program and establish fiscal practices that follow the Manual of Internal Fund Accounting, Section III – Program Specific Policies and Procedures, Chapter 11 – Community School Programs.

The Principal and Treasurer will be required to thoroughly read and review the Manual of Internal Fund Accounting with emphasis on Section IV: Activity Specific Policies and Procedures, Chapter 14 – United Way Campaign Activities.

The Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

Madie Ives K-8 Preparatory Academy

1. Inadequate Management Over After School Care And Story Hour Program Collections Resulted In Payment Discrepancies

The After-School Program is no longer at this school. In the event the program returns to this school, the North Region Office Financial Human Capital Director and the Principal will establish a plan for the principal to implement and monitor the After-School Program ensuring that records are maintained in accordance with the District and program guidelines. The Financial Human Capital Director will solicit assistance from the Office of Community Education to assist in strengthening and closely monitoring the implementation of these procedures. The Principal, After-School Care Program Manager, and the After-School Care Secretary will attend all available training/professional development programs offered to enhance their knowledge and compliance with all program functions and management. The Financial Human Capital Director has contacted the Office of Community Education and has requested, should the program return to Madie Ives K-8 Preparatory Academy, ongoing periodic program reviews to ensure corrective measures are aligned with the requirements of the FOCUS program and established fiscal practices follow the Manual of Internal Fund Accounting.

The Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency. Additionally, the Principal is to thoroughly read and review Section III, Chapter 11 – Community School Programs of the Manual of Internal Fund Accounting.

Miami Carol City Senior High School

1. The Disbursement Function Needs Improvement

The North Region Office Financial Human Capital Director instructed the principal to meet with staff to review the Manual of Internal Fund Accounting on the safeguarding of funds and procedures necessary to ensure an appropriate overview of all disbursements weekly. The reviews are to verify, detect, and prevent accounting errors in accordance and compliance with established policies and procedures.

The Financial Human Capital Director instructed the Principal to review with staff School Board Policy 6320.02 – Minority/Women Business Enterprise Certification Procedures and the requirement to obtain three bids for all purchases over \$1,000 with one being from a certified Minority/Women Business vendor. Additionally, the Principal is to ensure that all documents collected become supplementary disbursement documentation.

The Principal, Vice Principal, Assistant Principal, and Treasurer will conduct periodic reviews of internal fund documents to ensure all policies and procedures have been followed. Particular attention will be placed on disbursements, supporting documentation required before drafting of checks and obtaining signatures, timely payments of invoices, and acknowledgment of receipt of goods/services with signatures.

The Principal is to meet with the business manager to review the school's accounting practices on a biweekly basis. The principal is to work closely with the non-instructional staffer to search for and hire a qualified individual to fill the open treasurer position.

2. Controls And Accountability Over School-Sponsored Fundraisers And Student Activities Need Improvement

The North Region Office Financial Human Capital Director instructed the principal to meet with staff to review the Manual of Internal Fund Accounting with staff responsible for the sale of physical education uniforms and locks. The principal and treasurer are to ensure compliance with internal funds procedures and policies involving accountability for the collection of funds and inventory safekeeping.

The principal and treasurer are to work with the Activities Director to ensure fundraising guidelines are followed, timely submissions and accuracy of Operating Reports at the conclusion of events are processed. Additionally, the principal is to ensure that fees collected are in accordance with the requisites outlined in the Manual of Internal Fund Accounting.

The Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principals and Treasurers of the schools noted have been directed to attend the 2020-2021 School Operations' Money DOES Matter Support Program.

Thank you for your assistance and cooperation. Should additional information be required, please contact me at 305-572-2800.

