



Miami-Dade County Public Schools

Internal Audit Report
Selected Schools/Centers

*Audit Results Were Satisfactory
And
The Financial Statements
Were Fairly Stated
For All 50 Schools/Centers.*

*Property Inventory Results
Were Satisfactory
For Most Schools/Centers
Reported Herein.*

*No Audit Findings Were Issued
For Any Of The Schools/Centers
In This Report.*

MARCH 2019

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Mr. Alberto M. Carvalho
Superintendent of Schools

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

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Chief Auditor
Maria T. Gonzalez, CPA

Miami-Dade County School Board
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March 1, 2019

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

Ladies and Gentlemen:

This report includes the audit results of 50 schools/centers currently reporting to the North Region Office, the Central Region Office or the South Region Office. The audit period of the 50 schools/centers reported herein is one fiscal year ended June 30, 2018.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded.

The audits included a review of internal funds at all 50 schools/centers. On a selected basis, we reviewed Full-Time Equivalent (FTE) reporting and student records, payroll and certain aspects of school site data security. The audits also included the results of property inventories of all 50 schools/centers reported herein.

Audit results proved satisfactory and the financial statements were fairly stated for all 50 schools/centers. Property inventory results were satisfactory for most schools/centers reported herein. There are no findings to report for this group of schools.

We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy. In closing, we would like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Maria T. Gonzalez, CPA

Chief Auditor

Office of Management and Compliance Audits

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 50 schools/centers. These include two (2) schools/centers that report to the North Region Office, thirteen (13) that report to the Central Region Office, and thirty-five (35) that report to the South Region Office. The audit period of the 50 schools/centers reported herein is one fiscal year ended June 30, 2018. This report also includes the results of the first audit of Dr. Toni Bilbao Preparatory Academy.

The audits disclosed that all 50 schools/centers in this report maintained their records in order and in accordance with prescribed policies and procedures. There are no findings to report.

- We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy.

INTERNAL FUNDS

At all 50 schools/centers, our audits disclosed there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

The financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools during the 2017-2018 fiscal year, on the accrual basis of accounting.

As of June 30, 2018, for all 50 schools/centers reported herein, total combined receipts and disbursements amounted to \$13,164,216 and \$(13,020,880), respectively; while total combined Fund Balance amounted to \$2,837,440 (Pages 6-10).

As of June 30, 2018, the internal control structure at all 50 schools/centers generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the policies and procedures in the *Manual of Internal Fund Accounting*.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for the 50 schools/centers in this report.

At these 50 schools/centers, Property Audits staff inventoried approximately 12,600 equipment items with a total approximate cost of \$32.8 million. Of the 50 inventories, 49 proved satisfactory (refer to Property Schedule on Pages 26-28). At one school/center, there was one equipment item with a depreciated value of \$0 and an acquisition cost of approximately \$1,680 that could not be located.

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process. The analysis of Plant Security Report losses disclosed that ten (10) equipment items with total depreciated value of approximately \$1,900 and a total acquisition cost of approximately \$19,800 were reported missing at six of the 50 schools/centers. Items consisted of computer and audio-visual equipment, as well as music and skin care equipment (Page 29).

PAYROLL

We reviewed payroll at the following school/center for the 2018-2019 fiscal year. This review was conducted as an audit follow-up to payroll issues cited in the prior year’s audit:

Work Location No.	Schools/Centers	Audit Period	Region
2911	Linda Lentin K-8 Center	2018-2019	North

During this current review, we found there was general compliance with the procedures in the *Payroll Processing Procedures Manual* that relate to time and attendance.

DATA SECURITY

We reviewed the report titled “*Authorized Applications for Employees by Locations Report*” at the following school/center for the 2018-2019 fiscal year:

Work Location No.	School/Center	Audit Period	Region
5005	David Lawrence Jr. K-8 Center	2018-2019	North

Our review disclosed that the administration complied with the review of the report, and with the requirements for granting staff’s access to system applications.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 17 schools/centers were selected for these audits:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
5005	David Lawrence Jr. K-8 Center	North	2017-2018 SP 3	\$ 3,919,951
2911	Linda Lentin K-8 Center	North	2017-2018 SP 3	2,143,214
4011	Dr. Toni Bilbao Preparatory Academy	Central	2018-2019 SP 2	1,764,862
6031	Brownsville Middle	Central	2017-2018 SP 3	1,065,789
6841	Shenandoah Middle	Central	2018-2019 SP 2	3,147,122
0125	Norma Butler Bossard Elementary	South	2018-2019 SP 2	3,056,797
2261	Greenglade Elementary	South	2018-2019 SP 2	1,246,581
2321	Gulfstream Elementary	South	2018-2019 SP 2	2,365,118
2641	Kendale Elementary	South	2018-2019 SP 2	1,345,694
3111	Wesley Matthews Elementary	South	2018-2019 SP 2	1,178,194
4581	Redland Elementary	South	2018-2019 SP 2	2,041,807
5951	Whispering Pines Elementary	South	2018-2019 SP 2	1,404,649
0451	Bowman Ashe/Doolin K-8 Academy	South	2018-2019 SP 2	2,359,653
2881	Leewood K-8 Center	South	2018-2019 SP 2	1,907,058
5791	West Homestead K-8 Center	South	2018-2019 SP 2	2,174,273
6251	Homestead Middle	South	2018-2019 SP 2	1,556,018
6901	W. R. Thomas Middle	South	2018-2019 SP 2	2,634,964
Total FTE Funding:				\$ 35,311,744

The total FTE funding amounted to approximately \$35.3 million for the 17 schools/centers combined. FTE records reviewed corresponded to the 2017-2018 fiscal year Survey Period 3 (February 2018) or 2018-2019 fiscal year Survey Period 2 (October 2018), depending on the school audited, as noted in the table above.

