



Internal Audit Report

◆

Selected Schools



Financial statements were fairly stated; however, at three schools, controls in selected areas need improvement.

January 2008

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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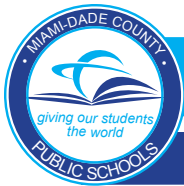
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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Rudolph F. Crew, Ed.D.

Miami-Dade County School Board

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January 22, 2008

Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

This report includes the audit results of 32 schools from various regional centers and the School Improvement Zone. Six of these audits were conducted as a result of a change of principal.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds, property and payroll records at all the schools. On a selected basis, we reviewed credit card purchases, aspects of data security, Title I Program expenditures, and FTE reporting and student records.

Our audits disclosed that the financial statements of the schools reported herein were fairly stated. Of the 32 schools, 29 were generally compliant with prescribed policies and procedures and their records were maintained in good order. At three schools, improvements are needed over the FTE reporting process and student records. Additionally, at one of these schools, further improvements are needed over their fiscal and property management, and payroll reporting areas. At most of the schools, property inventories proved satisfactory results, and any losses reported were discussed with appropriate management for corrective action.

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

Sincerely,

Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

AMV:mtg

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Maya Angelou Elementary School

At-a-Glance Audit Results

- ♦ **32 schools reviewed, six as a result of change of principal**
- ♦ **29 schools were in compliance with prescribed policies**
- ♦ **Three schools with audit exceptions in FTE area. At one of these schools, additional exceptions in other fiscal, payroll and property areas**

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 32 schools from various regional centers and the School Improvement Zone. At six of the 32 schools, there was a change of principal since the prior audit. The audit period was for the fiscal year ended June 30, 2007.

The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at 29 of the 32 schools reported herein. The three schools with reported audit findings are:

1. Hialeah Middle
2. Miami Southridge Senior
3. Merrick Educational Center

At all three schools, we found that procedures over the reporting of FTE and related records need improvement. However, at Miami Southridge Senior, additional findings in selected areas of internal funds, payroll, property, credit card, data security and grant procedures were reported. Refer to Summary Schedule of Audit Findings on pages 13-14.

Notwithstanding the conditions and findings reported herein, at all 32 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2006-07 fiscal year, on the cash basis of accounting.

As of June 30, 2007, total combined receipts and disbursements amounted to \$5.55 million and \$5.57 million, respectively; while total combined cash and investments amounted to \$1.45 million. Also, as of June 30, 2007, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the aforementioned three schools.

INTERNAL FUNDS

Of 32 schools, 31 were in compliance with the procedures established in the Manual of Internal Fund Accounting. At Miami Southridge Senior, disbursements failed to comply with bidding requirements, and an excessive number of yearbooks were ordered. These deficient areas had been discussed with the former administration in the previous audit.

PAYROLL

At 31 of the 32 schools, we found that payroll rosters were adequately supported by attendance sheets and leave cards as prescribed by the Payroll Processing Procedures Manual. Discrepancies in the signing of payroll documents, the hiring of substitute teachers, as well as time and attendance recordkeeping errors were identified at Miami Southridge Senior. This is the third consecutive audit where this school has been cited for payroll irregularities.

At-a-Glance Audit Results

- ♦ **Schools receipted approximately \$5.55 million during FY 2006-07**
- ♦ **Total Cash and Investments as of June 30, 2007 amounted to \$1.45 million**
- ♦ **Disbursement function and payroll procedures proved deficient at Miami Southridge Senior**

At-a-Glance Audit Results

- ◆ **Results of Property inventories were satisfactory at 34 of 36 schools**
- ◆ **Miami Southridge Sr. inventory results were unsatisfactory**
- ◆ **Plant Security Reports at Citrus Grove Middle due to theft while the school underwent construction**

Our review of the payroll preparation and check distribution procedures disclosed that there was generally adequate segregation of the payroll preparation, authorization, and check distribution functions at the other schools.

PROPERTY

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 32 schools in this report. Additionally, we are including the results of four schools in Regional Center IV whose property audits were not previously reported. Approximately \$15.3 million was inventoried at these schools.

Property results indicated that 34 of the 36 schools were in compliance with property procedures and there were “no unlocated” items. At two schools, 38 items with a cost of \$62,683 and a depreciated value of \$7,213 were reported missing. Of the two schools, Miami Southridge Senior High School reported the majority of the “unlocated” equipment.

Property losses reported through the Plant Security Report process showed 47 items at a cost of \$67,746 and a depreciated value of \$12,245 reported missing at eight schools. Citrus Grove Middle reported the highest number of property losses via Plant Security reports, apparently, as the result of theft that happened while the center was undergoing construction. According to the principal’s response on page 74 of the Appendix, corrective measures to strengthen property management procedures have been implemented.

Refer to Property Tables on pages 17-18 for a summary of property results.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

- Miami Southridge Senior
- Maya Angelou Elementary
- Frederick Douglass Elementary
- Miami Shores Elementary
- Sunset Elementary
- Shenandoah Middle
- MAST Academy Senior

Our audits disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual at six of the seven schools.

At Miami Southridge Senior, we found purchases that were unauthorized under credit card guidelines, as well as incomplete and disorganized credit card records.

DATA SECURITY QUARTERLY MANAGEMENT REPORT AND APPROVAL REVIEW

We reviewed the "Authorized Applications for Employees by Locations Report(s)" at the following 30 schools:

- Hialeah Middle
- Van E. Blanton Elementary
- Redondo Elementary
- Miami Southridge Senior
- Maya Angelou Elementary
- George W. Carver Elementary
- Citrus Grove Elementary
- Coconut Grove Elementary
- Coral Gables Elementary
- Coral Way K-8 Center

At-a-Glance Audit Results

- ◆ **P-Card Program at six schools generally compliant with established procedures**

- ◆ **Data Security: At most schools, access to student grade changes was restricted to Principal, Assistant Principal, and Registrar**

At-a-Glance Audit Results

- ◆ **Data security not compliant at Miami Southridge Senior**
- ◆ **Title I Program procedures reviewed at Dr. Robert B. Ingram Elementary**
- ◆ **School generally compliant with Title I procedures**
- ◆ **Title I expenditures at this school almost \$870K**

- Frederick Douglass Elementary
- Fairlawn Elementary
- Henry M. Flagler Elementary
- Eneida M. Hartner Elementary
- Kensington Park Elementary
- Kinloch Park Elementary
- Miami Shores Elementary
- Kelsey L. Pharr Elementary
- Shenandoah Elementary
- Sunset Elementary
- Henry S. West Laboratory Elementary
- George W. Carver Middle
- Citrus Grove Middle
- Shenandoah Middle
- MAST Academy Senior
- Miami Jackson Adult Education Ctr.
- Miami Senior Adult Ed. Ctr.
- The English Center
- Academy for Community Education
- School for Applied Technology

Of the 30 schools, we cited Miami Southridge Senior, since conditions related to employees with unauthorized access detected during the prior audit remained uncorrected. Minor discrepancies found at some of the schools regarding employee access to system applications or the filing of reports were corrected by the schools during the audit.

TITLE I PROGRAM

A review of Title I Program expenditures and procedures was conducted at Dr. Robert B. Ingram Elementary School. Total expenditures posted to the various Title I programs at this school amounted to \$867,647 for the 2006-07 fiscal year. Results disclosed that the school was generally compliant with the policies and procedures established by the Title I Administration Handbook and the Title I School-Based Budget System Manual.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following four schools were selected for these audits:

School	FTE Funding Reported
<i>Hialeah Middle</i>	\$ 2,354,553
<i>Miami Southridge Senior</i>	7,880,864
<i>Merrick Educational Center</i>	623,306
Kensington Park Elementary	2,735,959
Total FTE Funding	\$13,594,682

The total FTE funding amounted to almost \$13.6 million. At the first three schools listed above we found recordkeeping discrepancies. These related to the following areas: Special Education, English Language Learners, On-The-Job Training, teacher certification and itinerant therapists' professional licenses.

Based on our samples, the discrepancies resulted in a combined funding disallowance to the District of \$5,408; while non-compliance issues that would have generated potential losses in funding to the district amounted to \$70,799.

INNOVATION FAIR MATCHMAKER GRANT FUNDS

At Miami Southridge Senior, we reviewed a \$40,000 grant. We found several unallowable purchases, as well as expenditures that were not processed on time. Posting corrections were processed to reverse the unallowable charges back to General Fund accounts.

AUDIT OPINION

The following table summarizes total cash receipts and disbursements, and financial position of cash and investments at June 30, 2007 for all 32 schools reported herein. It also provides the audit opinion regarding the schools' financial statements:

At-a-Glance Audit Results

- ♦ FTE audits conducted at four schools
- ♦ FTE funding reported amounted to close to \$13.6M
- ♦ Non-compliant FTE-related issues at Miami Southridge Sr., Hialeah Middle and Merrick Ed. Ctr.
- ♦ Grant audit at Miami Southridge Sr. disclosed unallowable expenditures

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Hialeah Middle	\$ 51,312.87	\$ 157,595.31	\$ 154,308.67	\$ 54,599.51	\$ 28,243.57	\$ 26,355.94	\$ -	\$ 54,599.51
Van E. Blanton Elementary	15,308.27	19,351.05	24,320.86	10,338.46	3,910.90	6,427.56	-	10,338.46
Redondo Elementary	18,713.15	120,518.92	120,845.34	18,386.73	8,205.19	10,181.54	-	18,386.73
Miami Southridge Senior	232,852.25	830,073.60	895,503.47	167,422.38	12,948.04	154,474.34	-	167,422.38
Merrick Educational Center	27,715.88	11,354.02	14,791.58	24,278.32	4,648.53	19,629.79	-	24,278.32
Dr. Robert B. Ingram Elementary	15,270.80	23,709.65	24,423.71	14,556.74	3,974.14	10,582.60	-	14,556.74
Maya Angelou Elementary	8,914.18	49,464.72	48,384.73	9,994.17	7,322.52	2,671.65	-	9,994.17
George W. Carver Elementary	21,711.41	19,752.08	19,115.00	22,348.49	7,803.36	14,545.13	-	22,348.49
Citrus Grove Elementary	12,688.27	54,020.18	52,109.93	14,598.52	13,865.84	732.68	-	14,598.52
Coconut Grove Elementary	32,108.38	74,744.05	71,908.67	34,943.76	24,183.73	10,760.03	-	34,943.76

Miami-Dade County Public Schools

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Coral Gables Elementary	25,284.65	58,636.68	56,860.18	27,061.15	10,805.88	16,255.27	-	27,061.15
Coral Way K-8 Center	44,475.22	508,868.41	523,516.76	29,826.87	23,626.48	6,200.39	-	29,826.87
Frederick Douglass Elementary	12,979.92	13,770.31	13,818.09	12,932.14	7,161.51	5,770.63	-	12,932.14
Fairlawn Elementary	34,007.30	205,905.26	205,441.51	34,471.05	11,515.15	22,955.90	-	34,471.05
Henry M. Flagler Elementary	11,574.04	241,334.29	240,834.85	12,073.48	4,991.27	7,082.21	-	12,073.48
Eneida M. Hartner Elementary	13,961.63	106,571.98	99,415.72	21,117.89	12,832.81	8,285.08	-	21,117.89
Kensington Park Elementary	18,926.92	249,091.70	249,618.11	18,400.51	14,677.54	3,722.97	-	18,400.51
Kinloch Park Elementary	34,275.35	133,103.21	128,469.62	38,908.94	8,056.25	30,852.69	-	38,908.94
Miami Shores Elementary	13,893.68	230,830.25	226,439.74	18,284.19	14,114.15	4,170.04	-	18,284.19
Kelsey L. Pharr Elementary	12,267.09	16,185.33	15,418.50	13,033.92	2,491.19	10,542.73	-	13,033.92

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Shenandoah Elementary	10,081.30	37,670.62	37,140.88	10,611.04	7,190.85	3,420.19	-	10,611.04
Sunset Elementary	18,641.26	502,182.75	489,712.20	31,111.81	26,932.43	4,179.38	-	31,111.81
Henry S. West Lab. Elementary	17,945.82	27,272.31	29,004.95	16,213.18	4,079.98	12,133.20	-	16,213.18
George W. Carver Middle	56,376.58	61,621.10	56,460.10	61,537.58	6,969.00	54,568.58	-	61,537.58
Citrus Grove Middle	61,589.65	52,524.01	53,504.41	60,609.25	9,485.95	51,123.30	-	60,609.25
Shenandoah Middle	24,126.07	119,223.11	118,385.45	24,963.73	9,058.49	15,905.24	-	24,963.73
MAST Academy Senior	87,867.54	338,731.13	363,538.95	63,059.72	10,224.25	52,835.47	-	63,059.72
Miami Jackson Adult Education Ctr.	24,352.40	40,929.74	44,951.54	20,330.60	9,766.32	10,564.28	-	20,330.60
Miami Senior Adult Education Center	114,679.47	211,991.10	215,263.88	111,406.69	37,231.38	74,175.31	-	111,406.69
The English Center	367,297.79	972,620.95	919,478.58	420,440.16	46,666.27	373,773.89	-	420,440.16

Miami-Dade County Public Schools

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Academy for Community Ed.	16,503.68	37,056.67	34,355.42	19,204.93	7,258.01	11,946.92	-	19,204.93
School for Applied Technology	13,193.11	21,920.36	22,798.22	12,315.25	4,660.83	7,654.42	-	12,315.25
Total	\$1,470,895.93	\$5,548,624.85	\$5,570,139.62	\$1,449,381.16	\$404,901.81	\$1,044,479.35	-	\$1,449,381.16

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

The financial statements of the schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of the schools during the 2006-07 fiscal year, on the cash basis of accounting. As of June 30, 2007, total combined receipts and disbursements amounted to \$5,548,625 and \$5,570,140 respectively; while total combined cash and investments amounted to \$1,449,381.

