



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 In This Report.
No Findings Were Issued.*

March 2021

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Dr. Steve Gallon III, Vice Chair

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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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February 26, 2021

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

Ladies and Gentlemen:

This report includes the internal audit results of 50 schools/centers. The audit scope was one fiscal year ended June 30, 2020. At three schools/centers, there was a change of Principal/Administrator since the prior audit.

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

Audit results were satisfactory, and the financial statements were fairly stated for all 50 schools/centers in this report. Property inventory results were mostly satisfactory. There are no audit findings to report for this group of schools/centers.

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/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

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

MTG:tw

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 50 schools/centers. These include 22 schools/centers that report to the North Region Office; 25 that report to the Central Region Office; two (2) that report to the South Region Office; and one (1) that reports to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For all 50 schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2020. At three (3) schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that at all 50 schools/centers included in this report, maintained their records in good order and in accordance with prescribed internal funds policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 12-15). Property inventory results were mostly satisfactory. *No findings were issued for any of the schools/centers in this report.*

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 the financial activity conducted by the schools/centers during the 2019-2020 fiscal year, on the accrual basis of accounting.

As of June 30, 2020, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$9,042,301.77 and \$(8,572,757.23), respectively, while total combined Fund Balance amounted to \$3,365,148.42 (Pages 6-10).

As of June 30, 2020, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the 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 (refer to Audit Opinion, Page 11).

- 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.

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 16-23. More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 24-31 of this report. We have also included an *Organizational Chart* in this report (Page 43).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 50 schools/centers. At all 50 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

PROPERTY

Property inventory audits were conducted at all 50 schools/centers included in this report. At the schools/centers, Property Audits staff inventoried approximately 13,100 equipment items with a total approximate cost of \$37 million. Of the 50 inventories, 48 proved satisfactory. At two (2) school/centers, a total of five (5) equipment items with an approximate cost of \$10,400 a depreciated value of \$5,720 were reported as “unlocated” (refer to the *Property Schedule* on Pages 32-35). Of the five items, four reported at North Dade Middle consisted of musical instruments. At Mae M. Walters Elementary, the remaining missing item consisted of a portable air conditioning unit.

Other property losses reported through the *Plant Security Report* process disclosed that two (2) schools/centers reported the loss of two (2) equipment items with a cost of \$2,430 and a depreciated value of approximately \$1,030. These items consisted of a laptop and a cafeteria table (Page 35).

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

We reviewed Title I Program expenditures at four (4) schools/centers. Total Title I Program expenditures reported for the 2019-2020 fiscal year corresponding to these schools/centers amounted to approximately \$1.1 million. Part of the Title I Program audit includes the review of payroll expenditures, and expenditures charged to the Program via use of the Purchasing Card (P-Card). We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
0121	Auburndale Elementary	Central	2019-2020	2019-2020	N/A-none ¹	2019-2020	\$ 188,632
1001	Coral Park Elementary	Central	2019-2020	2019-2020	2019-2020	2019-2020	465,483
3381	Miami Springs Elementary	Central	2019-2020	2019-2020	2019-2020	2019-2020	120,961
6331	Kinloch Park Middle	Central	2019-2020	2019-2020	2019-2020	2019-2020 2020-2021	315,465
Total Title I Program Expenditures							\$ 1,090,541

At all four (4) schools/centers, we found general compliance with the procedures established in the *Title I Administration Handbook*, and in the *Payroll Processing Procedures Manual* that relate to time and attendance.

The review of P-Card expenditures at three (3) of the four (4) schools/centers disclosed overall compliance with the P-Card Program's procedures. In addition, the review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees' access to various computer applications at all four (4) schools/centers.

¹ During 2019-2020, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of ten (10) schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
4261	Palm Springs Elementary	North	2020-2021 SP2	\$ 1,300,325
4301	Parkview Elementary	North	2020-2021 SP2	638,586
0111	Maya Angelou Elementary	Central	2019-2020 SP3	2,444,942
1081	Coral Terrace Elementary	Central	2019-2020 SP3	1,220,928
4401	Kelsey L. Pharr Elementary	Central	2019-2020 SP3	1,003,075
0081	Lenora B. Smith Elementary	Central	2020-2021 SP2	1,247,278
5441	Sylvania Heights Elementary	Central	2019-2020 SP3	1,375,179
6031	Brownsville Middle	Central	2019-2020 SP3	965,755
6741	Ponce de Leon Middle	Central	2019-2020 SP3	2,561,075
6391	Madison Middle	Central	2020-2021 SP2	1,081,187
Total FTE Funding:				\$ 13,838,330

The total FTE funding amounted to approximately \$13.8 million for the ten (10) schools/centers combined. FTE records reviewed corresponded to the 2019-2020 fiscal year Survey Period 3 (February 2020) or 2020-2021 Survey Period 2 (October 2021) as noted in the preceding table. We found that all ten (10) 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, 2020, for all 50 schools/centers included in this report. We are also providing the audit opinion regarding the schools/centers' financial statements:

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

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2020, for all 50 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report			Fund Balance					Total Fund Balance	
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable		Accounts Payable
<u>North Region Office Schools/Centers</u>											
0361	Biscayne Gardens Elementary	\$ 20,308.00	\$ 23,914.58	\$ (25,928.32)	\$ 18,294.26	\$ 2,681.60	\$ 15,612.66	\$ -	\$ -	\$ -	\$ 18,294.26
1161	Crestview Elementary	8,233.57	13,986.05	(15,111.86)	7,107.76	1,244.38	5,863.38	-	-	-	7,107.76
1921	Flamingo Elementary	22,175.69	45,682.35	(46,002.63)	21,855.41	6,097.55	15,757.86	-	-	-	21,855.41
2111	Hialeah Gardens Elementary	17,540.01	295,654.10	(293,609.58)	19,584.53	11,847.43	7,737.10	-	-	-	19,584.53
3141	Meadowlane Elementary	18,119.67	30,144.87	(23,744.01)	24,520.53	16,199.99	8,320.54	-	-	-	24,520.53
3701	Norland Elementary	11,476.88	47,072.26	(43,612.95)	14,936.19	10,988.53	3,947.66	-	-	-	14,936.19
4021	Oak Grove Elementary	14,133.22	35,723.80	(31,169.31)	18,687.71	18,687.71	-	-	-	-	18,687.71
4261	Palm Springs Elementary	15,886.64	43,887.28	(48,259.82)	11,514.10	9,086.90	2,427.20	-	-	-	11,514.10
4301	Parkview Elementary	11,561.41	13,719.72	(5,679.59)	19,601.54	8,653.88	10,947.66	-	-	-	19,601.54
5021	Ben Sheppard Elementary	12,824.25	285,905.19	(280,493.10)	18,236.34	11,661.77	6,574.57	-	-	-	18,236.34