Our FTE reviews disclosed that all 17 schools/centers were generally compliant with District policy related to FTE documentation and procedures.

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2018, for the 50 schools/centers included in this report. It also provides the audit opinion regarding the schools/centers' financial statements:

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

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2018 for the 50 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report			Fund Balance						
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
5005	David Lawrence Jr. K-8 Center	\$ 25,933.89	\$ 357,066.82	\$ (353,832.06)	\$ 29,168.65	\$ 18,531.52	\$ 10,637.13	\$ -	\$ -	\$ -	\$ 29,168.65
2911	Linda Lentini K-8 Center	10,117.74	99,494.59	(94,045.01)	15,567.32	8,949.83	5,917.49	-	-	700.00	15,567.32
<u>Central Region Office Schools/Centers</u>											
0201	Banyan Elementary	15,525.21	19,338.22	(17,048.49)	17,814.94	6,117.69	11,697.25	-	-	-	17,814.94
0401	Van E. Blanton Elementary	14,963.58	13,222.96	(14,272.94)	13,913.60	1,063.04	12,850.56	-	-	-	13,913.60
0521	Broadmoor Elementary	7,721.16	15,186.70	(13,730.72)	9,177.14	1,558.68	7,618.46	-	-	-	9,177.14
1001	Coral Park Elementary	52,829.50	612,589.47	(610,293.64)	55,125.33	36,810.36	18,314.97	-	-	-	55,125.33
4921	Seminole Elementary	25,056.93	37,524.53	(37,387.17)	25,194.29	11,577.92	13,616.37	-	-	-	25,194.29
5431	Sweetwater Elementary	24,044.01	180,362.96	(176,145.95)	28,261.02	20,937.93	7,323.09	-	-	-	28,261.02

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
4011	Dr. Toni Bilbao Preparatory Academy	-	135,301.39	(125,586.24)	9,715.15	9,715.15	-	-	-	-	9,715.15
5861	Dr. Henry W. Mack/West Little River K-8 Center	19,497.55	21,318.82	(23,774.80)	17,041.57	9,565.79	7,475.78	-	-	-	17,041.57
6031	Brownsville Middle	25,025.01	30,414.08	(32,949.59)	22,489.50	1,716.73	20,772.77	-	-	-	22,489.50
6121	Ruben Dario Middle	24,343.19	193,485.95	(193,863.22)	23,965.92	8,277.87	15,688.05	-	-	-	23,965.92
6841	Shenandoah Middle	46,151.39	160,429.82	(161,931.00)	44,650.21	20,343.61	24,337.20	-	-	(30.60)	44,650.21
7411	Miami Northwestern Senior	160,893.99	622,136.88	(618,339.17)	164,691.70	67,700.98	96,990.72	-	-	-	164,691.70
7601	William H. Turner Technical Arts High School	111,248.37	363,296.44	(377,031.23)	97,513.58	27,880.20	69,633.38	-	-	-	97,513.58
<u>South Region Office Schools/Centers</u>											
0211	Dr. Manuel C. Barreiro Elementary	20,455.04	271,218.15	(271,397.00)	20,276.19	19,209.00	1,067.19	-	-	-	20,276.19
0261	Bel-Aire Elementary	7,104.59	15,299.59	(16,743.04)	5,661.14	5,447.86	213.28	-	-	-	5,661.14
0125	Norma Butler Bossard Elementary	51,762.27	483,633.92	(482,462.76)	52,933.43	36,567.66	16,365.77	-	-	-	52,933.43

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
1811	Dante B. Fascell Elementary	19,443.76	143,645.19	(148,125.57)	14,963.38	(3,095.10)	18,058.48	-	-	-	14,963.38	
5061	Dr. Carlos J. Finlay Elementary	18,662.02	46,471.22	(41,198.06)	23,935.18	4,733.04	16,889.52	-	-	2,312.62	23,935.18	
2151	Jack D. Gordon Elementary	31,971.35	353,552.73	(352,704.91)	32,819.17	7,184.77	25,634.40	-	-	-	32,819.17	
2261	Greenglade Elementary	17,689.25	181,963.24	(167,783.92)	31,868.57	22,282.01	9,586.56	-	-	-	31,868.57	
2321	Gulfstream Elementary	39,569.64	55,508.89	(65,074.60)	30,003.93	857.08	29,146.85	-	-	-	30,003.93	
2541	Howard Drive Elementary	18,469.66	331,239.80	(331,555.10)	18,154.36	4,305.75	13,848.61	-	-	-	18,154.36	
2641	Kendale Elementary	19,938.75	291,212.00	(295,782.25)	15,368.50	1,797.97	13,570.53	-	-	-	15,368.50	
3111	Wesley Matthews Elementary	19,398.12	201,316.27	(204,709.19)	16,005.20	8,348.75	7,656.45	-	-	-	16,005.20	
3541	Robert Russa Moton Elementary	15,528.35	17,389.40	(14,826.01)	18,091.74	9,407.56	8,684.18	-	-	-	18,091.74	
0831	Claude Pepper Elementary	26,811.41	194,898.43	(196,109.75)	25,600.09	4,474.27	21,125.82	-	-	-	25,600.09	