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



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

INTERNAL CONTROLS RATING

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

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Regional Center I School							
Hialeah Middle		✓			✓		Likely to impact
Regional Center III School							
Van E. Blanton El.	✓			✓			Not Likely to impact
Regional Center VI Schools							
Redondo Elementary	✓			✓			Not Likely to impact
Miami Southridge Senior			✓			✓	Impacted results
School Improvement Zone School							
Dr. Robert B. Ingram Elementary	✓			✓			Not Likely to impact
Other Center							
Merrick Ed. Center		✓			✓		Likely to impact
Regional Center IV Schools							
Maya Angelou Elementary	✓			✓			Not Likely to impact
George W. Carver Elementary	✓			✓			Not Likely to impact
Citrus Grove Elementary	✓			✓			Not Likely to impact
Coconut Grove Elementary	✓			✓			Not Likely to impact
Coral Gables Elementary	✓			✓			Not Likely to impact
Coral Way K-8 Center	✓			✓			Not Likely to impact
Frederick Douglass Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATINGS

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Fairlawn Elementary	✓			✓			Not Likely to impact
Henry M. Flagler Elementary	✓			✓			Not Likely to impact
Eneida M. Hartner Elementary	✓			✓			Not Likely to impact
Kensington Park Elementary	✓			✓			Not Likely to impact
Kinloch Park Elementary	✓			✓			Not Likely to impact
Miami Shores Elementary	✓			✓			Not Likely to impact
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact
Shenandoah Elementary	✓			✓			Not Likely to impact
Sunset Elementary	✓			✓			Not Likely to impact
Henry S. West Laboratory Elementary	✓			✓			Not Likely to impact
George W. Carver Middle	✓			✓			Not Likely to impact
Citrus Grove Middle	✓			✓			Not Likely to impact
Shenandoah Middle	✓			✓			Not Likely to impact
MAST Academy Sr.	✓			✓			Not Likely to impact
Miami Jackson Adult Education Ctr.	✓			✓			Not Likely to impact
Miami Senior Adult Education Ctr.	✓			✓			Not Likely to impact
The English Center	✓			✓			Not Likely to impact
Academy for Comm. Ed.	✓			✓			Not Likely to impact
School for Applied Technology	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIOD

Summary of findings at schools with a change of principal are as follows:

Work Loc. No.	Selected Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
REGIONAL CENTER I SCHOOL					
6231	Hialeah Middle	2	<ul style="list-style-type: none">FTE-ESEFTE-ELL	None	
REGIONAL CENTER III SCHOOL					
0401	Van E. Blanton Elementary	None		None	
REGIONAL CENTER VI SCHOOLS					
4611	Redondo Elementary	None		None	
7731	Miami Southridge Senior	10	<ul style="list-style-type: none">GrantCredit CardPayrollDisbursementsYearbookData SecurityFTE-ESEFTE-CertificationFTE-OJTProperty	3	<ul style="list-style-type: none">PayrollLocksFund-raising Activities
SCHOOL IMPROVEMENT ZONE SCHOOL					
4121	Dr. Robert B. Ingram Elementary	None		None	
OTHER CENTER					
9732	Merrick Educational Center	2	<ul style="list-style-type: none">FTE-ESEFTE-Certification	None	
TOTAL		14		3	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIOD

Summary of findings at selected Regional Center IV schools are:

Work Loc. No.	Regional Center IV Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
0111	Maya Angelou Elementary	None		1	▪ Fund 9
0721	George W. Carver Elementary	None		None	
0801	Citrus Grove Elementary	None		None	
0841	Coconut Grove Elementary	None		None	
0961	Coral Gables Elementary	None		None	
1121	Coral Way K-8 Center	None		None	
1361	Frederick Douglass Elementary	None		None	
1801	Fairlawn Elementary	None		None	
1881	Henry M. Flagler Elementary	None		None	
2351	Eneida M. Hartner Elementary	None		None	
2661	Kensington Park Elementary	None		None	
2781	Kinloch Park Elementary	None		None	
3341	Miami Shores Elementary	None		1	▪ Fund 9
4401	Kelsey L. Pharr Elementary	None		None	
5001	Shenandoah Elementary	None		None	
5401	Sunset Elementary	None		None	
5831	Henry S. West Laboratory Elementary	None		None	
6071	George W. Carver Middle	None		None	
6091	Citrus Grove Middle	None		None	
6841	Shenandoah Middle	None		None	
7161	MAST Academy Sr.	None		None	
7342	Miami Jackson Adult Ed. Ctr.	None		None	
7462	Miami Senior Adult Ed. Ctr.	None		None	
7841	The English Center	None		None	
8019	Academy for Comm. Ed.	None		None	
8171	School for Applied Technology	None		None	
TOTAL		None		2	

**SELECTED SCHOOLS
CURRENT AND FORMER PRINCIPALS**

The following tables list the names of current and former principals:

Work Loc. No.	Schools	Current Principal	Former Principal
Regional Center I School			
6231	Hialeah Middle	Ms. Lourdes Cela	Ms. Martha H. Montiel
Regional Center III School			
0401	Van E. Blanton Elementary	Ms. Tangela D. Goa	Dr. Edith C. Hall
Regional Center VI Schools			
4611	Redondo Elementary	Dr. Rene E. Baly	Ms. Carmen G. Gutierrez
7731	Miami Southridge Senior	Mr. Martin T. Reid	Mr. Carzell J. Morris
School Improvement Zone School			
4121	Dr. Robert B. Ingram Elementary	Dr. Susan T. Trauschke- McEachin	N/A-No change of principal since prior audit
Other Center			
9732	Merrick Educational Center	Ms. Deborah C. Wehking	Ms. Judith M. Slovin

LIST OF PRINCIPALS

Work Loc. No.	Schools	Current Principal
Regional Center IV Schools		
Elementary Schools		
0111	Maya Angelou Elementary	Dr. Linda C. Whye
0721	George W. Carver Elementary	Dr. Cheryl E. Johnson
0801	Citrus Grove Elementary	Ms. Gwendolyn Haynes
0841	Coconut Grove Elementary	Ms. Avis Y. Bemby
0961	Coral Gables Elementary	Ms. Graciela P. Cerra
1121	Coral Way K-8 Center	Mr. Alejandro Perez
1361	Frederick Douglass Elementary	Ms. Cathleen A. McGinnis
1801	Fairlawn Elementary	Ms. Amelia P. Leth
1881	Henry M. Flagler Elementary	Ms. Maria L. Izquierdo
2351	Eneida M. Hartner Elementary	Dr. Orlando B. Gonzalez
2661	Kensington Park Elementary	Mr. Genaro Navarro
2781	Kinloch Park Elementary	Ms. Ana M. Casas
3341	Miami Shores Elementary	Dr. Sherry L. Krubitch
4401	Kelsey L. Pharr Elementary	Dr. Sandra F. Clark
5001	Shenandoah Elementary	Ms. Martha M. Rodriguez
5401	Sunset Elementary	Dr. Aline E. Sarria
5831	Henry S. West Laboratory Elementary	Ms. Barbara R. Soto
Middle Schools		
6071	George W. Carver Middle	Ms. Libia A. Gonzalez
6091	Citrus Grove Middle	Ms. Emirce Ladaga
6841	Shenandoah Middle	Ms. Lourdes F. Delgado
Senior High School		
7161	MAST Academy Senior	Mr. Thomas C. Fisher II
Adult Education Centers		
7342	Miami Jackson Adult Ed. Ctr.	Ms. Judy P. Hunter
7462	Miami Senior Adult Ed. Ctr.	Ms. Gilda M. Santalla
7841	The English Center	Ms. Chely C. Rajoy-Tarpin
Alternative Education Centers		
8019	Academy for Comm. Ed.	Mr. Carlos J. Cambo
8171	School for Applied Technology	Ms. Yseult Charles

RESULTS OF PROPERTY AUDITS

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	Cost	Dep. Value		
REGIONAL CENTER I SCHOOL								
6231	Hialeah Middle	472	\$924,985	None			None	-
REGIONAL CENTER III SCHOOL								
0401	Van E. Blanton Elementary	88	213,174	None			None	-
REGIONAL CENTER VI SCHOOLS								
4611	Redondo Elementary	105	246,600	None			None	-
7731	Miami Southridge Senior	1,051	1,948,607	35	\$ 57,623	\$4,092	None	-
SCHOOL IMPROVEMENT ZONE SCHOOL								
4121	Dr. Robert B. Ingram Elementary	105	232,725	None			None	-
OTHER CENTER								
9732	Merrick Educational Center	208	384,490	None			None	-
REGIONAL CENTER IV SCHOOLS								
0111	Maya Angelou Elementary	253	422,781	None			None	-
0121	Auburndale Elementary ⁽¹⁾	265	497,531	3	5,060	3,121	3	\$ 3,476
0721	George Washington Carver El.	187	296,911	None			None	-
0801	Citrus Grove Elementary	108	244,417	None			None	-
0841	Coconut Grove Elementary	58	134,118	None			None	-
0961	Coral Gables Elementary	108	254,871	None			None	-
1121	Coral Way K-8 Center	286	592,561	None			None	-
1361	Frederick Douglass Elementary	129	305,051	None			None	-
1801	Fairlawn Elementary	72	171,525	None			None	-
1881	Henry M. Flagler Elementary	100	226,034	None			None	-
2351	Eneida Massas Hartner El.	130	339,249	None			3	6,033
2661	Kensington Park Elementary	197	414,590	None			None	-
2741	Key Biscayne K-8 Center ⁽¹⁾	289	590,987	None			None	-
2781	Kinloch Park Elementary	109	239,466	None			None	-
3341	Miami Shores Elementary	181	376,871	None			None	-
4401	Kelsey L. Pharr Elementary	70	151,461	None			None	-
5001	Shenandoah Elementary	169	337,941	None			1	1,307
5401	Sunset Elementary	126	262,622	None			None	-
5561	Frances S. Tucker Elementary ⁽¹⁾	84	206,624	None			None	-
5831	West Laboratory Elementary	80	153,090	None			None	-
6071	George Washington Carver Md.	344	691,577	None			None	-
6091	Citrus Grove Middle School	378	685,380	None			None	-
6841	Shenandoah Middle	368	666,905	None			None	-
7055	Young Women's Prep. Acad. ⁽¹⁾	400	480,552	None			None	-
7161	MAST Academy Senior	657	1,648,460	None			None	-
7342	Miami Jackson Adult Ed. Ctr.	40	67,276	None			None	-
7462	Miami Senior Adult Ed. Ctr.	76	142,926	None			None	-
7841	English Center	260	655,917	None			None	-
8019	Academy For Community Ed.	20	35,195	None			None	-
8171	School For Applied Technology	35	78,789	None			2	5,292
	TOTAL	7,608	\$15,322,259	38	\$ 62,683	\$7,213	9	\$ 16,108

Note: (1) Previously reported schools whose property inventories were pending at the time of publication.

PLANT SECURITY REPORTS PREPARED BY THE SCHOOLS

Work Location No.	School	No. Of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Audio Visual	Computers	
<u>REGIONAL CENTER I SCHOOL</u>							
6231	Hialeah Middle	1	2	\$ 2,927		\$ 2,927	\$ 442
<u>REGIONAL CENTER VI SCHOOL</u>							
7731	Miami Southridge Senior	3	5	6,064		6,064	4,332
<u>REGIONAL CENTER IV SCHOOLS</u>							
0111	Maya Angelou Elementary	3	3	6,220	\$ 3,995	2,225	1,207
0721	George Washington Carver Elementary	1	1	1,152		1,152	937
6071	George Washington Carver Middle	2	2	2,775		2,775	1,383
6091	Citrus Grove Middle ⁽¹⁾	6	31	41,984	1,650	40,334	744
6841	Shenandoah Middle	2	2	2,625		2,625	1,933
8171	School For Applied Tech.	1	1	3,999	3,999		1,267
	TOTAL	19	47	\$ 67,746	\$ 9,644	\$ 58,102	\$ 12,245

Notes:

(1) Loss due to apparent theft while school underwent construction. Administration provided corrective measures to strengthen property management at the school. Refer to page 74 of Appendix regarding response from principal.

