



# Internal Audit Report



## Selected Schools



*Financial Statements Were Fairly Stated;  
And  
Schools Were Generally Compliant  
With District Policy.*

March 2010

## THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Ms. Perla Tabares Hantman, Vice Chair  
Mr. Agustin J. Barrera  
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Dr. Marta Pérez

Mr. Alberto M. Carvalho  
Superintendent of Schools

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

### **Contributors To This Report:**

#### School Audits Performed by:

Ms. Martha Anderson  
Mr. Luis O. Baluja  
Ms. Yvonne Barrios  
Mr. Harry Demosthenes  
Ms. Vivian Ferradaz  
Ms. Jeanette Hanna  
Ms. Maite Jimenez  
Ms. Mariela Jimenez  
Mr. Reginald Lafontant  
Mr. Elliott Satz  
Ms. Latosha Styles  
Ms. Glendys Valls

#### School Audits Supervised and Reviewed by:

Ms. Maria T. Gonzalez, CPA  
Ms. Germa Plaza, CPA  
Ms. Tamara Wain, CPA

Property Audits Supervised and Performed by:  
Ms. Maria T. Gonzalez, CPA and Property Audits Staff

#### School Audits Report Prepared by:

Ms. Maria T. Gonzalez, CPA  
Ms. Latosha Styles





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Miami-Dade County School Board**  
Dr. Solomon C. Stinson, Chair  
Perla Tabares Hantman, Vice Chair  
Agustin J. Barrera  
Renier Diaz de la Portilla  
Dr. Lawrence S. Feldman  
Dr. Wilbert "Tee" Holloway  
Dr. Martin S. Karp  
Ana Rivas Logan  
Dr. Marta Pérez

March 8, 2010

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

Ladies and Gentlemen:

This report includes the audit results of 47 schools and centers currently reporting to various region and select district offices. Of this total, two schools experienced a change of principal since the prior audit; and three schools are reporting first year audit results. The audit period for all 47 schools is one fiscal year ended June 30, 2009.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds at all 47 schools. On a selected basis, we reviewed payroll, credit card purchases and procedures, Title I Program expenditures and procedures, FTE reporting and student records, and aspects of data security. The results of property inventories for a portion of the schools included herein and for others whose school audit results were previously reported are also included.

Our audits disclosed that the financial statements of all 47 schools reported herein were fairly stated. Furthermore, we found general compliance with prescribed policies and procedures, and site records were maintained in good order at all 47 schools. Property results were satisfactory for most of the schools reported herein, and losses were minimal.

We would like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jose F. Montes de Oca, CPA  
Chief Auditor

Office of Management and Compliance Audits

JFM:mtg



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## **EXECUTIVE SUMMARY**

The Office of Management and Compliance Audits has completed the audits of 47 schools and centers. These included two schools where there was a change of principal since the prior audit; and three new schools whose audits report the results of their first year of operations. The audit period for all 47 schools reported herein was one fiscal year ended June 30, 2009.

This selected group consists of 17 schools from Region I, 22 schools from Region II, two schools from Region IV, one adult education center, four alternative education centers, and a specialized education center. At the present time, adult and alternative education centers directly report to the Adult/Vocational, Alternative Education Program and Community Education division within District/School Operations; while the specialized education center directly reports to the Division of Special Education within Curriculum and Instruction.

*The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at all 47 schools and centers reported herein.*

*At all 47 schools and centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2008-2009 fiscal year, on the cash basis of accounting.*

As of June 30, 2009, for all 47 schools and centers reported herein, total combined receipts and disbursements amounted to \$7,156,904 and \$7,430,211, respectively; while total combined cash and investments amounted to \$1,772,259 (Pages 6-9). As of June 30, 2009, the internal control structure at all 47 schools and centers generally functioned as designed by the District and implemented by the school administration.

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

## **At-A-Glance Audit Results**

- ◆ **Of 47 Schools, Two Experienced A Change Of Principal; Three Are New Schools**
- ◆ **For FY 2008-09, Financial Statements Fairly Stated And Schools Compliant With District Procedures**
- ◆ **Schools Receipted And Disbursed \$7.16M And \$7.43M, Respectively; \$1.77M Total Cash And Investments As Of June 30th.**

## At-A-Glance Results

- ◆ 47 Schools Compliant With Internal Funds Procedures
- ◆ Payroll Reviewed At Two Schools With A Change Of Principal, At Three New Schools and At Seven Other Schools
- ◆ All 12 Schools Generally Compliant With Payroll Policies And Procedures.

## INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 47 schools. All schools were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

## PAYROLL

We reviewed payroll records and procedures at 12 of the 47 schools reported herein. These 12 schools include the two schools that underwent a change of principal since the prior audit and three new schools, as identified in the table on pages 18-21. The 12 schools are:

- M. A. Milam K-8 Center
- Eugenia B. Thomas K-8 Center
- Lawton Chiles Middle
- Doral Middle
- Hialeah Gardens Senior
- Miami Lakes Educational Center (Sr. High and Adult)
- Arch Creek Elementary
- Ojus Elementary
- Sunny Isles Beach Community School K-8 Center
- Nautilus Middle
- Everglades K-8 Center
- School For Advanced Studies

At all 12 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 19 of the 47 schools included herein. We are also including the inventory results of 18 other schools whose property inventory results were pending publication since the last Audit Committee of January 26, 2010. At 28 schools, property inventories are currently in progress and results will be reported at a later date. Approximately \$23.8 million was inventoried at the 37 schools reported herein (Pages 22-24).



Property results indicated that 35 of the 37 schools were in compliance with the *Manual of Property Control Procedures*. A total of seven items with an acquisition cost of \$9,272 and a depreciated value of \$650 were reported “unlocated” at two schools. At Lawton Chiles Middle, the loss mostly consisted of laptops that were part of a mobile computer lab shared by ESE staff, and whose book value was zero. According to the administration, matters were discussed with staff and property procedures have been strengthened. The other school reported a minimal loss. Refer to Property Schedules on pages 22-24.