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
4511	Dr. Gilbert L. Porter Elementary	17,646.51	251,959.77	(253,077.09)	16,529.19	9,684.20	6,844.99	-	-	-	16,529.19
4581	Redland Elementary	28,194.29	86,311.45	(87,903.71)	26,602.03	6,191.61	20,410.42	-	-	-	26,602.03
4741	Royal Green Elementary	24,171.39	149,542.93	(151,886.98)	21,827.34	10,000.53	11,826.81	-	-	-	21,827.34
2941	Laura C. Saunders Elementary	6,754.15	8,332.10	(8,747.60)	6,338.65	2,915.99	3,422.66	-	-	-	6,338.65
5981	Dr. Edward L. Whigham Elementary	16,145.32	15,981.27	(16,613.57)	15,513.02	4,879.06	10,633.96	-	-	-	15,513.02
5951	Whispering Pines Elementary	18,962.23	218,339.40	(216,872.42)	20,429.21	7,521.44	12,907.77	-	-	-	20,429.21
0451	Bowman Ashe/Doolin K-8 Academy	12,373.09	246,623.61	(247,984.73)	11,011.97	8,603.27	2,408.70	-	-	-	11,011.97
2881	Leewood K-8 Center	34,830.92	419,463.85	(417,723.99)	36,570.78	14,245.06	22,325.72	-	-	-	36,570.78
4391	Irving & Beatrice Peskoe K-8 Center	17,808.89	23,359.40	(24,560.69)	16,607.60	11,473.72	5,133.88	-	-	-	16,607.60
4691	Jane S. Roberts K-8 Center	23,511.88	352,027.01	(350,923.61)	24,615.28	9,052.29	15,562.99	-	-	-	24,615.28
5791	West Homestead K-8 Center	18,427.65	12,969.78	(13,719.27)	17,678.16	3,988.09	13,690.07	-	-	-	17,678.16

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
6251	Homestead Middle	17,624.87	38,332.42	(37,906.77)	18,050.52	3,729.36	14,321.16	-	-	-	18,050.52	
6781	Richmond Heights Middle	29,196.62	74,992.43	(83,131.08)	21,057.97	3,616.78	17,366.19	-	-	75.00	21,057.97	
6861	Southwood Middle	94,129.71	246,467.86	(227,482.13)	113,115.44	39,990.25	73,125.19	-	-	-	113,115.44	
6901	W. R. Thomas Middle	43,050.36	259,495.54	(259,614.88)	42,931.02	22,029.96	20,901.06	-	-	-	42,931.02	
7101	Coral Reef Senior	340,930.59	1,370,237.02	(1,362,585.33)	348,582.28	116,162.42	232,419.86	-	-	-	348,582.28	
6081	Cutler Bay Senior	31,668.23	163,501.28	(155,647.50)	39,522.01	23,984.36	15,537.65	-	-	-	39,522.01	
7121	John A. Ferguson Senior	460,118.91	1,382,021.07	(1,276,959.90)	565,180.08	135,905.90	429,274.18	-	-	-	565,180.08	
6052	Miami Arts Studio 6-12 @ Zeldia Glazer	80,930.56	981,663.09	(955,133.98)	107,459.67	55,849.08	51,610.59	-	-	-	107,459.67	
7731	Miami Southridge Senior	119,999.19	391,388.01	(375,951.67)	135,435.53	28,673.33	106,762.20	-	-	-	135,435.53	
7531	Miami Sunset Senior	227,995.54	394,456.07	(411,706.11)	210,745.50	11,141.74	199,603.76	-	-	-	210,745.50	
7741	Southwest Miami Senior	159,478.41	628,231.92	(646,043.98)	141,666.35	19,986.38	121,679.97	-	-	-	141,666.35	
TOTALS		\$2,694,105.04	\$13,164,215.74	\$(13,020,880.38)	\$2,837,440.40	\$921,892.74	\$1,912,490.64	\$	\$	\$3,057.02	\$2,837,440.40	

AUDIT OPINION

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

The financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools during the 2017-2018 fiscal year(s), on the accrual basis of accounting.

As of June 30, 2018, for all 50 schools/centers reported herein, total combined receipts and disbursements amounted to \$13,164,215.74 and \$(13,020,880.38), respectively; while total combined Fund Balance amounted to \$2,837,440.40 (Pages 6-10).

As of June 30, 2018, the internal control structure at all 50 schools/centers generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the policies and procedures in the Manual of Internal Fund Accounting.