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
2191	Spanish Lake Elementary	152,008.59	72,391.77	(102,640.85)	121,759.51	6,194.52	115,564.99	-	-	-	121,759.51
5601	Twin Lakes Elementary	19,028.97	9,430.46	(3,612.86)	24,846.57	2,614.66	22,231.91	-	-	-	24,846.57
5711	Mae M. Walters Elementary	19,697.62	13,851.88	(11,221.69)	22,327.81	8,975.54	13,352.27	-	-	-	22,327.81
6231	Hiialeah Middle	32,353.90	160,759.14	(154,823.29)	38,289.75	19,870.26	18,419.49	-	-	-	38,289.75
6241	Highland Oaks Middle	26,438.28	197,366.02	(196,410.18)	27,394.12	19,813.53	7,580.59	-	-	-	27,394.12
6571	Norland Middle	49,062.13	139,038.44	(137,173.81)	50,926.76	10,618.94	40,307.82	-	-	-	50,926.76
6591	North Dade Middle	16,186.38	28,739.92	(27,870.04)	17,056.26	3,730.47	13,325.79	-	-	-	17,056.26
7191	Hiialeah Gardens Senior	173,096.02	657,909.87	(603,815.41)	227,190.48	61,910.50	165,279.98	-	-	-	227,190.48
7111	Hiialeah Senior	217,254.51	459,563.86	(435,213.96)	241,604.41	60,158.09	181,446.32	-	-	-	241,604.41
7141	Dr. Michael M. Krop Senior	265,596.73	498,836.27	(445,786.77)	318,646.23	139,433.66	179,212.57	-	-	-	318,646.23
7381	Miami Norland Senior	90,354.01	293,594.51	(272,521.82)	111,426.70	20,381.13	91,045.57	-	-	-	111,426.70
7049	Westland Hiialeah Senior	103,099.51	261,130.77	(259,426.84)	104,803.44	23,178.25	81,625.19	-	-	-	104,803.44

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Central Region Office Schools/Centers</u>											
0111	Maya Angelou Elementary	14,254.22	12,282.72	(8,714.78)	17,822.16	9,479.07	8,343.09	-	-	-	17,822.16
0121	Auburndale Elementary	29,483.55	172,098.87	(171,402.52)	30,179.90	18,977.15	11,202.75	-	-	-	30,179.90
0201	Banyan Elementary	21,060.36	18,815.74	(21,939.38)	17,936.72	5,767.75	12,168.97	-	-	-	17,936.72
1001	Coral Park Elementary	58,102.82	496,984.52	(492,581.11)	62,506.23	43,452.69	19,053.54	-	-	-	62,506.23
1081	Coral Terrace Elementary	16,742.92	118,278.08	(113,807.48)	21,213.52	4,859.09	16,354.43	-	-	-	21,213.52
2361	Hialeah Elementary	25,448.31	21,549.90	(7,794.28)	39,203.93	8,560.26	30,643.67	-	-	-	39,203.93
3381	Miami Springs Elementary	12,139.79	119,414.80	(116,719.96)	14,834.63	3,259.09	11,575.54	-	-	-	14,834.63
4401	Kelsey L. Pharr Elementary	6,715.71	2,626.56	(3,198.06)	6,144.21	2,293.07	3,851.14	-	-	-	6,144.21
0081	Lenora B. Smith Elementary	11,541.06	12,312.78	(12,269.59)	11,584.25	5,903.89	5,680.36	-	-	-	11,584.25
5431	Sweetwater Elementary	44,002.12	151,288.73	(168,052.63)	27,238.22	19,619.82	7,618.40	-	-	-	27,238.22

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5441	Sylvania Heights Elementary	18,760.90	150,743.63	(153,003.82)	16,500.71	8,323.75	8,176.96	-	-	-	16,500.71
5931	Phyllis Wheatley Elementary	6,872.32	4,423.87	(5,781.24)	5,514.95	1,148.70	4,366.25	-	-	-	5,514.95
0961	Coral Gables Preparatory Academy	36,239.79	106,815.79	(95,203.56)	47,852.02	3,557.47	44,294.55	-	-	-	47,852.02
1121	Coral Way K-8 Center	34,344.84	368,453.87	(365,254.93)	37,543.78	10,713.16	26,830.62	-	-	-	37,543.78
6031	Brownsville Middle	20,314.21	21,312.69	(19,759.33)	21,867.57	8,383.27	13,484.30	-	-	-	21,867.57
6741	Ponce de Leon Middle	41,818.68	66,086.58	(69,056.32)	38,848.94	6,636.41	32,212.53	-	-	-	38,848.94
6331	Kinloch Park Middle	46,619.07	35,809.98	(34,946.58)	47,482.47	1,583.60	45,898.87	-	-	-	47,482.47
6391	Madison Middle	20,563.91	32,567.30	(28,485.77)	24,645.44	12,382.61	12,262.83	-	-	-	24,645.44
7581	iPreparatory Academy PK-12	76,547.30	564,258.17	(569,195.93)	71,609.54	21,855.68	49,753.86	-	-	-	71,609.54
7161	Maritime & Science Tech Academy (MAST)	113,050.49	438,164.79	(325,838.23)	225,377.05	162,305.01	63,072.04	-	-	-	225,377.05