Property inventories include the review of property losses reported by the schools through the Plant Security Report process. Our analysis of Plant Security Report losses for the schools reported herein disclosed a total of 27 items at a cost of \$31,786 and a depreciated value of \$6,656 reported missing at five schools. Of the five schools, the most significant losses resulted from a break-in incident at John G. Dupuis Elementary. According to the school administration, corrective measures included repairing and reinforcing door and window locks, and upgrading lighting at the school and parking facilities. Refer to Property Schedule on page 25.

#### **PURCHASING CREDIT CARD (P-CARD)**

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

- Broadmoor Elementary
- Mae M. Walters Elementary
- Hialeah Gardens Senior
- Arch Creek Elementary
- Gratigny Elementary
- David Lawrence, Jr. K-8 Center
- Toussaint L'Ouverture Elementary
- Sunny Isles Beach Community School K-8 Center
- School For Advanced Studies
- Hialeah-Miami Lakes Adult Education Center

Our audits disclosed general compliance with the *Purchasing Credit Card Program Policies & Procedures Manual* at all ten schools.

### **At-A-Glance Audit Results**

- ◆ **Property Reported For 19 Of 47 Schools And For 18 Other Schools**
- ◆ **Inventory Of Remaining 28 Schools In Progress**
- ◆ **35 Of 37 Schools Compliant With Property Procedures**
- ◆ **P-Card Program Reviewed At Ten Schools; All Generally Compliant.**

## At-A-Glance Audit Results

- ◆ Title I Program Expenditures Reviewed At Two Schools
- ◆ Total Combined Title I Program Funding Of Approximately \$893.3K
- ◆ Both Schools Generally Compliant With Title I Procedures
- ◆ FY 2009-10 Survey Period 2 Records Reviewed At One School Disclosed No Significant Discrepancies.

### TITLE I PROGRAM

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

School	Title I Program Expenditures
Meadowlane Elementary	\$ 512,099
Palm Springs Elementary	381,170
<b>Total</b>	<b>\$ 893,269</b>

For these two schools, total expenditures incurred under various Title I programs amounted to \$893,269. Results disclosed that both schools were generally compliant with the policies and procedures established by the *Title I Administration Handbook*.

### FULL-TIME-EQUIVALENT (FTE) FUNDING

The following school was selected for FTE:

School	FTE Funding Reported
Treasure Island Elementary	\$ 1,389,327
<b>Total</b>	<b>\$ 1,389,327</b>

At this school, the total FTE funding amounted to nearly \$1.4 million. FTE records corresponding to FY2009-10 FTE Survey Period two (2) were reviewed. We found the school to be generally compliant with FTE recordkeeping and reporting procedures.

## DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY AUDIT CHECKLIST

We reviewed the report titled “Authorized Applications for Employees by Locations Report” at 14 schools. At four of these schools, we physically verified the information provided by the schools on the School Site Information Technology (IT) Assessment:

- **Flamingo Elementary\***
- **Ernest R Graham Elementary\***
- Mae M. Walters Elementary
- Lawton Chiles Middle School
- Doral Middle
- **Miami Lakes Middle\***
- Hialeah Gardens Senior
- **Miami Lakes Educational Center\***
- Arch Creek Elementary
- Sunny Isles Beach Community School K-8 Center
- Treasure Island Elementary
- John F. Kennedy Middle
- Everglades K-8 Center
- School For Advanced Studies

At all 14 schools, there was general compliance regarding controls over staff’s access to system applications. Our physical verification at the four schools selected revealed general adherence to school site IT security procedures.

### AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments *as of June 30, 2009 for all 47 schools and centers included herein*. It also provides the audit opinion regarding the schools’ financial statements:

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\* School Site IT Security Walk-Through conducted at this school (4 schools).

## At-A-Glance Audit Results

- ◆ **Selected Data Security Reports Reviewed At 14 Schools**
- ◆ **Four Of 14 Schools Selected For Site IT Security Walk-Through**
- ◆ **Schools Generally Compliant With Data Security And School Site IT Security Procedures**
- ◆ **Satisfactory Audit Opinion For All 47 Schools.**

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

The condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2009 for the following 47 schools are:

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
						Money Market Pool Fund	Other Investments	
<b>Region I Schools</b>								
Van E. Blanton Elementary	\$ 13,335.26	\$ 21,081.14	\$ 22,744.78	\$ 11,671.62	\$ 2,217.91	\$ 9,453.71	-	\$ 11,671.62
Broadmoor Elementary	16,525.36	12,775.65	19,906.27	9,394.74	870.25	8,524.49	-	9,394.74
Flamingo Elementary	22,885.36	56,681.07	53,025.79	26,540.64	6,183.99	20,356.65	-	26,540.64
Joella C. Good Elementary	16,956.68	269,276.28	269,707.34	16,525.62	7,176.90	9,348.72	-	16,525.62
Ernest R Graham Elementary	44,038.88	294,486.04	304,918.35	33,606.57	26,574.30	7,032.27	-	33,606.57
Meadowlane Elementary	26,798.26	45,194.52	50,525.51	21,467.27	21,467.27	-	-	21,467.27
Carrie P. Meek/Westview Elementary	10,910.74	29,109.02	30,931.14	9,088.62	1,020.11	8,068.51	-	9,088.62
M. A. Milam K-8 Center	24,441.63	158,195.24	169,122.34	13,514.53	6,053.09	7,461.44	-	13,514.53
Palm Springs Elementary	18,736.19	52,753.31	58,490.42	12,999.08	10,055.78	2,943.30	-	12,999.08
Palm Springs North Elementary	30,405.79	387,591.42	401,772.64	16,224.57	1,227.76	14,996.81	-	16,224.57
Eugenia B. Thomas K-8 Center	33,099.97	780,009.54	779,963.25	33,146.26	9,352.10	23,794.16	-	33,146.26
Mae M. Walters Elementary	18,769.63	37,988.66	40,737.19	16,021.10	6,806.40	9,214.70	-	16,021.10
Lawton Chiles Middle	50,355.60	104,276.60	118,857.40	35,774.80	5,832.81	29,941.99	-	35,774.80
Doral Middle	33,861.23	143,582.24	139,222.63	38,220.84	30,125.19	8,095.65	-	38,220.84
Miami Lakes Middle	93,355.61	46,761.20	108,751.34	31,365.47	2,835.61	28,529.86	-	31,365.47