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

FINDINGS AND RECOMMENDATIONS

INTERNAL FUNDS

1. Continued Lack of Accountability Over Internal Funds Disbursements *MIAMI SOUTHRIDGE SENIOR*

Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting establish the procedures for making disbursements. According to Chapter 4, purchases of \$25,000 or more require that the school follow formal bid procedures, which include advertisement in newspaper and opening of sealed bids on a specified date. In the event of purchases between \$5,000 and less than \$25,000, documentation must include at least three written bids from solicited vendors; while purchases between \$1,000 and less than \$5,000 require at least three documented telephone quotes. Disbursement guidelines also stipulate that sufficient funds must be available in an account before a purchase is authorized and processed. Lastly, Chapter 5 establishes that payments to vendors must be made within 30 days of satisfactory receipt of goods and services.

Furthermore, Section 2 of the Manual of Property Control Procedures requires that any equipment with an individual cost of \$1,000 or more acquired with internal funds be reported on an "Incoming Controlled Equipment" Form [FM-1699] to Property Accounting for purposes of tagging and inventory control purposes.

Our review of ten disbursements disclosed various discrepancies. Details are as follows:

- 1.1. Bid and purchase order requirements were not properly followed. In one instance, athletic equipment with a cost of \$51,575 was purchased by the school; however, written quotes instead of the required formal bids were provided. In two other separate instances, bidding procedures were not followed for purchases costing between \$5,000 and \$25,000. One of these purchases was for 20 pianos costing \$11,280. The school's business manager inappropriately signed the purchase order using the treasurer's name. For three other transactions, purchase orders were not provided, while one was not signed by an administrator. We verified receipt of all the equipment purchased herein.
- 1.2. While verifying the equipment purchases cited above, we found that seven pieces of athletic equipment with an aggregate cost of almost \$40,000 and an individual cost of over \$1,000 were not tagged for inventory control purposes. The school submitted Incoming Control Equipment Forms [FM-1669] to Property Accounting to report the untagged equipment at our request.

- 1.3. Purchases were not paid on time. Delays ranged between one and almost three months. We found that two invoices dated February 2007 amounting to \$7,445 were not paid until April 2007. According to the former principal, payment was held since funds were not yet available for equipment previously ordered. In another instance, an invoice from March 2007 for \$2,850 was paid in July 2007. According to the treasurer, she was not aware that the invoice was pending until a statement requesting payment was received.

Similar instances regarding lack of quotes and late payments were discussed with the administration during the prior audit.

RECOMMENDATIONS

- 1.1. **In light of the systemic problems, which have not been addressed previously by this Schools' Administration, we believe that periodic and frequent monitoring of internal fund purchasing activities be performed by the Regional Superintendent's staff.**

Person(s) Responsible: **Regional Center Superintendent, Regional Center Business Director, Principal**

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to internal fund purchasing activities, the Regional Center will implement and provide the following corrective measures and support to ensure compliance with District policy. The Regional Center Business Director has reviewed Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting, which references disbursement and bidding procedures, with the principal. The Regional Center Superintendent and Business Director assessed the disbursement function at the school and in conjunction with the principal, developed an action plan for processing and monitoring expenditures. The plan includes outlining the procedures to be followed for purchasing items that may require bids. The principal was directed to review this plan with the principal's designee and treasurer. On a quarterly basis, the Regional Center Business Director will conduct mini-reviews of disbursements and will discuss with the principal and staff the results of the review and any errors found.

The Regional Center Superintendent and Business Director reviewed Section 2 of the Manual of Property Control Procedures with the principal. The Regional Center Superintendent and Business Director assessed the property management function at the school and in conjunction with the principal developed a property control plan to ensure the timely request to tag items. This plan would also include the implementation of proper procedures for monitoring all property with a value of \$1,000 or more. The principal was directed to complete a quarterly review of property location by initializing the development of data base that identifies the specific equipment and corresponding location within the facility.

The Regional Center Business Director will utilize the current database to randomly verify selected property items on a quarterly basis.

- 1.2. Adhere to all purchase order and bidding procedures.
- 1.3. Ensure that funds are available prior to authorizing a purchase.
- 1.4. Reevaluate staff assignments particularly for those having responsibility for approving and disbursing internal funds.
- 1.5. Ensure that property control procedures are observed for items purchased through internal funds with an individual cost of \$1,000 or more.

Person(s) Responsible: Principal, Principal's Designee, and Treasurer

Management Response: In order to ensure strict compliance with Board policies and procedures regarding Internal Funds, the following corrective measures and preventive strategies have been instituted:

The principal reviewed Section II, Chapter 4 and 5 of the Manual of Internal Funds Accounting disbursement and bidding procedures with selected individuals and had them sign/file a copy of receipt.

Effective immediately, the principal directed the treasurer and principal's designee to process all purchases of over \$25,000 that require formal bids through the district's procurement office and to obtain written bids for purchases within the \$5K-\$25K range. Furthermore, the principal directed the treasurer and principal's designee to ensure the proper use of purchase orders and the tagging of controlled equipment when making such purchases through internal funds.

Regarding property issues, the principal reviewed Section 2 of the Manual of Property Control Procedures with the principal's designee and the treasurer. The principal directed the treasurer to provide copies of all purchase orders to the principal's designee in order to identify any expenditure that may include a single property purchase of \$1,000 or more. The principal's designee will verify items received to ensure that those items are receipted and safeguarded until tagged, and that payment is made on time.

The principal directed the treasurer to give all internal account expenditures to the principal's designee for initial review and approval. The principal directed the treasurer to submit a printout of available funds with all expenditure requests on a weekly basis. After the initial review, the designee will forward items to the principal for final approval, and will bring to the principal's attention the availability/unavailability of funds. Those requests for purchases not fully funded will be discussed with the treasurer and/or responsible staff member for immediate corrective action. Similarly, the principal directed the treasurer and principals' designee to review invoices on a weekly basis, prior to payment, and to bring to the principal's attention any invoices that may result in late payments.

The principal discussed with the treasurer and the principal's designee that he will not sign any checks unless accompanied by the proper supporting documentation (i.e., purchase orders, telephone quotes, purchase orders, Incoming Controlled Equipment forms in the event of equipment, printout of available funds, properly signed check requisitions, itemized invoices, etc.). These documents will undergo a final review with the principal, the treasurer and principal's designee during the monthly bank reconciliation meeting, and prior to the principal signing the monthly reconciliation. Any discrepancies will be addressed for immediate corrective action.

To further strengthen the disbursement function, the principal, his designee and the treasurer will attend the Internal Funds training and participate in all Money Matters Support Programs during the 2008-2009 school year as a job target on the Performance Planning and Assessment System.

**2. Excessive Number of
Yearbooks Ordered
MIAMI SOUTHRIDGE SENIOR**

Section IV, Chapter 6 of the Manual of Internal Fund Accounting establishes the procedures for conducting the yearbook activity. According to guidelines, when yearbook costs have exceeded revenues in the previous year, alternatively less costly options should be explored before preparing the bids for the current year.

- 2.1. At the end of the fiscal year, 146 of 450 yearbooks published remained unsold. However, the yearbook bid for the current year was signed on May 2007 for the same number of yearbooks.

RECOMMENDATION

- 2.1. **Revisit the 2007-08 activity going forward to ensure that the number of books ordered is commensurate with the student demand and with a view toward fully covering the publishing costs.**

Person(s) Responsible: **Principal, Principal's Designee, Treasurer,
Yearbook Advisor**

Management Response: The principal reviewed Section IV, Chapter 6 of the Manual of Internal Fund Accounting which establishes the procedures for conducting the yearbook activities with the yearbook advisor, activity director, assistant principals and staff during a faculty meeting. The principal secured a sign in sheet of all participants.

The principal directed the Yearbook Advisor to reduce the 2007-2008 yearbook order by 50 in order to ensure that the number responds to the demand. In addition, the principal met with the yearbook advisor and principal's designee and drafted a fund raising plan in preparation for potential financial shortages that may occur.

As part of the monitoring process, the principal will meet with the yearbook advisor, treasurer and principal's designee bi-weekly to ascertain the financial status of the yearbook fund raising activity and the yearbook sales campaign, and make adjustments to the plans as needed.

PAYROLL

3. Payroll Practices Have Not Improved Over The Past Three Years MIAMI SOUTHRIDGE SENIOR

Chapters 1 through 5 of the Payroll Processing Procedures Manual establish the procedures to document, process and approve payroll. During the prior audit, the school was cited because of discrepancies in keeping time and attendance, and in documenting and processing payroll. As a follow-up to these prior findings, we reviewed pay periods in April and May 2007, and extended our review to payrolls in November 2006 and January 2007 for signatures and approvals only. All pay periods reviewed were processed under the former administration. Our review revealed a total of 206 discrepancies, some of which were similar to those cited in the prior audit. Details are as follows:

- 3.1. In 31 instances, final rosters were not signed by the principal or his designee.
- 3.2. In 60 instances, forms authorizing employees' requests for temporary duty were not signed by the principal or his designee to indicate approval. Additionally, the corresponding leave cards were signed by former principal's secretary as if she was the principal. In 21 of these instances, documentation as to the activity being attended was not provided.
- 3.3. During the prior administration, the principal's secretary signed most of the leave cards with the principal's signature as if she was the principal. In addition to the leave cards tested above, we extended our sample to 38 additional leave cards supporting other types of leave. These review proved similar results. Furthermore, there were nine instances where leave cards were not signed at all.
- 3.4. In 12 instances, hourly paid employees were either overpaid or underpaid. The errors netted a total of 39 overpaid hours. We found that the hours worked were miscalculated for some employees, while lunch time taken was not being deducted for others.
- 3.5. In two instances, attendance rosters did not agree to final rosters. Both employees were reported present for 10 days; however, one was absent on temporary duty while the other was absent on sick leave.
- 3.6. In two instances, there was no evidence of an hourly waiver request form for hours worked in excess of 25 hours per week. One of the waivers was prepared and provided after repeated requests.
- 3.7. In 31 instances, substitute teachers were hired; however, their hiring was not for purposes of covering an open teaching position or an absent teacher. Pursuant to substitute time reports and inquiries with the former principal, these substitutes

were apparently hired to assist with non-instructional related duties. These included office and attendance-related duties, and testing, among others.

RECOMMENDATIONS

- 3.1. In light of the systemic problems, which have not been addressed previously by this Schools' Administration, we believe that periodic and frequent monitoring of this schools payroll processing activities be performed by the Regional Superintendent's staff.**

Person(s) Responsible: **Regional Superintendent, Regional Center VI
Business Director, Principal**

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to payroll procedures, the Regional Center will implement and provide the following corrective measures and support to ensure compliance with District policy:

The Regional Center Superintendent and Business Director reviewed with the newly-appointed principal of the school the payroll reports and monthly reports available from ITS which support school site efforts to monitor payroll actions. The Regional Center Superintendent and Business Director assessed the payroll function at the school and in conjunction with the principal, developed an action plan for processing and monitoring payroll. The plan identified procedures and personnel that will be utilized to monitor and execute payroll at the school site to ensure accuracy of data entry, and implement multiple review levels prior to online approval.

The Regional Center Business Director developed and reviewed a presentation outlining a check and balance process to be used by the principal and his designee. In addition, the Regional Center Business Director developed a checklist to use in the monitoring of payroll transactions. The checklist titled, "Payroll Management Tips" will be utilized by the principal and his designee to facilitate the successful tracking of the payroll process from the beginning of the payroll period to final approval.

The Regional Center Business Director has identified a mentor principal that will also assist the principal in this endeavor. The Regional Center Business Director will conduct mini-audits by visiting the school and randomly checking two payroll periods on a quarterly basis. Any payroll errors or deficiencies will be immediately corrected and addressed with the principal and his staff.

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

Person(s) Responsible:

**Principal, Principal's Designee
Payroll Clerk, Substitute Locator**

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

The principal reviewed with all person(s) responsible, the **Payroll Processing Procedures Manual** focusing on the procedures to document, process, and approve payroll. Previously, as part of the Opening of Schools meeting, the principal's designee had reviewed payroll reporting procedures with the entire faculty and staff, emphasizing sign in/out procedures, completing leave cards and submitting temporary duty forms prior to scheduled absences.

Subsequent to this audit, the principal met with his designee to review and discuss proper payroll reporting procedures. During this meeting, the principal's designee was directed to oversee the initial payroll preparation and reporting process, prior to the principal's final review and approval of the payroll.

An internal system was developed to provide an in-depth review of the Bi-weekly Daily Payroll Attendance Sheets by both the payroll clerk and the principal/designee. In addition, the principal directed the payroll clerk to develop an Off Campus Log which documents employee names, location to be visited, reason for visit and time of departure and approximate time of return. This procedure will ensure payroll accountability for all employees on a daily basis.

The principal directed the payroll clerk to create, type and distribute a staff absentee list each day to all administrative and key leadership personnel. This list includes all absent employees, the reason for the absence, and the name of the substitute teacher, if applicable.

In order to ensure consistent reporting and documentation of all absence and leave card signatures, the principal/designee will verify and sign completed leave cards on a daily basis and will cross-reference the staff absentee list against the leave cards and the Off Campus Log.