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7271	Miami Coral Park Senior	116,866.95	518,033.91	(443,129.66)	191,771.20	51,839.01	139,932.19	-	-	-	191,771.20
7341	Miami Jackson Senior	30,022.76	264,983.76	(236,977.75)	58,028.77	28,507.70	29,521.07	-	-	-	58,028.77
7411	Miami Northwestern Senior	84,969.33	473,745.54	(461,416.04)	97,298.83	29,753.95	67,544.88	-	-	-	97,298.83
7461	Miami Senior	155,116.93	393,882.26	(350,915.47)	198,083.72	76,252.00	121,831.72	-	-	-	198,083.72
7601	William H. Turner Technical Arts High	101,484.10	286,158.68	(265,594.54)	122,048.24	80,712.48	41,335.76	-	-	-	122,048.24
<u>South Region Office Schools/Centers</u>											
0261	Bel-Aire Elementary	7,206.75	6,495.20	(5,573.49)	8,128.46	2,874.99	5,253.47	-	-	-	8,128.46
0125	Norma Butler Bossard Elementary	47,002.84	446,250.91	(454,075.34)	39,178.41	11,978.28	27,200.13	-	-	-	39,178.41
<u>Adult Education Center/Technical College</u>											
7072	Coral Gables Adult Education Center	381,875.86	110,159.03	(107,940.75)	384,094.14	47,284.88	336,809.26	-	-	-	384,094.14
TOTALS		\$ 2,895,603.88	\$ 9,042,301.77	\$ (8,572,757.23)	\$ 3,365,148.42	\$ 1,162,294.12	\$ 2,202,864.30	\$ -	\$ -	\$ -	\$ 3,365,148.42

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 the financial activity conducted by the schools/centers during the 2019-2020 fiscal year, on the accrual basis of accounting.

As of June 30, 2020, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$9,042,301.77 and \$(8,572,757.23), respectively, while total combined Fund Balance amounted to \$3,365,148.42 (Pages 6-10).

As of June 30, 2020, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the 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.

Tamara Wain

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

INTERNAL CONTROLS RATING

The internal control ratings for the 50 schools/centers included in this report 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>							
Biscayne Gardens Elementary	✓			✓			Not Likely to impact.
Crestview Elementary	✓			✓			Not Likely to impact.
Flamingo Elementary	✓			✓			Not Likely to impact.
Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
Meadowlane Elementary	✓			✓			Not Likely to impact.
Norland Elementary	✓			✓			Not Likely to impact.
Oak Grove Elementary	✓			✓			Not Likely to impact.
Palm Springs Elementary	✓			✓			Not Likely to impact.
Parkview Elementary	✓			✓			Not Likely to impact.
Ben Sheppard Elementary	✓			✓			Not Likely to impact.
Spanish Lake Elementary	✓			✓			Not Likely to impact.
Twin Lakes Elementary	✓			✓			Not Likely to impact.
Mae M. Walters 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	
Hialeah Middle	✓			✓			Not Likely to impact.
Highland Oaks Middle	✓			✓			Not Likely to impact.
Norland Middle	✓			✓			Not Likely to impact.
North Dade Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Senior	✓			✓			Not Likely to impact.
Hialeah Senior	✓			✓			Not Likely to impact.
Dr. Michael M. Krop Senior	✓			✓			Not Likely to impact.
Miami Norland Senior	✓			✓			Not Likely to impact.
Westland Hialeah Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Maya Angelou Elementary	✓			✓			Not Likely to impact.
Auburndale Elementary	✓			✓			Not Likely to impact.
Banyan Elementary	✓			✓			Not Likely to impact.
Coral Park 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	
Coral Terrace Elementary	✓			✓			Not Likely to impact.
Hialeah Elementary	✓			✓			Not Likely to impact.
Miami Springs Elementary	✓			✓			Not Likely to impact.
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact.
Lenora B. Smith Elementary	✓			✓			Not Likely to impact.
Sweetwater Elementary	✓			✓			Not Likely to impact.
Sylvania Heights Elementary	✓			✓			Not Likely to impact.
Phyllis Wheatley Elementary	✓			✓			Not Likely to impact.
Coral Gables Preparatory Academy	✓			✓			Not Likely to impact.
Coral Way K-8 Center	✓			✓			Not Likely to impact.
Brownsville Middle	✓			✓			Not Likely to impact.
Ponce de Leon Middle	✓			✓			Not Likely to impact.
Kinloch Park Middle	✓			✓			Not Likely to impact.
Madison 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	
iPreparatory Academy PK-12	✓			✓			Not Likely to impact.
Maritime & Science Technology Academy (MAST)	✓			✓			Not Likely to impact.
Miami Coral Park Senior	✓			✓			Not Likely to impact.
Miami Jackson Senior	✓			✓			Not Likely to impact.
Miami Northwestern Senior	✓			✓			Not Likely to impact.
Miami Senior	✓			✓			Not Likely to impact.
William H. Turner Technical Arts High	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Bel-Aire Elementary	✓			✓			Not Likely to impact.
Norma Butler Bossard Elementary	✓			✓			Not Likely to impact.
<u>Adult Education Center/Technical College</u>							
Coral Gables Adult Education Center	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 50 schools/centers included in this report are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
0361	Biscayne Gardens Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
1161	Crestview Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
1921	Flamingo Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2111	Hialeah Gardens Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3141	Meadowlane Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3701	Norland Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
4021	Oak Grove Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
4261	Palm Springs Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
4301	Parkview Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2017-2018 2018-2019 Title I: 2018-2019 P-Card & Payroll: 2018-2019 Data Security: 2018-2019	None	
5021	Ben Sheppard Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2191	Spanish Lake Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
5601	Twin Lakes Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5711	Mae M. Walters Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
6231	Hialeah Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
6241	Highland Oaks Middle	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
6571	Norland Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
6591	North Dade Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7191	Hialeah Gardens Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7111	Hialeah Senior	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
7141	Dr. Michael M. Krop Senior	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
7381	Miami Norland Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7049	Westland Hialeah Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>							
0111	Maya Angelou Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
0121	Auburndale Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
0201	Banyan Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
1001	Coral Park Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 P-Card & Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
1081	Coral Terrace Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
2361	Hialeah Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
3381	Miami Springs Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 P-Card & Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
4401	Kelsey L. Pharr Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
0081	Lenora B. Smith Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
5431	Sweetwater Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5441	Sylvania Heights Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
5931	Phyllis Wheatley Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
0961	Coral Gables Preparatory Academy	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
1121	Coral Way K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 P3	None	
6031	Brownsville Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
6741	Ponce de Leon Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
6331	Kinloch Park Middle	Int. Funds: 2019-2020 Title I: 2019-2020 P-Card & Payroll: 2019-2020 Data Security: 2019-2020 & 2020-2021	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
6391	Madison Middle	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
7581	iPreparatory Academy PK-12	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7161	Maritime & Science Technology Academy (MAST)	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7271	Miami Coral Park Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7341	Miami Jackson Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7411	Miami Northwestern Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7461	Miami Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7601	William H. Turner Technical Arts High	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
<u>South Region Office Schools/Centers</u>							
0261	Bel-Aire Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
0125	Norma Butler Bossard Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
<u>Adult Education Center/Technical College</u>							
7072	Coral Gables Adult Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
TOTAL			None			None	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 50 schools/centers included in this report. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:**