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



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

INTERNAL CONTROLS RATING

The internal control ratings for the 50 schools/centers reported herein **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
David Lawrence Jr. K-8 Center	✓			✓			Not Likely to impact.
Linda Lentin K-8 Center	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Banyan Elementary	✓			✓			Not Likely to impact.
Van E. Blanton Elementary	✓			✓			Not Likely to impact.
Broadmoor Elementary	✓			✓			Not Likely to impact.
Coral Park Elementary	✓			✓			Not Likely to impact.
Seminole Elementary	✓			✓			Not Likely to impact.
Sweetwater Elementary	✓			✓			Not Likely to impact.
Dr. Toni Bilbao Preparatory Academy	✓			✓			Not Likely to impact.
Dr. Henry W. Mack/West Little River K-8 Center	✓			✓			Not Likely to impact.
Brownsville Middle	✓			✓			Not Likely to impact.
Ruben Dario Middle	✓			✓			Not Likely to impact.
Shenandoah Middle	✓			✓			Not Likely to impact.
Miami Northwestern Senior	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
William H. Turner Technical Arts High School	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Dr. Manuel C. Barreiro Elementary	✓			✓			Not Likely to impact.
Bel-Aire Elementary	✓			✓			Not Likely to impact.
Norma Butler Bossard Elementary	✓			✓			Not Likely to impact.
Dante B. Fascell Elementary	✓			✓			Not Likely to impact.
Dr. Carlos J. Finlay Elementary	✓			✓			Not Likely to impact.
Jack D. Gordon Elementary	✓			✓			Not Likely to impact.
Greenglade Elementary	✓			✓			Not Likely to impact.
Gulfstream Elementary	✓			✓			Not Likely to impact.
Howard Drive Elementary	✓			✓			Not Likely to impact.
Kendale Elementary	✓			✓			Not Likely to impact.
Wesley Matthews Elementary	✓			✓			Not Likely to impact.
Robert Russa Moton Elementary	✓			✓			Not Likely to impact.
Claude Pepper Elementary	✓			✓			Not Likely to impact.
Dr. Gilbert L. Porter Elementary	✓			✓			Not Likely to impact.
Redland Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Royal Green Elementary	✓			✓			Not Likely to impact.
Laura C. Saunders Elementary	✓			✓			Not Likely to impact.
Dr. Edward L. Whigham Elementary	✓			✓			Not Likely to impact.
Whispering Pines Elementary	✓			✓			Not Likely to impact.
Bowman Ashe/Doolin K-8 Academy	✓			✓			Not Likely to impact.
Leewood K-8 Center	✓			✓			Not Likely to impact.
Irving & Beatrice Peskoe K-8 Center	✓			✓			Not Likely to impact.
Jane S. Roberts K-8 Center	✓			✓			Not Likely to impact.
West Homestead K-8 Center	✓			✓			Not Likely to impact.
Homestead Middle	✓			✓			Not Likely to impact.
Richmond Heights Middle	✓			✓			Not Likely to impact.
Southwood Middle	✓			✓			Not Likely to impact.
W. R. Thomas Middle	✓			✓			Not Likely to impact.
Coral Reef Senior	✓			✓			Not Likely to impact.
Cutler Bay Senior	✓			✓			Not Likely to impact.
John A. Ferguson Senior	✓			✓			Not Likely to impact.
Miami Arts Studio 6-12 @ Zelda Glazer	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Southridge Senior	✓			✓			Not Likely to impact.
Miami Sunset Senior	✓			✓			Not Likely to impact.
Southwest Miami Senior	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 50 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
5005	David Lawrence Jr. K-8 Center	Int. Funds: 2017-2018 Data Security: 2018-2019 <i>FTE:</i> <i>2017-18 SP3</i>	None		1	<ul style="list-style-type: none"> • Before/After School Care Program
2911	Linda Lentin K-8 Center	Int. Funds: 2017-2018 Payroll: 2018-2019 <i>FTE:</i> <i>2017-18 SP3</i>	None		2	<ul style="list-style-type: none"> • Bookkeeping • Payroll
<u>Central Region Office Schools/Centers</u>						
0201	Banyan Elementary	Int. Funds: 2017-2018	None		None	
0401	Van E. Blanton Elementary	Int. Funds: 2017-2018	None		None	
0521	Broadmoor Elementary	Int. Funds: 2017-2018	None		None	
1001	Coral Park Elementary	Int. Funds: 2017-2018	None		None	
4921	Seminole Elementary	Int. Funds: 2017-2018	None		None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
5431	Sweetwater Elementary	Int. Funds: 2017-2018	None		None	
4011	Dr. Toni Bilbao Preparatory Academy	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP2	None		None	
5861	Dr. Henry W. Mack/West Little River K-8 Center	Int. Funds: 2017-2018	None		None	
6031	Brownsville Middle	Int. Funds: 2017-2018 <i>FTE:</i> 2017-18 SP3	None		3	<ul style="list-style-type: none"> • Bookkeeping • Title I Program • Property Mgt.
6121	Ruben Dario Middle	Int. Funds: 2017-2018	None		None	
6841	Shenandoah Middle	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP2	None		None	
7411	Miami Northwestern Senior	Int. Funds: 2017-2018	None		1	<ul style="list-style-type: none"> • Verification of Athletic Tickets/Game Reports/ Analysis of Rev./Exp.
7601	William H. Turner Technical Arts High School	Int. Funds: 2017-2018	None		None	
<u>South Region Office Schools/Centers</u>						
0211	Dr. Manuel C. Barreiro Elementary	Int. Funds: 2017-2018	None		None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
0261	Bel-Aire Elementary	Int. Funds: 2017-2018	None		None	
0125	Norma Butler Bossard Elementary	Int. Funds: 2017-2018 <i>FTE:</i> <i>2018-19 SP2</i>	None		None	
1811	Dante B. Fascell Elementary	Int. Funds: 2017-2018	None		None	
5061	Dr. Carlos J. Finlay Elementary	Int. Funds: 2017-2018	None		None	
2151	Jack D. Gordon Elementary	Int. Funds: 2017-2018	None		None	
2261	Greenglade Elementary	Int. Funds: 2017-2018 <i>FTE:</i> <i>2018-19 SP2</i>	None		None	
2321	Gulfstream Elementary	Int. Funds: 2017-2018 <i>FTE:</i> <i>2018-19 SP2</i>	None		None	
2541	Howard Drive Elementary	Int. Funds: 2017-2018	None		None	
2641	Kendale Elementary	Int. Funds: 2017-2018 <i>FTE:</i> <i>2018-19 SP2</i>	None		None	
3111	Wesley Matthews Elementary	Int. Funds: 2017-2018 <i>FTE:</i> <i>2018-19 SP2</i>	None		None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
3541	Robert Russa Moton Elementary	Int. Funds: 2017-2018	None		None	
0831	Claude Pepper Elementary	Int. Funds: 2017-2018	None		None	
4511	Dr. Gilbert L. Porter Elementary	Int. Funds: 2017-2018	None		None	
4581	Redland Elementary	Int. Funds: 2017-2018 <i>FTE: 2018-19 SP2</i>	None		None	
4741	Royal Green Elementary	Int. Funds: 2017-2018	None		None	
2941	Laura C. Saunders Elementary	Int. Funds: 2017-2018	None		None	
5981	Dr. Edward L. Whigham Elementary	Int. Funds: 2017-2018	None		None	
5951	Whispering Pines Elementary	Int. Funds: 2017-2018 <i>FTE: 2018-19 SP2</i>	None		None	
0451	Bowman Ashe/Doolin K-8 Academy	Int. Funds: 2017-2018 <i>FTE: 2018-19 SP2</i>	None		None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
2881	Leewood K-8 Center	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP2	None		None	
4391	Irving & Beatrice Peskoe K-8 Center	Int. Funds: 2017-2018	None		None	
4691	Jane S. Roberts K-8 Center	Int. Funds: 2017-2018	None		None	
5791	West Homestead K-8 Center	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP2	None		None	
6251	Homestead Middle	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP2	None		None	
6781	Richmond Heights Middle	Int. Funds: 2017-2018	None		None	
6861	Southwood Middle	Int. Funds: 2017-2018	None		None	
6901	W. R. Thomas Middle	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP2	None		None	
7101	Coral Reef Senior	Int. Funds: 2017-2018	None		None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
6081	Cutler Bay Senior	Int. Funds: 2017-2018	None		None	
7121	John A. Ferguson Senior	Int. Funds: 2017-2018	None		None	
6052	Miami Arts Studio 6-12 @ Zelda Glazer	Int. Funds: 2017-2018	None		None	
7731	Miami Southridge Senior	Int. Funds: 2017-2018	None		None	
7531	Miami Sunset Senior	Int. Funds: 2017-2018	None		None	
7741	Southwest Miami Senior	Int. Funds: 2017-2018	None		None	
TOTAL			None		7	