The principal directed the payroll clerk to obtain documentation from staff directly related to requests for temporary leave (i.e., copies of workshop/meeting notices, agendas, jury duty, etc.) and ensure that all necessary paperwork is complete, approved, signed, and incorporated as part of the payroll documentation. The principal/designee will verify the accuracy of these documents during the regular approving of the bi-weekly payroll.

The principal discussed the hiring of substitutes with the substitute locator, the payroll clerk and his designee to ensure full compliance with payroll procedures. During the regular review of payroll records, the principal/designee will review the substitute records and payroll being reported to ensure accuracy.

Leave cards will be prepared on a daily basis by the payroll clerk for all absent employees. Immediately upon their return to work, the employees will be required to sign the leave cards. To further enforce the signing of leave cards, the payroll clerk will place a notice in each absent employee's mailbox reminding him/her to sign their leave card upon return. The principal and/or his designee will monitor this process on a daily basis to avoid any payroll reporting discrepancies in the future.

Prior to approving the payroll, and after the designee's initial review, the principal will conduct a final review of the final roster, timesheets, leave cards and supporting payroll documentation to verify their accuracy, their completeness, and propriety of the payroll. The principal will sign the final rosters during approval of the payroll. Any deviations detected during this final review will be discussed at length with the payroll clerk and the principal's designee.

PROPERTY

4. Improve Controls Over Property Inventory MIAMI SOUTHRIDGE SENIOR

The Manual of Property Control Procedures establishes the guidelines for recording and managing property. According to Section 4 and pursuant to Chapter 10.400 of the Auditor General, an inventory of all property shall be taken once every fiscal year. Items on record which cannot be found will be listed as “unlocated” and reported accordingly.

- 4.1. Current property audit results disclosed that 35 items at a cost of \$57,623 and a depreciated value of \$4,092 were reported as “unlocated”.

RECOMMENDATION

- 4.1. Address property control procedures with staff and administration, and ensure that the school properly monitors property.**

Person(s) Responsible:

**Principal, Assistant Principal,
Property Control Technician**

Management Response: In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the principal implemented the following corrective actions and preventive strategies.

The principal reviewed the Manual of Property Control Procedures with selected personnel responsible for this process. At a faculty meeting, the principal reviewed the results of the audit findings, along with the new procedures for property control.

The principal directed staff and administration to control and properly safeguard property located in their offices/classrooms and to duly notify the assistant principal in charge of any problems/losses related to property. The principal also directed staff and administration to make sure that any property taken off campus is previously authorized and properly documented. The principal further directed the assistant principal and property control technician to maintain all related documents neatly and on file for audit.

The principal developed an organizational management system to include a database of the school's inventory of property which identifies the physical location of each inventoried item. The principal directed the assistant principal to conduct mini-audits on a monthly basis utilizing a computer-generated print-out to confirm the location of property. The assistant principal will immediately report any discrepancies to the principal.

Any missing property will be investigated for immediate corrective action. Losses resulting from theft, vandalism, etc., will be reported to the appropriate district offices via the Plant Security Report (FM-0366) process in order to adjust the inventory of property accordingly. The Regional Center Superintendent, Office of Plant Security and School Police will be notified of these losses. Copies of documents will be maintained on file in a centralized location.

PURCHASING CREDIT CARD (P-CARD)

5. Use of Purchasing Credit Card For Unauthorized Items and Poor Recordkeeping Practices MIAMI SOUTHRIDGE SENIOR

The Purchasing Credit Card Policies & Procedures Manual establishes the policies and guidelines over purchases made using a District credit card. According to the guidelines, certain expenditures such as: gift and appreciation items, business cards (unless properly authorized by the district), and non-salary awards where the unit cost exceeds \$40 are not authorized. Additionally, all purchases must be properly documented with the original receipt, and previously approved via a Purchasing Card Purchase Authorization Form [FM-5707] signed by the work location administrator. Aside from the grant disbursement discrepancies cited above, we found other discrepancies, as follows:

- 5.1. Five purchases amounting to \$2,490 were for unauthorized items per District credit card guidelines. These included teacher incentives, business cards, and a \$500 gift certificate that was given to a student.
- 5.2. Purchase authorization forms were not always properly completed. Some purchase orders were not legible while others were incomplete.
- 5.3. Credit card records were not adequately maintained.

RECOMMENDATIONS

- 5.1. Refrain from using credit card in violation of Board policy.
- 5.2. Strengthen the purchasing function by having staff and administration review the proper procedures for making purchases with the credit card.
- 5.3. Employees and administration involved in the processing and authorization of credit card purchases should attend a periodically offered credit card training class.

Person(s) Responsible: Principal, Principal's Designee, Purchasing Clerk, Treasurer and Principal's Secretary

Management Response: In order to ensure that all Board policies and procedures regarding the use of the credit card are followed, the principal will institute the following corrective measures and preventive strategies and procedures for the use of the District's purchasing credit card (P-Card).

The principal reviewed and distributed the District's Purchasing Credit Card Policies & Procedures Manual with selected personnel and obtained a signed form signifying the receipt of the manual. The principal established and reviewed with staff, the internal school-site procedures governing the use of the P-Card.

The principal will be the only authorized approver for credit card transactions. If a purchase must be made using the credit card by one of the aforementioned team members, the request will be submitted in writing via the "Credit Card Expenditure Form" to the principal's designee and the principal for final approval. The principal will maintain a credit card expenditure log which will be available for Region or District review upon request.

As part of the monthly reconciliation process, the principal or his designee will review the credit card reconciliation and supporting documentation with the purchasing clerk to ensure that any purchases made with the card conform to the parameters of the grant(s) and with credit card requirements. Any deviations will be followed up with appropriate staff for corrective action.

DATA SECURITY

6. Unauthorized Employees Continue To Have Access To Students' Grade Changes Computer Application *MIAMI SOUTHRIDGE SENIOR*

Principals are responsible for ensuring that only authorized school staff has access to designated computer applications. To assist with this task, Information Technology Services (ITS) prints a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report" (commonly referred to as the RACF Report). This report lists all school employees individually along with the individual computer applications currently accessible through the MSAF system. Accordingly, a periodic review of this report is an effective monitoring tool to assist with the identification and appropriateness of computer applications approved for each school employee; namely, whether access to such applications is required to fulfill the employee's assigned duties. The principal can immediately revoke access if it is determined that the employee no longer has a need for access to a given application.

Of particular interest is the computer application that allows for grade changes. Pursuant to memoranda from School Operations and our office, and a Weekly Briefing notice dated October 5, 2006, access to such applications is limited to: the principal, an assistant principal, and the registrar.

- 6.1. During the previous audit, a review of the "Authorized Applications for Employees by Locations Report" disclosed that 9 unauthorized employees had access to the application that allows for grade changes. This was discussed with the former principal for immediate corrective action. This year, the latest report had not yet been printed. Once printed at our request, it disclosed that six employees were improperly authorized to such application. We also found that of the six, three employees maintained their unauthorized access to the application since the previous year.

RECOMMENDATIONS

- 6.1. **In light of the systemic problems, which have not been addressed previously by this Schools' Administration, we believe that periodic and frequent monitoring of the School's "Authorized Applications for Employees by Locations Report" be performed by the Regional Superintendent's staff.**

Person(s) Responsible: **Regional Center Superintendent, Regional Center Business Director, and Principal**

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to “Authorized Applications for Employees by Locations Report,” the Regional Center will implement and provide the following corrective measures and support to ensure compliance with District policy. The Regional Center Superintendent and Business Director directed the principal to conduct a quarterly review of the “Authorized Applications for Employees by Locations Report”, to ensure that personnel does not have access to any unauthorized computer applications. Furthermore, the Regional Center Business Director has conducted a review of the current access by employees and directed the principal to revoke all unauthorized personnel. The Regional Center Business Director will continue to review Authorized Applications for Employees by Locations Report on a quarterly basis to ensure compliance with District policy.

6.2. Revoke access to unauthorized employees immediately.

6.3. Going forward, the administration should print, review the quarterly report to ensure that only authorized employees have access to grade changes, sign the report, and maintain on file. Any unauthorized access should be immediately revoked, and documentation of such changes should be maintained on file.

Person(s) Responsible: **Principal**

Management Response: The principal revoked access of this function to all unauthorized personnel. The principal will review this quarterly report to ensure that unauthorized personnel does not have access to critical applications or to any other computer applications that are not required during the performance of their job duties. In addition to the review, he will sign the report as acknowledgment of its accuracy. Corrections will be made immediately and as needed. This report and corrections will be maintained on file at the school, and copies of these documents will be forwarded to the Regional Center Business Director.

FULL-TIME EQUIVALENT (FTE) FINDINGS

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

- 7. MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL**
- 8. HIALEAH MIDDLE SCHOOL**
- 9. MERRICK EDUCATIONAL CENTER**

Section D of the Local Education Agency (LEA) Implementation Guide requires that all current SPED forms be filed in the students' cumulative folders. It also requires that, starting at age 14, the students be invited to attend the Individual Education Plan (IEP) meetings; and also requires that the IEP committee members sign the IEPs upon completion. Furthermore, the Matrix of Services Handbook 2004 Revised Edition issued by the Florida Department of Education establishes the guidelines and procedures to initiate and update a matrix.

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

FY 2007-08, SURVEY PERIOD 2

7. MIAMI SOUTHRIDGE SENIOR -- A review of a sample of twenty-nine special education (SPED) folders revealed the following discrepancies in eleven student folders (38%):

- 7.1. One student was categorized to receive \$7,661 in funding for the 2007-08 school year, however, according to the Matrix of Services [FM-5582] corresponding to the Individual Education Plan (IEP) [FM-4953] in effect for the October FTE survey, the student was eligible to receive funding in the amount of \$2,253. An amendment to the Department of Education Correction System (DECO) was required for survey 2 in the amount of \$5,408 to realign the funding with the services.
- 7.2. Four IEP's program eligibility section did not agree with the areas of eligibility on the Matrix of Services form [FM-5582].
- 7.3. Four Matrix of Services forms were incomplete in that they did not have complete review dates; instead they only indicated month and year.
- 7.4. Two Matrix of Services forms were not reviewed or updated for an annual/interim IEP.
- 7.5. One Matrix was dated prior to its IEP.
- 7.6. One IEP did not have the required signatures.

Pursuant to our calculations, the findings stated above generated a potential loss of \$16,223 in FTE funding to the school.

A review of a sample of 12 Gifted folders revealed the following discrepancies in all twelve student folders (100%):

- 7.7. Original Gifted Educational Plans (EP) [FM-6329] corresponding to 11 of the 12 folders sampled could not be verified. Instead, we found that six folders included screen print-outs of the form, while in four folders, there was no such form; and one folder was not provided.
- 7.8. One student was 14 years old or older at the time of the EP conference, and was not invited to the meeting.

RECOMMENDATION

7. Ensure that all SPED folders contain Matrix of Services forms which have been reviewed and updated. The special education staff should review the students' cumulative folders and determine that current forms such as IEPs, EP's, Matrix of Services, etc., are accurate and filed immediately after the information is entered into Integrated Student Information System (ISIS) to reduce the probability of being out of compliance. All original EP's should be on file and available at the school site. Students do not have to attend the EP/IEP conference, but should be invited through the Notification of Meeting [FM-4851].

Person(s) Responsible:

**Principal, Principal's Designee,
SPED Program Specialists,
SPED Department Chair,
SPED Teachers**

Management Response: The SPED Program Specialist and Department Chairperson who led the SPED department at the time of review are no longer employees of the school. The principal met with the principal's designee, newly assigned SPED Program Specialist and SPED Department Chairperson to review Section D of the Local Education Agency (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised Edition. The principal sent selected personnel to Regional Center and District Trainings.

The principal re-organized the department so that each exceptionality has a team leader who can review the IEPs for SPED compliance and accuracy prior to submitting to the SPED Program Specialist and Department Chairperson. The IEP and Matrix of Services form will be reviewed by the Program Specialist and Department Chairperson prior to data entry to ensure accurate calculations and subsequent computer input.

The principal reviewed with teachers of the gifted the required procedures for handling and filing of the original Educational Plan (EP) in the Students' cumulative folder. In addition, the principal reviewed with appropriate personnel the State and District requirements regarding students 14 years or older being invited to the EP conference.

The principal and the principal's designee will conduct random monthly SPED mini-audits to ensure compliance with all State and District SPED rules and regulations.

FY 2007- 08, SURVEY PERIOD 2

8. **HIALEAH MIDDLE** -- A review of a sample of thirty special education (SPED) folders revealed the following four discrepancies in four student folders (13%):
- 8.1. For three students, the Program Eligibility or Related Services section of the Individual Education Plan (IEP) [FM-4953] and the Areas of Eligibility section of the Matrix of Services [FM-5582] did not match.

Pursuant to our calculations, the findings stated above generated a potential loss of \$16,641 in FTE funding.

- 8.2. In one other instance, the Matrix of Services form had not been reviewed or updated at the time of the corresponding IEP conference. This error did not generate a potential loss in funding because the level of funding remained unchanged for this particular student.