JB/GDB

cc: Dr. Gloria Arazoza
Dr. Gilberto D. Bonce

MEMORANDUM

October 26, 2020

TO: Mrs. Valtena G. Brown, Deputy Superintendent/Chief Operating Officer
School Operations

FROM: Barbara A. Mendizábal, Region Superintendent
South Region Office

SUBJECT: RESPONSES TO AUDIT FINDINGS OF SOUTH REGION OFFICE SCHOOLS

Please find attached the responses to the audit findings for the 2018-2019 and 2019-2020 fiscal years for Leisure City K-8 Center and G. Holmes Braddock Senior High School. The South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Leisure City K-8 Center

1. Inadequate Oversight Over Bookkeeping Function and School Sponsored Activities Resulted in Misappropriation Of Funds

The South Region Office Financial/Business Operations Director instructed the Principal to meet with the Treasurer to thoroughly review the *Manual of Internal Fund Accounting* to ensure compliance with the respective policies and procedures.

The Principal was instructed to meet with all staff to review the proper receipting and fundraising procedures and to ensure an understanding and awareness of the requirements, particularly those involving the proper documentation of student collections and the preparation/filing of fundraising documentation and reports.

G. Holmes Braddock Senior High School

1. Inadequate Controls Over Disbursements Led to Overspending In the Athletic Program and Transfers Not Properly Approved

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly read and review the *Manual of the Internal Fund Accounting* to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

Furthermore, the Principal was instructed to establish a plan for the Principal to implement and monitor with the Assistant Principal who actively oversees the Athletic Internal Fund Activity of the school. This plan includes the Assistant Principal meeting on a weekly basis with the Athletic Director, Business Manager, and Treasurer to review all Athletic Activity Internal Fund Accounts. The Athletic Director will give an update of the weekly meetings with the coaching staff of all upcoming events and fundraising to ensure that any concerns or issues are addressed immediately.

The Principal has been directed to seek the written approval from the Region Superintendent or the Financial Human Capital Director and the Internal Fund Accounting Division Supervisor in the Office of the Controller, prior to transferring any funds from any Trust Program Accounts, Property Accounts, Classes or Club accounts to assist with the athletic accounts.

The Principal was also directed to conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required.

Lastly, both Principals in collaboration with the South Region Office, have contacted the Internal Funds Accounting Department to provide monthly trainings for designated school site personnel.

Should you need additional information, please contact me at (305) 252-3041.

BAM/lg
M#08

cc: Ms. Gloria Arazoza
Ms. Lucy Iturrey

MEMORANDUM

October 30, 2020

TO: Maria T. Gonzalez, Chief Auditor
Office of Management and Compliance Audits

FROM: Valtena G. Brown, Deputy Superintendent/Chief Operating Officer *VGB*
School Operations

SUBJECT: SCHOOL OPERATIONS RESPONSE TO SELECTED SCHOOL AUDITS IN
THE NORTH AND SOUTH REGION CENTERS

School Operations has reviewed the audit findings cited in the 2018-2019 and 2019-2020 fiscal year reports for North Beach Elementary School, Madie Ives K-8 Preparatory Academy, Miami Carol City Senior High School, Leisure City K-8 Center and G. Holmes Braddock Senior High School.

In response to the report, the following list outlines preventative actions taken by School Operations:

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training.
- District School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include collections, receipting, disbursements and depositing of monies collected, and review of School Allied Organizations Fundraising procedures.
- District School Operations Administrative Director will coordinate oversight assistance from the Office of Community Education and Before/After School Programs to strengthen the maintenance of student records and payment recordkeeping.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school to that there is adequate funding available in the various accounts to ensure that budgeted funds meet expected needs of the program.

If you have any questions, please contact me at 305 995-2938.

VGB:ga
M#018

cc: Region Superintendents
Gloria Arazoza
Region Directors
Principals

Anti-Discrimination Policy

Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities 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 gender 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.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - prohibits discrimination against employees or applicants because of genetic information.

Boy Scouts of America Equal Access Act of 2002 – no public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

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.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

Office of Civil Rights Compliance (CRC)
Executive Director/Title IX Coordinator
155 N.E. 15th Street, Suite P104E
Miami, Florida 33132

Phone: (305) 995-1580 TDD: (305) 995-2400

Email: crc@dadeschools.net Website: <http://crc.dadeschools.net>

Rev: 08/2017



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS DECEMBER 2020

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