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
0361	Biscayne Gardens Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Deborah G. Riera (Through December 2020; presently Principal at Miami Beach Senior High School)	Administrator: • Ms. Marie R. Dugas (Assistant Principal) (Change of Administrator Since Prior Audit).
		Treasurers: Ms. Linda E. Sarmiento Lacera (Through February 2020) Ms. Pamela L. Johnson	Treasurer: Ms. Pamela L. Johnson (Change of Treasurer Since Prior Audit).
1161	Crestview Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Maria V. Kerr	Principal: • Ms. Maria V. Kerr (No Change).
		Treasurers: Ms. Sheronda L. Weems-Jones (Through November 2019) Ms. Shawanda T. Hollomon	Treasurer: Ms. Shawanda T. Hollomon (Change of Treasurer Since Prior Audit).
1921	Flamingo Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Ileana R. Sotolongo	Principal: • Ms. Ileana R. Sotolongo (No Change).
		Treasurer: Ms. Vivian L. Cruz	Treasurer: Ms. Vivian L. Cruz (No Change).
2111	Hialeah Gardens Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Rachel B. Autler	Principal: • Ms. Rachel B. Autler (No Change).
		Treasurers: Ms. Corenthia E. Hartfield (Through December 2019) Ms. Sherry L. Gonzalez	Treasurer: Ms. Sherry L. Gonzalez (Change of Treasurer Since Prior Audit).
3141	Meadowlane Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Maritza M. Garcia	Principal: • Ms. Maritza M. Garcia (No Change)
		Treasurer: Ms. Celia R. Ripoll	Treasurer: Ms. Celia R. Ripoll (No Change).
3701	Norland Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Michael J. Charlot	Principal: • Mr. Michael J. Charlot (No Change).
		Treasurer: Ms. Judith E. Williams	Treasurer: Ms. Judith E. Williams (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (3 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4021	Oak Grove Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Joyce R. Jones	Principal: • Ms. Joyce R. Jones (No Change).
		Treasurer: Ms. Monica Leopold	Treasurer: Ms. Monica Leopold (No Change).
4261	Palm Springs Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Christina M. Ravelo	Principal: • Dr. Christina M. Ravelo (No Change).
		Treasurers: Ms. Ivonne Arriete (Through June 2020) Ms. Eileen De Moya	Treasurer: Ms. Eileen De Moya (Change of Treasurer Since Prior Audit).
4301	Parkview Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Crystal Spence	Principal: • Dr. Crystal Spence (No Change).
		Treasurer: Ms. Felicia L. Ogden	Treasurer: Ms. Felicia L. Ogden (No Change).
5021	Ben Sheppard Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Eduardo J. Tagle	Principal: • Dr. Eduardo J. Tagle (No Change).
		Treasurer: Ms. Ana M. Moya	Treasurer: Ms. Ana M. Moya (No Change).
2191	Spanish Lake Elementary (1-Year Audit) (2019-20)	Principals: • Ms. Jacqueline Arias-Gonzalez (Through July 2019; presently Principal at Palm Lakes Elementary) • Mr. Milko O. Brito	Principal: • Mr. Milko O. Brito (No Change).
		Treasurer: Ms. Marlen C. Carrero	Treasurer: Ms. Marlen C. Carrero (No Change).
5601	Twin Lakes Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Ivette Bernal-Pino	Principal: • Ms. Ivette Bernal-Pino (No Change).
		Treasurer: Ms. Sandra B. Valdes	Treasurer: Ms. Sandra B. Valdes (No Change).
5711	Mae M. Walters Elementary (1-Year Audit) (2019-20)	Principals: • Mr. Milko O. Brito (Through July 2019; presently Principal at Spanish Lake Elementary) • Ms. Mileydis Torrens	Principal: • Ms. Mileydis Torrens (No Change).
		Treasurer: Ms. Rosa M. Lopez-Casa	Treasurer: Ms. Rosa M. Lopez-Casa (No Change).
6231	Hialeah Middle (1-Year Audit) (2019-20)	Principal: • Mr. Nelson L. Gonzalez	Principal: • Mr. Nelson L. Gonzalez (No Change).
		Treasurers: Ms. Danelia Cespedes (Through October 2020) Ms. Monica A. Neri-Gutierrez	Treasurer: Ms. Monica A. Neri-Gutierrez (Change of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6241	Highland Oaks Middle (1-Year Audit) (2019-20)	Principal: • Ms. Cheryl L. Kushi	Principal: • Ms. Cheryl L. Kushi (No Change).
		Treasurer: Ms. Amanda Valencia	Treasurer: Ms. Amanda Valencia (No Change).
6571	Norland Middle (1-Year Audit) (2019-20)	Principals: • Mr. Ronald G. Redmon (Through July 2019; presently Principal at Miami Norland Senior) • Dr. Sacha T. Challenger	Principal: • Dr. Sacha T. Challenger (No Change).
		Treasurer: Ms. Loretta A. Hilton	Treasurer: Ms. Loretta A. Hilton (No Change).
6591	North Dade Middle (1-Year Audit) (2019-20)	Principal: • Ms. Kharim Armand	Principal: • Ms. Kharim Armand (No Change).
		Treasurer: Ms. Francen F. Pouchie	Treasurer: Ms. Francen F. Pouchie (No Change).
7191	Hialeah Gardens Senior (1-Year Audit) (2019-20)	Principal: • Ms. Maritza D. Jimenez	Principal: • Ms. Maritza D. Jimenez (No Change).
		Treasurer: Ms. Elizabeth V. Corraliza	Treasurer: Ms. Elizabeth V. Corraliza (No Change).
7111	Hialeah Senior (1-Year Audit) (2019-20)	Principal: • Mr. Heriberto Sanchez	Principal: • Mr. Heriberto Sanchez (No Change).
		Treasurer: Ms. Martha S. Villavicencio	Treasurer: Ms. Martha S. Villavicencio (No Change).
7141	Dr. Michael M. Krop Senior (1-Year Audit) (2019-20)	Principals: • Dr. Allison Harley (Through July 2019; retired) • Dr. Adam L. Kosnitzky	Principal: • Dr. Adam L. Kosnitzky (No Change).
		Treasurers: Ms. Joy S. Jackson (Through February 2020) Mr. Maurice D. Bellamy	Treasurer: Mr. Maurice D. Bellamy (Change of Treasurer Since Prior Audit).
7381	Miami Norland Senior (1-Year Audit) (2019-20)	Principals: • Mr. Reginald E. Lee (Through July 2019; resigned) • Mr. Ronald G. Redmon	Principal: • Mr. Ronald G. Redmon (No Change).
		Treasurer: Mr. Klever A. Estrella	Treasurer: Mr. Klever A. Estrella (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7049	Westland Hialeah Senior (1-Year Audit) (2019-20)	Principal: • Ms. Giovanna M. Blanco	Principal: • Ms. Giovanna M. Blanco (No Change).
		Treasurer: Ms. Leiry L. Lemus	Treasurer: Ms. Leiry L. Lemus (No Change).
<u>Central Region Office Schools/Centers</u>			
0111	Maya Angelou Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Donna M. Lewis	Principal: • Dr. Donna M. Lewis (No Change).
		Treasurer: Ms. Amalia Zapirain	Treasurer: Ms. Amalia Zapirain (No Change).
0121	Auburndale Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Ania Marti	Principal: • Ms. Ania Marti (No Change).
		Treasurer: Ms. Lissette Blandon	Treasurer: Ms. Lissette Blandon (No Change).
0201	Banyan Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Vanessa Faraldo	Principal: • Ms. Vanessa Faraldo (No Change).
		Treasurers: Ms. Marieta Revilla (Through July 2019) Ms. Nicole Castro (Through January 2021)	Treasurer: Ms. Eliete Solis (Change of Treasurer Since Prior Audit).
1001	Coral Park Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Aileen Vega	Principal: • Dr. Aileen Vega (No Change).
		Treasurer: Ms. Ana M. Perez	Treasurer: Ms. Ana M. Perez (No Change).
1081	Coral Terrace Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Eva N. Ravelo	Principal: • Ms. Eva N. Ravelo (No Change).
		Treasurer: Ms. Nicole Castro	Treasurer: Ms. Nicole Castro (No Change).
2361	Hialeah Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Rosa B. Iglesias	Principal: • Ms. Rosa B. Iglesias (No Change).
		Treasurer: Ms. Jacqueline Ortiz	Treasurer: Ms. Jacqueline Ortiz (No Change).
3381	Miami Springs Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Cheri A. Davis	Principal: • Ms. Cheri A. Davis (No Change).