RECOMMENDATION

8. **Ensure that SPED folders contain the Matrix of Services form which has been reviewed and updated. The special education staff should review the students' cumulative folders and determine that current forms such as IEPs, Matrix of Services, are accurate and filed immediately after the information is entered into Integrated Student Information System (ISIS) to reduce the probability of being out of compliance and the consequential funding disallowances that may result from these documentation errors/omissions.**

Person(s) Responsible:

**Principal, Assistant Principal(s), Registrar
Program Specialist, SPED Department
Chairperson, SPED Teachers**

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

The principal reviewed with the assistant principal, the LEA Chairperson and the data input specialist Section D of the Local Education Agency (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised Edition. The principal directed the program specialist to immediately conduct a training for all persons responsible in the area of maintenance of cumulative records, specifically focusing on Matrix of Services and other documents required for SPED funding.

The principal directed the assistant principal to coordinate a review of the cumulative records of all current SPED students focusing on the correlation between the Matrix of Services and the IEP. Any discrepancies between the matrix and the IEP will be immediately corrected to avoid any loss in funding. The assistant principal, the program specialist, and the SPED department chairperson will work with SPED teachers to ensure that the cumulative records of all SPED students are in compliance using the SPED Cumulative Record Checklist **(FM-7069)**.

The principal directed the registrar to review all incoming cumulative student records, particularly those not completed on WISE, for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07-Student Educational Records and to ensure that the IEP and the Matrix of Services both match what appears in ISIS. All incoming SPED cumulative records will then be forwarded to the assistant principal for final review.

Effective immediately, current SPED student records will be periodically reviewed to observe timelines and ensure compliance. The program specialist will maintain copies of all appropriate SPED forms and inform the principal and assistant principal immediately in writing of any missing or non-compliant student record information that requires further action. The assistant principal will provide written notification of any missing or non-compliant records to the principal. The principal will make every attempt to locate the missing files and ensure that all non-compliant records have been brought to specifications.

FY 2006-07, SURVEY PERIOD 3

9. **MERRICK EDUCATIONAL CENTER** -- A review of a sample of forty special education (SPED) folders revealed the following discrepancies in eighteen student folders (45%):

- 9.1. In four instances, a Roster of Therapy Sessions [FM-2483] was not provided.
- 9.2. In 12 instances, the IEP [FM-4953] was not properly completed.
- 9.3. In three instances, the Matrix of Services form [FM-5582] was not properly completed.
- 9.4. In four instances, the student was 14 years or older at the time of the IEP conference and was not invited to attend the conference.

For the sampled students alone, these findings could potentially generate a loss of \$22,069 in FTE funding to the school.

- 9.5. In one instance, Occupational Therapy was scheduled for one student; however, such services were not provided. A student DECO amendment was required to correct the information previously reported to the Florida Department of Education (FLDOE); however, this error did not generate a potential loss in funding.

RECOMMENDATIONS

- 9.1. **Roster of Therapy Sessions need to be completed for all students receiving itinerant services.**
- 9.2. **IEP forms should be properly completed and signed by the IEP committee members.**
- 9.3. **Ensure that SPED folders contain Matrix of Services forms which have been reviewed and updated.**
- 9.4. **Invite students who are 14 years or older to the IEP conference through the Notification of Meeting [FM-4851].**
- 9.5. **Ensure that student schedules in ISIS accurately reflect the services provided.**

Person(s) Responsible:

Principal, Assistant Principal, Registrar

Management Response: In order to prevent the recurrence of similar conditions in future audits, the principal has implemented the following corrective actions and preventive strategies.

The principal assigned an assistant principal to monitor, each month, the performance of Occupational Therapists and Physical Therapists to ensure that a Roster of Therapy Sessions is completed for all students receiving itinerant therapy, and that student schedules in ISIS accurately reflect the services provided.

Annual Individual Education Plan (IEP) meetings are no longer held at the home of homebound students (where instruction takes place). Annual IEP meetings are now held at the school site. This change ensures that all IEP meetings are attended in person by the LEA Representative, not via telephone and IEPs will have the proper signature of an LEA Representative. Training will be provided by the Office of Special Education for all LEA Representatives at Merrick Educational Center to review Section D of the Local Education Agency (LEA) Implementation Guide to ensure that IEP forms are properly completed and signed by the IEP committee members.

Retraining for teachers will be provided at Merrick Educational Center to ensure that SPED folders contain Matrix of Services forms which have been reviewed and updated. Particular emphasis will be placed on ensuring that all Matrix of Service forms are accurately completed, agree with the student's Individual Education Plan (IEP), and are entered properly in ISIS. All students age 14 years or older will be invited to attend IEP meetings.

10. Improve Recordkeeping And Documentation Over English Language Learners' (ELL) Student Records
HIALEAH MIDDLE

For the 2007-08 school year, guidelines and procedures for maintaining ELL student information were provided through the Division of Bilingual Education and World Languages memoranda, the District LEP Plan and Procedures Manual 2005.

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

The cumulative folder is the tool used by the school district personnel to maintain documents containing personal information for students. A review of a sample of fifteen student cumulative folders disclosed the following 10 discrepancies in 8 student folders (53%):

- 10.1. The ESOL Level and Program Update Information section for eight Individual ELL/LEP Student Plans [FM-4649] was not signed by the teacher or was incomplete. One of these students had six or more semesters in the ESOL program and the LEP Committee did not convene. Another student that should have been exited from the ESOL program was still receiving services. This student was exited by the school after the end of the marking period.

Pursuant to our calculations, the findings stated above generated a potential loss of \$3,174 in FTE funding.

RECOMMENDATION

10. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate, and that all pertinent forms are properly completed and filed in the folders immediately after the information is entered into ISIS.

Persons Responsible: **Principal, Assistant Principal(s), Registrar, ESOL Department Chairperson, ESOL Teachers**

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

The principal reviewed with all responsible staff the related memoranda provided through the Division of Bilingual Education and World Languages, the District LEP Plan and Procedures Manual 2005. The principal and/or principal's designee will monitor the proper completion of all documents in the ESOL Program Record folder, inclusive of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students **(FM-6576)**, Home Language Surveys **(FM-5196)**, and secure teacher signatures on the individual ELL/LEP Students Plan **(FM-4649)**. This will ensure that LEP committees convene as necessary, all information is accurate, and pertinent forms are properly completed and filed immediately after the information is entered into ISIS.

**Ensure Compliance With Teacher
Certification Requirements At:**

- 11. MIAMI SOUTHRIDGE SENIOR**
- 12. MERRICK EDUCATIONAL CENTER**

Monitoring teacher certification is closely linked to Full-Time Equivalent (FTE) student funding. The Procedures Manual for Monitoring Teacher Certification establishes the guidelines for monitoring teacher certification, out-of-field teacher placement and professional licenses.

The school administration must have on file at the school site valid and current copies of Florida Educator's Certificates for all instructional personnel and professional licenses for all non-certified instructional personnel.

If the school hires a teacher out-of-field, it is necessary that the principal submit a signed out-of-field waiver agreement to the corresponding Regional Center and ultimately obtain School Board approval. Also, it is the school administration's responsibility to monitor the teacher's compliance toward meeting subject requirements for certification.

Lastly, Florida Statutes allow certain areas to be taught by professionals who hold state licensure to render services to students in those areas covered by such licenses.

MIAMI SOUTHRIDGE SENIOR -- Our review of forty-five teachers' records disclosed the following:

- 11.1. Three teachers were not properly certified for ESE. For two of these teachers, a copy of the Agreement for Teachers Accepting Out-of-Field Assignments [FM-5784] was approved by the School Board after FTE week. For the other employee, a copy of the Agreement for Teachers Accepting Out-of-Field Assignments [FM-5784] was provided; however, School Board approval was not established. This resulted in a potential loss for one of the employees of \$5,408 for survey period 2. No other potential losses were generated since levels of funding for those affected students remained the same.

RECOMMENDATION

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

Person(s) Responsible: Principal, Principal's Designee, and Principal's Secretary

Management Response: The principal met with the assistant principal and data input clerk to discuss The Procedures Manual for Monitoring Teacher Certification. This manual establishes the guidelines for monitoring teacher certification and out-of-field teacher placement.

The principal will make every attempt to hire candidates that have the appropriate credentials. In the event the school hires a teacher out-of-field, the principal will submit signed waiver agreements with a request for an out-of-field waiver to the Regional Center and for processing and ultimate School Board approval.

The principal directed the designee and principal's secretary to obtain recent copies of each teacher's certificate and file them in a notebook by year of expiration. The principal created a certification chart in order to monitor expiring teacher certification. Teachers with expiring certificates received a written notice in September and January. The principal or the principal's designee will conduct quarterly certification notebook reviews to ensure compliance with all State and Board guidelines regarding valid teacher credentials.

MERRICK EDUCATIONAL CENTER -- Our review of 85 instructional and therapists' records disclosed the following for 27 itinerant therapists (32%):

12.1. The school did not provide state licenses corresponding to 24 itinerant therapists.

For the sampled employees alone, these findings could potentially generate a loss of \$7,178 in FTE funding to the school.

12.2. Seven itinerant therapists were incorrectly assigned a therapy course.

12.3. One itinerant therapist not employed at this location for the 2006-07 school year had courses assigned during the FTE period.

Regarding these last two findings, Teacher Course DECO amendments were required to correct the information previously reported to FLDOE; however, they did not generate potential losses in funding.

RECOMMENDATIONS

12.1. Ensure that valid and current copies of professional licenses for all itinerant therapists are on file at the school-site.

12.2. Verify that itinerant therapists are assigned the correct course corresponding to their licenses and the information is accurately reflected in ISIS.

Person(s) Responsible:

Principal, Assistant Principal, Registrar

Management Response: In order to prevent the recurrence of similar conditions in future audits, the principal has implemented the following corrective actions and preventive strategies.

The principal assigned an assistant principal to monitor, each month, the assignment of Occupational Therapists and Physical Therapists to ensure that valid and current copies of professional licenses for all itinerant therapists are on file at the school site.

The principal directed the assistant principal to monitor the information entered into ISIS by the registrar to ensure that itinerant therapists are assigned the correct course corresponding to their licenses.

13. Ensure Compliance With On-The-Job Training (OJT) Records
MIAMI SOUTHRIDGE SENIOR

For the 2007-08 school year, guidelines and procedures for Cooperative Education Students and Teachers were provided through the Division of Career and Technical Education.

- 13.1. Eight students were not employed and a Job Search Record [FM-5888] was not evident or insufficient job search records were provided.
- 13.2. For six students, Job Training Attendance Records [FM-5248] (Time Cards) were either incomplete or incorrectly prepared.
- 13.3. OJT Class Roster for one teacher was not provided.

Pursuant to our calculations, the findings stated above generated a potential loss of \$106 in FTE funding to the school.

RECOMMENDATION

- 13. **To reduce the probability of State funding disallowance, school staff and administration should review and update all OJT records. All students that are unemployed must submit a Job Search Record for every day they are unemployed. A copy of the OJT period class roster along with the Job Training Attendance Records Receipt and Job Training Attendance Records must be submitted to the Registrar or Principal's FTE designee for auditing purposes, no later than ten working days after the end of the grading period. We recommend compliance with these procedures.**

Person(s) Responsible: Principal, Principal's Designee, Registrar, OJT Teachers

Management Response: The principal met with the principal's designee, registrar and OJT teachers to review the procedures manual for Cooperative Education Students and Teachers program and ensure a thorough understanding of policies and procedures. Team members signed a form verifying the receipt of their OJT manual and review.

The principal directed OJT teachers to submit a copy of OJT period class roster along with the Job Training Attendance Records Receipt and Job Training Attendance Records to the registrar or principal's FTE designee for review, on the 5th day after the end of the grading period. The principal will conduct a quarterly OJT record review to verify compliance, students' attendance and work history.

GRANT

14. Mishandling Of Innovation Fair Matchmaker Grant Funds MIAMI SOUTHRIDGE SENIOR

The school received a \$40,000 Innovation Fair Matchmaker grant during the 2006-07 fiscal year. The grant period was from October 2006 through September 2007. The purpose of this grant was to develop career academies and innovative programs using a partnership and mentoring model. The school selected Culinary Arts as the Career Academy/Innovative Program that corresponded to this grant. According to the grant application and budget narrative form, funds awarded under this grant were to be used for items directly impacting the students and associated with the development, implementation and evaluation of a career academy.

We reviewed this grant because of discrepancies identified during our review of purchases made via credit card. Some of these credit card expenditures had been posted to the grant account. These discrepancies, which happened during the former principal's administration, were as follows:

- 14.1. Purchases charged to the grant amounting to \$5,473 were not intended for the Culinary Arts program. Unallowable purchases included a camera for the former principal, cellular telephone accessories for the administration, rental of tables and linen for several school activities, fabric for student use in fashion production, over-the-counter pain reliever medication, and various miscellaneous and office supplies. We reviewed certain expenditures charged to General Fund accounts and determined that a total \$2,278 of these expenditures should have been charged to the Culinary Arts program. At our request, the necessary corrections were made to grant account expenditures prior to the end of the grant's life. Also, the former principal returned the camera to the school.
- 14.2. Grant encumbrances of \$12,465 had not yet been expended; however, the items had been received at the school.
- 14.3. Travel expenses incurred by the Culinary Arts Teacher for a conference amounting to \$1,130 had not been processed and the employee had not been reimbursed.

