



Miami-Dade County Public Schools

***Internal Audit Report
Selected Schools/Centers***

*The Financial Statements Were Fairly Stated And
Property Inventory Results Were Satisfactory For
All 65 Schools/Centers.*

*However, At Four Schools/Centers,
Controls Over The Disbursement Function, The
Recording And Reporting Of Payroll's Time
And Attendance, And FTE Student Records
Need Improvement.*

May 2021

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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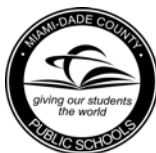
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Miami-Dade County Public Schools

giving our students the world

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April 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 65 schools/centers. The audit scope was one fiscal year ended June 30, 2020. At five 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 at all schools/centers. On a selected basis, we reviewed Payroll records and procedures, Full-Time Equivalent (FTE) reporting and student records, Title I Program procedures and expenditures, Purchasing Card Program procedures, and certain aspects of school site data security.

For all 65 schools/centers in this report, the financial statements were fairly stated, and property inventory results proved satisfactory. However, at four schools/centers, depending on the individual school/center audited, we found that controls over the disbursement function, the recording and reporting of payroll's time and attendance, and FTE student records need improvement.

We discussed the audit findings with school, region and district administrations, and their responses are included in this report. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

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

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 65 schools/centers. These include 57 schools/centers that report to the North Region Office; seven (7) that report to the Central Region Office and one (1) that reports to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For all 65 schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2020. At five (5) schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 61 of the 65 schools/centers in this report maintained their records in good order and in accordance with prescribed policies and procedures. The four (4) schools/centers cited with a finding and the affected areas are as follows:

Work Loc. No.	Name of School/Center <i>Principal's Tenure</i> <i>Treasurer's Tenure</i>	Region Office	Int. Funds Audit Scope/FTE/Property	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/Center	Current Audit--Total Audit Findings Per School/Center	Category		
							Payroll	Internal Funds	FTE
							Record-keeping	Disbursements	ELL/ESE/ Gifted & Teacher Certification
5481	1. Treasure Island El. Inadequate recording and reporting of payroll resulted in payroll overpayment and corrections. Experienced Payroll Clerk. Finding under tenure of Payroll Clerk.	North	Int. Funds: 2019-2020 FTE: 2020-2021 SP2 Payroll: 2020-2021 Property: 2020-2021	No-Same Principal as in Prior Audit	No	1	1-Payroll Records & Reporting Discrepancies		
2371	2. West Hialeah Gardens Elementary Disbursement discrepancies. Change of Treasurer. Former Treasurer was experienced. Finding under the former Treasurer's tenure.	North	Int. Funds: 2019-2020 Property: 2020-2021	No-Same Principal as in Prior Audit	No	1		1-Disbursements	
1601	3. Edison Park K-8 Center Discrepancies in FTE ELL/ESE/Gifted and Teacher Certification Records. Treasurer not part of FTE process.	Central	Int. Funds: 2019-2020 FTE: 2019-2020 SP3 Property: 2020-2021	No-Same Principal as in Prior Audit	No	1			1-FTE-ELL/ESE/ Gifted & Teacher Certification
1681	4. Lillie C. Evans K-8 Ctr. Discrepancies in FTE ELL Records. Treasurer not part of FTE process.	Central	Int. Funds: 2019-2020 FTE: 2019-2020 SP3 Property: 2020-2021	No-Same Principal as in Prior Audit	No	1			1-FTE- ELL
TOTAL	4 Schools/Centers					4	1	1	2

As indicated in the preceding table, at four schools/centers, depending on the individual school/center audited, we cited certain non-compliance with the recording and reporting of payroll's time and attendance, with procedures and documentation related to the disbursement of internal funds, and with the student records associated with Full-Time Equivalent (FTE).

The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, the tenure of the administration under which the findings were assessed, whether a change of Treasurer occurred and whether findings were recurrent.

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 32-41 of this report.