		Treasurer: Ms. Jennifer D. Marshall	Treasurer: Ms. Jennifer D. Marshall (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4401	Kelsey L. Pharr Elementary (1-Year Audit) (2019-20)	Principals: <ul style="list-style-type: none"> • Ms. Reandra T. Jordan (Through October 2019; presently Interim Principal at Fairlawn Elementary) • Ms. Teandra E. Calixte 	Principal: <ul style="list-style-type: none"> • Ms. Teandra E. Calixte (No Change).
		Treasurer: Ms. Carolyn E. Ellis	Treasurer: Ms. Carolyn E. Ellis (No Change).
0081	Lenora B. Smith Elementary (1-Year Audit) (2019-20)	Principal: <ul style="list-style-type: none"> • Ms. Shawntai K. Dalton • 	Principal: <ul style="list-style-type: none"> • Ms. Shawntai K. Dalton (No Change).
		Treasurer: Ms. Mary A. Green (Through October 2020)	Treasurers: Ms. Shaneka Woody (Through November 2020; Part-Time) Ms. Eleanor D. Taylor (Change of Treasurer Since Prior Audit).
5431	Sweetwater Elementary (1-Year Audit) (2019-20)	Principal: <ul style="list-style-type: none"> • Ms. Janet P. Olivera 	Principal: <ul style="list-style-type: none"> • Ms. Janet P. Olivera (No Change).
		Treasurer: Ms. Leah L. Gibson	Treasurer: Ms. Leah L. Gibson (No Change).
5441	Sylvania Heights Elementary (1-Year Audit) (2019-20)	Principal: <ul style="list-style-type: none"> • Ms. Amor Reyes 	Principal: <ul style="list-style-type: none"> • Ms. Amor Reyes (No Change).
		Treasurer: Ms. Maria L. Ceballos	Treasurer: Ms. Maria L. Ceballos (No Change).
5931	Phyllis Wheatley Elementary (1-Year Audit) (2019-20)	Principal: <ul style="list-style-type: none"> • Ms. Cathy M. Williams 	Principal: <ul style="list-style-type: none"> • Ms. Cathy M. Williams (No Change).
		Treasurer: Ms. Donna E. Summers	Treasurer: Ms. Donna E. Summers (No Change).
0961	Coral Gables Preparatory Academy (1-Year Audit) (2019-20)	Principal: <ul style="list-style-type: none"> • Ms. Jeanette Sierra-Funcia 	Principal: <ul style="list-style-type: none"> • Ms. Jeanette Sierra-Funcia (No Change).
		Treasurer: Ms. Mayda C. Baron	Treasurer: Ms. Mayda C. Baron (No Change).
1121	Coral Way K-8 Center (1-Year Audit) (2019-20)	Principal: <ul style="list-style-type: none"> • Ms. Barbara M. Martin 	Principal: <ul style="list-style-type: none"> • Ms. Barbara M. Martin (No Change).
		Treasurer: Ms. Krystina M. Rozo	Treasurer: Ms. Krystina M. Rozo (No Change).
6031	Brownsville Middle (1-Year Audit) (2019-20)	Principal: <ul style="list-style-type: none"> • Mr. Marcus L. Miller 	Principal: <ul style="list-style-type: none"> • Mr. Marcus L. Miller (No Change).
		Treasurer: Ms. Linda R. Buckhannan	Treasurer: Ms. Linda R. Buckhannan (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6741	Ponce de Leon Middle (1-Year Audit) (2019-20)	Principal: • Mr. Hebert M. Penton	Principal: • Mr. Hebert M. Penton (No Change).
		Treasurer: Ms. Jolice A. Lewis	Treasurer: Ms. Jolice A. Lewis (No Change).
6331	Kinloch Park Middle (1-Year Audit) (2019-20)	Principals: • Mr. Scott A. Weiner (Through July 2019; presently Principal at Miami Coral Park Senior) • Ms. Sylvia Coto-Gonzalez	Principal: • Ms. Sylvia Coto-Gonzalez (No Change).
		Treasurer: Ms. Angela Camell-Rowe	Treasurer: Ms. Angela Camell-Rowe (No Change).
6391	Madison Middle (1-Year Audit) (2019-20)	Principal: • Mr. David T. Ladd	Principal: • Mr. David T. Ladd (No Change).
		Treasurer: Ms. Susan G. Vilchez	Treasurer: Ms. Susan G. Vilchez (No Change).
7581	iPreparatory Academy PK-12 (1-Year Audit) (2019-20)	Principal: • Mr. Alberto M. Carvalho	Principal: • Mr. Alberto M. Carvalho (No Change).
		Treasurer: Ms. Tina C. Simmons	Treasurer: Ms. Tina C. Simmons (No Change).
7161	Maritime & Science Technology Academy (1-Year Audit) (2019-20)	Principal: • Dr. Derick R. McKoy	Principal: • Dr. Derick R. McKoy (No Change).
		Treasurers: Ms. Katrina S. Brown (Through November 2019) Ms. Teresa Nickerson	Treasurer: Ms. Teresa Nickerson (Change of Treasurer Since Prior Audit).
7271	Miami Coral Park Senior (1-Year Audit) (2019-20)	Principal: • Mr. Scott A. Weiner	Principal: • Mr. Scott A. Weiner (No Change).
		Treasurer: Ms. Isabel M. Santana	Treasurer: Ms. Isabel M. Santana (No Change).
7341	Miami Jackson Senior 1-Year Audit) (2019-20)	Principal: • Ms. Rennina L. Turner	Principal: • Ms. Rennina L. Turner (No Change).
		Treasurer: Ms. Tamara V. Wilson	Treasurer: Ms. Tamara V. Wilson (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7411	Miami Northwestern Senior (1-Year Audit) (2019-20)	Principal: • Mr. Wallace Aristide	Principal: • Mr. Wallace Aristide (No Change).
		Treasurer: Ms. Shanease Grant	Treasurer: Ms. Shanease Grant (No Change).
7461	Miami Senior (1-Year Audit) (2019-20)	Principal: • Mr. Benny Valdes	Principal: • Mr. Benny Valdes (No Change).
		Treasurer: Ms. Mayra A. Sanchez	Treasurer: Ms. Mayra A. Sanchez (No Change).
7601	William H. Turner Technical Arts High (1-Year Audit) (2019-20)	Principal: • Mr. Uwezo B. Frazier	Principal: • Mr. Uwezo B. Frazier (No Change).
		Treasurer: Ms. Cassandra E. Blevins	Treasurer: Ms. Cassandra E. Blevins (No Change).
<u>South Region Office Schools/Centers</u>			
0261	Bel-Aire Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Prudence M. Hill (Through November 2020; retired)	Principal: • Ms. Yolanda G. Oliu (Change of Principal Since Prior Audit).
		Treasurer: Ms. Esther L. Moore	Treasurer: Ms. Esther L. Moore (No Change).
0125	Norma Butler Bossard Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Concepcion C. Santana (Through October 2020; Temporary leave)	Principals: • Ms. Jennifer C. Rodriguez-Ledesma (Through December 2020; presently Temporary Principal at Center for International Education) • Dr. Concepcion C. Santana (No Change).
		Treasurer: Ms. Jessica Miller	Treasurer: Ms. Jessica Miller (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (3 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Adult Education Center/Technical College			
7072	Coral Gables Adult ^(a) Education Center (1-Year Audit) (2019-20)	Principal: • Mr. Alan J. Bashaw (Through October 2020; Retired)	Principal: • Dr. Louis Dash III (Change of Principal Since Prior Audit).
		Site Administrator: • Ms. Eida Herrera (Through August 2020; presently Vice Principal at Miami Beach Adult)	Site Administrator: • Ms. Gina Spicer Shannon (Change of Site Administrator Since Prior Audit).
		Treasurer: Ms. Anastasia Moreira (Through September 2020)	Treasurer: Ms. Gayle E. Williams (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (3 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 50 schools/centers. The results of the property inventories in this report are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0361	Biscayne Gardens Elementary	172	431,456	-	\$ -	\$ -	-	\$ -
1161	Crestview Elementary	146	328,615	-	-	-	-	-
1921	Flamingo Elementary	164	405,087	-	-	-	-	-
2111	Hialeah Gardens Elementary	153	417,102	-	-	-	-	-
3141	Meadowlane Elementary	134	286,204	-	-	-	-	-
3701	Norland Elementary	170	345,198	-	-	-	-	-
4021	Oak Grove Elementary	96	205,089	-	-	-	-	-
4261	Palm Springs Elementary	177	390,164	-	-	-	-	-
4301	Parkview Elementary	70	170,779	-	-	-	-	-
5021	Ben Sheppard Elementary	163	399,565	-	-	-	-	-
2191	Spanish Lake Elementary	142	334,013	-	-	-	-	-
5601	Twin Lakes Elementary	106	262,926	-	-	-	-	-
5711	Mae M. Walters Elementary	126	271,573	1	1,253	545	-	-
6231	Hialeah Middle	247	690,001	-	-	-	-	-
6241	Highland Oaks Middle	208	594,265	-	-	-	-	-
6571	Norland Middle	231	758,095	-	-	-	-	-