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

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
						Money Market Pool Fund	Other Investments	
Hialeah Gardens Senior	-	191,648.35	156,229.34	35,419.01	35,419.01	-	-	35,419.01
Miami Lakes Ed. Center (Sr. High)*	136,989.96	341,276.68	353,637.59	124,629.05	10,069.07	114,559.98	-	124,629.05
Miami Lakes Ed. Center (Adult/Voc. Educational Center)*	475,587.07	1,697,143.99	1,757,133.56	415,597.50	40,140.79	140,456.71	235,000.00	415,597.50
<b>Region II Schools</b>								
Arch Creek Elementary	-	34,240.35	26,358.21	7,882.14	7,882.14	-	-	7,882.14
Biscayne Gardens Elementary	13,459.08	31,376.52	35,984.64	8,850.96	4,324.70	4,526.26	-	8,850.96
Virginia A. Boone/Highlands Oaks Elementary	26,119.96	79,120.65	89,416.29	15,824.32	7,531.35	8,292.97	-	15,824.32
Crestview Elementary	13,940.47	81,281.21	82,267.99	12,953.69	7,689.97	5,263.72	-	12,953.69
Gratigny Elementary	18,650.66	26,488.99	31,208.73	13,930.92	5,745.14	8,185.78	-	13,930.92
Hibiscus Elementary	22,059.17	38,443.13	40,836.21	19,666.09	5,840.30	13,825.79	-	19,666.09
Madie Ives Elementary	33,861.70	41,520.04	51,526.47	23,855.27	6,449.58	17,405.69	-	23,855.27
David Lawrence, Jr. K-8 Center	24,137.02	236,904.92	243,757.57	17,284.37	17,284.37	-	-	17,284.37
Linda Lentin K-8 Center	14,423.76	61,593.17	58,131.21	17,885.72	13,860.75	4,024.97	-	17,885.72
Toussaint L'Ouverture Elementary	7,599.56	22,055.49	24,026.91	5,628.14	4,056.55	1,571.59	-	5,628.14
Phyllis Ruth Miller Elementary	43,073.70	34,561.28	49,958.37	27,676.61	9,733.85	17,942.76	-	27,676.61
Natural Bridge Elementary	13,579.56	26,813.73	33,081.76	7,311.53	2,426.10	4,885.43	-	7,311.53
North Miami Elementary	16,538.53	44,448.29	45,495.72	15,491.10	5,461.26	10,029.84	-	15,491.10

\* Financials/property reported separately; however, both locations reported together as part of one school audit report. Both locations supervised by same principal. 7

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

Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
						Money Market Pool Fund	Other Investments	
Ojus Elementary	25,175.66	71,037.47	75,397.70	20,815.43	9,006.45	11,808.98	-	20,815.43
Hubert O. Sibley Elementary	14,910.10	38,580.21	37,751.02	15,739.29	2,116.21	13,623.08	-	15,739.29
Skyway Elementary	15,369.69	23,419.43	25,612.84	13,176.28	2,406.30	10,769.98	-	13,176.28
South Pointe Elementary	51,974.23	172,538.74	191,735.76	32,777.21	17,856.56	14,920.65	-	32,777.21
Sunny Isles Beach Community School K-8 Center	-	64,202.48	42,918.00	21,284.48	21,284.48	-	-	21,284.48
Treasure Island Elementary	44,965.89	46,019.20	70,838.50	20,146.59	10,726.53	9,420.06	-	20,146.59
Carol City Middle	31,150.51	43,884.16	45,916.29	29,118.38	20,877.38	8,241.00	-	29,118.38
John F. Kennedy Middle	44,117.29	121,683.74	131,414.60	34,386.43	13,134.17	21,252.26	-	34,386.43
Nautilus Middle	76,631.04	73,198.39	81,627.98	68,201.45	57,855.58	10,345.87	-	68,201.45
<b><u>Region IV Schools</u></b>								
Everglades K-8 Center	25,922.18	556,667.34	561,089.03	21,500.49	10,357.00	11,143.49	-	21,500.49
School For Advanced Studies	27,406.14	170,728.47	169,737.04	28,397.57	3,545.61	24,851.96	-	28,397.57
<b><u>Adult/Vocational Education Center</u></b>								
Hialeah-Miami Lakes Adult Ed. Center	270,395.08	221,713.78	213,674.00	278,434.86	31,006.71	247,428.15	-	278,434.86
<b><u>Alternative Education Centers</u></b>								
School For Applied Technology	12,524.18	33,749.79	33,536.47	12,737.50	4,526.02	8,211.48	-	12,737.50
YMAACD @ Miami Douglas MacArthur North Senior	52,597.27	32,500.62	40,925.69	44,172.20	8,320.72	35,851.48	-	44,172.20

