



Miami-Dade County Public Schools

Internal Audit Report
Selected Schools/Centers

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

*Audits Were Satisfactory At 57 Of 60
Schools/Centers.*

*At Three Schools/Centers, Controls Over Internal
Funds And FTE Areas Need Improvement. At One
Of These Schools/Centers, In Collaboration With
The Miami-Dade Schools Police Department, The
Audit Corroborated A Monetary Discrepancy
Leading To The Prosecution Of The Former
Community School Specialist.*

DECEMBER 2019

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Chief Auditor

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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

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November 20, 2019

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. The audit period of 55 schools/centers is one fiscal year ended June 30, 2019, while the audit period of the remaining schools/centers is two fiscal years ended June 30, 2019. At several of these schools/centers, there was a change of Principal/Site 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 the financial statements of most schools/centers reported herein were fairly stated. At three schools/centers we cited certain non-compliance with internal funds or FTE procedures. Particularly at Kensington Park Elementary School, monetary discrepancies involving the former Community School Specialist that were initially discovered by the Principal were corroborated by our audit. We collaborated with the Miami-Dade Schools Police Department, and this case was referred to the State Attorney's Office for prosecution. The individual was given one-year probation and is required to retribute 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 13 schools/centers that report to the North Region Office; 38 that report to the Central Region Office; five (5) that report to the South Region Office; and four (4) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. This report also includes the results of the first audit of Kendall Square K-8 Center. For 55 of the 60 schools/centers in this report, the scope of the audit was one fiscal year ended June 30, 2019. For the remaining five (5) schools/centers, the scope of the audit was two fiscal years ended June 30, 2019. At 23 schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 57 of the 60 schools/centers in this report maintained their records in good order and in accordance with prescribed policies and procedures. The three (3) schools/centers with audit findings and the affected areas are as follows:

Work Loc. No.	Name of School/Center <i>Principal's Tenure</i> <i>Treasurer's Tenure</i>	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		FTE
							Mis-Appropriation Before/ After School Care Prog. Collections	Bookkeeping and Monetary Discrepancies	
2661	1. Kensington Park Elementary <i>Same Principal as in prior audit. Audit period covered 2017-2018 and 2018-2019 fiscal years.</i> <i>Misappropriation of funds by former BSC/ASC Program Community Specialist.</i> <i>No change of Treasurer since the prior audit. Treasurer not involved in finding.</i>	Central	Int. Funds: 2017-2018 2018-2019 Property: 2019-2020	No	No	1	1		
6351	2. Lake Stevens Middle <i>Audit findings under former Principal whose tenure included the 2017-2018 and 2018-2019 fiscal years.</i> <i>A new Principal appointed in mid July 2019.</i> <i>Experienced Treasurer since July 2012.</i>	North	Int. Funds: 2017-2018 2018-2019 Property: 2019-2020	Yes	No	1		1	
6611	3. Country Club Middle <i>Audit findings under former Principal whose tenure included the 2018-2019 FTE Survey Period 3 (February 2019).</i> <i>A new Principal appointed in late July 2019.</i> <i>No change of Treasurer since the prior audit. Treasurer not involved in FTE finding.</i>	North	Int. Funds: 2018-2019 FTE: 2018-19 SP3 Property: 2019-2020	Yes	No	1			1
TOTAL	3 schools/centers					3	1	1	1

As indicated in the preceding table, at three schools/centers, depending on the individual school/center audited, findings were issued in the areas of internal funds or FTE procedures. At Kensington Park Elementary, we corroborated a misappropriation of funds. At Lake Stevens Middle, there were discrepancies with the bookkeeping and the documentation supporting collections; and at Country Club Middle, we cited certain non-compliance with Full-Time Equivalent (FTE) records, which also included teacher certification guidelines and procedures.

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 30-37 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 22-29. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 44-59); and in the *Appendix Section* in memorandum format (Pages 68-79). We have also included an Organizational Chart in this report (Page 67).

Notwithstanding the conditions and findings reported herein, at 58 of the 60 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2017-2018 and/or 2018-2019 fiscal year(s), on the accrual basis of accounting, depending on the school audited.

At Kensington Park Elementary School, except for the conditions cited in the report, which include a misappropriation of funds in the Community School Program collections during the 2018-2019 fiscal year, as disclosed in the findings of the individual school audit report and in pages 44-48 of this report, the financial statement of the internal funds of the school/center for the 2018-2019 fiscal year otherwise fairly presents the results of its operations, on the accrual basis of accounting. The financial statement for the 2017-2018 fiscal year is fairly stated, on the accrual basis of accounting. At Lake Stevens Middle School, due to the conditions cited in the report, which disclosed material non-compliance regarding the accounting of student collections for school sponsored activities for both the 2017-2018 and 2018-2019 fiscal years, as disclosed in the findings of the individual school audit report and in pages 49-54 of this report, the financial statements of the internal funds of the school/center for the 2017-2018 and 2018-2019 fiscal years do not fairly present the results of its operations, on the accrual basis of accounting.

As of June 30, 2018, for five (5) of the 60 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$1,061,236 and \$(1,068,583), respectively; while total combined Fund Balance amounted to approximately \$1,491,203 (Page 6). As of June 30, 2019, for all 60 schools/centers in this report, total combined

receipts and disbursements amounted to approximately \$10,747,324 and \$(11,017,941), respectively; while total combined Fund Balance amounted to approximately \$3,915,510 (Pages 7-14).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at 58 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. At Kensington Park Elementary and Lake Stevens Middle schools, as disclosed in the findings of the individual school audit report, the internal control structure was not generally functioning as designed by the school administration.

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 15).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 60 schools/centers. At 58 of the 60 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. We found that:

- *At Kensington Park Elementary*, in April 2019, subsequent to the resignation of the Community School Specialist, the Principal discovered that the individual had issued several *Recap of Collections* in lieu of receipts to parents/guardians. We confirmed that those collections could not be traced to any student record, account posting, or bank deposit. During the audit, our office collaborated with the Miami-Dade Schools Police Department in reference to their case, and the former employee was subsequently arrested and charged with Grand Theft. The individual was given one-year probation and is required to retribute funds. In addition, attendance records reflected students that attended the program; however, there was no record of payment for some of the corresponding service periods (Pages 44-48).
- *At Lake Stevens Middle*, monetary discrepancies were identified. The school was not following proper receipting and documentation procedures over student collections involving school-sponsored activities and there was inadequate oversight of the bookkeeping function. The Treasurer, who is experienced, has been in this position since July 2012 (Pages 49-54).

PROPERTY

At 60 schools/centers, Property Audits staff inventoried approximately 13,200 equipment items with a total approximate cost of \$34.9 million. Of the 60 inventories, 59 proved satisfactory, and there was a small loss reported at one school/center (refer to Property Schedule, Pages 38-42). Losses reported through the Plant Security Report process disclosed only one fully depreciated equipment item at one of the 60 schools/centers in this report. The item was a pugmill used for mixing clay. (Page 43).

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

As summarized in the following table, we reviewed Title I Program expenditures at five schools/centers. 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:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Data Security Audit Period	Title I Program P-Card Expenditures Audit Period	Total Title I Program Expenditures
6751	Hialeah Gardens Middle	North	2018-2019	2018-2019	2018-2019 2019-2020	NA-none ¹	\$ 429,758
3501	Morningside K-8 Academy	Central	2018-2019	2018-2019	2018-2019	2018-2019	301,235
6741	Ponce de Leon Middle	Central	2018-2019	2018-2019	2018-2019	NA-none ¹	199,237
7301	Miami Edison Senior	Central	2018-2019	2018-2019	2018-2019	NA-none ¹	814,319
7151	Homestead Senior	South	2018-2019	2018-2019	2018-2019 2019-2020	NA-none ¹	876,987
Total Title I Program Expenditures							\$ 2,621,536

At all five schools/centers, we found general compliance with the procedures established in the *Title I Administration Handbook*, in the *Payroll Processing Procedures Manual* that relate to time and attendance; and the review of the report titled “Authorized Applications for Employees by Locations Report” disclosed general compliance with the requirements for granting access to applications. The review of P-Card expenditures at one of the schools/centers disclosed overall compliance with the P-Card Program’s procedures.

¹ During 2018-2019, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 12 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
3661	Natural Bridge Elementary	North	2018-2019 SP 3	\$ 1,810,845
5711	Mae M. Walters Elementary	North	2018-2019 SP 3	1,429,753
5141	Hubert O. Sibley K-8 Academy	North	2018-2019 SP 3	1,788,435
6611	Country Club Middle	North	2018-2019 SP 3	1,726,641
6571	Norland Middle	North	2018-2019 SP 3	2,166,770
1641	Emerson Elementary	Central	2018-2019 SP 3	1,030,086
2661	Kensington Park Elementary	Central	2018-2019 SP 3	3,099,387
3061	Ludlam Elementary	Central	2018-2019 SP 3	822,666
5201	South Hialeah Elementary	Central	2018-2019 SP 3	2,450,749
5931	Phillis Wheatley Elementary	Central	2018-2019 SP 3	632,836
6331	Kinloch Park Middle	Central	2018-2019 SP 3	1,767,738
6021	Arvida Middle	South	2018-2019 SP 3	3,258,771
Total FTE Funding:				\$ 21,984,677

We found that 11 schools/centers were generally compliant with District policy related to FTE documentation and procedures. At one school, we found:

- At *Country Club Middle*, there were discrepancies in the English for Speakers of Other Languages (ESOL) and Teacher Certification areas. The discrepancies, which could have potentially generated funding disallowances to the District happened during the tenure of the former Principal. A new Principal was appointed in July 2019 (Pages 55-59).

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2018 and/or June 30, 2019, for the 60 schools/centers included in this report, depending on the year(s) audited for each individual school/center. We are also providing the audit opinion regarding the schools/centers' financial statements:

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

The *Condensed Annual Financial Reports* and *Fund Balance* information as of June 30, 2018, for 5 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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office School/Center</u>											
6351	Lake Stevens Middle	\$ 16,605.98	\$ 69,325.86	\$ (68,168.17)	\$ 17,763.67	\$ 7,347.47	\$ 10,416.20	\$ -	\$ -	\$ -	\$ 17,763.67
<u>Central Region Office School/Center</u>											
2661	Kensington Park Elementary	13,865.05	226,779.63	(225,359.41)	15,285.27	11,013.72	4,271.55	-	-	-	15,285.27
<u>Adult Education Centers and Technical Colleges</u>											
7012	American Adult And Community Education Center	400,158.17	255,485.57	(271,009.09)	384,634.65	77,391.16	307,336.41	-	(92.92)	-	384,634.65
7072	Coral Gables Adult Education Center	389,062.87	170,006.41	(157,773.40)	401,295.88	77,422.14	323,752.93	-	120.81	-	401,295.88
7592	North Miami Adult Education Center	678,857.66	339,638.33	(346,272.80)	672,223.19	51,490.38	572,184.24	-	48,548.57	-	672,223.19
TOTALS		\$1,498,549.73	\$1,061,235.80	\$(1,068,582.87)	\$1,491,202.66	\$ 224,664.87	\$ 1,217,961.33	\$ -	\$ 48,576.46	\$ -	\$ 1,491,202.66

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 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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
3661	Natural Bridge Elementary	\$ 16,101.37	\$ 26,287.06	\$ (26,052.18)	\$ 16,336.25	\$ 2,880.12	\$ 13,456.13	\$ -	\$ -	\$ -	\$ 16,336.25
5131	North Dade Center For Modern Languages Elementary	12,560.69	19,771.79	(16,948.84)	15,383.64	11,173.92	4,209.72	-	-	-	15,383.64
5711	Mae M. Walters Elementary	19,384.83	30,133.29	(29,820.50)	19,697.62	7,553.83	12,143.79	-	-	-	19,697.62
3821	North County K-8 Center	10,618.19	24,059.21	(24,069.05)	10,608.35	6,475.81	4,132.54	-	-	-	10,608.35
5141	Hubert O. Sibley K-8 Academy	15,178.75	37,161.43	(38,059.13)	14,281.05	3,990.65	10,290.40	-	-	-	14,281.05
6051	Carol City Middle	17,140.15	16,468.87	(11,220.20)	22,388.82	13,313.94	9,074.88	-	-	-	22,388.82
6611	Country Club Middle	33,987.66	70,846.72	(62,629.12)	42,205.26	18,582.58	23,622.68	-	-	-	42,205.26

**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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
6751	Hialeah Gardens Middle	39,681.88	214,360.39	(212,051.32)	41,990.95	9,886.97	32,103.98	-	-	-	41,990.95
6351	Lake Stevens Middle	17,763.67	57,802.96	(62,892.48)	12,674.15	2,019.92	10,654.23	-	-	-	12,674.15
6571	Norland Middle	51,078.56	157,615.90	(159,632.33)	49,062.13	18,411.88	30,650.25	-	-	-	49,062.13
7191	Hialeah Gardens Senior	166,272.72	721,559.04	(714,735.74)	173,096.02	50,263.69	122,832.33	-	-	-	173,096.02
7201	Miami Beach Senior	152,976.53	463,278.50	(449,727.30)	166,527.73	24,582.87	141,944.86	-	-	-	166,527.73
7381	Miami Norland Senior	87,999.41	280,095.64	(277,741.04)	90,354.01	10,794.66	79,559.35	-	-	-	90,354.01
Central Region Office Schools/Centers											
0111	Maya Angelou Elementary	9,192.43	21,316.09	(16,254.30)	14,254.22	10,998.35	3,255.87	-	-	-	14,254.22
0121	Auburndale Elementary	29,510.78	226,478.03	(226,505.26)	29,483.55	18,468.97	11,014.58	-	-	-	29,483.55
0201	Banyan Elementary	17,814.94	14,027.38	(10,781.96)	21,060.36	9,095.79	11,964.57	-	-	-	21,060.36