RECOMMENDATIONS

- 14.1. **Strengthen controls over the expenditure of grant funds and instruct staff and administration on grant funding compliance requirements.**
- 14.2. **Process encumbrances and travel expenditures prior to the grant's liquidation deadline.**

Person(s) Responsible: Principal, Assistant Principal(s), Smaller Learning Communities Coordinator, Treasurer, Payroll Clerk, Purchasing Clerk and Principal's Secretary

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to grant expenditures, the principal implemented the following corrective measures and preventive strategies to ensure compliance with grant expenditures.

The principal met with personnel responsible for the monitoring of all grant expenditures and reviewed grant purchasing parameters. Specific roles and responsibilities were reviewed as they pertained to the monitoring and expenditure of funds with appropriate personnel. In addition, the principal created an internal check and balance system that requires grant coordinators at the school site to acquire written permission for all expenditures from both the principal's designee and the principal.

Additionally, the principal directed the grant coordinators to develop expenditure timelines, submit monthly account balances and an internal monthly report that delineates grant related activities. Monthly, the principal/designee will review the reports and supporting documentation with the grant coordinators and pertinent staff to ensure that the grant activity is fully compliant. Any purchases that deviate from the grant guidelines will be discussed with appropriate staff for immediate corrective action.

Upon receiving grant awards that require or anticipate travel, the principal will meet with the grant coordinator and review travel expenditures and reimbursement procedures for compliance, prior to their processing and approval.

As recommended by the auditors and prior to the grant's liquidation date, the school acknowledged receipt of goods on line to duly process the equipment encumbrances, and submitted the necessary documentation to process the employee travel reimbursement that remained pending.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

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

While the scope of our audits generally covered operations during the period of July 1, 2006 through June 30, 2007, payroll, property inventory, purchasing credit card transactions, and information technology controls included current periods. FTE audits covered the February 2007 and October 2007 survey periods. At Miami Southridge Senior, the scope of the Innovation Fair Matchmaker grant covered the 2006-07 fiscal year up to September 2007.

Our procedures were as follows:

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

We conducted our audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures herein. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion.

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

BACKGROUND

INTERNAL FUNDS

Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, require annual audits of internal funds.

Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. These monies are collected in connection with school athletic events, fund-raising activities, various student activities and class field trips, after school care and Community School programs, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, commercial agencies and all other similar monies, properties or benefits.

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

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

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

PAYROLL

All payroll transactions must be processed following the Payroll Processing Procedures Manual, which establishes the guidelines for the recordkeeping, reporting, and maintenance of payroll and payroll records.

Each school processes its own biweekly payrolls. Timekeeping personnel enter the employees' time and attendance data, on a centralized information system. After the information is entered into the system, it is approved by the principal on-line.

Subsequently, the payroll department reviews the information and processes the payroll. Once the checks/advice are printed, they are distributed throughout the District by Treasury Management.

PROPERTY

At M-DCPS, the management of property items must comply with the guidelines established in the **Manual of Property Control Procedures**. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Accordingly, our office conducts yearly inventories at each school of all property items with an individual value of \$1,000 or more, the results of which are reported herein.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

The P-card program was designed to streamline the acquisition process by enabling employees at the schools to make small dollar purchases (less than \$1,000 per individual transaction) for materials and supplies. The program is managed by the Office of the Controller.

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

DATA SECURITY QUARTERLY MANAGEMENT REPORT AND APPROVAL REVIEW

Control Point:

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

- principal
- assistant principal
- registrar

Principals are responsible to ensure that only authorized school staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this quarterly report to determine the appropriateness of computer applications approved for each school employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students' academic grades is limited to a specific and restricted number of authorized personnel at their schools.

TITLE I PROGRAM

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

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

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

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

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

FULL-TIME EQUIVALENT (FTE)

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

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

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

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

The results of these surveys are FTE reports which allow schools to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2006-07 and 2007-08 FY, months selected by the FDOE for these surveys were as follows:

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

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

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

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

INNOVATION FAIR MATCHMAKER GRANT

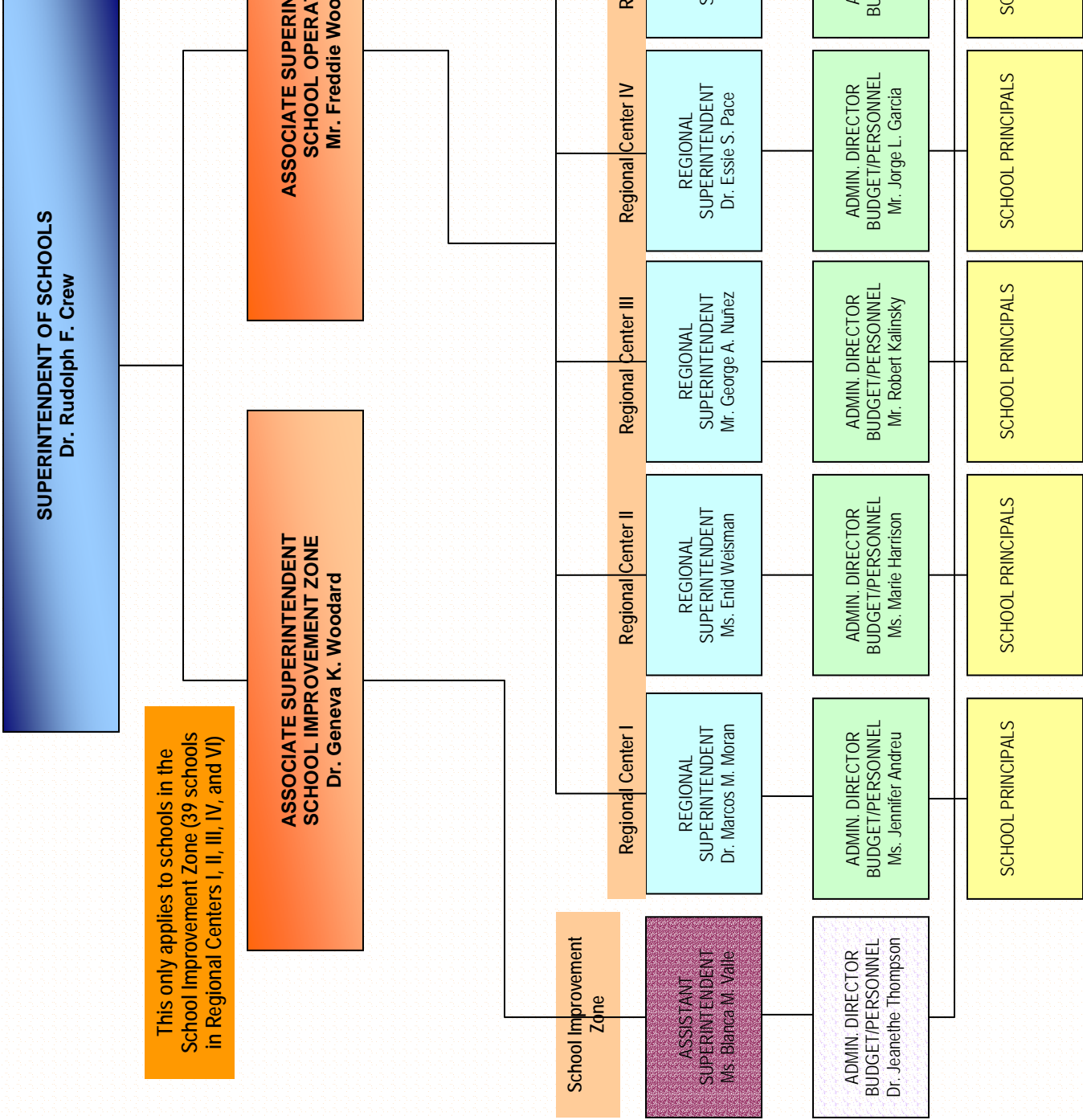
The Office of Intergovernmental Affairs and Grants Administration (OIAGA) identified the Innovation Fair Matchmaker grant as an opportunity to assist the District in enhancing educational programs. The Florida Department of Education (FDOE) was the funding source of this grant.

The grant's purpose was to develop career academies/innovative programs that would provide an instructional delivery system that would incorporate academic standards with industry and business relevancy.

Miami Southridge Senior offers a Culinary Arts Program where students are exposed to the career of culinary and hospitality. It consists of eighteen weeks of practical lab experience and academic studies.

Grant funds were to directly benefit the Culinary Arts Program at Miami Southridge Senior High School

Back in October, 2006, the school applied for and was subsequently awarded \$40,000 under this grant. The grant period was from October 2006 to September 2007. Grant funds received were to assist the culinary program with purchases related to equipment, professional development, supplies and similar expenses associated with the development, implementation and evaluation of a career academy.




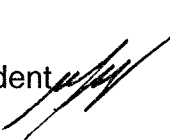
**APPENDIX-MANAGEMENT'S RESPONSE
HIALEAH MIDDLE**

MEMORANDUM

January 11, 2008

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

FROM: Ms. Lourdes Cela, Principal 
Hialeah Middle School

THROUGH: Dr. Marcos M. Moran, Regional Superintendent 
Regional Center I

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

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

RECOMMENDATIONS

SPED

1. Ensure that SPED folders contain the Matrix of Services form which has been reviewed and updated. The special education staff should review the students' cumulative folders and determine that current forms such as IEP's and Matrix of Services are accurate and filed immediately after the information is entered into Integrated Student Information System (ISIS) to reduce the probability of being out of compliance and the consequential funding disallowances that may result from these documentation errors/omissions.

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

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

The principal reviewed with the assistant principal, the LEA Chairperson and the data input specialist Section D of the Local Education Agency (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised Edition. The principal directed the program specialist to immediately conduct a training for all persons responsible in the area of maintenance of cumulative records, specifically focusing on Matrix of Services and other documents required for SPED funding.

The principal directed the assistant principal to coordinate a review of the cumulative records of all current SPED students focusing on the correlation between the Matrix

APPENDIX-MANAGEMENT'S RESPONSE HIALEAH MIDDLE

of Services and the IEP. Any discrepancies between the matrix and the IEP will be immediately corrected to avoid any loss in funding. The assistant principal, the program specialist, and the SPED department chairperson will work with SPED teachers to ensure that the cumulative records of all SPED students are in compliance using the SPED Cumulative Record Checklist **(FM-7069)**.

The principal directed the registrar to review all incoming cumulative student records, particularly those not completed on WISE, for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07-Student Educational Records and to ensure that the IEP and the Matrix of Services both match what appears in ISIS. All incoming SPED cumulative records will then be forwarded to the assistant principal for final review.

Effective immediately, current SPED student records will be periodically reviewed to observe timelines and ensure compliance. The program specialist will maintain copies of all appropriate SPED forms and inform the principal and assistant principal immediately in writing of any missing or non-compliant student record information that requires further action. The assistant principal will provide written notification of any missing or non-compliant records to the principal. The principal will make every attempt to locate the missing files and ensure that all non-compliant records have been brought to specifications.

ELL

2. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, responsible ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are properly completed and filed in the folders immediately after the information is entered into ISIS.

Persons Responsible: Principal, Assistant Principal(s), Registrar, ESOL Department Chairperson, ESOL Teachers

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

The principal reviewed with all responsible staff the related memoranda provided through the Division of Bilingual Education and World Languages, the District LEP Plan and Procedures Manual 2005. The principal and/or principal's designee will monitor the proper completion of all documents in the ESOL Program Record folder, inclusive of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students **(FM-6576)**, Home Language Surveys **(FM-5196)**, and secure teacher signatures on the individual ELL/LEP Students Plan **(FM-4649)**.

This will ensure that LEP committees convene as necessary, all information is accurate, and pertinent forms are properly completed and filed immediately after the information is entered into ISIS.

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

Thank you for your attention to this matter. Should you require additional information, please feel free to contact me at (305)681-3520.

cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Ms. Jennifer D. Andreu

**APPENDIX-MANAGEMENT'S RESPONSE
MIAMI SOUTHRIDGE SENIOR**

M E M O R A N D U M

January 15, 2008

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

FROM: Mr. Martin T. Reid, Principal
Miami Southridge Senior High School

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

**SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT
REPORT OF MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL**

The following is a response to relevant findings in the school audit report of Miami Southridge Senior High School.

RECOMMENDATIONS

Mishandling of Innovation Fair Matchmaker Grant Funds

- 1.1 Strengthen controls over the expenditure of grant funds and instruct staff and administration on grant funding compliance requirements.**
- 1.2 Process encumbrances and travel expenditures prior to the grant's liquidation deadline.**

Person(s) Responsible: Principal, Assistant Principal(s), Smaller Learning Communities Coordinator, Treasurer, Payroll Clerk, Purchasing Clerk and Principal's Secretary

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to grant expenditures, the principal implemented the following corrective measures and preventive strategies to ensure compliance with grant expenditures.