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

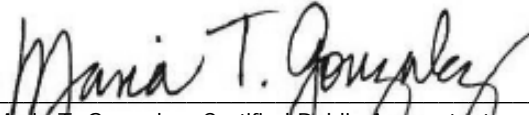
Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
						Money Market Pool Fund	Other Investments	
YMAACD @ Jan Mann Opportunity School	8,819.22	20,664.78	18,747.68	10,736.32	8,805.20	1,931.12	-	10,736.32
YWAACD @ J. R. E. Lee Opportunity School	14,482.17	17,191.83	20,919.29	10,754.71	6,829.56	3,925.15	-	10,754.71
<b><u>Special Education Center</u></b>								
Neva King Cooper Educational Center	14,629.94	20,444.43	20,642.23	14,432.14	9,215.21	5,216.93	-	14,432.14
<b>TOTAL</b>	<b>\$ 2,045,566.98</b>	<b>\$ 7,156,903.58</b>	<b>\$ 7,430,211.08</b>	<b>\$ 1,772,259.48</b>	<b>\$ 559,584.09</b>	<b>\$ 977,675.39</b>	<b>\$ 235,000.00</b>	<b>\$ 1,772,259.48</b>

**Audit Opinion On Financial Statements And Overall Assessment Of Internal Controls Over Financial Reporting**

The financial statements of the 47 schools and centers in this audit report present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2008-2009 fiscal year, on the cash basis of accounting.

*As of June 30, 2009*, for all 47 schools and centers reported herein, total combined receipts and disbursements amounted to \$ 7,156,903.58 and \$ 7,430,211.08, respectively; while total combined cash and investments amounted to \$ 1,772,259.48.

*As of June 30, 2009*, the internal control structure at all 47 schools generally functioned as designed by the District and implemented by the school administration. When conditions came to our attention that were deemed non-reportable, because they were immaterial and inconsequential, they were nevertheless, discussed with management for their information and follow-up.

  
 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 47schools/centers with no reported audit findings are depicted as follows:

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<b><u>Region I Schools</u></b>							
<b><u>Elementary Schools and K-8 Centers</u></b>							
Van E. Blanton Elementary	✓			✓			Not Likely to impact
Broadmoor Elementary	✓			✓			Not Likely to impact
Flamingo Elementary	✓			✓			Not Likely to impact
Joella C. Good Elementary	✓			✓			Not Likely to impact
Ernest R Graham Elementary	✓			✓			Not Likely to impact
Meadowlane Elementary	✓			✓			Not Likely to impact
Carrie P. Meek/Westview Elementary	✓			✓			Not Likely to impact
M. A. Milam K-8 Center	✓			✓			Not Likely to impact
Palm Springs Elementary	✓			✓			Not Likely to impact
Palm Springs North Elementary	✓			✓			Not Likely to impact
Eugenia B. Thomas K-8 Center	✓			✓			Not Likely to impact
Mae M. Walters Elementary	✓			✓			Not Likely to impact
<b><u>Middle Schools</u></b>							
Lawton Chiles Middle	✓			✓			Not Likely to impact
Doral Middle	✓			✓			Not Likely to impact



## INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Lakes Middle	✓			✓			Not Likely to impact
<b><u>Senior High School</u></b>							
Hialeah Gardens Senior	✓			✓			Not Likely to impact
<b><u>Senior High School and Adult/Vocational Education Center</u></b>							
Miami Lakes Educational Center (Sr. High School and Adult/Vocational Ed. Center)	✓			✓			Not Likely to impact
<b><u>Region II Schools</u></b>							
<b><u>Elementary Schools and K-8 Centers</u></b>							
Arch Creek Elementary	✓			✓			Not Likely to impact
Biscayne Gardens Elementary	✓			✓			Not Likely to impact
Virginia A. Boone/Highlands Oaks Elementary	✓			✓			Not Likely to impact
Crestview Elementary	✓			✓			Not Likely to impact
Gratigny Elementary	✓			✓			Not Likely to impact
Hibiscus Elementary	✓			✓			Not Likely to impact
Madie Ives Elementary	✓			✓			Not Likely to impact
David Lawrence, Jr. K-8 Center	✓			✓			Not Likely to impact
Linda Lentin K-8 Center	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Toussaint L'Ouverture Elementary	✓			✓			Not Likely to impact
Phyllis Ruth Miller Elementary	✓			✓			Not Likely to impact
Natural Bridge Elementary	✓			✓			Not Likely to impact
North Miami Elementary	✓			✓			Not Likely to impact
Ojus Elementary	✓			✓			Not Likely to impact
Hubert O. Sibley Elementary	✓			✓			Not Likely to impact
Skyway Elementary	✓			✓			Not Likely to impact
South Pointe Elementary	✓			✓			Not Likely to impact
Sunny Isles Beach Community School K-8 Ctr.	✓			✓			Not Likely to impact
Treasure Island Elementary	✓			✓			Not Likely to impact
<b><u>Middle Schools</u></b>							
Carol City Middle	✓			✓			Not Likely to impact
John F. Kennedy Middle	✓			✓			Not Likely to impact
Nautilus Middle	✓			✓			Not Likely to impact
<b><u>Region IV Schools</u></b>							
<b><u>K-8 Center</u></b>							
Everglades K-8 Center	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<b><u>Senior High School</u></b>							
School For Advanced Studies	✓			✓			Not Likely to impact
<b><u>Adult Education Center</u></b>							
Hialeah-Miami Lakes Adult Education Center	✓			✓			Not Likely to impact
<b><u>Alternative Education Centers</u></b>							
School For Applied Technology	✓			✓			Not Likely to impact
YMAACD @ Miami Douglas MacArthur No. Senior	✓			✓			Not Likely to impact
YWAACD @ Jan Mann Opportunity School	✓			✓			Not Likely to impact
YWAACD @ J. R. E. Lee Opportunity School	✓			✓			Not Likely to impact
<b><u>Specialized Education Center</u></b>							
Neva King Cooper Educational Center	✓			✓			Not Likely to impact

## SUMMARY SCHEDULE OF AUDIT FINDINGS

Summary of findings at schools/centers with no reported audit findings are as follows:

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
<b><u>Region I Schools</u></b>					
0401	Van E. Blanton Elementary	None		None	
0521	Broadmoor Elementary	None		None	
1921	Flamingo Elementary	None		None	
2181	Joella C. Good Elementary	None		None	
5051	Ernest R Graham Elementary	None		None	
3141	Meadowlane Elementary	None		None	
5901	Carrie P. Meek/Westview Elementary	None		None	
3421	M. A. Milam K-8 Center	None		1	▪ Title I Payroll
4261	Palm Springs Elementary	None		None	
4281	Palm Springs North Elementary	None		None	
0071	Eugenia B. Thomas K-8 Center	None		None	
5711	Mae M. Walters Elementary	None		None	

## SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
6161	Lawton Chiles Middle	None		None	
6151	Doral Middle	None		None	
6501	Miami Lakes Middle	None		None	
7191	Hialeah Gardens Senior	None		N/A-New School	
7391/ 8901	Miami Lakes Ed. Center (Sr. High & Adult/Voc. Ed. Ctr.)	None		None	
<b><u>Region II Schools</u></b>					
0341	Arch Creek Elementary	None		N/A-New School	
0361	Biscayne Gardens Elementary	None		None	
2441	Virginia A. Boone/Highland Oaks Elementary	None		None	
1161	Crestview Elementary	None		None	
2241	Gratigny Elementary	None		1	▪ FTE ESE
2401	Hibiscus Elementary	None		None	
2581	Madie Ives Elementary	None		None	
5005	David Lawrence, Jr. K-8 Center	None		None	

## SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
2911	Linda Lentin K-8 Center	None		None	
3051	Toussaint L'Ouverture Elementary	None		None	
3431	Phyllis Ruth Miller Elementary	None		None	
3661	Natural Bridge Elementary	None		None	
3941	North Miami Elementary	None		None	
4061	Ojus Elementary	None		None	
5141	Hubert O. Sibley Elementary	None		None	
5081	Skyway Elementary	None		None	
5091	South Pointe Elementary	None		None	
0092	Sunny Isles Beach Community School K-8 Center	None		N/A-New School	
5481	Treasure Island Elementary	None		None	
6051	Carol City Middle	None		None	
6301	John F. Kennedy Middle	None		3	<ul style="list-style-type: none"> <li>▪ School Site IT</li> <li>▪ Title I CIS</li> <li>▪ Title I Disbursements</li> </ul>

## SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
6541	Nautilus Middle	None		None	
<b><u>Region IV Schools</u></b>					
1721	Everglades K-8 Center	None		None	
7091	School For Advanced Studies	None		None	
<b><u>Adult/Career Technical Education Center</u></b>					
7132	Hialeah-Miami Lakes Adult Ed. Center	None		None	
<b><u>Alternative Education Centers</u></b>					
8171	School For Applied Technology	None		None	
7254	YMAACD @ Miami Douglas MacArthur No. Senior	None		None	
8101	YWAACD @ Jan Mann Opportunity School	None		None	
2861	YWAACD @ J. R. E. Lee Opportunity School	None		None	
<b><u>Special Education Center</u></b>					
0921	Neva King Cooper Educational Center	None		None	
TOTAL		None		5	

## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals. The name of the principal responsible for the audit is highlighted in the event of a change of administration at a particular school/center since the prior audit:

Work Location No.	Schools/Centers	Current Principal	Former Principal
<b><u>Region I Schools</u></b>			
0401	Van E. Blanton Elementary	Ms. Tangela D. Goa	N/A-No Change of Principal Since Prior Audit
0521	Broadmoor Elementary	Ms. Linda G. Klein	N/A-No Change of Principal Since Prior Audit
1921	Flamingo Elementary	Ms. Claudia V. James	N/A-No Change of Principal Since Prior Audit
2181	Joella C. Good Elementary	Ms. Lizette G. O'Halloran	N/A-No Change of Principal Since Prior Audit
5051	Ernest R Graham Elementary	Ms. Mayra Alfaro	N/A-No Change of Principal Since Prior Audit
3141	Meadowlane Elementary	Dr. Kevin P. Hart	N/A-No Change of Principal Since Prior Audit
5901	Carrie P. Meek/Westview Elementary.	Ms. Tracey D. Crews	N/A-No Change of Principal Since Prior Audit
3421	M. A. Milam K-8 Center	Ms. Anna M. Hernandez	N/A-No Change of Principal Since Prior Audit
4261	Palm Springs Elementary	Ms. Roxana D. Herrera	N/A-No Change of Principal Since Prior Audit
4281	Palm Springs North Elementary	Dr. Manuel Sanchez III	N/A - No Change of Principal Since Prior Audit
0071	Eugenia B. Thomas K-8 Center	Ms. Mayra B. Falcon	N/A - No Change of Principal Since Prior Audit
5711	Mae M. Walters Elementary	Ms. Yolanda L. Valls	N/A - No Change of Principal Since Prior Audit