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the 50 schools/centers **without audit exceptions**. The **highlighted table cell represents the principal(s) in charge of the school/center during the audit period**:

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
5005	David Lawrence Jr. K-8 Center	Ms. Mary Kate Parton	N/A = No Change of Principal Since Prior Audit.
2911	Linda Lentin K-8 Center	Ms. Monefe M. Young	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office Schools/Centers</u>			
0201	Banyan Elementary	Ms. Cheri A. Davis	N/A = No Change of Principal Since Prior Audit.
0401	Van E. Blanton Elementary	Mr. Pedro R. Cedeno	N/A = No Change of Principal Since Prior Audit.
0521	Broadmoor Elementary	Dr. Omar Riaz	N/A = No Change of Principal Since Prior Audit.
1001	Coral Park Elementary	Dr. Aileen Vega	N/A = No Change of Principal Since Prior Audit.
4921	Seminole Elementary	Ms. Mayra DeLeon	N/A = No Change of Principal Since Prior Audit.
5431	Sweetwater Elementary	Ms. Janet P. Olivera	N/A = No Change of Principal Since Prior Audit.
4011	Dr. Toni Bilbao Preparatory Academy	Ms. Tracey D. Crews	N/A = No Change of Principal Since Prior Audit.
5861	Dr. Henry W. Mack/West Little River K-8 Center	Ms. Kimula D. Oce	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
6031	Brownsville Middle	Mr. Marcus L. Miller	N/A = No Change of Principal Since Prior Audit.
6121	Ruben Dario Middle	Dr. Verona C. McCarthy	N/A = No Change of Principal Since Prior Audit.
6841	Shenandoah Middle	Ms. Bianca M. Calzadilla	N/A = No Change of Principal Since Prior Audit.
7411	Miami Northwestern Senior	Mr. Wallace Aristide	N/A = No Change of Principal Since Prior Audit.
7601	William H. Turner Technical Arts High School	Mr. Uwezo B. Frazier	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office Schools/Centers</u>			
0211	Dr. Manuel C. Barreiro Elementary	Ms. Maritza Correa	N/A = No Change of Principal Since Prior Audit.
0261	Bel-Aire Elementary	Ms. Prudence M. Hill	N/A = No Change of Principal Since Prior Audit.
0125	Norma Butler Bossard Elementary	Ms. Concepcion C. Santana	N/A = No Change of Principal Since Prior Audit.
1811	Dante B. Fascell Elementary	Ms. Margaret D. Leitner	N/A = No Change of Principal Since Prior Audit.
5061	Dr. Carlos J. Finlay Elementary	Ms. Marie H. Orth-Sanchez	N/A = No Change of Principal Since Prior Audit.
2151	Jack D. Gordon Elementary	Ms. Maileen A. Ferrer	N/A = No Change of Principal Since Prior Audit.
2261	Greenglade Elementary	Dr. Maria V. Tercilla	N/A = No Change of Principal Since Prior Audit.
2321	Gulfstream Elementary	Ms. Marybel R. Baldessari	N/A = No Change of Principal Since Prior Audit.
2541	Howard Drive Elementary	Ms. Deanna D. Dalby	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
2641	Kendale Elementary	Ms. Aryam A. Alvarez-Garcia	N/A = No Change of Principal Since Prior Audit.
3111	Wesley Matthews Elementary	Ms. Armandina Acosta-Leon	N/A = No Change of Principal Since Prior Audit.
3541	Robert Russa Moton Elementary	Mr. Eric L. Wright	N/A = No Change of Principal Since Prior Audit.
0831	Claude Pepper Elementary	Dr. Annette M. Diaz	N/A = No Change of Principal Since Prior Audit.
4511	Dr. Gilbert L. Porter Elementary	Mr. Raul J. Gutierrez	N/A = No Change of Principal Since Prior Audit.
4581	Redland Elementary	Mr. Adrian Montes	N/A = No Change of Principal Since Prior Audit.
4741	Royal Green Elementary	Ms. Alba M. Misas	N/A = No Change of Principal Since Prior Audit.
2941	Laura C. Saunders Elementary	Ms. Barbara J. Leveille-Brown	N/A = No Change of Principal Since Prior Audit.
5981	Dr. Edward L. Whigham Elementary	Ms. Kathryn B. Guerra	N/A = No Change of Principal Since Prior Audit.
5951	Whispering Pines Elementary	Ms. Tamela L. Brown	N/A = No Change of Principal Since Prior Audit.
0451	Bowman Ashe/Doolin K-8 Academy	Ms. Lisset Vazquez-Rios	N/A = No Change of Principal Since Prior Audit.
2881	Leewood K-8 Center	Mr. Bart D. Christie	N/A = No Change of Principal Since Prior Audit.
4391	Irving & Beatrice Peskoe K-8 Center	Ms. Madelyn Sierra-Hernandez	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
4691	Jane S. Roberts K-8 Center	Ms. Milagro Arango	N/A = No Change of Principal Since Prior Audit.
5791	West Homestead K-8 Center	Dr. Earl Burth	N/A = No Change of Principal Since Prior Audit.
6251	Homestead Middle	Dr. Contessa S. Bryant	N/A = No Change of Principal Since Prior Audit.
6781	Richmond Heights Middle	Ms. LaRhonda M. Donaldson	N/A = No Change of Principal Since Prior Audit.
6861	Southwood Middle	Mr. Raul F. Garcia	N/A = No Change of Principal Since Prior Audit.
6901	W. R. Thomas Middle	Ms. Wendy A. Barnett	N/A = No Change of Principal Since Prior Audit.
7101	Coral Reef Senior	Mr. Thomas P. Ennis	N/A = No Change of Principal Since Prior Audit.
6081	Cutler Bay Senior	Mr. Lucas J. De La Torre	N/A = No Change of Principal Since Prior Audit.
7121	John A. Ferguson Senior	Mr. Rafael A. Villalobos	N/A = No Change of Principal Since Prior Audit.
6052	Miami Arts Studio 6-12 @ Zelda Glazer	Dr. Miguel A. Balsera	N/A = No Change of Principal Since Prior Audit.
7731	Miami Southridge Senior	Mr. Humberto J. Miret	N/A = No Change of Principal Since Prior Audit.
7531	Miami Sunset Senior	Mr. John C. Lux	N/A = No Change of Principal Since Prior Audit.
7741	Southwest Miami Senior	Dr. Carlos Rios, Jr.	N/A = No Change of Principal Since Prior Audit.