**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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
0521	Broadmoor Elementary	9,177.14	20,540.64	(19,537.19)	10,180.59	2,376.03	7,804.56	-	-	-	10,180.59
1081	Coral Terrace Elementary	16,726.95	141,995.09	(141,979.12)	16,742.92	4,653.20	12,089.72	-	-	-	16,742.92
1361	Frederick Douglass Elementary	10,929.77	14,880.48	(14,097.49)	11,712.76	9,469.20	2,243.56	-	-	-	11,712.76
1641	Emerson Elementary	10,041.10	138,278.52	(139,397.96)	8,921.66	1,374.76	7,546.90	-	-	-	8,921.66
1881	Henry M. Flagler Elementary	17,634.95	283,172.81	(285,453.57)	15,354.19	12,475.45	2,878.74	-	-	-	15,354.19
2501	Holmes Elementary	7,312.00	10,801.17	(6,793.94)	11,319.23	7,341.59	3,977.64	-	-	-	11,319.23
2661	Kensington Park Elementary	15,285.27	284,924.33	(278,956.55)	21,253.05	16,883.89	4,369.16	-	-	-	21,253.05
3061	Ludlam Elementary	18,609.62	141,267.25	(143,127.69)	16,749.18	5,519.47	11,229.71	-	-	-	16,749.18
3341	Miami Shores Elementary	25,797.27	170,757.26	(175,075.80)	21,478.73	12,306.28	9,172.45	-	-	-	21,478.73

**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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
4171	Orchard Villa Elementary	7,348.88	6,689.21	(7,443.39)	6,594.70	2,905.84	3,688.86	-	-	-	6,594.70
4501	Poinciana Park Elementary	4,917.33	9,468.90	(10,276.35)	4,109.88	2,991.29	1,118.59	-	-	-	4,109.88
4921	Seminole Elementary	25,194.29	31,544.85	(35,765.61)	20,973.53	7,046.00	13,927.53	-	-	-	20,973.53
5001	Shenandoah Elementary	18,882.83	30,791.90	(18,561.30)	31,113.43	10,135.87	20,977.56	-	-	-	31,113.43
5041	Silver Bluff Elementary	13,389.20	196,581.67	(195,549.03)	14,421.84	7,677.84	6,744.00	-	-	-	14,421.84
5201	South Hialeah Elementary	20,216.54	157,381.44	(157,890.71)	19,707.27	9,042.67	10,664.60	-	-	-	19,707.27
5401	Sunset Elementary	39,470.51	788,026.76	(801,289.43)	26,207.84	10,119.67	16,088.17	-	-	-	26,207.84
5431	Sweetwater Elementary	28,261.02	185,239.09	(169,497.99)	44,002.12	36,511.68	7,490.44	-	-	-	44,002.12
5931	Phillis Wheatley Elementary	7,451.29	13,020.02	(13,598.99)	6,872.32	2,579.47	4,292.85	-	-	-	6,872.32

**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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
1681	Lillie C. Evans K-8 Center	8,897.22	19,102.24	(18,015.04)	9,984.42	4,249.81	5,734.61	-	-	-	9,984.42	
1721	Everglades K-8 Center	28,285.88	252,973.80	(254,213.76)	27,045.92	12,925.19	14,120.73	-	-	-	27,045.92	
2041	Benjamin Franklin K-8 Center	20,239.75	93,677.89	(90,262.24)	23,655.40	3,987.10	19,668.30	-	-	-	23,655.40	
3501	Morningside K-8 Academy	13,761.25	38,104.10	(37,346.33)	14,519.02	5,024.50	9,494.52	-	-	-	14,519.02	
6741	Ponce de Leon Middle	41,036.50	162,271.10	(161,488.92)	41,818.68	10,147.24	31,671.44	-	-	-	41,818.68	
6331	Kinloch Park Middle	51,165.44	58,984.76	(63,531.13)	46,619.07	9,911.51	36,707.56	-	-	-	46,619.07	
6821	Rockway Middle	49,817.91	237,372.49	(212,677.06)	74,513.34	(818.52)	75,331.86	-	-	-	74,513.34	
6841	Shenandoah Middle	44,650.21	154,447.15	(153,927.46)	45,169.90	20,276.52	24,893.38	-	-	-	45,169.90	
6961	West Miami Middle	36,982.76	82,107.50	(82,444.26)	36,646.00	8,694.61	27,951.39	-	-	-	36,646.00	

**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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7081	Design & Architecture Senior	61,094.56	165,535.88	(168,857.08)	57,773.36	7,255.95	50,517.41	-	-	-	57,773.36
7571	International Studies Preparatory Academy	43,575.16	134,746.60	(152,164.55)	26,157.21	2,265.64	23,921.42	-	-	(29.85)	26,157.21
7033	Law Enforcement Officers' Memorial High School	39,533.28	135,423.02	(125,735.33)	49,220.97	7,741.43	41,479.54	-	-	-	49,220.97
7271	Miami Coral Park Senior	161,402.46	636,034.15	(680,569.66)	116,866.95	28,992.55	87,874.40	-	-	-	116,866.95
7301	Miami Edison Senior	56,803.53	204,246.60	(215,122.99)	45,927.14	16,990.65	28,936.49	-	-	-	45,927.14
7511	Miami Springs Senior	101,517.46	324,137.36	(324,051.67)	101,603.15	38,791.87	62,811.28	-	-	-	101,603.15
7241	Ronald W. Reagan/Doral Senior	127,249.06	635,137.60	(646,478.34)	115,908.32	9,360.77	106,547.55	-	-	-	115,908.32
7721	South Miami Senior	147,719.12	512,428.13	(511,045.11)	149,102.14	9,098.85	140,003.29	-	-	-	149,102.14

**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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>South Region Office Schools/Centers</u>											
0771	Dr. William A. Chapman Elementary	14,323.61	14,673.56	(7,524.12)	21,473.05	13,488.42	7,984.63	-	-	-	21,473.05
3031	Kendall Square K-8 Center	-	23,174.94	(17,812.68)	5,362.26	5,362.26	-	-	-	-	5,362.26
6021	Arvida Middle	154,382.90	596,255.75	(596,189.57)	154,449.08	18,640.13	135,808.95	-	-	-	154,449.08
5003	South Dade Middle	23,093.61	103,537.04	(102,900.40)	23,730.25	13,348.35	10,551.90	-	-	(170.00)	23,730.25
7151	Homestead Senior	81,717.12	340,351.68	(335,350.99)	86,717.81	5,297.29	82,401.55	-	-	(981.03)	86,717.81
<u>Adult Education Centers and Technical Colleges</u>											
7012	American Adult And Community Education Center	384,634.65	195,259.67	(234,628.32)	345,266.00	30,906.20	314,359.80	-	-	-	345,266.00
7072	Coral Gables Adult Education Center	401,295.88	127,079.88	(146,499.90)	381,875.86	50,724.38	331,151.48	-	-	-	381,875.86

**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 Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7272	Miami Coral Park Adult And Community Education Center	426,815.25	224,109.56	(360,793.12)	290,131.69	142,969.90	147,161.79	-	-	-	290,131.69
7592	North Miami Adult Education Center	672,223.19	269,528.06	(364,898.08)	576,853.17	58,505.75	518,307.99	-	39.43	-	576,853.17
	TOTALS	\$4,186,126.28	\$10,747,324.20	\$(11,017,940.97)	\$3,915,509.51	\$ 914,042.50	\$3,002,608.46	\$ -	\$ 39.43	\$(1,180.88)	\$3,915,509.51

AUDIT OPINION

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

At Kensington Park Elementary School, except for the conditions cited in the report, which include a misappropriation of funds in the Community School Program collections during the 2018-2019 fiscal year, as disclosed in the findings of the individual school audit report and in pages 44-48 of this report, the financial statement of the internal funds of the school/center for the 2018-2019 fiscal year otherwise fairly presents the results of its operations, on the accrual basis of accounting. The financial statement for the 2017-2018 fiscal year is fairly stated, on the accrual basis of accounting. At Lake Stevens Middle School, due to the conditions cited in the report, which disclosed material non-compliance regarding the accounting of student collections for school sponsored activities for both the 2017-2018 and 2018-2019 fiscal years, as disclosed in the findings of the individual school audit report and in pages 49-54 of this report, the financial statements of the internal funds of the school/center for the 2017-2018 and 2018-2019 fiscal years do not fairly present the results of its operations, on the accrual basis of accounting.

As of June 30, 2018, for five (5) of the 60 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$1,061,236 and \$(1,068,583), respectively; while total combined Fund Balance amounted to approximately \$1,491,203 (Page 6). As of June 30, 2019, for all 60 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$10,747,324 and \$(11,017,941), respectively; while total combined Fund Balance amounted to approximately \$3,915,510 (Pages 7-14).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at 58 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. At Kensington Park Elementary and Lake Stevens Middle schools, as disclosed in the findings of the individual school audit report, the internal control structure was not generally functioning as designed by the school administration.

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.



Elvira M. Sanchez
Certified Public Accountant, Certified Fraud Examiner
District Director, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for the three 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>Central Region Office School/Center</u>							
Kensington Park Elementary			✓			✓	Impacted Operations.
<u>North Region Office Schools/Centers</u>							
Lake Stevens Middle			✓			✓	Impacted Operations.
Country Club Middle		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 57 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>							
Natural Bridge Elementary	✓			✓			Not Likely to impact.
North Dade Center For Modern Languages Elementary	✓			✓			Not Likely to impact.
Mae M. Walters Elementary	✓			✓			Not Likely to impact.
North County K-8 Center	✓			✓			Not Likely to impact.
Hubert O. Sibley K-8 Academy	✓			✓			Not Likely to impact.
Carol City Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Middle	✓			✓			Not Likely to impact.
Norland Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Senior	✓			✓			Not Likely to impact.
Miami Beach 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 Norland Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Maya Angelou Elementary	✓			✓			Not Likely to impact.
Auburndale Elementary	✓			✓			Not Likely to impact.
Banyan Elementary	✓			✓			Not Likely to impact.
Broadmoor Elementary	✓			✓			Not Likely to impact.
Coral Terrace Elementary	✓			✓			Not Likely to impact.
Frederick Douglass Elementary	✓			✓			Not Likely to impact.
Emerson Elementary	✓			✓			Not Likely to impact.
Henry M. Flagler Elementary	✓			✓			Not Likely to impact.
Holmes Elementary	✓			✓			Not Likely to impact.
Ludlam Elementary	✓			✓			Not Likely to impact.
Miami Shores 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	
Orchard Villa Elementary	✓			✓			Not Likely to impact.
Poinciana Park Elementary	✓			✓			Not Likely to impact.
Seminole Elementary	✓			✓			Not Likely to impact.
Shenandoah Elementary	✓			✓			Not Likely to impact.
Silver Bluff Elementary	✓			✓			Not Likely to impact.
South Hialeah Elementary	✓			✓			Not Likely to impact.
Sunset Elementary	✓			✓			Not Likely to impact.
Sweetwater Elementary	✓			✓			Not Likely to impact.
Phillis Wheatley Elementary	✓			✓			Not Likely to impact.
Lillie C. Evans K-8 Center	✓			✓			Not Likely to impact.
Everglades K-8 Center	✓			✓			Not Likely to impact.
Benjamin Franklin K-8 Center	✓			✓			Not Likely to impact.
Morningside K-8 Academy	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Ponce de Leon Middle	✓			✓			Not Likely to impact.
Kinloch Park Middle	✓			✓			Not Likely to impact.
Rockway Middle	✓			✓			Not Likely to impact.
Shenandoah Middle	✓			✓			Not Likely to impact.
West Miami Middle	✓			✓			Not Likely to impact.
Design & Architecture Senior	✓			✓			Not Likely to impact.
International Studies Preparatory Academy	✓			✓			Not Likely to impact.
Law Enforcement Officers' Memorial High School	✓			✓			Not Likely to impact.
Miami Coral Park Senior	✓			✓			Not Likely to impact.
Miami Edison Senior	✓			✓			Not Likely to impact.
Miami Springs Senior	✓			✓			Not Likely to impact.
Ronald W. Reagan/Doral Senior	✓			✓			Not Likely to impact.
South Miami 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	
<u>South Region Office Schools/Centers</u>							
Dr. William A. Chapman Elementary	✓			✓			Not Likely to impact.
Kendall Square K-8 Center	✓			✓			Not Likely to impact.
Arvida Middle	✓			✓			Not Likely to impact.
South Dade Middle	✓			✓			Not Likely to impact.
Homestead Senior	✓			✓			Not Likely to impact.
<u>Adult Education Centers and Technical Colleges</u>							
American Adult And Community Education Center	✓			✓			Not Likely to impact.
Coral Gables Adult Education Center	✓			✓			Not Likely to impact.
Miami Coral Park Adult And Community Education Center	✓			✓			Not Likely to impact.
North Miami Adult Education Center	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the three 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
<u>Central Region Office School/Center</u>							
2661	Kensington Park Elementary ^(a)	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	1	• Misappropriation of Before/After School Care Program Collections	Int. Funds: 2016-2017	None	
<u>North Region Office Schools/Centers</u>							
6351	Lake Stevens Middle ^(b)	Int. Funds: 2017-2018 2018-2019	1	• Bookkeeping and Monetary Discrepancies	Int. Funds: 2015-2016 2016-2017 Payroll: 2017-2018 FTE: 2016-17 SP3	None	
6611	Country Club Middle ^(c)	Int. Funds: 2018-2019 FTE: 2018-19 SP3	1	• FTE ESOL and Teacher Certification	Int. Funds: 2017-2018	None	
TOTAL			3			None	