## LIST OF SCHOOL PRINCIPALS

Work Location No.	Schools/Centers	Current Principal	Former Principal
6161	Lawton Chiles Middle	Mr. John Messersmith	N/A - No Change of Principal Since Prior Audit
6151	Doral Middle	Ms. Tatiana M. De Miranda	N/A - No Change of Principal Since Prior Audit
6501	Miami Lakes Middle	Mr. Joaquin P. Hernandez	N/A - No Change of Principal Since Prior Audit
7191	Hialeah Gardens Senior*	Dr. Louis J. Algaze	N/A – New School
7391/8901	Miami Lakes Educational Center (Sr. High & Adult /Voc. Ed. Ctr.)	Mr. James V. Parker	N/A - No Change of Principal Since Prior Audit
<b><u>Region II Schools</u></b>			
0341	Arch Creek Elementary*	Ms. Marie A. Bazile	N/A – New School
0361	Biscayne Gardens Elementary	Ms. Maria L. LaCavalla	N/A-No Change of Principal Since Prior Audit
2441	Virginia A. Boone/Highlands Oaks Elementary	Dr. Kim S. Rubin	N/A-No Change of Principal Since Prior Audit
1161	Crestview Elementary	Ms. Melissa M. Mesa	N/A-No Change of Principal Since Prior Audit
2241	Gratigny Elementary	Dr. Aaron L. Enteen	N/A-No Change of Principal Since Prior Audit
2401	Hibiscus Elementary	Dr. Dyona S. McLean	N/A-No Change of Principal Since Prior Audit
2581	Madie Ives Elementary	Dr. Tanya R. Brown-Major	N/A-No Change of Principal Since Prior Audit
5005	David Lawrence, Jr. K-8 Center	Mr. Bernard L. Osborn	N/A - No Change of Principal Since Prior Audit

\* New School-First Year of Operations.

## LIST OF SCHOOL PRINCIPALS

Work Location No.	Schools/Centers	Current Principal	Former Principal
2911	Linda Lentin K-8 Center	Ms. Agenoria T. Powell	N/A - No Change of Principal Since Prior Audit
3051	Toussaint L'Ouverture Elementary	Dr. Liliane A. Delbor	N/A - No Change of Principal Since Prior Audit
3431	Phyllis Ruth Miller Elementary	Ms. Verdell D. King	N/A - No Change of Principal Since Prior Audit
3661	Natural Bridge Elementary	Ms. Janice T. Hutson	N/A - No Change of Principal Since Prior Audit
3941	North Miami Elementary	Ms. Debra L. Dubin	N/A - No Change of Principal Since Prior Audit
4061	Ojus Elementary	Dr. Marta M. Mejia	N/A - No Change of Principal Since Prior Audit
5141	Hubert O. Sibley Elementary	Mr. Michael J. Charlot	N/A - No Change of Principal Since Prior Audit
5081	Skyway Elementary	Ms. Linda M. Harrison	N/A - No Change of Principal Since Prior Audit
5091	South Pointe Elementary	Ms. Melanie B. Fishman	N/A - No Change of Principal Since Prior Audit
0092	Sunny Isles Beach Community School K-8 Center*	Dr. Annette H. Weissman	N/A – New School
5481	Treasure Island Elementary	Ms. Gloria P. Barnes	N/A - No Change of Principal Since Prior Audit
6051	Carol City Middle	Ms. Kim W. Cox	N/A - No Change of Principal Since Prior Audit
6301	John F. Kennedy Middle	Ms. Karen L. Robinson	N/A - No Change of Principal Since Prior Audit

\* New School-First Year of Operations.

## LIST OF SCHOOL PRINCIPALS

Work Location No.	Schools/Centers	Current Principal	Former Principal
6541	Nautilus Middle	Dr. Allyn G. Bernstein	N/A - No Change of Principal Since Prior Audit
<b><u>Region IV Schools</u></b>			
1721	Everglades K-8 Center**	Dr. Lilia A. Dobao	Dr. Doyle N. Tarver (Through December 2009); Principal at Corporate Academy North
7091	School For Advanced Studies**	Dr. Omar Monteagudo	Mr. Guillermo A. Muñoz (Through July 2009); Principal at Westland Hialeah Senior High School)
<b><u>Adult/Career Technical Education Center</u></b>			
7132	Hialeah-Miami Lakes Adult Education	Dr. Nilda L. Diaz	N/A - No Change of Principal Since Prior Audit
<b><u>Alternative Education Centers</u></b>			
8171	School for Applied Technology	Ms. Yseult Charles	N/A - No Change of Principal Since Prior Audit
7254	YMAACD @ Miami Douglas MacArthur North Senior	Mr. Marion L. Rogers, Sr.	N/A - No Change of Principal Since Prior Audit
8101	YWAACD@ Jan Mann Opportunity School	Ms. Deborah A. Carter	N/A - No Change of Principal Since Prior Audit
2861	YWAACD @ J. R. E. Lee Opportunity School	Ms. Claire C. Warren	N/A - No Change of Principal Since Prior Audit
<b><u>Special Education Center</u></b>			
0921	Neva King Cooper Educational Center	Dr. Alberto T. Fernandez	N/A - No Change of Principal Since Prior Audit

\*\* Change of Principal Since Prior Audit.

## PROPERTY SCHEDULES

Property inventory results are as follows:

Work Location No.	Schools/Centers	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. Of items	At Cost	At Deprec. Value		
<b>Region I Schools</b>								
0401	Van E. Blanton Elementary	73	\$ 187,901	None	-	-	None	-
0481/2621	James H. Bright/J. W. Johnson El.▼	208	456,158	None	-	-	None	-
0521	Broadmoor Elementary	88	189,337	None	-	-	None	-
0641	Bunche Park Elementary▼	85	215,318	None	-	-	None	-
1481	John G. Dupuis Elementary▼	138	366,797	None	-	-	None	-
1521	Amelia Earhart Elementary▼	169	366,959	None	-	-	None	-
1921	Flamingo Elementary	295	537,650	None	-	-	None	-
2181	Joella C. Good Elementary	237	454,103	None	-	-	None	-
0091	Bob Graham Education Center▼	235	509,352	None	-	-	None	-
5051	Ernest R Graham Elementary	341	708,332	None	-	-	None	-
3141	Meadowlane Elementary	179	332,220	None	-	-	None	-
5901	Carrie P. Meek/Westview Elementary	92	317,784	None	-	-	None	-
3281	Miami Lakes K-8 Center▼	240	669,284	None	-	-	None	-
3301	Miami Park Elementary▼	123	294,467	None	-	-	None	-
3421	M. A. Milam K-8 Center	284	564,191	None	-	-	None	-
5131	No. Dade Center for Modern Languages Elementary▼	34	78,788	None	-	-	None	-
4241	Palm Lakes Elementary▼	182	424,170	None	-	-	None	-
4261	Palm Springs Elementary	235	557,727	None	-	-	None	-
4281	Palm Springs North Elementary	155	377,593	None	-	-	None	-
4541	Rainbow Park Elementary▼	116	255,148	None	-	-	None	-
4491	Henry E. S. Reeves Elementary▼	88	192,258	None	-	-	None	-
2191	Spanish Lake Elementary▼	72	308,705	None	-	-	None	-
0071	Eugenia B. Thomas K-8 Center	295	604,901	None	-	-	None	-

**Note:**

▼ School Audit results reported at January 26, 2010 Audit Committee (18 schools).