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		
6591	North Dade Middle	221	574,092	4	9,144	5,175	-	-
7191	Hialeah Gardens Senior	602	2,181,376	-	-	-	-	-
7111	Hialeah Senior	875	2,076,233	-	-	-	-	-
7141	Dr. Michael M. Krop Senior	690	1,686,648	-	-	-	-	-
7381	Miami Norland Senior	453	1,414,532	-	-	-	-	-
7049	Westland Hialeah Senior	418	1,364,437	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0111	Maya Angelou Elementary	166	339,247	-	-	-	-	-
0121	Auburndale Elementary	171	461,744	-	-	-	-	-
0201	Banyan Elementary	124	271,750	-	-	-	-	-
1001	Coral Park Elementary	149	348,113	-	-	-	-	-
1081	Coral Terrace Elementary	85	213,854	-	-	-	-	-
2361	Hialeah Elementary	136	415,511	-	-	-	-	-
3381	Miami Springs Elementary	100	212,773	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	72	173,725	-	-	-	-	-
0081	Lenora B. Smith Elementary	133	357,202	-	-	-	-	-
5431	Sweetwater Elementary	184	525,833	-	-	-	-	-
5441	Sylvania Heights Elementary	165	356,198	-	-	-	-	-
5931	Phyllis Wheatley Elementary	142	351,829	-	-	-	-	-