Notes:

- (a) No change of Principal since prior audit.
- (b) Internal Funds' findings under the former Principal's tenure through June 2019. Current Principal's tenure began July 2019.
- (c) FTE findings under the former Principal's tenure through July 2019. Current Principal's tenure began late July 2019.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 57 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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
3661	Natural Bridge Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
5131	North Dade Center For Modern Languages Elementary	Int. Funds: 2018-2019	None		Int. Funds & Payroll: 2017-2018	1	• Monetary/Payroll Discrepancies and Bookkeeping Mispostings/ Discrepancies
5711	Mae M. Walters Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
3821	North County K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
5141	Hubert O. Sibley K-8 Academy	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
6051	Carol City Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 <i>FTE: 2017-18 SP3</i>	1	• FTE ESOL and Teacher Certification
6751	Hialeah Gardens Middle	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020	None		Int. Funds: 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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
6571	Norland Middle	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
7191	Hialeah Gardens Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7201	Miami Beach Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	1	• Property Management
7381	Miami Norland Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
<u>Central Region Office Schools/Centers</u>							
0111	Maya Angelou Elementary	Int. Funds: 2018-2019	None		Int. Funds Payroll & Title I: 2017-2018 Data Security: 2018-2019	None	
0121	Auburndale Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
0201	Banyan Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0521	Broadmoor Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1081	Coral Terrace Elementary	Int. Funds: 2018-2019	None		Int. Funds: 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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
1361	Frederick Douglass Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1641	Emerson Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
1881	Henry M. Flagler Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
2501	Holmes Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3061	Ludlam Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
3341	Miami Shores Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4171	Orchard Villa Elementary	Int. Funds: 2018-2019	None		Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None	
4501	Poinciana Park Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
4921	Seminole Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5001	Shenandoah Elementary	Int. Funds: 2018-2019	None		Int. Funds: 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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
5041	Silver Bluff Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5201	South Hialeah Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
5401	Sunset Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5431	Sweetwater Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5931	Phillis Wheatley Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
1681	Lillie C. Evans K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1721	Everglades K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
2041	Benjamin Franklin K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	1	• FTE ESOL and Teacher Certification
3501	Morningside K-8 Academy	Int. Funds: 2018-2019 Title I: 2018-2019 P-Card: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	1	• Field Trip Collections and Fundraising

**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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
6741	Ponce de Leon Middle	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	None	
6331	Kinloch Park Middle	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
6821	Rockway Middle	Int. Funds: 2018-2019	None		Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None	
6841	Shenandoah Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
6961	West Miami Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
7081	Design & Architecture Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7571	International Studies Preparatory Academy	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7033	Law Enforcement Officers' Memorial High School	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-18 SP3	None	
7271	Miami Coral Park Senior	Int. Funds: 2018-2019	None		Int. Funds: 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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
7301	Miami Edison Senior	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	None	
7511	Miami Springs Senior	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 <i>FTE:</i> <i>2017-18 SP3</i>	None	
7241	Ronald W. Reagan/Doral Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7721	South Miami Senior	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 Payroll & Title I P-Card Data Security: 2017-2018	None	
<u>South Region Office Schools/Centers</u>							
0771	Dr. William A. Chapman Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 <i>FTE:</i> <i>2017-18 SP3</i>	None	
3031	Kendall Square K-8 Center	Int. Funds: 2018-2019	None		N/A First Year Audit	None	
6021	Arvida Middle	Int. Funds: 2018-2019 <i>FTE:</i> <i>2018-19 SP3</i>	None		Int. Funds: 2016-2017 2017-2018	None	
5003	South Dade Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 <i>FTE:</i> <i>2017-18 SP3</i>	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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
7151	Homestead Senior	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020	None		Int. Funds: 2017-2018	None	
<u>Adult Education Centers and Technical Colleges</u>							
7012	American Adult And Community Education Center	Int. Funds: 2017-2018 2018-2019	None		Int. Funds: 2015-2016 2016-2017	None	
7072	Coral Gables Adult Education Center	Int. Funds: 2017-2018 2018-2019	None		Int. Funds: 2016-2017	None	
7272	Miami Coral Park Adult And Community Education Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
7592	North Miami Adult Education Center	Int. Funds: 2017-2018 2018-2019	None		Int. Funds: 2015-2016 2016-2017 Payroll: 2017-2018	None	
TOTAL			None			5	

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 three 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) 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>Central Region Office School/Center</u>			
2661	Kensington Park Elementary ^a Current Audit: (2-Year Audit) (2017-18 & 2018-19) Prior Audit: (1-Year FY 2016-2017) Presented to ABAC on May 8, 2018) No findings reported.	Principal: • Ms. Susana Suarez Treasurer: Ms. Marlene Castro	Principal: • Ms. Susana Suarez (No Change). Treasurer: Ms. Marlene Castro (No Change).
<u>North Region Office Schools/Centers</u>			
6351	Lake Stevens Middle ^b Current Audit: (2-Year Audit) (2017-18 & 2018-19) Prior Audit: (2-Year FY 2015-2016 & 2016- 2017) Presented to ABAC on March 13, 2018) No findings reported.	Principal: • Mr. Jorge M. Bulnes (Through June 2019; presently Principal at Riviera Middle School). Treasurer: Ms. Teressa Nickerson Experienced Treasurer	Principal: • Ms. Elizabeth Chardon (From July 2019 to Present). (Change of Principal Since Prior Audit). Treasurer: Ms. Teressa Nickerson (No Change).
6611	Country Club Middle ^{b, c} Current Audit: (1-Year Audit) (2018-19) Prior Audit: (1-Year FY 2017-2018) Presented to ABAC on July 16, 2019. No findings reported.	Principal: • Ms. Cynthia M. Lima (Through July 2019; presently Principal at Hialeah Gardens Middle School). Treasurer: Ms. Isel H. Morales	Principal: • Mr. Rafael Crespo (Interim) (From late July 2019 to Present). (Change of Principal Since Prior Audit). Treasurer: Ms. Isel H. Morales (No Change).

Notes:

a At Kensington Park Elementary, the audit exception is in the area of Before/After-School Care Program Recordkeeping and Collections. The name of the Treasurer is listed for informational purposes only since the finding does not involve the Treasurer but the former Community School Specialist.

b Change of Principal at this school/center since prior audit (23 schools/centers).

c At Country Club Middle, the audit exception was in the area of FTE. The name of the Treasurer is listed for informational purposes only since the finding was not in the area of Internal Funds and does not involve the Treasurer. The finding was in the area of FTE: ESOL and Teacher Certification.

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 57 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>			
3661	Natural Bridge Elementary ^a (1-Year Audit) (2018-19)	Principal: • Mr. Frank V. MacBride, Jr. (Through July 2019; retired).	Principal: • Dr. Alexandra B. Lichtman (Interim) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Lajameka R. Baker	Treasurer: Ms. Lajameka R. Baker (No Change).
5131	North Dade Center for Modern Languages Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Maria A. Castaigne	Principal: • Dr. Maria A. Castaigne (No Change).
		Treasurer: Ms. Francen F. Pouchie (Through June 2019; Part-Time)	Treasurer: Ms. Teresita Valdes (Change of Treasurer Since Prior Audit).
5711	Mae M. Walters Elementary ^a (1-Year Audit) (2018-19)	Principal: • Mr. Milko O. Brito (Through July 2019; presently Principal at Spanish Lake Elementary).	Principal: • Ms. Mileydis Torrens (Interim) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Rosa M. Lopez-Casa	Treasurer: Ms. Rosa M. Lopez-Casa (No Change).
3821	North County K-8 Center ^a (1-Year Audit) (2018-19)	Principal: • Ms. Melissa M. Mesa (Through July 2019; presently Principal at Norman S. Edelcup/Sunny Isles Beach K-8).	Principal: • Ms. Aisha V. Marrero (Interim) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Angela D. Chaney	Treasurer: Ms. Angela D. Chaney (No Change).
5141	Hubert O. Sibley K-8 Academy ^a (1-Year Audit) (2018-19)	Principal: • Mr. Michael J. Charlot (Through June 2019; presently Principal at Norland Elementary).	Principal: • Ms. Chandrell Larkin (Temporary) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Janice R. Coleman	Treasurer: Ms. Janice R. Coleman (No Change).
6051	Carol City Middle (1-Year Audit) (2018-19)	Principal: • Mr. Derek A. Negron	Principal: • Mr. Derek A. Negron (No Change).
		Treasurer: Ms. Sheree N. Jackson (Through June 2019; Part-Time)	Treasurer: Ms. Jacqueline D. Dunn (Change of Treasurer Since Prior Audit).
6751	Hialeah Gardens Middle ^a (1-Year Audit) (2018-19)	Principal: • Ms. Maritza D. Jimenez (Through July 2019; presently Principal at Hialeah Gardens Senior)	Principal: • Ms. Cynthia M. Lima (Change of Principal Since Prior Audit).
		Treasurer: Ms. Margarita Barrial (Through August 2019)	Treasurer: Ms. Teresita C. Montesino (Change of Treasurer Since Prior Audit).

Note:

a Change of Principal at this school/center since prior audit (23 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
6571	Norland Middle ^a (1-Year Audit) (2018-19)	Principal: • Mr. Ronald G. Redmon (Through July 2019; presently Principal at Miami Norland Senior)	Principal: • Dr. Sacha T. Challenger (Interim) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Loretta A. Hilton	Treasurer: Ms. Loretta A. Hilton (No Change).
7191	Hialeah Gardens Senior ^a (1-Year Audit) (2018-19)	Principal: • Dr. Louis J. Algaze (Through July 2019; resigned)	Principal: • Ms. Maritza D. Jimenez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Elizabeth Corraliza	Treasurer: Ms. Elizabeth Corraliza (No Change).
7201	Miami Beach Senior (1-Year Audit) (2018-19)	Principal: • Dr. Maria T. Rodriguez	Principal: • Dr. Maria T. Rodriguez (No Change).
		Treasurer: Ms. Guerlyne Jean	Treasurer: Ms. Guerlyne Jean (No Change).
7381	Miami Norland Senior ^a (1-Year Audit) (2018-19)	Principal: • Mr. Reginald E. Lee (Through July 2019; presently on special assignment at North Region Office)	Principal: • Mr. Ronald G. Redmon (Change of Principal Since Prior Audit).
		Treasurer: Mr. Klever A. Estrella	Treasurer: Mr. Klever A. Estrella (No Change).
<u>Central Region Office Schools/Centers</u>			
0111	Maya Angelou Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Donna M. Lewis	Principal: • Dr. Donna M. Lewis (No Change).
		Treasurer: Ms. Amalia Zapirain	Treasurer: Ms. Amalia Zapirain (No Change).
0121	Auburndale Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Ania Marti	Principal: • Ms. Ania Marti (No Change).
		Treasurer: Ms. Lissette Blandon	Treasurer: Ms. Lissette Blandon (No Change).
0201	Banyan Elementary ^a (1-Year Audit) (2018-19)	Principal: • Ms. Cheri A. Davis (Through June 2019; presently Principal at Miami Springs Elementary)	Principal: • Ms. Vanessa Faraldo (Interim) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Marieta Revilla (on Leave)	Treasurers: Ms. Marieta Revilla (No Change). Ms. Nicole Castro (Part-time)
0521	Broadmoor Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Omar Riaz	Principal: • Dr. Omar Riaz (No Change).
		Treasurer: Ms. Suzanne Herrera	Treasurer: Ms. Suzanne Herrera (No Change).
1081	Coral Terrace Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Eva N. Ravelo	Principal: • Ms. Eva N. Ravelo (No Change).
		Treasurer: Ms. Nicole Castro	Treasurer: Ms. Nicole Castro (No Change).

Note:

a Change of Principal at this school/center since prior audit (23 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
1361	Frederick Douglass Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Yolanda L. Ellis ----- Treasurer: Ms. Kristal Fredrick	Principal: • Ms. Yolanda L. Ellis (No Change). ----- Treasurer: Ms. Kristal Fredrick (No Change).
1641	Emerson Elementary ^a (1-Year Audit) (2018-19)	Principal: • Mr. Leonardo Mouriño (Through June 2019; presently Principal at Morningside K-8 Academy) ----- Treasurers: Ms. Mayra B. Coto (Through May 2019) Ms. Rebecca Galvez (Through October 2019)	Principal: • Ms. Kristin E. Hayes (Interim) (Change of Principal Since Prior Audit). ----- Treasurers: Ms. Rebecca Galvez (Through October 2019) Ms. Teresita V. Rodriguez (Change of Treasurers Since Prior Audit).
1881	Henry M. Flagler Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Zulema C. Lamazares ----- Treasurer: Ms. Anisia A. Uley	Principal: • Ms. Zulema C. Lamazares (No Change). ----- Treasurer: Ms. Anisia A. Uley (No Change).
2501	Holmes Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Ottolita T. Thompson ----- Treasurer: Ms. Libby C. Lucas	Principal: • Dr. Ottolita T. Thompson (No Change). ----- Treasurer: Ms. Libby C. Lucas (No Change).
3061	Ludlam Elementary ^a (1-Year Audit) (2018-19)	Principal: • Dr. Georgette C. Menocal (Through September 2019; on Leave) ----- Treasurer: Ms. Johanna R. De Juan	Principal: • Ms. ReAndra T. Jordan (Temporary). (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Johanna R. De Juan (No Change).
3341	Miami Shores Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Brenda L. Swain ----- Treasurer: Ms. Joyce L. Davis	Principal: • Ms. Brenda L. Swain (No Change). ----- Treasurer: Ms. Joyce L. Davis (No Change).
4171	Orchard Villa Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Tanya S. Daly-Barnes ----- Treasurers: Mr. Antonio Bouzan (Through January 2019) Ms. Alemarie Gonzalez-Rubi (Part-Time)	Principal: • Ms. Tanya S. Daly-Barnes (No Change). ----- Treasurers: Ms. Alemarie Gonzalez-Rubi (Part-Time) Ms. Aurelia Moreno (Change of Treasurer Since Prior Audit).
4501	Poinciana Park Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Tania L. Jones ----- Treasurer: Ms. Latoya L. Adams	Principal: • Ms. Tania L. Jones (No Change). ----- Treasurer: Ms. Latoya L. Adams (No Change).
4921	Seminole Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Mayra DeLeon ----- Treasurer: Ms. Zoila L. Ortiz	Principal: • Ms. Mayra DeLeon (No Change). ----- Treasurer: Ms. Zoila L. Ortiz (No Change).