**PROPERTY SCHEDULES**

Work Location No.	Schools/Centers	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
5601	Twin Lakes Elementary▼	125	288,454	None	-	-	None	-
5711	Mae M. Walters Elementary	170	350,423	None	-	-	None	-
5991	Charles D. Wyche, Jr. Elementary▼	108	196,841	1	\$1,439	\$ 650	None	-
6161	Lawton Chiles Middle	811	1,277,947	6	7,833	-	None	-
6611	Country Club Middle▼	382	819,193	None	-	-	None	-
6151	Doral Middle	356	923,985	None	-	-	None	-
6231	Hialeah Middle▼	469	970,348	None	-	-	None	-
6421	Jose Marti Middle▼	514	1,124,385	None	-	-	None	-
6501	Miami Lakes Middle	308	625,216	None	-	-	None	-
6591	North Dade Middle▼	316	679,595	None	-	-	None	-
7191	Hialeah Gardens Senior*							
7391	Miami Lakes Ed. Center (Sr. High)**	522	1,364,195	None	-	-	None	-
8901	Miami Lakes Ed. (Adult/Voc. Ed. Center)**	1,237	5,486,578	None	-	-	None	-
<b>Region II Schools</b>								
0341	Arch Creek Elementary*							
0361	Biscayne Gardens Elementary*							
2441	Virginia A. Boone/Highland Oaks El.*							
1161	Crestview Elementary*							
2241	Gratigny Elementary*							
2401	Hisbiscus Elementary*							
2581	Madie Ives Elementary*							
5005	David Lawrence, Jr. K-8 Center*							
2911	Linda Lentin K-8 Center*							
3051	Toussaint L'Ouverture Elementary*							

**Notes:**

- ▼ School Audit results reported at January 26, 2010 Audit Committee (18 schools).
- \* Property inventory in progress. Results to be reported at a later date (28 schools).
- \*\* Considered one school for school audit reporting purposes. Both campuses supervised by same principal.

## PROPERTY SCHEDULES

Work Location No.	Schools/Centers	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
3431	Phyllis Ruth Miller Elementary*							
3661	Natural Bridge Elementary*							
3941	North Miami Elementary*							
4061	Ojus Elementary*							
5141	Hubert O. Sibley Elementary*							
5081	Skyway Elementary*							
5091	South Pointe Elementary*							
0092	Sunny Isles Beach Comm. School K-8 Ctr.*							
5481	Treasure Island Elementary*							
6051	Carol City Middle*							
6301	John F. Kennedy Middle*							
6541	Nautilus Middle*							
<b><u>Region IV Schools</u></b>								
1721	Everglades K-8 Center	196	508,882	None	-	-	None	-
7091	School For Advanced Studies*							
<b><u>Adult/Vocational Education Center</u></b>								
7132	Hialeah-Miami Lakes Adult Ed. Center	75	154,743	None	-	-	None	-
<b><u>Alternative Education Centers</u></b>								
8171	School For Applied Technology	24	50,505	None	-	-	None	-
7254	YMAACD @ Miami Doug. MacArthur North*							
8101	YWAACD @ Jan Mann Opp. School*							
2861	YWAACD @ J.R.E. Lee Opp. School*							
<b><u>Special Education Center</u></b>								
0921	Neva King Cooper Educational Center*							
<b>TOTAL</b>		<b>9,577</b>	<b>\$23,790,433</b>	<b>7</b>	<b>\$ 9,272</b>	<b>\$ 650</b>	<b>None</b>	<b>-</b>

**Note:**

\* Property inventory in progress. Results to be reported at a later date (28 schools).

## PROPERTY SCHEDULES

An analysis of Plant Security Reports is as follows:

Work Location No.	Schools/Centers	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Computers	Audio Visual	Other	
<b><u>Region I Schools</u></b>								
0481/2621	James H. Bright/J. W. Johnson Elementary▼	1	1	\$ 1,925	\$ 1,925	-	-	-
1481	John G. Dupuis Elementary▼◆	1	17	17,546	17,546	-	-	\$ 4,982
3141	Meadowlane Elementary	2	3	3,818	3,818	-	-	93
3301	Miami Park Elementary▼	2	2	3,084	1,185	\$ 1,899	-	1,191
7391	Miami Lakes Educational Center (Sr. High)**	1	1	1,064	1,064	-	-	390
8901	Miami Lakes Educational Center (Adult/Voc. Ed. Center)**	1	3	4,349	1,533	-	\$ 2,816	-
<b>TOTAL</b>		<b>8</b>	<b>27</b>	<b>\$ 31,786</b>	<b>\$ 27,071</b>	<b>\$ 1,899</b>	<b>\$ 2,816</b>	<b>\$ 6,656</b>

**Notes:**

- ▼ School Audit results reported at January 26, 2010 Audit Committee.
- ◆ Break-in incident at the school where several classrooms were broken into and computer equipment was stolen. According to school administration, Maintenance repaired and reinforced window and door locks; and a lighting project was completed at the school to improve lighting in hallways and parking facilities.
- \*\* Considered one school for school audit reporting purposes. Both campuses supervised by same principal.