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		
0961	Coral Gables Preparatory Academy	172	462,143	-	-	-	-	-
1121	Coral Way K-8 Center	295	692,264	-	-	-	-	-
6031	Brownsville Middle	252	647,835	-	-	-	-	-
6741	Ponce de Leon Middle	258	641,967	-	-	-	-	-
6331	Kinloch Park Middle	232	596,776	-	-	-	-	-
6391	Madison Middle	170	449,836	-	-	-	-	-
7581	iPreparatory Academy PK-12	95	219,222	-	-	-	-	-
7161	Maritime & Science Technology Academy (MAST)	376	1,162,552	-	-	-	-	-
7271	Miami Coral Park Senior	796	2,746,512	-	-	-	-	-
7341	Miami Jackson Senior	539	1,770,494	-	-	-	-	-
7411	Miami Northwestern Senior	529	2,135,900	-	-	-	-	-
7461	Miami Senior	714	2,628,438	-	-	-	-	-
7601	William H. Turner Technical Arts High	800	2,404,876	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0261	Bel-Aire Elementary	79	190,770	-	-	-	-	-
0125	Norma Butler Bossard Elementary	402	629,825	-	-	-	-	-

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>Adult Education Center/Technical College</u>								
7072	Coral Gables Adult Education Center	4	9,007	-	-	-	-	-
TOTALS		13,104	\$ 37,003,646	5	\$ 10,397	\$ 5,720	-	\$ -

PLANT SECURITY REPORT SCHEDULE

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

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other ^(a)	Total Depreciated Value
<u>Central Region Office Schools/Centers</u>								
0201	Banyan Elementary	1	1	\$ 1,285	\$ 1,285	\$ -	\$ -	\$ -
5431	Sweetwater Elementary	1	1	1,145	-	-	1,145	1,035
TOTALS		2	2	\$ 2,430	\$ 1,285	\$ -	\$ 1,145	\$ 1,035

Note:

(a) "Other Equipment" consists of a cafeteria table.

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, 2020,
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2019 through June 30, 2020, for all schools/centers in this report. Depending on the individual school/center audited:

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

Our procedures were as follows:

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

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

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

Internal Control Matters

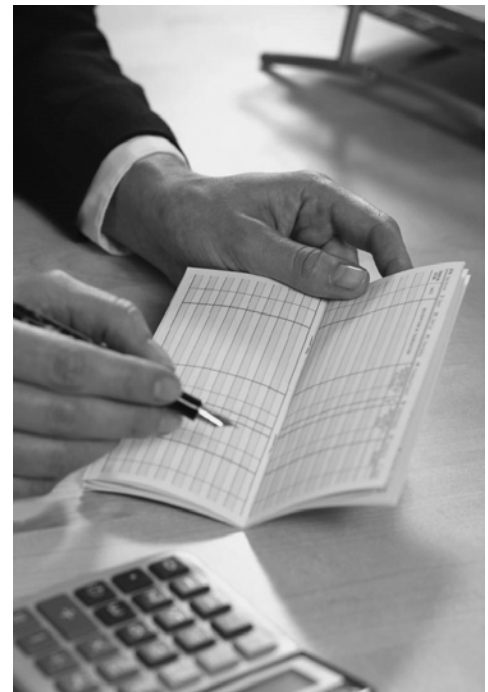
Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified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

BACKGROUND

INTERNAL FUNDS

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

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



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

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

The Fund's interest rate as of June 30, 2020, was 0.50%, respectively.