Note:

a Change of Principal at this school/center since prior audit (23 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
5001	Shenandoah Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Michelle L. Coto ----- Treasurers: Ms. Loretta Roby (Through October 2018) Ms. Veronica E. Pares	Principal: • Ms. Michelle L. Coto (No Change). ----- Treasurer: Ms. Veronica E. Pares (No Change).
5041	Silver Bluff Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Mayra Barreira ----- Treasurer: Ms. Dominique Penaloza	Principal: • Ms. Mayra Barreira (No Change). ----- Treasurer: Ms. Dominique Penaloza (No Change).
5201	South Hialeah Elementary ^a (1-Year Audit) (2018-19)	Principals: • Ms. Linette Tellez (Through March 2019; on leave) • Mr. Ramses Ancheta (Temporary Principal through July 2019; presently Interim Principal at Santa Clara Elementary). ----- Treasurer: Ms. Rosa M. Valdes	Principal: • Ms. Linette Tellez (Return from leave). (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Rosa M. Valdes (No Change).
5401	Sunset Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Marlene Leyte-Vidal ----- Treasurer: Ms. Ana Cecilia Picado	Principal: • Dr. Marlene Leyte-Vidal (No Change). ----- Treasurer: Ms. Ana Cecilia Picado (No Change).
5431	Sweetwater Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Janet P. Olivera ----- Treasurer: Ms. Leah L. Gibson	Principal: • Ms. Janet P. Olivera (No Change). ----- Treasurer: Ms. Leah L. Gibson (No Change).
5931	Phillis Wheatley Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Cathy M. Williams ----- Treasurer: Ms. Donna E. Summers	Principal: • Ms. Cathy M. Williams (No Change). ----- Treasurer: Ms. Donna E. Summers (No Change).
1681	Lillie C. Evans K-8 Center (1-Year Audit) (2018-19)	Principal: • Dr. Bridgette A. Tate-Wyche ----- Treasurers: Mr. Jean Carlos Martinez Reynoso (Through January 2019) Ms. Latrice Harris	Principal: • Dr. Bridgette A. Tate-Wyche (No Change). ----- Treasurer: Ms. Latrice Harris (No Change).
1721	Everglades K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Ramon J. Garrigo ----- Treasurer: Ms. Kyria Acle-Parada	Principal: • Mr. Ramon J. Garrigo (No Change). ----- Treasurer: Ms. Kyria Acle-Parada (No Change).
2041	Benjamin Franklin K-8 Center ^a (1-Year Audit) (2018-19)	Principal: • Dr. Fabrice Laguerre (Through August 2019; presently Vice Principal at William H. Turner Technical Arts High School) ----- Treasurer: Ms. Kathia Mathurin	Principal: • Ms. Diana Loubeau (Interim). (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Kathia Mathurin (No Change).

Note:

a Change of Principal at this school/center since prior audit (23 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
3501	Morningside K-8 Academy ^a (1-Year Audit) (2018-19)	Principal: • Ms. Jordana C. Schneider (Through June 2019; presently Principal at Coconut Grove Elementary)	Principal: • Mr. Leonardo Mouriño (Change of Principal Since Prior Audit).
		Treasurer: Ms. Marie F. Paul	Treasurer: Ms. Marie F. Paul (No Change).
6741	Ponce de Leon Middle (1-Year Audit) (2018-19)	Principal: • Mr. Hebert M. Penton	Principal: • Mr. Hebert M. Penton (No Change).
		Treasurer: Ms. Jolice A. Lewis	Treasurer: Ms. Jolice A. Lewis (No Change).
6331	Kinloch Park Middle ^a (1-Year Audit) (2018-19)	Principal: • Mr. Scott A. Weiner (Through July 2019; presently Principal at Miami Coral Park Senior)	Principal: • Ms. Sylvia Coto-Gonzalez (Interim). (Change of Principal Since Prior Audit).
		Treasurer: Ms. Angela Camell-Rowe	Treasurer: Ms. Angela Camell-Rowe (No Change).
6821	Rockway Middle (1-Year Audit) (2018-19)	Principal: • Ms. Josephine Otero	Principal: • Ms. Josephine Otero (No Change).
		Treasurer: Mr. Fabio Ramirez	Treasurer: Mr. Fabio Ramirez (No Change).
6841	Shenandoah Middle (1-Year Audit) (2018-19)	Principal: • Ms. Bianca M. Calzadilla	Principal: • Ms. Bianca M. Calzadilla (No Change).
		Treasurers: Mr. Jose V. Sanchez (Through April 2019) Ms. Teresita M. Garcia	Treasurer: Ms. Teresita M. Garcia (No Change).
6961	West Miami Middle (1-Year Audit) (2018-19)	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).
7081	Design & Architecture Senior High School (1-Year Audit) (2018-19)	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).
7571	International Studies Preparatory Academy (1-Year Audit) (2018-19)	Principal: • Dr. Alina M. Diaz-Blanco	Principal: • Dr. Alina M. Diaz-Blanco (No Change).
		Treasurer: Ms. Tamara Calvo	Treasurer: Ms. Tamara Calvo (No Change).
7033	Law Enforcement Officers' Memorial High School (1-Year Audit) (2018-19)	Principal: • Mr. Tony G. Ullivarri	Principal: • Mr. Tony G. Ullivarri (No Change).
		Treasurer: Ms. Chantal Pichirilo (Through September 2019)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Change of Treasurer Since Prior Audit).

Note:

a Change of Principal at this school/center since prior audit (23 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
7271	Miami Coral Park Senior ^a (1-Year Audit) (2018-19)	Principal: • Ms. Alicia Hidalgo (Through June 2019; presently Principal at Miami Coral Park Adult and Community Education Center and Southwest Adult Education Center) ----- Treasurer: Ms. Isabel M. Santana	Principal: • Mr. Scott A. Weiner (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Isabel M. Santana (No Change).
7301	Miami Edison Senior (1-Year Audit) (2018-19)	Principal: • Mr. Leon P. Maycock ----- Treasurer: Ms. Felicia Y. Cox	Principal: • Mr. Leon P. Maycock (No Change). ----- Treasurer: Ms. Felicia Y. Cox (No Change).
7511	Miami Springs Senior (1-Year Audit) (2018-19)	Principal: • Mr. Edward R. Smith ----- Treasurer: Ms. Melba R. Alfonso	Principal: • Mr. Edward R. Smith (No Change). ----- Treasurer: Ms. Melba R. Alfonso (No Change).
7241	Ronald W. Reagan/Doral Senior (1-Year Audit) (2018-19)	Principal: • Mr. Juan C. Boue ----- Treasurer: Mr. Alex Dor	Principal: • Mr. Juan C. Boue (No Change). ----- Treasurer: Mr. Alex Dor (No Change).
7721	South Miami Senior (1-Year Audit) (2018-19)	Principal: • Mr. Gilberto D. Bonce ----- Treasurer: Ms. Marta C. Morales	Principal: • Mr. Gilberto D. Bonce (No Change). ----- Treasurer: Ms. Marta C. Morales (No Change).
<u>South Region Office Schools/Centers</u>			
0771	Dr. William A. Chapman Elementary ^a (1-Year Audit) (2018-19)	Principal: • Mr. Carzell J. Morris (Through August 2019; retired) ----- Treasurer: Ms. Melissa A. Hoo	Principal: • Mr. Carl Robinson (Interim). (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Melissa A. Hoo (No Change).
3031	Kendall Square K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Carmen B. Fuentes ----- Treasurer: Ms. Joclyn N. Suarez	Principal: • Ms. Carmen B. Fuentes (No Change). ----- Treasurer: Ms. Joclyn N. Suarez (No Change).
6021	Arvida Middle ^a (1-Year Audit) (2018-19)	Principal: • Ms. Nancy S. Aragon (Through June 2019; presently Principal at Royal Green Elementary) ----- Treasurers: Ms. Vivian Guerra (Through August 2018) Ms. Neva J. Silva-Craddock (Through April 2019) Mr. Jose V. Sanchez	Principal: • Ms. Angela M. Holbrook (Interim). (Change of Principal Since Prior Audit). ----- Treasurer: Mr. Jose V. Sanchez (No Change).

Note:

a Change of Principal at this school/center since prior audit (23 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
5003	South Dade Middle ^a (1-Year Audit) (2018-19)	Principal: • Mr. John A. Galardi (Through July 2019; presently Principal at Homestead Senior)	Principal: • Mr. Guillermo A. Muñoz. (Change of Principal Since Prior Audit).
		Treasurer: Ms. Gail F. Wright	Treasurer: Ms. Gail F. Wright (No Change).
7151	Homestead Senior ^a (1-Year Audit) (2018-19)	Principal: • Mr. Guillermo A. Muñoz (Through July 2019; presently Principal at South Dade Middle)	Principal: • Mr. John A. Galardi (Change of Principal Since Prior Audit).
		Treasurer: Mr. Daniel Garcia	Treasurer: Mr. Daniel Garcia (No Change).
<u>Adult Education Centers and Technical Colleges</u>			
7012	American Adult and Community Education Center (2-Year Audit) (2017-18 & 2018-19)	Principal: • Mr. Alexis Cazañas	Principal: • Mr. Alexis Cazañas (No Change).
		Treasurer: Ms. Ricardo Megia Hernandez (Through January 2019) Ms. Elizabeth A. Gendys-Rodriguez	Treasurer: Ms. Elizabeth A. Gendys-Rodriguez (No Change).
7072	Coral Gables Adult Education Center (2-Year Audit) (2017-18 & 2018-19)	Principal: • Mr. Alan J. Bashaw	Principal: • Mr. Alan J. Bashaw (No Change).
		Treasurers: Ms. Tamiko S. Jones (Through August 2017) Ms. Isvet Martinez (Through March 2019) Ms. Anastasia Moreira	Treasurer: Ms. Anastasia Moreira (No Change).
7272	Miami Coral Park Adult And Community Education Center ^a (1-Year Audit) (2018-19)	Principal: • Mr. Robert D. Novak (Through June 2019; retired)	Principal: • Ms. Alicia Hidalgo (Change of Principal Since Prior Audit).
		Treasurer: Mr. Alexander Almanza	Treasurer: Mr. Alexander Almanza (No Change).
7592	North Miami Adult Education Center (2-Year Audit) (2017-18 & 2018-19)	Principal: • Mr. Franklyn J. Glasford	Principal: • Mr. Franklyn J. Glasford (No Change).
		Treasurer: Ms. Tamiko S. Jones	Treasurer: Ms. Tamiko S. Jones (No Change).

Note:

a Change of Principal at this school/center since prior audit (23 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 60 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>								
3661	Natural Bridge Elementary	135	\$ 313,757	-	\$ -	\$ -	-	\$ -
5131	North Dade Center For Modern Languages Elementary	56	118,652	-	-	-	-	-
5711	Mae M. Walters Elementary	131	266,636	-	-	-	-	-
3821	North County K-8 Center	77	167,387	-	-	-	-	-
5141	Hubert O. Sibley K-8 Academy	153	350,532	-	-	-	-	-
6051	Carol City Middle	230	670,552	-	-	-	-	-
6611	Country Club Middle	410	816,200	-	-	-	-	-
6751	Hialeah Gardens Middle	203	535,568	-	-	-	-	-
6351	Lake Stevens Middle	240	596,793	-	-	-	-	-
6571	Norland Middle	258	810,106	-	-	-	-	-
7191	Hialeah Gardens Senior	601	2,114,488	-	-	-	-	-
7201	Miami Beach Senior	601	1,588,783	-	-	-	10	35,313

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		
7381	Miami Norland Senior	450	1,409,775	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0111	Maya Angelou Elementary	166	328,663	-	-	-	-	-
0121	Auburndale Elementary	169	445,129	-	-	-	-	-
0201	Banyan Elementary	133	280,358	-	-	-	-	-
0521	Broadmoor Elementary	87	221,021	-	-	-	-	-
1081	Coral Terrace Elementary	105	223,144	-	-	-	-	-
1361	Frederick Douglass Elementary	65	150,086	-	-	-	-	-
1641	Emerson Elementary	122	269,778	-	-	-	-	-
1881	Henry M. Flagler Elementary	93	262,007	-	-	-	-	-
2501	Holmes Elementary	127	360,289	-	-	-	1	1,318
2661	Kensington Park Elementary	204	472,725	-	-	-	-	-
3061	Ludlam Elementary	88	211,454	-	-	-	-	-
3341	Miami Shores Elementary	156	348,816	-	-	-	-	-
4171	Orchard Villa Elementary	81	188,124	-	-	-	-	-