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 50 schools/centers. The results of the property inventories reported herein are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
5005	David Lawrence Jr. K-8 Center	383	\$ 751,505	-	\$ -	\$ -	-	\$ -
2911	Linda Lentin K-8 Center	243	535,264	-	-	-	2	7,099
<u>Central Region Office Schools/Centers</u>								
0201	Banyan Elementary	133	283,560	-	-	-	-	-
0401	Van E. Blanton Elementary	109	245,962	-	-	-	-	-
0521	Broadmoor Elementary	83	212,544	-	-	-	-	-
1001	Coral Park Elementary	146	323,791	-	-	-	-	-
4921	Seminole Elementary	129	270,821	-	-	-	-	-
5431	Sweetwater Elementary	165	417,996	-	-	-	-	-
4011	Dr. Toni Bilbao Preparatory Academy	35	175,151	-	-	-	-	-
5861	Dr. Henry W. Mack/West Little River K-8 Center	203	390,097	-	-	-	-	-
6031	Brownsville Middle	303	721,476	-	-	-	30	37,121
6121	Ruben Dario Middle	241	593,035	-	-	-	-	-
6841	Shenandoah Middle	240	557,395	-	-	-	-	-
7411	Miami Northwestern Senior	604	2,302,599	-	-	-	-	-
7601	William H. Turner Technical Arts High School	812	2,621,089	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>South Region Office Schools/Centers</u>								
0211	Dr. Manuel C. Barreiro Elementary	112	469,303	-	-	-	-	-
0261	Bel-Aire Elementary	88	216,639	-	-	-	-	-
0125	Norma Butler Bossard Elementary	487	695,248	-	-	-	-	-
1811	Dante B. Fascell Elementary	233	551,047	-	-	-	-	-
5061	Dr. Carlos J. Finlay Elementary	131	416,624	-	-	-	-	-
2151	Jack D. Gordon Elementary	164	412,439	-	-	-	-	-
2261	Greenglade Elementary	131	274,330	-	-	-	-	-
2321	Gulfstream Elementary	185	383,693	-	-	-	-	-
2541	Howard Drive Elementary	161	271,083	-	-	-	-	-
2641	Kendale Elementary	104	224,688	-	-	-	-	-
3111	Wesley Matthews Elementary	118	252,725	-	-	-	-	-
3541	Robert Russa Moton Elementary	162	363,533	1	1,679	-	-	-
0831	Claude Pepper Elementary	124	314,224	-	-	-	-	-
4511	Dr. Gilbert L. Porter Elementary	118	317,878	-	-	-	-	-
4581	Redland Elementary	118	274,255	-	-	-	-	-
4741	Royal Green Elementary	115	290,607	-	-	-	-	-
2941	Laura C. Saunders Elementary	161	393,501	-	-	-	-	-
5981	Dr. Edward L. Whigham Elementary	128	301,741	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
5951	Whispering Pines Elementary	156	353,847	-	-	-	-	-
0451	Bowman Ashe/Doolin K-8 Academy	345	985,063	-	-	-	-	-
2881	Leewood K-8 Center	186	431,219	-	-	-	-	-
4391	Irving & Beatrice Peskoe K-8 Center	100	304,737	-	-	-	-	-
4691	Jane S. Roberts K-8 Center	220	475,924	-	-	-	-	-
5791	West Homestead K-8 Center	162	411,989	-	-	-	-	-
6251	Homestead Middle	203	561,340	-	-	-	-	-
6781	Richmond Heights Middle	189	516,606	-	-	-	1	2,763
6861	Southwood Middle	325	745,332	-	-	-	-	-
6901	W. R. Thomas Middle	235	613,529	-	-	-	-	-
7101	Coral Reef Senior	795	2,033,744	-	-	-	-	-
6081	Cutler Bay Senior	315	627,768	-	-	-	-	-
7121	John A. Ferguson Senior	922	2,394,770	-	-	-	-	-
6052	Miami Arts Studio 6-12 @ Zelda Glazer	216	526,610	-	-	-	-	-
7731	Miami Southridge Senior	478	1,304,750	-	-	-	-	-
7531	Miami Sunset Senior	478	1,558,894	-	-	-	-	-
7741	Southwest Miami Senior	645	2,167,321	-	-	-	-	-
TOTALS		12,639	\$ 32,839,286	1	\$1,679	\$ -	33	\$ 46,983