The principal met with personnel responsible for the monitoring of all grant expenditures and reviewed grant purchasing parameters. Specific roles and responsibilities were reviewed as they pertained to the monitoring and expenditure of funds with appropriate personnel. In addition, the principal created an internal check and balance system that requires grant coordinators at the school site to acquire written permission for all expenditures from both the principal's designee and the principal.

APPENDIX-MANAGEMENT'S RESPONSE MIAMI SOUTHRIDGE SENIOR

Additionally, the principal directed the grant coordinators to develop expenditure timelines, submit monthly account balances and an internal monthly report that delineates grant related activities. Monthly, the principal/designee will review the reports and supporting documentation with the grant coordinators and pertinent staff to ensure that the grant activity is fully compliant. Any purchases that deviate from the grant guidelines will be discussed with appropriate staff for immediate corrective action.

Upon receiving grant awards that require or anticipate travel, the principal will meet with the grant coordinator and review travel expenditures and reimbursement procedures for compliance, prior to their processing and approval.

As recommended by the auditors and prior to the grant's liquidation date, the school acknowledged receipt of goods on line to duly process the equipment encumbrances, and submitted the necessary documentation to process the employee travel reimbursement that remained pending.

RECOMMENDATIONS

Use of Purchasing Credit Card for Unauthorized Items and Poor Record Keeping Practices

- 2.1 Refrain from using credit card in violation of Board policy.**
- 2.2 Strengthen the purchasing function by having staff and administration review the proper procedures for making purchases with the credit card.**
- 2.3 Employee and administration involved in the processing and authorization of credit card purchases should attend a periodically offered credit card training class.**

Person(s) Responsible: Principal, Principal's Designee, Purchasing Clerk, Treasurer and Principal's Secretary

Management Response: In order to ensure that all Board policies and procedures regarding the use of the credit card are followed, the principal will institute the following corrective measures and preventive strategies and procedures for the use of the District's purchasing credit card (P-Card).

The principal reviewed and distributed the District's Purchasing Credit Card Policies & Procedures Manual with selected personnel and obtained a signed form signifying the receipt of the manual. The principal established and reviewed with staff, the internal school-site procedures governing the use of the P-Card.

APPENDIX-MANAGEMENT'S RESPONSE MIAMI SOUTHRIDGE SENIOR

The principal will be the only authorized approver for credit card transactions. If a purchase must be made using the credit card by one of the aforementioned team members, the request will be submitted in writing via the "Credit Card Expenditure Form" to the principal's designee and the principal for final approval. The principal will maintain a credit card expenditure log which will be available for Region or District review upon request.

As part of the monthly reconciliation process, the principal or his designee will review the credit card reconciliation and supporting documentation with the purchasing clerk to ensure that any purchases made with the card conform to the parameters of the grant(s) and with credit card requirements. Any deviations will be followed up with appropriate staff for corrective action.

RECOMMENDATIONS

The Principal Developed Payroll School-site Procedures

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

Person(s) Responsible: Principal, Principal's Designee
Payroll Clerk, Substitute Locator

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

The principal reviewed with all person(s) responsible, the **Payroll Processing Procedures Manual** focusing on the procedures to document, process, and approve payroll. Previously, as part of the Opening of Schools meeting, the principal's designee had reviewed payroll reporting procedures with the entire faculty and staff, emphasizing sign in/out procedures, completing leave cards and submitting temporary duty forms prior to scheduled absences.

Subsequent to this audit, the principal met with his designee to review and discuss proper payroll reporting procedures. During this meeting, the principal's designee was directed to oversee the initial payroll preparation and reporting process, prior to the principal's final review and approval of the payroll.

An internal system was developed to provide an in-depth review of the Bi-weekly Daily Payroll Attendance Sheets by both the payroll clerk and the principal/designee. In addition, the principal directed the payroll clerk to develop an Off Campus Log which documents employee names, location to be visited,

APPENDIX-MANAGEMENT'S RESPONSE MIAMI SOUTHRIDGE SENIOR

reason for visit and time of departure and approximate time of return. This procedure will ensure payroll accountability for all employees on a daily basis.

The principal directed the payroll clerk to create, type and distribute a staff absentee list each day to all administrative and key leadership personnel. This list includes all absent employees, the reason for the absence, and the name of the substitute teacher, if applicable.

In order to ensure consistent reporting and documentation of all absence and leave card signatures, the principal/designee will verify and sign completed leave cards on a daily basis and will cross-reference the staff absentee list against the leave cards and the Off Campus Log.

The principal directed the payroll clerk to obtain documentation from staff directly related to requests for temporary leave (i.e., copies of workshop/meeting notices, agendas, jury duty, etc.) and ensure that all necessary paperwork is complete, approved, signed, and incorporated as part of the payroll documentation. The principal/designee will verify the accuracy of these documents during the regular approving of the bi-weekly payroll.

The principal discussed the hiring of substitutes with the substitute locator, the payroll clerk and his designee to ensure full compliance with payroll procedures. During the regular review of payroll records, the principal/designee will review the substitute records and payroll being reported to ensure accuracy.

Leave cards will be prepared on a daily basis by the payroll clerk for all absent employees. Immediately upon their return to work, the employees will be required to sign the leave cards. To further enforce the signing of leave cards, the payroll clerk will place a notice in each absent employee's mailbox reminding him/her to sign their leave card upon return. The principal and/or his designee will monitor this process on a daily basis to avoid any payroll reporting discrepancies in the future.

Prior to approving the payroll, and after the designee's initial review, the principal will conduct a final review of the final roster, timesheets, leave cards and supporting payroll documentation to verify their accuracy, their completeness, and propriety of the payroll. The principal will sign the final rosters during approval of the payroll. Any deviations detected during this final review will be discussed at length with the payroll clerk and the principal's designee.

RECOMMENDATIONS

Continued Lack of Accountability Over Internal Funds Disbursements

4.1 Adhere to all purchase order and bidding procedures

**APPENDIX-MANAGEMENT'S RESPONSE
MIAMI SOUTHRIDGE SENIOR**

- 4.2 Ensure that funds are available prior to authorizing a purchase.**
- 4.3 Reevaluate staff assignments particularly for those having responsibility for approving and disbursing internal funds.**
- 4.4 Ensure that property control procedures are observed for items purchased through internal funds with an individual cost of \$1000 or more.**

Person(s) Responsible: Principal, Principal's Designee, and Treasurer

Management Response: In order to ensure strict compliance with Board policies and procedures regarding Internal Funds, the following corrective measures and preventive strategies have been instituted:

The principal reviewed Section II, Chapter 4 and 5 of the Manual of Internal Funds Accounting disbursement and bidding procedures with selected individuals and had them sign/file a copy of receipt.

Effective immediately, the principal directed the treasurer and principal's designee to process all purchases of over \$25,000 that require formal bids through the district's procurement office and to obtain written bids for purchases within the \$5K-\$25K range. Furthermore, the principal directed the treasurer and principal's designee to ensure the proper use of purchase orders and the tagging of controlled equipment when making such purchases through internal funds.

Regarding property issues, the principal reviewed Section 2 of the Manual of Property Control Procedures with the principal's designee and the treasurer. The principal directed the treasurer to provide copies of all purchase orders to the principal's designee in order to identify any expenditure that may include a single property purchase of \$1,000 or more. The principal's designee will verify items received to ensure that those items are receipted and safeguarded until tagged, and that payment is made on time.

The principal directed the treasurer to give all internal account expenditures to the principal's designee for initial review and approval. The principal directed the treasurer to submit a printout of available funds with all expenditure requests on a weekly basis. After the initial review, the designee will forward items to the principal for final approval, and will bring to the principal's attention the availability/unavailability of funds. Those requests for purchases not fully funded will be discussed with the treasurer and/or responsible staff member for immediate corrective action. Similarly, the principal directed the treasurer and principals' designee to review invoices on a weekly basis, prior to payment, and to bring to the principal's attention any invoices that may result in late payments.

APPENDIX-MANAGEMENT'S RESPONSE MIAMI SOUTHRIDGE SENIOR

The principal discussed with the treasurer and the principal's designee that he will not sign any checks unless accompanied by the proper supporting documentation (i.e., purchase orders, telephone quotes, purchase orders, Incoming Controlled Equipment forms in the event of equipment, printout of available funds, properly signed check requisitions, itemized invoices, etc.). These documents will undergo a final review with the principal, the treasurer and principal's designee during the monthly bank reconciliation meeting, and prior to the principal signing the monthly reconciliation. Any discrepancies will be addressed for immediate corrective action.

To further strengthen the disbursement function, the principal, his designee and the treasurer will attend the Internal Funds training and participate in all Money Matters Support Programs during the 2008-2009 school year as a job target on the Performance Planning and Assessment System.

RECOMMENDATIONS

Excessive Number of Yearbooks Ordered

- 5.1 Revisit the 2007-2008 activity going forward to ensure that the number of books ordered is commensurate with the student and with a view toward fully covering the publishing costs.**

Person(s) Responsible: Principal, Principal's Designee, Treasurer and Yearbook Advisor

Management Response: The principal reviewed Section IV, Chapter 6 of the Manual of Internal Fund Accounting which establishes the procedures for conducting the yearbook activities with the yearbook advisor, activity director, assistant principals and staff during a faculty meeting. The principal secured a sign in sheet of all participants.

The principal directed the Yearbook Advisor to reduce the 2007-2008 yearbook order by 50 in order to ensure that the number responds to the demand. In addition, the principal met with the yearbook advisor and principal's designee and drafted a fund raising plan in preparation for potential financial shortages that may occur.

As part of the monitoring process, the principal will meet with the yearbook advisor, treasurer and principal's designee bi-weekly to ascertain the financial status of the yearbook fund raising activity and the yearbook sales campaign, and make adjustments to the plans as needed.

RECOMMENDATIONS

Unauthorized Employees Continue to Have Access to Students' Grade Changes Computer Applications

- 6.1 Revoke access to unauthorized employees immediately.
- 6.2 Going forward, the administration should will print and review the quarterly report to ensure that only authorized employees have access to grade changes, sign the report and maintain it on file. Any unauthorized access should be immediately revoked and documentation of such changes should be maintained on file.

Person(s) Responsible: Principal

Management Response: The principal revoked access of this function to all unauthorized personnel. The principal will review this quarterly report to ensure that unauthorized personnel does not have access to critical applications or to any other computer applications that are not required during the performance of their job duties. In addition to the review, he will sign the report as acknowledgment of its accuracy. Corrections will be made immediately and as needed. This report and corrections will be maintained on file at the school, and copies of these documents will be forwarded to the Regional Center Business Director.

RECOMMENDATIONS

Special Education Student Record Academics to be Reviewed and Updated

- 7.1 Ensure that all SPED folders contain Matrix of Service forms which have been reviewed and updated. The special education staff should review the students' cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services, etc. are accurate and filed immediately after the information is entered into Integrated Student Information System (ISIS) to reduce the probability of being out of compliance. All original EPs should be on file and available at the school site. Students do not have to attend the EP/IEP conference, but should be invited through the Notification of Meeting [FM-4851].

Person(s) Responsible: Principal, Principal's Designee, SPED Program Specialists, SPED Department Chair, SPED Teachers

Management Response: The SPED Program Specialist and Department Chairperson who led the SPED department at the time of review are no longer employees of the school. The principal met with the principal's designee, newly

APPENDIX-MANAGEMENT'S RESPONSE MIAMI SOUTHRIDGE SENIOR

assigned SPED Program Specialist and SPED Department Chairperson to review Section D of the Local Educators (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised Edition. The principal sent selected personnel to Regional Center and District Trainings.

The principal re-organized the department so that each exceptionality has a team leader who can review the IEPs for SPED compliance and accuracy prior to submitting to the SPED Program Specialist and Department Chairperson. The IEP and Matrix of Services form will be reviewed by the Program Specialist and Department Chairperson prior to data entry to ensure accurate calculations and subsequent computer input.

The principal reviewed with teachers of the gifted the required procedures for handling and filing of the original Educational Plan (EP) in the Students' cumulative folder. In addition, the principal reviewed with appropriate personnel the State and District requirements regarding students 14 years or older being invited to the EP conference.

The principal and the principal's designee will conduct random monthly SPED mini-audits to ensure compliance with all State and District SPED rules and regulations.

RECOMMENDATION

Certification

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

Person(s) Responsible: Principal, Principal's Designee, and Principal's Secretary

Management Response: The principal met with the assistant principal and data input clerk to discuss The Procedures Manual for Monitoring Teacher Certification. This manual establishes the guidelines for monitoring teacher certification and out-of-field teacher placement.

The principal will make every attempt to hire candidates that have the appropriate credentials. In the event the school hires a teacher out-of-field, the principal will submit signed waiver agreements with a request for an out-of-field

APPENDIX-MANAGEMENT'S RESPONSE MIAMI SOUTHRIDGE SENIOR

waiver to the Regional Center and for processing and ultimate School Board approval.

The principal directed the designee and principal's secretary to obtain recent copies of each teacher's certificate and file them in a notebook by year of expiration. The principal created a certification chart in order to monitor expiring teacher certification. Teachers with expiring certificates received a written notice in September and January. The principal or the principal's designee will conduct quarterly certification notebook reviews to ensure compliance with all State and Board guidelines regarding valid teacher credentials.