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		
4501	Poinciana Park Elementary	124	350,851	-	-	-	-	-
4921	Seminole Elementary	134	279,426	-	-	-	-	-
5001	Shenandoah Elementary	179	536,819	-	-	-	-	-
5041	Silver Bluff Elementary	138	347,386	-	-	-	-	-
5201	South Hialeah Elementary	182	434,627	-	-	-	-	-
5401	Sunset Elementary	153	357,273	-	-	-	-	-
5431	Sweetwater Elementary	205	566,812	-	-	-	-	-
5931	Phillis Wheatley Elementary	153	367,822	-	-	-	-	-
1681	Lillie C. Evans K-8 Center	157	465,707	-	-	-	-	-
1721	Everglades K-8 Center	293	713,715	-	-	-	-	-
2041	Benjamin Franklin K-8 Center	128	363,484	2	4,066	328	-	-
3501	Morningside K-8 Academy	100	270,754	-	-	-	-	-
6741	Ponce de Leon Middle	268	802,528	-	-	-	-	-
6331	Kinloch Park Middle	231	595,405	-	-	-	-	-
6821	Rockway Middle	274	639,763	-	-	-	-	-

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		
6841	Shenandoah Middle	237	552,793	-	-	-	-	-
6961	West Miami Middle	222	544,967	-	-	-	-	-
7081	Design & Architecture Senior	317	720,823	-	-	-	-	-
7571	International Studies Preparatory Academy	123	355,961	-	-	-	-	-
7033	Law Enforcement Officers' Memorial High School	120	282,399	-	-	-	-	-
7271	Miami Coral Park Senior	842	2,852,448	-	-	-	-	-
7301	Miami Edison Senior	742	1,675,090	-	-	-	-	-
7511	Miami Springs Senior	420	1,170,537	-	-	-	-	-
7241	Ronald W. Reagan/Doral Senior	496	1,511,922	-	-	-	-	-
7721	South Miami Senior	487	1,278,237	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0771	Dr. William A. Chapman Elementary	128	401,171	-	-	-	-	-
3031	Kendall Square K-8 Center	83	205,659	-	-	-	-	-
6021	Arvida Middle	207	511,332	-	-	-	-	-
5003	South Dade Middle	308	593,788	-	-	-	-	-

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		
7151	Homestead Senior	530	1,441,170	-	-	-	-	-
<u>Adult Education Centers and Technical Colleges</u>								
7012	American Adult And Community Education Center	20	41,050	-	-	-	-	-
7072	Coral Gables Adult Education Center	8	16,814	-	-	-	-	-
7272	Miami Coral Park Adult And Community Education Center	16	42,690	-	-	-	-	-
7592	North Miami Adult Education Center	29	84,947	-	-	-	-	-
TOTALS		13,195	\$ 34,896,993	2	\$ 4,066	\$ 328	11	\$ 36,631

PROPERTY SCHEDULE

The following table is an analysis of Plant Security Reports. Only one school/center 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 School/Center</u>								
7511	Miami Springs Senior	1	1	\$ 1,299	\$ -	\$ -	\$ 1,299	\$ -
TOTALS		1	1	\$ 1,299	\$ -	\$ -	\$ 1,299	\$ -

Note:

(a) "Other Equipment" is a clay mixing equipment item (pugmill).

FINDINGS AND RECOMMENDATIONS

1. **Inadequate Oversight Over Before/After School Program Collections Resulted In Discrepancies And Misappropriation Of Funds** ***Kensington Park Elementary School***

In April 2019, the Principal reported an incident of what appeared to be a misappropriation of funds allegedly involving the former Community School Specialist. The reporting of this incident coincided with the notification of the yearly audit assignment at this school. This case was referred to the Miami-Dade Schools Police Department and the State Attorney's Office for further investigation. The subject was subsequently arrested and charged with Grand Theft. The case at the State Attorney's Office resulted in the individual receiving one-year probation and required to restate funds.

According to the Principal, discovery of this incident happened after the Community School Specialist resigned effective February 2019. Subsequent to her resignation, school staff started the process of reviewing the student registration cards for the Before/After School Care program and identified what appeared to be outstanding payments. Based on communications and documentation obtained from parents, several parents provided *Recap of Collections (Recap)* totaling \$1,800 cash that the former Community School Specialist issued to them as a form of receipt and proof of payment; however, the use of Recaps to receipt collections is inappropriate as *Recaps* are not numbered and should not be used in lieu of official receipts. We confirmed that the fees documented via the provided Recaps are unaccounted for, as they could not be traced to any student record, account posting, or bank deposit. Additionally, we calculated approximately \$2,800 in fees from students whose attendance records reflect they were present during certain program service periods, however, the related fees could also not be traced to any student record, account posting or bank deposit. During this time, the Community School Specialist was the primary staff member responsible for the collection of these fees.

As of the end our audit fieldwork, the school reported approximately \$29,000 in outstanding liabilities for services rendered but uncollected. This total excludes the amounts previously cited. Some parents have agreed to pay the outstanding fees; however, not all affected parents have returned calls or contacted the school, and collection efforts continue.

Lastly, the school was not reimbursed subsidized child care fees totaling approximately \$3,900 by the subsidizing agency because the staff did not submit the necessary reports to the agency according to timelines. Because of missed deadlines, it is unlikely that the agency will agree to reimburse the school.

Aside from the monetary shortfall and discrepancies, the student registration cards were incomplete and contained inaccurate payment information. In August 2018, the school hired a new manager.

As of April 2019, the school has converted to an on-line registration and payment system for the Before/After School Care/Community School Program. Consequently, the collection of fees at the site has significantly diminished. *Details of our findings follow:*

This school manages a Principal-Operated Fee-Based Before/After School Care/Story Hour Program (Program). During the one-year audit period ending June 30, 2019, the Program serviced approximately 290 students and revenues generated mostly from After School Care (ASC) Program services amounted to approximately \$228,000. According to the *Community School Procedures Manual* the program operates based on a bi-weekly fee schedule approved by the District. All fees collected for services rendered must be properly receipted with an official school receipt. The student's daily attendance must be recorded in the student attendance rosters. Program staff in charge of managing the program is responsible for periodically reviewing the records to ensure that fees are paid according to schedule and payment records are up-to-date. Mid-year and end-of-year administrative review of the student attendance and registration are required as part of the procedures. Regarding subsidized child care, the school must submit monthly reports of student attendance to the child care agency responsible for subsidizing a portion of the participants' after school care program expenses in order to be fully reimbursed for the services rendered.

- 1.1. *The former Community School Specialist did not always issue an official receipt to the parents/guardians when money exchanged hands. A total of five Recap of Collections, signed by this individual and issued between August 2018 and October 2018 totaling \$1,800, were obtained from several parents. This money remains unaccounted for.*
- 1.2. *Additional collections remained unaccounted for. Approximately 40 students attended the initial one or two service periods following their program enrollment; however, payment was not recorded in the cards and monies could not be accounted for. The fees totaled approximately \$2,800 and involved students' initial enrollment periods that began in August 2018 through November 2018.*
- 1.3. *Fees were not collected according to the payment schedule. There were numerous instances where parents paid late for one or more service periods or according to the records, did not pay for services rendered.*
- 1.4. *Program fees for the 2018-2019 fiscal year remained outstanding. Outstanding liabilities for program fees were identified, and attempts have been made by the school to contact all parents. The Recaps previously cited were obtained during this contact process. Some parents were placed on payment plans and some monies have since been collected. The school continues its efforts to collect these outstanding liabilities. As of the end of our audit fieldwork, August 1, 2019,*

outstanding liabilities totaled approximately \$29,000. As of mid-September, the school has collected another \$5,000.

- 1.5. *Student attendance was not submitted to the subsidizing child care agency for services rendered for the month of April 2018 until June 2018. Amount due totaled approximately \$3,900. As previously stated, these monies are not likely to be reimbursed by the agency.*
- 1.6. *Student registration cards were not signed to indicate review. The cards were missing the signature of the Principal or Principal's designee to indicate evidence of mid-year and end-of-year review.*

RECOMMENDATIONS

- 1.1. **The school administration and staff should be properly trained in Before/After School Care/Community School Program procedures.**
- 1.2. **It is recommended that the school administration periodically meet with the Program Manager to review the program activity and supporting documentation. This should include student attendance, fee payment records, and outstanding liabilities.**
- 1.3. **The school administration should instruct staff to enforce the fee payment schedule. The outstanding liabilities report should be closely monitored; payments that remain uncollected and/or discrepancies that remain unresolved should be reviewed in a timely manner for resolution; and reports to the subsidizing child care agency should be timely prepared and submitted to the agency for reimbursement.**
- 1.4. **The school administration should discuss with the Program Manager the on-going plan of action regarding the collection of the outstanding liabilities/delinquent balances. This process should be closely monitored to ensure program staff remain committed to the collection of these funds.**

Person(s) Responsible: **Principal, Assistant Principal,
ASC Program Secretary, ASC Program Manager
and Treasurer**

Management Response:

The Principal, newly-hired Community School Specialist, ASC Program Manager and ASC Program Secretary attended training by the Office of Community Education provided at the opening of the school year on the Before/After School Care/Community School Program procedures and online FOCUS system. The Principal reviewed this information with the Assistant Principal 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 and Assistant Principal, ASC Program Manager and ASC Community School Specialist met to review the Community School Procedures Manual and to ensure adherence to required practices contained within the document. The employees acknowledged receipt and understanding of the responsibilities pertaining to collections and procedural compliance. The Principal directed the staff to enforce the fee payment schedule and closely monitor the outstanding liabilities report. Staff was instructed to report immediately to the Principal payments that remain uncollected and/or discrepancies that remain unresolved in order to ensure a timely resolution.

To minimize future errors, the online program FOCUS has been implemented where parents pay online and there is minimal to no cash payments received at the school site. The Principal and in her absence the designee, will review on a regular basis the FOCUS system documents and collections. The Principal will meet periodically with the Program Manager to review the program activity and supporting documentation which includes student attendance, fee payment records, and outstanding liabilities. Any discrepancies noted will be corrected immediately.

The Principal met with the Program Manager and established a plan of action to recover outstanding program payments. The Principal notified parents individually of outstanding balances and established a re-payment plan. The Principal will monitor the collection of outstanding fees on a weekly basis via alerts provided through the FOCUS system to ensure ongoing collections of fees.

The Principal has been in communication with The Early Learning Coalition of Miami-Dade and will meet with the Program Manager to review ELC reimbursements on a biweekly basis and ensure that reports are prepared and submitted in a timely manner. The Program Manager will present the ELC reimbursement request form for signature with subsequent back-up documentation by the first of each month. Any discrepancies will be corrected immediately.

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

Management Response:

The Central Region Office has reviewed the exception cited. The following support activities will be implemented at the Region level.

The Financial/Business Director instructed the Principal to develop a plan for reviewing the Before/After School Care/Community School Program to ensure that the records are maintained in accordance with the respective program guidelines. The Financial/Business Operations Director will solicit assistance from the Office of Community Education to assist in strengthening and closely monitoring the implementation of these procedures. The Principal, ASC Program Manager and ASC Program Secretary will attend all available training/professional developments to enhance

their knowledge of this program. The Financial/Business Director contacted the Office of Community Education and requested ongoing periodic program reviews to ensure corrective measures align with requirements of the FOCUS program, established fiscal practices and the Manual of Internal Funds Accounting.

The Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.

The Principal, Treasurer, and ASC Program Manager have been directed to attend 2019-2020 Money DOES Matter Support Program.

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

Management Response:

School Operations has reviewed the audit findings cited in the 2017-2018 and 2018-2019 fiscal year reports for selected schools in the North and Central Region Centers.

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

- The Money DOES Matter Support Program (MDMSP) requires all current and former principals of schools with audit exceptions, as well as, payroll preparers/treasurers of those schools to participate in this year-long training. In addition, all newly appointed principals are required to attend. This year, MDMSP has expanded its participation to newly hired treasurers; activity and athletic directors; and business managers. Additionally, principals newly assigned to high schools will also participate in the program to become familiarized with secondary fiscal responsibilities.
- Additionally, School Operations in collaboration with bureaus with fiscal responsibilities have created a binder of resource documents that serve as management protocols to assist Principals to ensure controls are aligned with policies and practices.
- School Operations, Human Capital and the Office of Instructional Certification will review teacher assignments and appropriate certification through Out-of-Field Waiver Reports, during the two FTE survey periods. Anomalies will be noted with the region and principal for immediate corrective action.
- District's Fiscal Review Teams will provide additional support to Principals through periodic visits, to prevent potential funding disallowances by reviewing teacher certification and assignments; as well as, conduct LEP folder reviews to ensure compliance and provide guidance with internal accounts, to ensure that budgeted funds meet expected needs of the program.

**2. Inadequate Oversight Over The Bookkeeping Function And School-Sponsored Activities Resulted In Monetary Discrepancies
*Lake Stevens Middle School***

Our review of receipts and deposit records corresponding to the 2017-2018 and 2018-2019 fiscal years disclosed a monetary shortfall of approximately \$2,600 between the amounts officially receipted from the students and documented in the records, and the actual amounts posted in the accounting system and deposited in the bank. Consequently, we extended our review to those student activities mainly affected by these discrepancies and identified a \$3,300 potential revenue shortfall, which closely relates to the initial discrepancy. We were unable to attribute the discrepancies to specific individual(s), because proper receipting and documentation procedures were not followed, and the recordkeeping and oversight of the individual student activities reviewed was inadequate. During the 2017-2018 and 2018-2019 fiscal years, collections received by the school totaled approximately \$69,000 and \$58,000, respectively. The majority consisted of student collections.