PROPERTY SCHEDULE

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

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Categories			Total Depreciated Value
					Computers	Audio Visual	Other ^(a)	
<u>North Region Office School/Center</u>								
5005	David Lawrence Jr. K-8 Center	1	3	\$ 3,140	\$ 3,140	\$ -	\$ -	\$ -
<u>South Region Office Schools/Centers</u>								
3541	Robert Russa Moton Elementary	1	1	4,670	4,670	-	-	-
7101	Coral Reef Senior	1	2	2,846	-	2,846	-	-
6081	Cutler Bay Senior	1	1	1,895	-	1,895	-	-
6052	Miami Arts Studio 6-12 @ Zelda Glazer	1	1	1,685	-	-	1,685	-
7741	Southwest Miami Senior	1	2	5,527	-	-	5,527	1,890
TOTAL		6	10	\$ 19,763	\$ 7,810	\$4,741	\$ 7,212	\$ 1,890

Note:

(a) "Other" equipment consisted of a music instrument (French horn) at Miami Arts Studio 6-12 at Zelda Glazer, and two skin care cleaning systems at Southwest Miami Senior High School.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one fiscal year ended June 30, 2018;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, and with certain current information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal funds audits covered operations during the period of July 1, 2017 through June 30, 2018. Also, *depending on the individual school/center audited*:

- the scope of the payroll audit, the review of selected data security controls and the property audit was during the 2018-2019 fiscal year; and
- the scope of the FTE audit was the 2017-2018 fiscal year, Survey Period 3 (February 2018) or the 2018-2019 fiscal year, Survey Period 2 (October 2018), depending on the individual school/center audited.

Our procedures were as follows:

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

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

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures herein. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion. The results of the property audits reported herein were in all material respects similarly conducted in accordance with GAGAS, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Control Matters

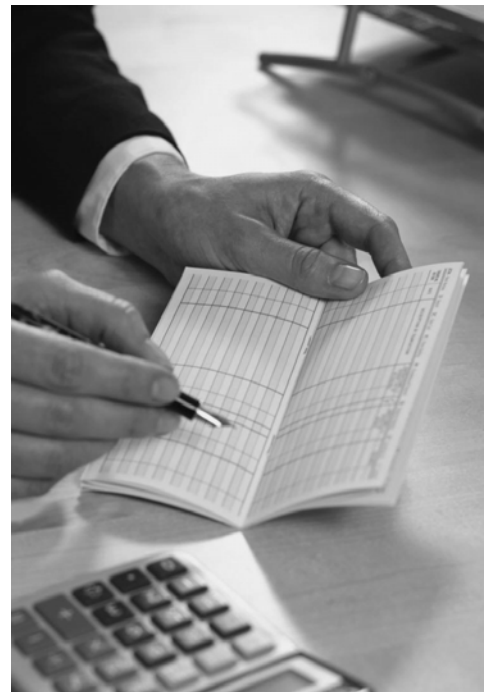
Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified during our audits. Other matters found not significant within the context of the audit objectives were communicated orally and/or in writing to management.

BACKGROUND

INTERNAL FUNDS

According to Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, and State Board of Education Rule 6A-1.001, *District Financial Records*, through direct reference to Chapter 8 of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools*, the School Board is responsible for providing an annual audit of the schools' internal funds.

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



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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund.

The Fund's interest rate as of June 30, 2018 was 1.669%.

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

PAYROLL

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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011, and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the 'behind-the-scenes' system processes are significantly different and updated, the payroll procedures for documenting employees' time and attendance at the school sites have not changed when compared to the former system.