**Schools With No Plant Security Reports Are Excluded From This Schedule.**

## 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, 2009, on the cash basis of accounting;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*; and *certain information technology controls*;
- verify compliance by the schools with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered internal funds operations during the period of July 1, 2008 through June 30, 2009, payroll, purchasing credit card transactions, and information technology controls included current periods. Title I Program expenditures and procedures were reviewed for the 2008-2009 fiscal year. The FTE audit covered the October 2009 survey period.



Our procedures were as follows:

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

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

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

### **Internal Control Matters**

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

## BACKGROUND

### INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2009 was 1.29%.

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

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers their internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2009, the MDCPS-Money Market Pool Fund's interest rate was 1.29%.

## PAYROLL

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

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

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

## PROPERTY

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

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

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

## TITLE I PROGRAM

Schools implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

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

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

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

## FULL-TIME EQUIVALENT (FTE)

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

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

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

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

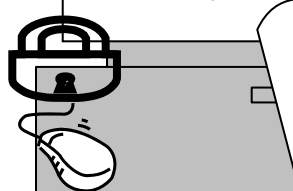
<b>Survey Period No.</b>	<b>Time Period of Survey</b>
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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

## DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY ASSESSMENT



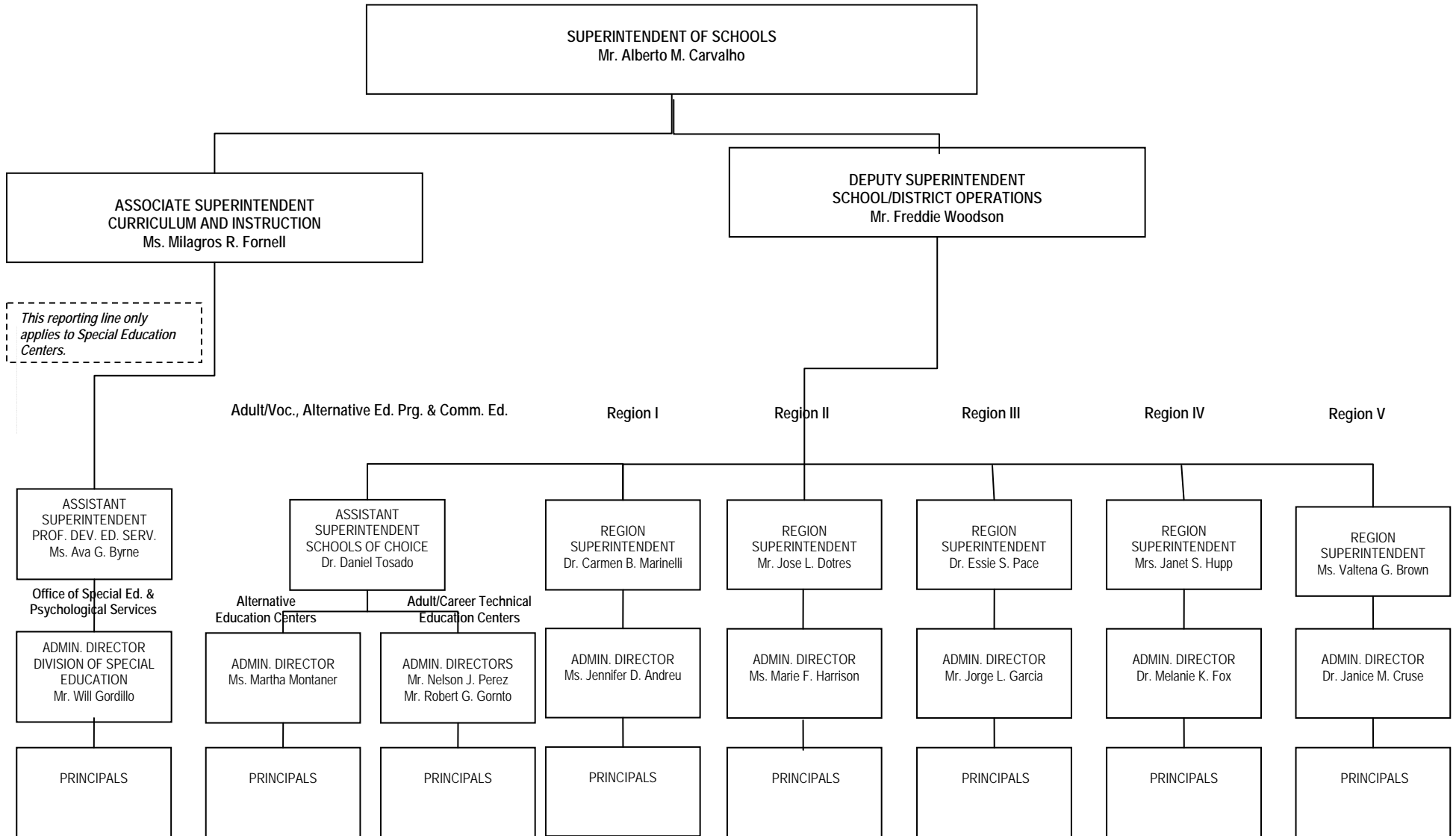
The School Site IT Security Audit Assessment is a tool for evaluating network security and compliance with District security policy.

Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. As a means to enhance the safety and security of our District's network, The Office of Management and Compliance Audits, in collaboration with Information Technology Services (ITS), developed an assessment titled "School Site IT Security Audit Assessment". Schools use this self-assessment to evaluate compliance with Network Security Standards and all other related district security policies. Once the assessment- is completed, it is submitted to our office for review. As part of the regular school audit process, IT audit staff will visit the schools to verify the accuracy of the information provided on the checklist, and will make recommendations for improving network security as needed.

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

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

# PARTIAL ORGANIZATIONAL CHART







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  
MARCH 2010**



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