Based on our inquiries with activity sponsors, contrary to established procedures for the receipt and collection of funds, the Treasurer and sponsors did not count the monies together to verify amounts tendered for deposit, the Treasurer did not issue any type of official receipt to the sponsors when the funds were turned in for deposit, and the Treasurer did not provide sponsors with any reports of account activity or account balances for their information. From our reviews of individual activities, we determined there was no proper recordkeeping as to the number of participants to these activities, and as to any complimentary admissions that may have been issued. Additionally, prenumbered admission tickets were not always used or not properly used to account for student participation.

We found instances where sponsors did not issue an *Official Teacher's Receipts* to the students at the time of collection. From our tests, we identified a specific instance where a sponsor did not remit all proceeds to the Treasurer. Instead, the sponsor used some of the cash collections to purchase cashier's checks to pay the vendor directly for a field trip activity. This circumvented the bookkeeping of these funds.

Overall, we noted significant delays in the remittance of collections for deposit, in the posting of these collections to the system, and in the deposit of funds. Also, the deposits were not always properly logged in the *Collections/Deposits Log* while awaiting pick-up from the armored car service.

At this school, there was a change of Principal since the prior audit and these issues happened under the former Principal's tenure. The Treasurer, who is experienced, has been at this school in this position since July 2012. Details are as follows:

Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* establish the policies and procedures regarding the handling of collection, recording, and depositing of money generated from Internal Fund activities and the timelines for submitting collections as well as the procedures for documenting the deposits. A school employee must document all collections on a *Recap of Collections* form, and individual student collections of \$15 or more require the issuance of an *Official Teacher's Receipt*. The monies collected must be submitted to the Treasurer, *on the same day collected*. The Treasurer must count the money in the presence of the activity sponsor to verify that the remitted amount agrees with amounts remitted. A separate computer-generated receipt documenting this monetary exchange must be issued, together with a copy of the *Recap* to the activity sponsor.

- 2.1. Of the \$2,600 shortfall that we identified, approximately \$1,900 occurred throughout the two-year audit period from various activities. In these instances, *Recaps of Collections* were not always properly completed, and in some instances, amounts had been crossed-out and adjusted. *According to most activity sponsors, they were not notified by the Treasurer of any shortages or discrepancies that required adjustments. Similarly, according to the former Principal, he was not aware and was never informed.* The remainder, or approximately \$700 were from *Official Teachers' Receipts* issued by the sponsor in relation to the 2018 year-end dance which could not be traced to any account posting or bank deposit. These monies were the last collections receipted during late April-early May 2018.
- 2.2. Sponsors did not turn in the collections to the Treasurer in a timely manner and these delays ranged for several days and up to four months in one instance. Similarly, the Treasurer did not always post transactions to the accounting system timely. The posting delays by the Treasurer spanned from a few days to several weeks.
- 2.3. The collections were not being deposited in a timely manner. Collections (mostly cash) remained at the school undeposited for extended periods of time, from five days to four months from date of collection. According to the Treasurer, the armored car pick-up service was scheduled for deposit pick-up once every week; however, the weekly schedule was not always observed, and this may have contributed to some of the delays.
- 2.4. The school staff did not properly implement utilization of the *Collections/Deposits Log*. Specifically, deposits were not always logged in when deposits remained at the school overnight.

Regarding the student activities and field trips tested, we found that:

- 2.5. Of nine activities tested (which included field trips and dances, among others), six should have generated aggregate revenues totaling approximately \$31,900; however, only approximately \$28,600 were posted to the accounts for an unfavorable difference of approximately \$3,300. While part of this difference involves some of the monetary shortages previously cited, another reason for the difference may be that student participation was not properly documented. Some of the individual activity shortages were offset with other available revenues within the account, with a misposting of revenues or with revenues that were transferred from a related Classes and Clubs account. Specifically, during the 2018-2019 fiscal year, transfers of approximately \$330 and \$280 were made to the Trust Program-Busch Gardens Field Trip and 7th Grade Picnic accounts, respectively, however, none was approved by the sponsor.
- 2.6. In March 2019, a group of students traveled to Tallahassee, Florida. The sponsor collected the funds and kept a portion (cash) in a classroom drawer without issuing *Official Teachers' Receipts* to the students. The sponsor then used the cash collections to purchase cashier's checks totaling \$5,300 on three separate occasions and remitted the checks directly to the travel agency as partial payment. The balance of the field trip invoice was paid by the school with school-issued checks.
- 2.7. In June 2018, the school sponsored a trip to Washington, D.C. The students had the option of paying the vendor online and/or at the school. Monies collected at the school were documented via *Official Teachers' Receipts* and properly disbursed to the vendor via school-issued checks. However, some students who had cancelled prior to the trip's refund deadline were not reimbursed. Instead, the sponsor instructed the vendor to redistribute the funds to cover other field trip participants. We calculated that amounts not refunded totaled approximately \$1,000.

RECOMMENDATIONS

- 2.1. **The new school administration should enforce oversight over the bookkeeping of the funds. This would include review the financial activities on a periodic basis to ensure that collections are properly receipted, documented, and timely deposited; disbursements are done via school checks and not from cash collections; transfers are properly approved; and discrepancies are discussed and resolved in a timely manner.**

- 2.2. The new school administration should discuss receipting, depositing and disbursing procedures with faculty and staff members and with the Treasurer for understanding and awareness of the requirements. In addition, the Treasurer should be directed to count the funds in the presence of the sponsors and to always issue receipts when receiving collections from staff. Faculty members/activity sponsors should similarly be informed of these requirements and directed to follow all procedures related to the collection and remittal of funds. Sponsors should receive financial/account reports from the Treasurer corresponding to their fundraising and field trip activities in order to properly monitor those activities they sponsor.
- 2.3. The new school administration should ensure the proper utilization of the *Collection/Deposit* 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. Delays in armored car service pick-ups should be addressed with the vendor and the District Office overseeing this function for corrective action.
- 2.4. The school should adhere to established refund policy and refund students that cancel prior to established deadlines. Going forward, it is critical that the school address student refunds in a timely manner.

Person(s) Responsible:

**Principal, Assistant Principal,
Treasurer, and Sponsors**

Management Response:

The [new] Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer, Sponsors and staff and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to receipting, documenting, depositing, disbursements via school checks and not from cash collections, the approval of transfers and bookkeeping. The Principal and the Assistant Principal will perform weekly reviews of internal fund records and official receipt books in order to detect and prevent delays in remittances from faculty and staff.

The Principal established a plan for the Treasurer to implement and designated the Assistant Principal to monitor to ensure that controls over receipting, depositing and disbursing procedures are maintained properly. The Principal met with the Assistant Principal to oversee the bookkeeping function and to review the timelines for receipting and depositing student collections for timeliness and compliance.

The Principal instructed the Treasurer to count funds in the presence of the Sponsors and issue receipts when receiving collections from faculty and staff. Furthermore, the Treasurer will provide the Sponsors with a financial/account report to the activity sponsor on a regular basis during the duration of the activity.

Additionally, faculty members/activity sponsors were informed of the requirements and were directed to follow all procedures related to collecting and remittal of funds.

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 and Sponsors. The Principal has issued a memorandum, dated and signed by all Sponsors instructing them to submit an Application for Fundraising Activity form (FM-1018) prior to the start of the activity for approval and to complete the Student Activity Operating Report (FM-0996) no later than two-weeks after the completion of an activity. The Treasurer will review the Student Activity Operating Report and any ancillary documents in conjunction with the Principal for accuracy. Anomalies will be reported to the Principal for immediate correction.

The Principal will ensure that all monies are receipted and deposited daily; specifically, as it relates to field trips and student activities. The Principal will direct the Assistant Principal to meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited.

The Principal will have the Treasurer staple the computer-generated receipt to the last official receipt in the receipt book that corresponds to the collections submitted for individual collections of \$15.00 or more. The Principal was instructed to provide a copy of the District's Field Trip Handbook, a copy of the Region Checklist, as well as, a school memorandum outlining the processes for the collection of field trip monies to faculty and staff, but in particular, Sponsors.

The Principal instructed the Treasurer and Assistant Principal that collections held overnight pending deposit must be logged on the Collections/Deposits Log (FM 7249) and verified by at least two designated persons authorized by the Principal and placed in a bolted safe in the school. Furthermore, the Principal instructed the Treasurer that the monies in the safe must be deposited by the Treasurer pending the armored car service pick up schedule. If the armored car service does not pick up on their scheduled day, the Treasurer will notify the Principal immediately for corrective action. As an additional measure, the Principal revised the Treasurer's schedule to ensure coverage at time of armored service pick-up.

The Principal directed the Treasurer that refunds must be processed when necessary and must be issued via school check and supported by the receipt, receipt number, or copy of the Recap of Collections form (FM-1004) prepared initially when the collection was made. The Principal directed the Treasurer that the refund policy must be adhered to and that students who cancel prior to the established deadline, must be refunded their money in a timely manner.

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

The Principal was directed by the Region Superintendent to thoroughly read and review the Manual of the Internal Fund Accounting and has obtained written acknowledgement to ensure an understanding of all procedures relating to receipting, documenting, depositing, disbursements via school checks and not from cash collections, the approval of transfers, fundraising, field trips, refunds and bookkeeping.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal, Treasurer and Sponsors to ensure that controls over receipting, depositing and disbursing procedures are maintained properly. The Administration will make certain that all policies and procedures contained within the Manual of Internal Fund Accounting, are followed and adhered to at all times.

The Principal was instructed to review with the Treasurer, the Student Activity Operating Report, field trips, the Collections/Deposits Log and any ancillary documents for accuracy. The Principal was also instructed to direct the Assistant Principal to meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited.

The Principal was instructed to contact the Internal Funds Accounting Department to receive guidance and assistance and to seek trainings for designated school site personnel.

The North Region Office Financial Human Capital Director has deployed the Fiscal Review Team (FRT) to the school to review their internal funds records. Quarterly meetings will take place under the coordination and direction of the Region to ensure that school staff are afforded the needed time to meet, review, and provide direction and support moving forward.

Furthermore, Principals have been instructed to attend the 2019-2020 School Operations' Money Does Matter Support Program sessions.

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

Refer to page 48 of this report and page 79 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the internal funds related school findings of Lake Stevens Middle School.

**3. School Non-Compliant With Full-Time Equivalent FTE Records And Procedures Resulted In FTE Funding Disallowances
*Country Club Middle School***

Our review of a sample of FTE records in 2018-2019 identified discrepancies in the areas of ESOL and Teacher Certification. Based on our samples, the non-compliant issues identified in these areas could have generated a combined funding disallowance of approximately \$4,500. We also noted that ESOL records were incomplete.

These findings happened under the tenure of the former Principal. A new Principal was appointed to this school in late July 2019.

Results Of Review Of ESOL Records

For the 2018-2019 school year, guidelines and procedures for maintaining student information for English Learners (EL), also known as English for Speakers of Other Languages (ESOL), were provided through the 2018-2019 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda, and the District Plan for Services to English Language Learners (ELL).

According to the guidelines, all sections of the ELL Plan for students attending secondary schools must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. In addition, parents/guardians must be notified each school year of their child's participation or any programmatic change in the ESOL Program.

The ELL Committee must convene no earlier than 30 school days prior to the third anniversary of the student's Date Entered United States School (DEUSS)² and no later than the anniversary date, unless the student's anniversary date falls within the first two weeks of any school year. Then, the ELL Committee may convene no later than October 1. Any student considered for extension of ESOL services will be assessed on at least one department-approved assessment instrument. Evidence of that assessment must be maintained in the student's file.

During the February 2019 FTE Survey Period 3, the school reported 149 students enrolled in the ESOL program. A review of a sample of 15 ELL student folders disclosed discrepancies in all 15 student folders sampled (100%). According to staff responsible for the review of these records, time constraints due to the teaching work schedule and demands with class instruction did not permit enough time for review. According to our

² The *Date Entered United States School* (DEUSS) refers to the first time the student *enters a school in the United States*. DEUSS is obtained from the parents; consequently, *school personnel must make every effort to obtain any previous schooling information for the student from a U.S. school*. The date is necessary to calculate whether a student has attended a U.S. school for three (3) full academic years.

calculations, the ESOL-related findings could have potentially generated a funding disallowance to the District of approximately \$2,000. We found that:

- 3.1. In 14 instances, the Notification of EL Program Continuation was either not dated or the letter was not evident on file.
- 3.2. In four instances, the student's ELL Plan was not evident on file. The plans were created and uploaded to the system after we brought this issue to the attention of ESOL staff.
- 3.3. In four instances, students were beyond six ESOL semesters; however, the ELL Committee Meeting was not convened, or the student meeting report was not evident on the student file.
- 3.4. In two instances, the student record listed an incorrect Date Entered U.S. School (DEUSS) in DSIS (Integrated Student Information System). At the request of the auditor, the school submitted both requests to the appropriate office and corrections were processed in the system.
- 3.5. Overall, ESOL records were incomplete.

Results Of Review Of Teacher Certification Records

The Principal or administrative designee are responsible for ensuring that instructors are assigned to teach in accordance with certification requirements. They should also ensure that out-of-field waivers or out-of-field assignment memorandums are completed and maintained on file at the school site, if applicable.

During this survey, the school listed a total of 35 teachers. We selected a judgmental sample of 10 teachers to review their certification requirements and found that seven (7) teachers were non-compliant (70%). According to our calculations, the findings stated herein could have potentially generated a funding disallowance to the District of approximately \$2,500. Details are as follows:

- 3.6. Regarding the seven teachers, the certification in the field assigned subject area did not comply with certification requirements related to the subject area courses taught by the teacher. In addition, the Agreement for Teachers Accepting Out-Of-Field Assignments [FM-5784] or the Request for Out-Of-Field Assignment Memorandum were not on file for any of these teachers, and we were not able to verify the School Board approval and/or Parent Notification letters for these out-of-field assignments.