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

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments and were directed to the Employee Portal located in the District's website to access their payroll information and print the payroll check advices. Although payroll check distribution at the sites has been greatly minimized, sites are still required to maintain controls over the distribution of payroll checks for those employees who have not signed for direct deposit at this time.

PROPERTY

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

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

FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2017-2018 and 2018-2019 fiscal years, months selected by the FDOE for these surveys are as follows:

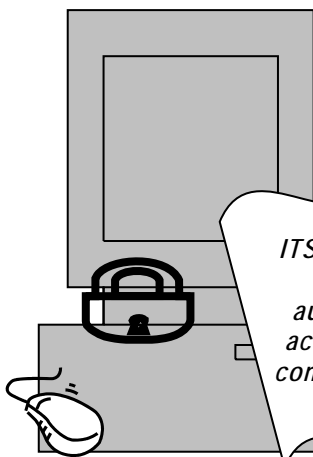
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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

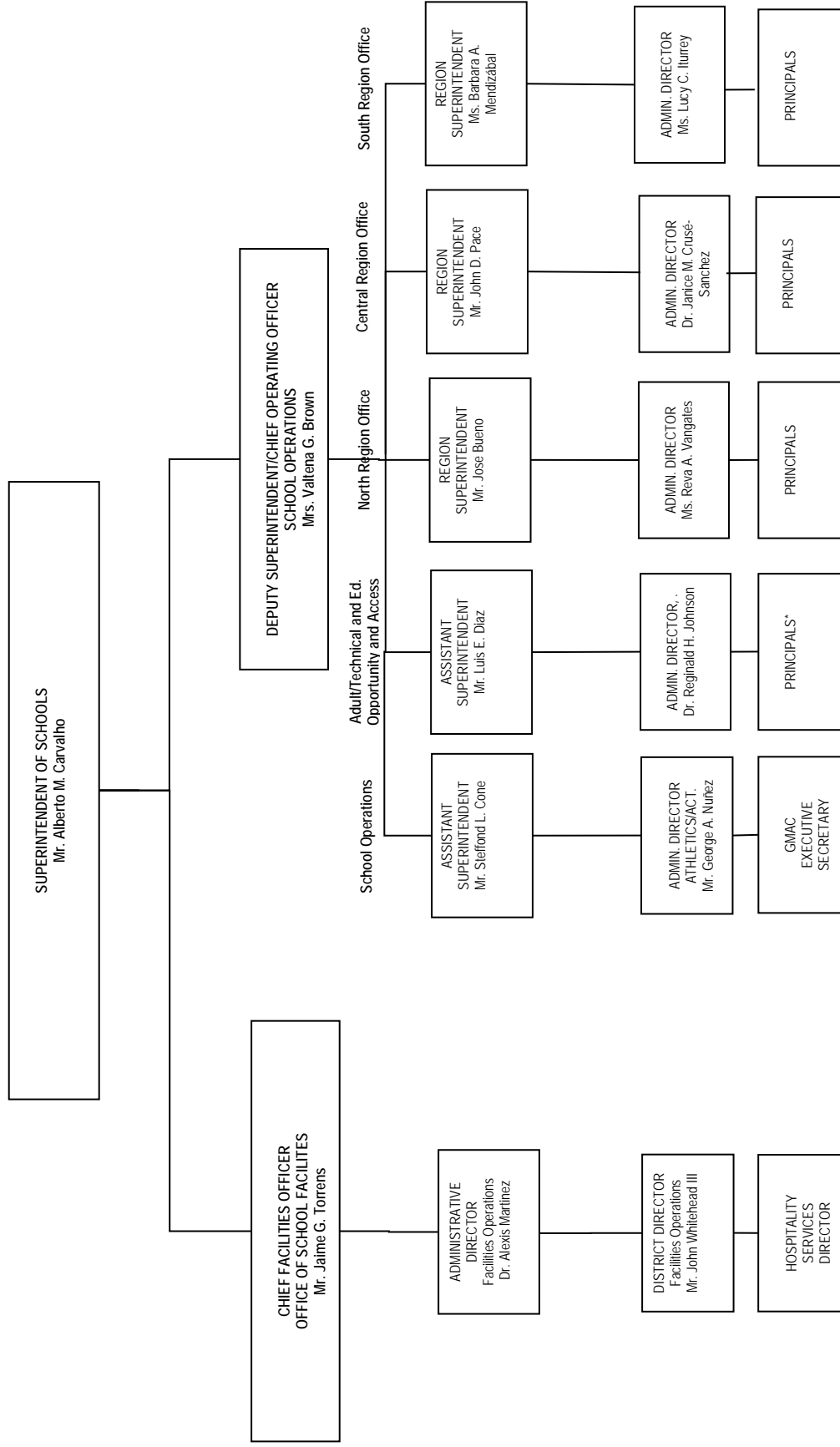
DATA SECURITY MANAGEMENT REPORT



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

Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. Part of their responsibility includes ensuring that only authorized staff has access to designated applications. Information Technology Services (ITS) produces a monthly report for each location titled “*Authorized Applications for Employees by Locations Report*”. Principals are responsible for reviewing this report to determine the appropriateness of applications approved for each employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students’ academic grades is limited to a specific and restricted number of authorized personnel.

ORGANIZATIONAL CHART



*Includes Systemwide Business and Industry Services Center.

Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

For additional information contact:

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

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

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



Miami-Dade County Public Schools

*INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
MARCH 2019*

**Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
Tel: (305) 995-1318 • Fax: (305) 995-1331**

<http://mca.dadeschools.net>