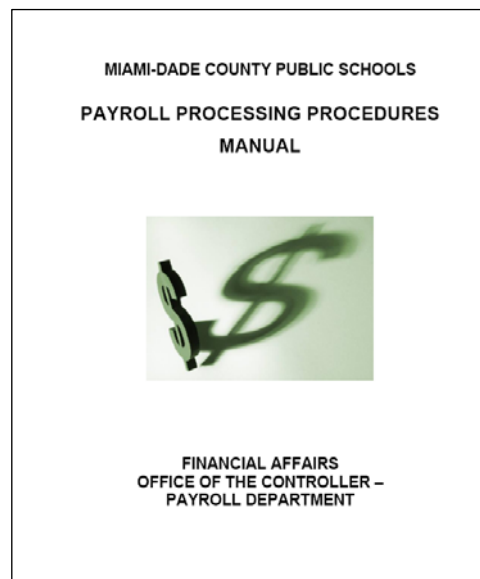
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise,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

PROPERTY

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

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

PAYROLL



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

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

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

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

PURCHASING CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the M-DCPS' Purchasing Card Program Policies and Procedures Manual. The P-Card program was designed to streamline the acquisition process by enabling employees at the school sites to make small dollar purchases (less than \$3,000 per individual transaction) for materials and supplies. The program is currently managed by the Accounts Payable Department.

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

TITLE I PROGRAM



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

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

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

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

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

FULL-TIME EQUIVALENT (FTE)

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

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The

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

individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2019-2020 and 2020-2021 fiscal years, months selected by the FDOE for these surveys are as follows:

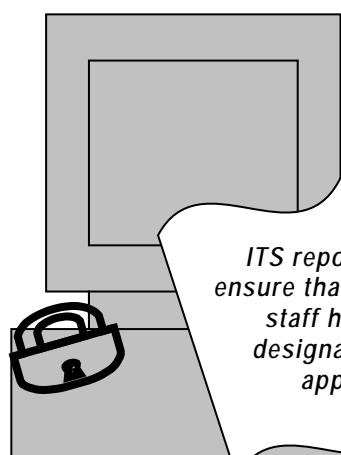
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

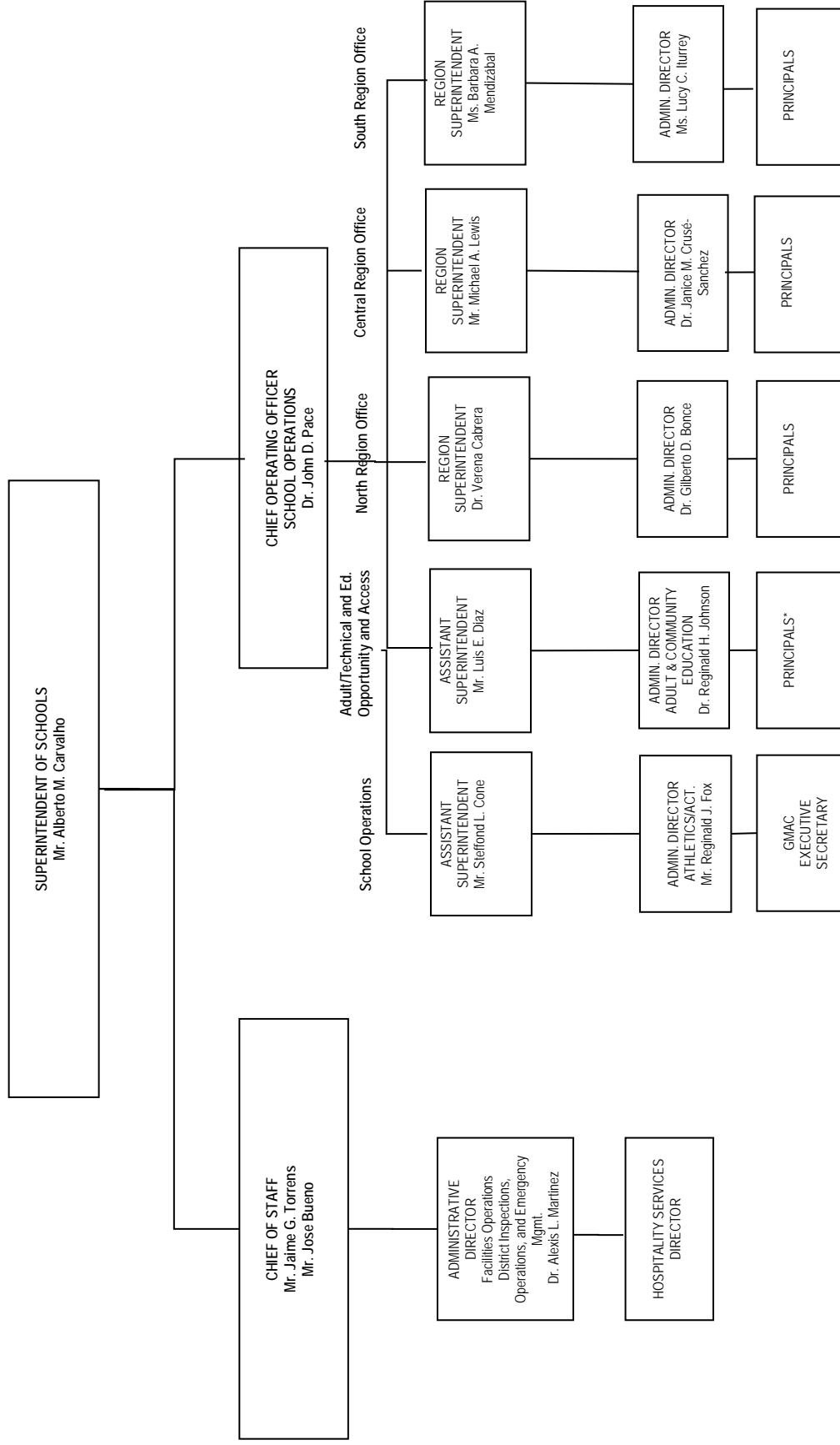
DATA SECURITY MANAGEMENT REPORT



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 (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Services Center.

Anti-Discrimination Policy

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. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

Age Discrimination Act of 1975 - prohibits discrimination based on age in programs or activities.

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 years old.

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 race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, sex/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 about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Asst. Secretary for Civil Rights or:

**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: src@dadeschools.net Website: <https://hrdadeschools.net/civilrights>



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS MARCH 2021

Office of Management and Compliance Audits
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