School staff involved with teacher certification and scheduling stated they were unaware of the certification requirements.

RECOMMENDATIONS

To reduce the probability of potential losses in funding and other non-compliance issues:

- 3.1. The new school administration should designate an administrator to oversee the FTE records. The appropriate District departments should be contacted to inquire about additional training opportunities for staff involved with ESOL and Teacher Certification.
- 3.2. The new school administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and timely filed in the folders. All records should be filed in the ESOL Program Records Folders by the time of the FTE Survey.
- 3.3. In those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the new school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and prior to the FTE week.
- 3.4. Regarding certification issues, the new school administration should contact the Certification Department immediately in order to resolve the issues cited. All required records should be maintained on file at the school.

Person(s) Responsible: Principal, Assistant Principal, ESOL Chair

Management Response:

The [new] Principal has designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. These records will be reviewed on a weekly basis by the Assistant Principal along with the ESOL Chair to ensure that procedures are followed accurately.

To resolve issues, the Principal and the North Region Office have contacted the Division of Bilingual Education and World Languages to conduct a record review as well as provide trainings for designated school site personnel. Additionally, the Certification Department has also been contacted to provide trainings for the Administration for the school to be in compliance with teacher certification requirements.

The Principal has reviewed the ESOL Program requirements with the Assistant Principal, ESOL Chair and staff to ensure their understanding of all procedures regarding the program and compliance requirements. Additionally, staff has reviewed the ESOL Program Record Folders to make certain that the information is accurate and that pertinent forms have been completed and timely filed in the folders. Prior to FTE Survey week, the ESOL program record folders will be reviewed to ensure all records have been filed within the timeline.

The Principal and ESOL Chair will review student Date Entered United States School (DEUSS) dates using the Elevation Platform in order to schedule English Language Learners (ELL) Committee meetings in a timely manner and prior to the survey period. Furthermore, the ELL Committee will convene no earlier than 30 school days prior to the third anniversary of the student's DEUSS and no later than the anniversary date, unless the student's anniversary date falls within the first two weeks of any school year.

To resolve the issues regarding certification, the Principal has created a certification binder which includes the following documents: teacher certification, teacher schedule, required certification for each subject and any agreement for teachers accepting Out-of-Field Assignments (FM 5784) waivers.

Additionally, the Principal will access the Out-Of-Field waivers through Control-D Reports to verify approved Out-Of-Field waivers and include them in the certification binder. Lastly, the Certification Department has been contacted to verify that proper documentation is on file prior to the survey period.

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 with the Assistant Principal and ESOL Chair all procedures regarding ESOL compliance requirements. The Principal along with the Assistant Principal will make certain that all ESOL Record Folders are accurate and that pertinent forms have been completed timely and filed in the LEP folders by the time of the FTE Survey.

The Principal was instructed to schedule frequent meetings with the Assistant Principal and ESOL Chair to provide additional support to ensure compliance of English Language Learners (ELL) meetings prior to the survey period. The Principal was also instructed to pay close attention to each students' Date of Entry in U.S. School (DEUSS) dates to ensure compliance with ESOL anniversary requirements.

The Principal was instructed to contact the Division of Bilingual Education and World Languages in order to send the ESOL Chair to professional development sessions. The Principal was instructed to designate the Assistant Principal to review the documentation on a weekly basis with the ESOL Chair and to ensure that proper procedures are followed.

The Principal was instructed to contact the Certification Department to receive guidance and assistance on certification requirements.

The Principal was instructed to access the Out-of-Field waivers report periodically to ensure waivers are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements.

The North Region Office Financial Human Capital Director has deployed the Fiscal Review Team (FRT) to the school to review their FTE records prior to the survey period. Quarterly meetings will take place under the coordination and direction of the Region to ensure that school staff are afforded the needed time to meet, review, and provide direction and support moving forward.

Furthermore, Principals have been instructed to attend the 2019-2020 School Operations' Money Does Matter Support Program sessions.

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

Management Response:

Refer to page 48 of this report and page 79 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the internal funds related school findings of Country Club Middle 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, 2019, 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 funds audits covered operations during the period of July 1, 2017 through June 30, 2018 and/or July 1, 2018 through June 30, 2019 (depending on whether the audit scope was one or two-year audit at the individual school/center being audited). Also, *depending on the individual school audited*:

- the scope of the Title I Program audits and the Payroll and Purchasing Card Program audits was the 2018-2019 fiscal year;
- the scope of the selected information technology controls audit covered the 2018-2019 fiscal year, and extended to the 2019-2020 fiscal year in some instances;
- the scope of the FTE audit was the 2018-2019 fiscal year, Survey 3 (February 2019); and
- the scope of the Property Inventory audit was the 2019-2020 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, 2018, and June 30, 2019, was 1.669% and 2.557%, respectively.

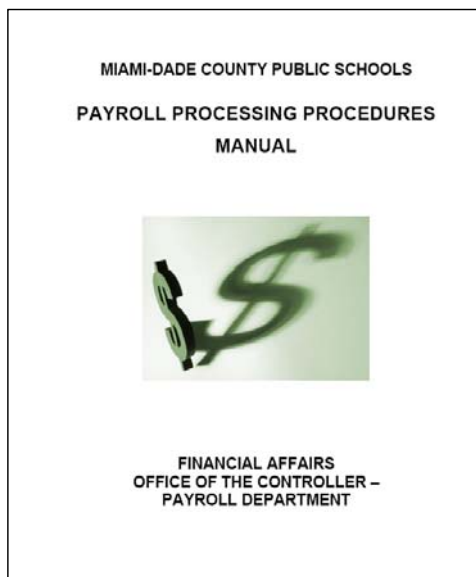
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools/centers' internal funds and consequently are not audited by us.

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 CREDIT CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual. The P-card program was designed to streamline the acquisition process by enabling employees at the 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 2018-2019 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)

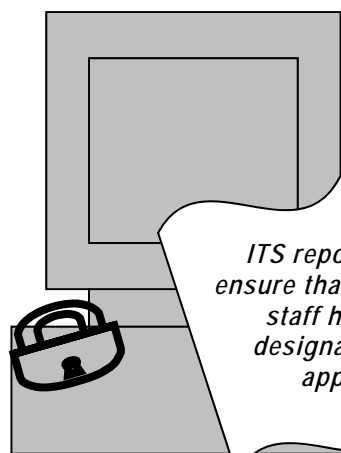
Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Policies as they relate to

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.

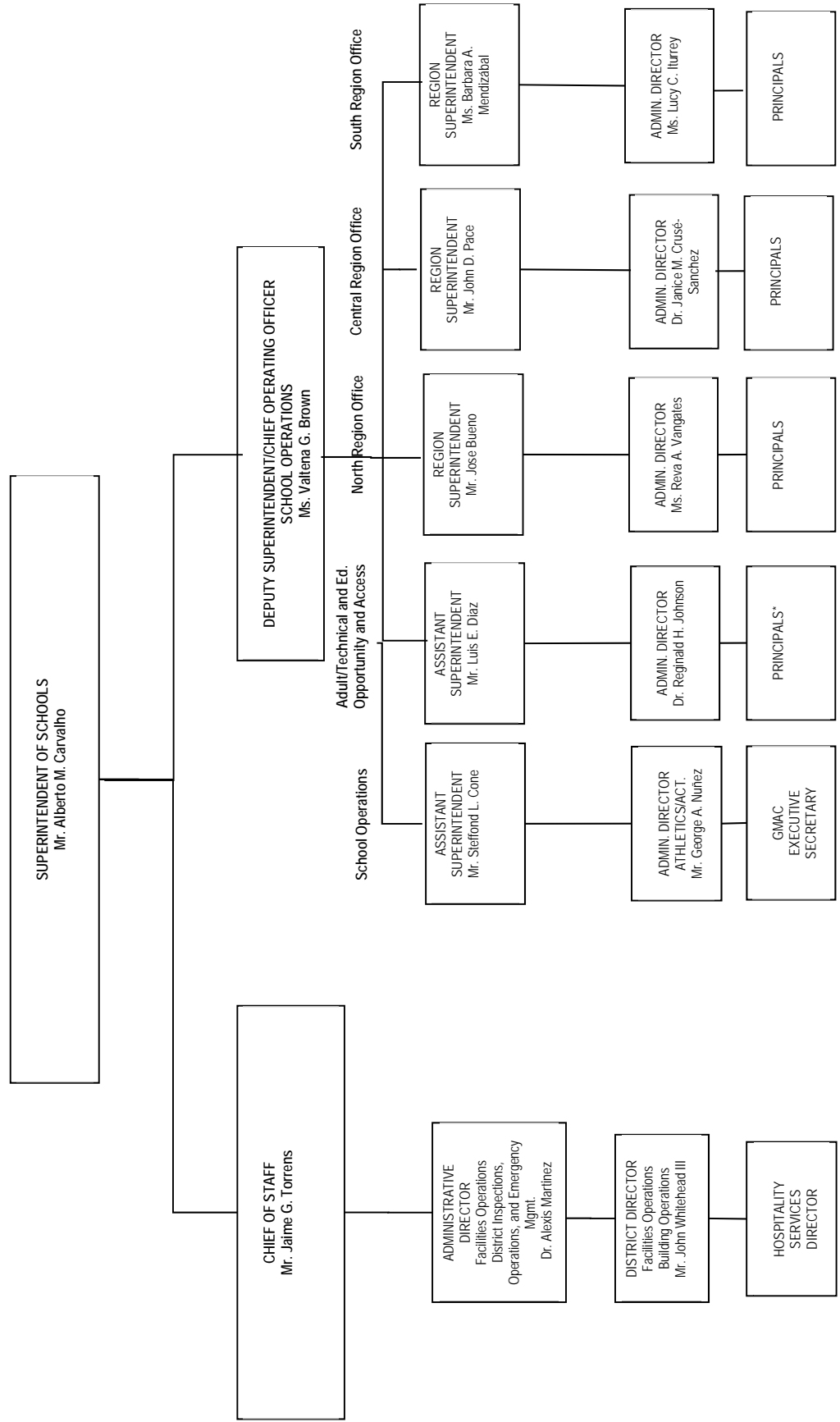
DATA SECURITY MANAGEMENT REPORT



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

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.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



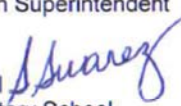
*Includes Systemwide Business and Industry Services Center.

***APPENDIX
MANAGEMENT'S RESPONSES***

MEMORANDUM

October 14, 2019

TO: Mr. John D. Pace, Region Superintendent
Central Region Office

FROM: Susana Suarez, Principal 
Kensington Park Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
KENSINGTON PARK ELEMENTARY FOR 2017-2018 AND 2018-2019

This memorandum serves as a response to the relevant findings in the internal audit for Kensington Park Elementary for the 2018-2019 fiscal school year.

RECOMMENDATIONS

- 1.1. The school administration and staff should be properly trained in Before/After School Care/Community School Program procedures.
- 1.2. It is recommended that the school administration periodically meet with the Program Manager to review the program activity and supporting documentation. This should include student attendance, fee payment records, and outstanding liabilities.
- 1.3. The school administration should instruct staff to enforce the fee payment schedule. The outstanding liabilities report should be closely monitored; payments that remain uncollected and/or discrepancies that remain unresolved should be reviewed in a timely manner for resolution; and reports to the subsidizing child care agency should be timely prepared and submitted to the agency for reimbursement.
- 1.4. The school administration should discuss with the Program Manager the on-going plan of action regarding the collection of the outstanding liabilities/delinquent balances. This process should be closely monitored to ensure program staff remain committed to the collection of these funds.

RESPONSIBLE PERSON(S): Principal, Assistant Principal, ASC Program Secretary, ASC Program Manager and Treasurer.

MANAGEMENT RESPONSE:

The Principal, newly-hired Community School Specialist, ASC Program Manager and ASC Program Secretary attended training by the Office of Community Education provided at the opening of the school year on the Before/After School Care/Community School Program procedures and online FOCUS system. The Principal reviewed this information with the Assistant Principal 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 and Assistant Principal, ASC Program Manager and ASC Community School Specialist met to review the Community School Procedures Manual and to ensure adherence to

required practices contained within the document. The employees acknowledged receipt and understanding of the responsibilities pertaining to collections and procedural compliance. The Principal directed the staff to enforce the fee payment schedule and closely monitor the outstanding liabilities report. Staff was instructed to report immediately to the Principal payments that remain uncollected and/or discrepancies that remain unresolved in order to ensure a timely resolution.

To minimize future errors, the online program FOCUS has been implemented where parents pay online and there is minimal to no cash payments received at the school site. The Principal and in her absence the designee, will review on a regular basis the FOCUS system documents and collections. The Principal will meet periodically with the Program Manager to review the program activity and supporting documentation which includes student attendance, fee payment records, and outstanding liabilities. Any discrepancies noted will be corrected immediately.

The Principal met with the Program Manager and established a plan of action to recover outstanding program payments. The Principal notified parents individually of outstanding balances and established a re-payment plan. The Principal will monitor the collection of outstanding fees on a weekly basis via alerts provided through the FOCUS system to ensure ongoing collections of fees.

The Principal has been in communication with The Early Learning Coalition of Miami-Dade and will meet with the Program Manager to review ELC reimbursements on a biweekly basis and ensure that reports are prepared and submitted in a timely manner. The Program Manager will present the ELC reimbursement request form for signature with subsequent back-up documentation by the first of each month. Any discrepancies will be corrected immediately.

If additional information is needed, please feel free to contact me at 305-649-2811.