RECOMMENDATION

On-The-Job Training (OJT) Records

9.1 To reduce the probability of State funding disallowance, school staff and administration should review and update all OJT records. All students that are unemployed must submit a Job Search Record for every day they are unemployed. A copy of the OJT period class roster along with the Job Training Attendance Records Receipt and Job Training Attendance Records must be submitted to the Registrar or Principal's FTE designee for auditing purposes, no later than ten working days after the end of the grading period. We recommend compliance with these procedures.

Person(s) Responsible: Principal, Principal's Designee, Registrar, OJT Teachers

Management Response: The principal met with the principal's designee, registrar and OJT teachers to review the procedures manual for Cooperative Education Students and Teachers program and ensure a thorough understanding of policies and procedures. Team members signed a form verifying the receipt of their OJT manual and review.

The principal directed OJT teachers to submit a copy of OJT period class roster along with the Job Training Attendance Records Receipt and Job Training Attendance Records to the registrar or principal's FTE designee for review, on the 5th day after the end of the grading period. The principal will conduct a quarterly OJT record review to verify compliance, students' attendance and work history.

10. IMPROVE CONTROLS OVER PROPERTY INVENTORY

The Manual of Property Control Procedures establishes the guidelines for recording and managing property. According to Section 4 and pursuant to Chapter 10.400 of the Auditor General, an inventory of all property shall be

**APPENDIX-MANAGEMENT'S RESPONSE
MIAMI SOUTHRIDGE SENIOR**

taken once every fiscal year. Items on record which cannot be found will be listed as "unlocated" and reported accordingly.

- 10.1. Current property audit results disclosed that 35 items at a cost of \$57,623 and a depreciated value of \$4,092 were reported as "unlocated".

RECOMMENDATION

- 10.1. Address property control procedures with staff and administration, and ensure that the school properly monitors property.

The property audit revealed that 35 items at a cost of \$57,623 and a depreciated value of \$4,092 could not be located during the physical property audit.

Person(s) Responsible: Principal, Assistant Principal, Property Control Technician

Management Response: In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the principal implemented the following corrective actions and preventive strategies.

The principal reviewed the Manual of Property Control Procedures with selected personnel responsible for this process. At a faculty meeting, the principal reviewed the results of the audit findings, along with the new procedures for property control.

The principal directed staff and administration to control and properly safeguard property located in their offices/classrooms and to duly notify the assistant principal in charge of any problems/losses related to property. The principal also directed staff and administration to make sure that any property taken off campus is previously authorized and properly documented. The principal further directed the assistant principal and property control technician to maintain all related documents neatly and on file for audit.

The principal developed an organizational management system to include a database of the school's inventory of property which identifies the physical location of each inventoried item. The principal directed the assistant principal to conduct mini-audits on a monthly basis utilizing a computer-generated print-out to confirm the location of property. The assistant principal will immediately report any discrepancies to the principal.

Any missing property will be investigated for immediate corrective action. Losses resulting from theft, vandalism, etc., will be reported to the appropriate district offices via the Plant Security Report (FM-0366) process in order to adjust the inventory of property accordingly. The Regional Center Superintendent, Office of

**APPENDIX-MANAGEMENT'S RESPONSE
MIAMI SOUTHRIDGE SENIOR**

Plant Security and School Police will be notified of these losses. Copies of documents will be maintained on file in a centralized location.

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

MR/JCS:gl

**APPENDIX-MANAGEMENT'S RESPONSE
REGIONAL CENTER VI**

M E M O R A N D U M

January 18, 2008

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

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

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT
REPORT OF MIAMI SOUTHRIDGE SENIOR HIGH
SCHOOL**

The following is a response to relevant findings in the school audit report of Miami Southridge Senior High School.

RECOMMENDATIONS

3. In light of the systemic problems, which have not been addressed previously by this Schools' Administration, we believe that periodic and frequent monitoring of this schools payroll processing activities be performed by the Regional Superintendent's staff.

Person(s) Responsible: Regional Superintendent, Regional Center VI
Business Director, Principal

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to payroll procedures, the Regional Center will implement and provide the following corrective measures and support to ensure compliance with District policy:

The Regional Center Superintendent and Business Director reviewed with the newly-appointed principal of the school the payroll reports and monthly reports available from ITS which support school site efforts to monitor payroll actions. The Regional Center Superintendent and Business Director assessed the payroll function at the school and in conjunction with the principal, developed an action plan for processing and monitoring payroll. The plan identified procedures and personnel that will be utilized to monitor and execute payroll at the school site to ensure accuracy of data entry, and implement multiple review levels prior to online approval.

The Regional Center Business Director developed and reviewed a presentation outlining a check and balance process to be used by the principal and his designee. In addition, the Regional Center Business Director developed a checklist to use in the monitoring of payroll transactions. The checklist titled, "Payroll Management Tips" will be utilized by the principal and his designee to facilitate the successful tracking of the payroll process from the beginning of the payroll period to final approval.

APPENDIX-MANAGEMENT'S RESPONSE REGIONAL CENTER VI

The Regional Center Business Director has identified a mentor principal that will also assist the principal in this endeavor. The Regional Center Business Director will conduct mini-audits by visiting the school and randomly checking two payroll periods on a quarterly basis. Any payroll errors or deficiencies will be immediately corrected and addressed with the principal and his staff.

4.1. In light of the systemic problems, which have not been addressed previously by this Schools' Administration, we believe that periodic and frequent monitoring of internal fund purchasing activities be performed by the Regional Superintendent's staff.

Person(s) Responsible: Regional Center Superintendent, Regional Center Business Director, Principal

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to internal fund purchasing activities, the Regional Center will implement and provide the following corrective measures and support to ensure compliance with District policy. The Regional Center Business Director has reviewed Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting, which references disbursement and bidding procedures, with the principal. The Regional Center Superintendent and Business Director assessed the disbursement function at the school and in conjunction with the principal, developed an action plan for processing and monitoring expenditures. The plan includes outlining the procedures to be followed for purchasing items that may require bids. The principal was directed to review this plan with the principal's designee and treasurer. On a quarterly basis, the Regional Center Business Director will conduct mini-reviews of disbursements and will discuss with the principal and staff the results of the review and any errors found.

The Regional Center Superintendent and Business Director reviewed Section 2 of the Manual of Property Control Procedures with the principal. The Regional Center Superintendent and Business Director assessed the property management function at the school and in conjunction with the principal developed a property control plan to ensure the timely request to tag items. This plan would also include the implementation of proper procedures for monitoring all property with a value of \$1,000 or more. The principal was directed to complete a quarterly review of property location by initializing the development of data base that identifies the specific equipment and corresponding location within the facility.

The Regional Center Business Director will utilize the current database to randomly verify selected property items on a quarterly basis.

**APPENDIX-MANAGEMENT'S RESPONSE
REGIONAL CENTER VI**

- 6.1. In light of the systemic problems, which have not been addressed previously by this Schools' Administration, we believe that periodic and frequent monitoring of the School's "Authorized Applications for Employees by Locations Report" be performed by the Regional Superintendent's staff.

Person(s) Responsible: Regional Center Superintendent, Regional Center Business Director, and Principal

Management Response: In order to prevent the recurrence of similar conditions in future audits with regards to "Authorized Applications for Employees by Locations Report," the Regional Center will implement and provide the following corrective measures and support to ensure compliance with District policy. The Regional Center Superintendent and Business Director directed the principal to conduct a quarterly review of the "Authorized Applications for Employees by Locations Report", to ensure that personnel does not have access to any unauthorized computer applications. Furthermore, the Regional Center Business Director has conducted a review of the current access by employees and directed the principal to revoke all unauthorized personnel. The Regional Center Business Director will continue to review Authorized Applications for Employees by Locations Report on a quarterly basis to ensure compliance with District policy.

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

NGN/JCS:gl

**APPENDIX-MANAGEMENT'S RESPONSE
MERRICK EDUCATIONAL CENTER**

MEMORANDUM

January 18, 2008

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

FROM: Ms. Deborah C. Wehking, Principal
Merrick Educational Center *Deborah C. Wehking*

THROUGH: Mr. Will Gordillo, Assistant Superintendent *Will Gordillo*
Office of Special Education and Psychological Services

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT
REPORT OF MERRICK EDUCATIONAL CENTER**

The following is a response to relevant findings in the school audit report of Merrick Educational Center.

RECOMMENDATIONS

- 1.1. Roster of Therapy Sessions needs to be completed for all students receiving itinerant services.
- 1.2. IEP forms should be properly completed and signed by the IEP committee members.
- 1.3. Ensure that SPED folders contain Matrix of Services forms which have been reviewed and updated.
- 1.4. Invite students who are 14 years or older to the IEP conference through the Notification of Meeting [FM-4851].
- 1.5. Ensure that student schedules in ISIS accurately reflect the services provided.

Person(s) Responsible: Principal, Assistant Principal, Registrar

Management Response: In order to prevent the recurrence of similar conditions in future audits, the principal has implemented the following corrective actions and preventive strategies.

The principal assigned an assistant principal to monitor, each month, the performance of Occupational Therapists and Physical Therapists to ensure that a Roster of Therapy Sessions is completed for all students receiving itinerant therapy, and that student schedules in ISIS accurately reflect the services provided.

APPENDIX-MANAGEMENT'S RESPONSE MERRICK EDUCATIONAL CENTER

Annual Individual Education Plan (IEP) meetings are no longer held at the home of homebound students (where instruction takes place). Annual IEP meetings are now held at the school site. This change ensures that all IEP meetings are attended in person by the LEA Representative, not via telephone and IEPs will have the proper signature of an LEA Representative. Training will be provided by the Office of Special Education for all LEA Representatives at Merrick Educational Center to review Section D of the Local Education Agency (LEA) Implementation Guide to ensure that IEP forms are properly completed and signed by the IEP committee members.

Retraining for teachers will be provided at Merrick Educational Center to ensure that SPED folders contain Matrix of Services forms which have been reviewed and updated. Particular emphasis will be placed on ensuring that all Matrix of Service forms are accurately completed, agree with the student's Individual Education Plan (IEP), and are entered properly in ISIS. All students age 14 years or older will be invited to attend IEP meetings.

- 2.1. **Ensure that valid and current copies of professional licenses for all itinerant therapists are on file at the school-site.**
- 2.2. **Verify that itinerant therapists are assigned the correct course corresponding to their licenses and the information is accurately reflected in ISIS.**

Person(s) Responsible: Principal, Assistant Principal, Registrar

Management Response: In order to prevent the recurrence of similar conditions in future audits, the principal has implemented the following corrective actions and preventive strategies.

The principal assigned an assistant principal to monitor, each month, the assignment of Occupational Therapists and Physical Therapists to ensure that valid and current copies of professional licenses for all itinerant therapists are on file at the school site.

The principal directed the assistant principal to monitor the information entered into ISIS by the registrar to ensure that itinerant therapists are assigned the correct course corresponding to their licenses.

DCW/mgb


cc: Dr. Lourdes C. Rovira
Ms. Freddie Woodson
Ms. Cynthia Gracia
Ms. Mary Lee Snipes
Ms. Mary Paz

**APPENDIX-MANAGEMENT'S RESPONSE
PROPERTY MANAGEMENT
CITRUS GROVE MIDDLE**

MEMORANDUM

January 15, 2008

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

FROM: Emirce Ladaga, Principal 
Citrus Grove Middle School (#6091)

SUBJECT: THEFT OF PROPERTY – PLANT SECURITY

The theft of 29 laptop computers from location 6091 took place from a secured location. We have had numerous projects taking place at Citrus which have necessitated non-school site persons have access to this room, including: installation of surveillance cameras, ADA renovations, and HVAC wiring. Most of the items in the room where the theft took place were to be surveyed out; we were awaiting a pickup from Richard's Warehouse for property disposal. Not knowing these computers were of no use to us, someone must have felt they were of value since they were locked in a cage. The person(s) who stole these computers went through great lengths to scale the cage, remove ceiling tiles, carry the items from a computer cart, and rescaled the locked cage to get out. The fact that this room has access to an exterior door leading to a parking lot facilitated the theft of the computers from our campus since it is likely that that was the exit they used to remove the stolen goods.

We contacted school police to file a report upon noticing the theft. A report was written (case # N-04974) and an investigation was conducted with no definitive findings.

Please note that our property audit disclosed no unlocated items. However, as a preventive measure to ensure this does not reoccur, we no longer leave small, portable items in this room and make every effort to take all equipment to Richard's Warehouse personally.

If you need additional information, please do not hesitate to contact me.

cc: Dr. Essie S. Pace, Regional Superintendent
Mr. Jorge L. Garcia, Administrative Director
Ms. Maria T. Gonzalez, Asst. Chief Management & Compliance Audits
Mr. Carlyle Haun, Senior Property Auditor

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

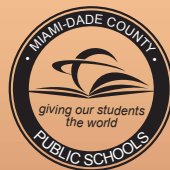
Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

**INTERNAL AUDIT REPORT
SELECTED SCHOOLS
JANUARY 2008**



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