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

MEMORANDUM

October 22, 2019

TO: Jose Bueno, Region Superintendent
North Region Office

FROM: Elizabeth Chardon, Principal 
Lake Stevens Middle School

**SUBJECT: LAKE STEVENS MIDDLE SCHOOL ADMINISTRATIVE RESPONSE FOR
THE 2017-2018 AND 2018-2019 FISCAL YEARS**

The following is a response to the findings related to the Audit Report for Lake Stevens Middle School for the 2017-2018 and 2018-2019 fiscal years.

RECOMMENDATIONS

- 1.1 The new school administration should enforce oversight over the bookkeeping of the funds. This would include review of the financial activities on a periodic basis to ensure that collections are properly receipted, documented, and timely deposited; disbursements are done via school checks and not from cash collections; transfers are properly approved; and discrepancies are discussed and resolved in a timely manner.
- 1.2 The new school administration should discuss receipting, depositing and disbursing procedures with faculty and staff members and with the Treasurer for understanding and awareness of the requirements. In addition, the Treasurer should be directed to count the funds in the presence of the sponsors and to always issue receipts when receiving collections from staff. Faculty members/activity sponsors should similarly be informed of these requirements and directed to follow all procedures related to the collection and remittal of funds. Sponsors should receive financial/account reports from the Treasurer corresponding to their fundraising and field trip activities in order to properly monitor those activities they sponsor.
- 1.3 The new school administration should ensure the proper utilization of the Collection/Deposit 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. Delays in armored car service pick-ups should be addressed with the vendor and the District Office overseeing this function for corrective action.
- 1.4. The school should adhere to established refund policy and refund students that cancel prior to established deadlines. Going forward, it is critical that the school address student refunds in a timely manner.

Responsible Person(s): Principal, Assistant Principal, Treasurer, and Sponsors.

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer, Sponsors and staff and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to receipting, documenting, depositing, disbursements via school checks and not from cash collections, the approval of transfers and bookkeeping. The Principal and the Assistant Principal will perform weekly reviews of internal fund records and official receipt books in order to detect and prevent delays in remittances from faculty and staff.

The Principal established a plan for the Treasurer to implement and designated the Assistant Principal to monitor to ensure that controls over receipting, depositing and disbursing procedures are maintained properly. The Principal met with the Assistant Principal to oversee the bookkeeping function and to review the timelines for receipting and depositing student collections for timeliness and compliance.

The Principal instructed the Treasurer to count funds in the presence of the Sponsors and issue receipts when receiving collections from faculty and staff. Furthermore, the Treasurer will provide the Sponsors with a financial/account report to the activity sponsor on a regular basis during the duration of the activity.

Additionally, faculty members/activity sponsors were informed of the requirements and were directed to follow all procedures related to collecting and remittal of funds.

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 and Sponsors. The Principal has issued a memorandum, dated and signed by all Sponsors instructing them to submit an Application for Fundraising Activity form (FM-1018) prior to the start of the activity for approval and to complete the Student Activity Operating Report (FM-0996) no later than two-weeks after the completion of an activity. The Treasurer will review the Student Activity Operating Report and any ancillary documents in conjunction with the Principal for accuracy. Anomalies will be reported to the Principal for immediate correction.

The Principal will ensure that all monies are receipted and deposited daily; specifically, as it relates to field trips and student activities. The Principal will direct the Assistant Principal to meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited.

The Principal will have the Treasurer staple the computer-generated receipt to the last official receipt in the receipt book that corresponds to the collections submitted for individual collections of \$15.00 or more. The Principal will provide a copy of the District's Field Trip Handbook, a copy of the Region Checklist, as well as, a school memorandum

outlining the processes for the collection of field trip monies to faculty and staff, but in particular, Sponsors.

The Principal instructed the Treasurer and Assistant Principal that collections held overnight pending deposit must be logged on the Collections/Deposits Log (FM 7249) and verified by at least two designated persons authorized by the Principal and placed in a bolted safe in the school. Furthermore, the Principal instructed the Treasurer that the monies in the safe must be deposited by the Treasurer pending the armored car service pick up schedule. If the armored car service does not pick up on their scheduled day, the Treasurer will notify the Principal immediately for corrective action. As an additional measure, the Principal revised the Treasurer's schedule to ensure coverage at time of armored service pick-up.


The Principal directed the Treasurer that refunds must be processed when necessary and must be issued via school check and supported by the receipt, receipt number, or copy of the Recap of Collections form (FM-1004) prepared initially when the collection was made. The Principal directed the Treasurer that the refund policy must be adhered to and that students who cancel prior to the established deadline, must be refunded their money in a timely manner.

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

October 22, 2019

TO: Jose Bueno, Region Superintendent
North Region Office

FROM: Rafael Crespo, Principal 
Country Club Middle School

**SUBJECT: COUNTRY CLUB MIDDLE SCHOOL ADMINISTRATIVE RESPONSE
FOR THE 2018-2019 FISCAL YEAR AND 2018-2019 FULL TIME
EQUIVALENT REPORT SURVEY PERIOD 3**

The following is a response to the findings related to the Audit Report for Country Club Middle School for the 2018-2019 fiscal year and the 2018-2019 Full Time Equivalent (FTE), Survey Period 3.

RECOMMENDATIONS

- 1.1. The school administration should designate an administrator to oversee the FTE records. The appropriate District departments should be contacted to inquire about additional training opportunities for staff involved with ESOL and Teacher Certification.
- 1.2. The school administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and timely filed in the folders. All records should be filed in the ESOL Program Records Folders by the time of the FTE Survey.
- 1.3. In those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and prior to the FTE week.
- 1.4. Regarding certification issues, the school administration should contact the Certification Department immediately in order to resolve the issues cited. All required records should be maintained on file at the school.

Person(s) Responsible: Principal, Assistant Principal, ESOL Chair

The Principal has designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. These records will be reviewed on a weekly basis by the Assistant Principal along with the ESOL Chair to ensure that procedures are followed accurately.

To resolve issues, the Principal and the North Region Office have contacted the Division of Bilingual Education and World Languages to conduct a record review as well as provide trainings for designated school site personnel. Additionally, the Certification Department has also been contacted to provide trainings for the Administration for the school to be in compliance with teacher certification requirements.

The Principal has reviewed the ESOL Program requirements with the Assistant Principal, ESOL Chair and staff to ensure their understanding of all procedures regarding the program and compliance requirements. Additionally, staff has reviewed the ESOL Program Record Folders to make certain that the information is accurate and that pertinent forms have been completed and timely filed in the folders. Prior to FTE Survey week, the ESOL program record folders will be reviewed to ensure all records have been filed within the timeline.

The Principal and ESOL Chair will review student Date Entered United States School (DEUSS) dates using the Elevation Platform in order to schedule English Language Learners (ELL) Committee meetings in a timely manner and prior to the survey period. Furthermore, the ELL Committee will convene no earlier than 30 school days prior to the third anniversary of the student's DEUSS and no later than the anniversary date, unless the student's anniversary date falls within the first two weeks of any school year.

To resolve the issues regarding certification, the Principal has created a certification binder which includes the following documents: teacher certification, teacher schedule, required certification for each subject and any agreement for teachers accepting Out-of-Field Assignments (FM 5784) waivers.


Additionally, the Principal will access the Out-Of-Field waivers through Control-D Reports to verify approved Out-Of-Field waivers and include them in the certification binder. Lastly, the Certification Department has been contacted to verify that proper documentation is on file prior to the survey period.

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

October 14, 2019
JDP/#016/2019-20

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

FROM: John D. Pace, Region Superintendent 
Central Region Office

SUBJECT: **CENTRAL REGION OFFICE RESPONSE TO INTERNAL AUDIT REPORT FOR KENSINGTON PARK ELEMENTARY FOR 2017-2018 AND 2018-2019**

Please find attached the responses to the audit findings for Kensington Park Elementary School. The Central Region Office has reviewed the exception cited. The following support activities will be implemented at the Region level.

1. Inadequate Oversight Over Before/After School Program Collections Resulted in Discrepancies and Possible Misappropriation of Funds

The Financial/Business Director instructed the Principal to develop a plan for reviewing the Before/After School Care/Community School Program to ensure that the records are maintained in accordance with the respective program guidelines. The Financial/Business Operations Director will solicit assistance from the Office of Community Education to assist in strengthening and closely monitoring the implementation of these procedures. The Principal, ASC Program Manager and ASC Program Secretary will attend all available training/professional developments to enhance their knowledge of this program. The Financial/Business Director contacted the Office of Community Education and requested ongoing periodic program reviews to ensure corrective measures align with requirements of the FOCUS program, established fiscal practices and the Manual of Internal Funds Accounting.

The Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.

The Principal, Treasurer, and ASC Program Manager have been directed to attend 2019-2020 Money DOES Matter Support Program.

Thank you for your assistance and cooperation. If there are any additional questions, please contact me.

JDP/JCS

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

MEMORANDUM

JB# 040/2019-2020
(305) 572-2800

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

FROM: Jose Bueno, Region Superintendent
North Region Office



SUBJECT: RESPONSES TO AUDIT REPORT OF NORTH REGION OFFICE SCHOOLS

Attached, please find the responses to the audit findings for the 2018-2019 fiscal year and the 2018-2019 Full Time Equivalent (FTE), Survey Period 3 for Country Club Middle School and for the 2017-2018 and 2018-2019 fiscal years for Lake Stevens Middle School. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Country Club Middle School

1. School Non-Compliant with Full-Time Equivalent FTE Records and Procedures Resulted in FTE Funding Disallowances

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal and ESOL Chair all procedures regarding ESOL compliance requirements. The Principal along with the Assistant Principal will make certain that all ESOL Record Folders are accurate and that pertinent forms have been completed timely and filed in the LEP folders by the time of the FTE Survey.

The Principal was instructed to schedule frequent meetings with the Assistant Principal and ESOL Chair to provide additional support to ensure compliance of English Language Learners (ELL) meetings prior to the survey period. The Principal was also instructed to pay close attention to each students' Date of Entry in U.S. School (DEUSS) dates to ensure compliance with ESOL anniversary requirements.

The Principal was instructed to contact the Division of Bilingual Education and World Languages in order to send the ESOL Chair to professional development sessions. The Principal was instructed to designate the Assistant Principal to review the documentation on a weekly basis with the ESOL Chair and to ensure that proper procedures are followed.

The Principal was instructed to contact the Certification Department to receive guidance and assistance on certification requirements.

The Principal was instructed to access the Out-of-Field waivers report periodically to ensure waivers are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements.

The North Region Office Financial Human Capital Director has deployed the Fiscal Review Team (FRT) to the school to review their FTE records prior to the survey period. Quarterly meetings will take place under the coordination and direction of the Region to ensure that school staff are afforded the needed time to meet, review, and provide direction and support moving forward.

Lake Stevens Middle School

1. Inadequate Oversight Over the Bookkeeping Function and School-Sponsored Activities Resulted in Monetary Discrepancies

The Principal was directed by the Region Superintendent to thoroughly read and review the Manual of the Internal Fund Accounting and has obtained written acknowledgement to ensure an understanding of all procedures relating to receipting, documenting, depositing, disbursements via school checks and not from cash collections, the approval of transfers, fundraising, field trips, refunds and bookkeeping.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal, Treasurer and Sponsors to ensure that controls over receipting, depositing and disbursing procedures are maintained properly. The Administration will make certain that all policies and procedures contained within the Manual of Internal Fund Accounting, are followed and adhered to at all times.

The Principal was instructed to review with the Treasurer, the Student Activity Operating Report, field trips, the Collections/Deposits Log and any ancillary documents for accuracy. The Principal was also instructed to direct the Assistant Principal to meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited.

The Principal was instructed to contact the Internal Funds Accounting Department to receive guidance and assistance and to seek trainings for designated school site personnel.

The North Region Office Financial Human Capital Director has deployed the Fiscal Review Team (FRT) to the school to review their internal funds records. Quarterly meetings will take place under the coordination and direction of the Region to ensure that school staff are afforded the needed time to meet, review, and provide direction and support moving forward.

Furthermore, Principals have been instructed to attend the 2019-2020 School Operations' Money Does Matter Support Program sessions.


Should you need additional information, please contact me at (305) 572-2800.

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

October 30, 2019

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

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

SUBJECT: **SCHOOL OPERATIONS RESPONSE TO SELECTED SCHOOL AUDITS IN THE NORTH AND CENTRAL REGION CENTER**

School Operations has reviewed the audit findings cited in the 2017-2018 and 2018-2019 fiscal year reports for selected schools in the North and Central Region Centers.

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

- The Money DOES Matter Support Program (MDMSP) requires all current and former principals of schools with audit exceptions, as well as, payroll preparers/treasurers of those schools to participate in this year-long training. In addition, all newly appointed principals are required to attend. This year, MDMSP has expanded its participation to newly hired treasurers; activity and athletic directors; and business managers. Additionally, principals newly assigned to high schools will also participate in the program to become familiarized with secondary fiscal responsibilities.
- Additionally, School Operations in collaboration with bureaus with fiscal responsibilities have created a binder of resource documents that serve as management protocols to assist Principals to ensure controls are aligned with policies and practices.
- School Operations, Human Capital and the Office of Instructional Certification will review teacher assignments and appropriate certification through Out-of-Field Waiver Reports, during the two FTE survey periods. Anomalies will be noted with the region and principal for immediate corrective action.
- District's Fiscal Review Teams will provide additional support to Principals through periodic visits, to prevent potential funding disallowances by reviewing teacher certification and assignments; as well as, conduct LEP folder reviews to ensure compliance and provide guidance with internal 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:cg
M048

cc Region Superintendent
Ms. Cynthia Gracia
Region Director

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 2019***

**Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
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