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 22-31. Management responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 48-67); and in the *Appendix Section* in memorandum format (Pages 76-90). We have also included an *Organizational Chart* in this report (Page 75).

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 65 schools/centers 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 65 schools/centers in this report, total combined receipts and disbursements amounted to \$8,911,737.18 and \$(8,862,154.86), respectively, while total combined Fund Balance amounted to \$2,681,322.22 (Pages 8-14).

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, except at the one school/center where conditions were cited. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances cited at one of the schools/centers in this report.

When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up (refer to Audit Opinion, Page 15).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 65 schools/centers. At 64 of the 65 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at one (1) school/center we found that:

- *At West Hialeah Gardens Elementary*, the school did not always follow the proper procedures for making and documenting disbursements, and for paying vendors in a timely manner. In addition, the school did not have on file the minimum required number of vendor quotations (including those from a certified minority vendor) to document individual purchases of \$1,000 or more. All instances of non-compliance happened under the tenure of the former Treasurer and the current Principal. A new Treasurer was hired in September 2020 (Pages 54-57).

PROPERTY

Property inventory audits were conducted at all 65 schools/centers included in this report.

At 65 schools/centers, Property Audits staff inventoried approximately 12,900 equipment items with a total approximate cost of \$42.3 million. All 65 inventories proved satisfactory with no “unlocated” items reported (refer to the *Property Schedule* on Pages 42-46).

Property losses reported through the *Plant Security Report* process disclosed that only one (1) school/center reported the loss of one (1) equipment item with an approximate cost of \$1,200 and a depreciated value of zero. This item consisted of fitness equipment (Page 47).

PAYROLL

At the request of the North Region Office Administration, we reviewed payroll records corresponding to the 2020-2021 school year at *Treasure Island Elementary School*. Previously, the District's Payroll Department had brought to the region's attention a payroll issue involving an employee of the school. Our review disclosed that:

- The employee in question had not worked for approximately 90 days on an extended leave; however, the employee was erroneously reported present by the school and received payment for those days. It appears the misreporting was not intentional but due to a misunderstanding of the procedures related to the approval of extended leave and failure to timely follow-up with District offices. The overpayment was initially calculated at approximately \$8,500; however, this was later adjusted to \$4,100 by charging the employee's available sick and vacation leave days (accrued prior to the extended absence) to cover some of the leave taken. The employee has paid the monies owed to the District and is back to work at the school. Additional payroll reporting discrepancies related to other employees' time and attendance identified during the audit were corrected at the request of the auditor (Pages 48-53).

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

We reviewed Title I Program expenditures at seven (7) schools/centers. Total Title I Program expenditures reported for the 2019-2020 fiscal year corresponding to these schools/centers amounted to approximately \$2.1 million. The Title I Program audit includes the review of expenditures charged to the Program for payroll and 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
1481	John G. Dupuis Elementary	North	2019-2020	2019-2020	2019-2020	2019-2020 2020-2021	\$ 292,205
1521	Amelia Earhart Elementary	North	2019-2020	2019-2020	N/A-none ¹	2019-2020	284,742
3661	Natural Bridge Elementary	North	2019-2020	2019-2020	2019-2020	2019-2020	397,291
3941	North Miami Elementary	North	2019-2020	2019-2020	2019-2020	2019-2020	344,984
3821	North County K-8 Center	North	2019-2020	2019-2020	N/A-none ¹	2019-2020	217,908
5141	Hubert O. Sibley K-8 Academy	North	2019-2020	2019-2020	N/A-none ¹	2019-2020	317,184
6161	Lawton Chiles Middle	North	2019-2020	2019-2020	2019-2020	2019-2020 2020-2021	195,980
Total Title I Program Expenditures							\$ 2,050,294

At all seven (7) 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 four (4) of the seven (7) 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 seven (7) 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 23 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0321	Biscayne Beach Elementary	North	2020-2021 SP2	\$ 1,620,755
0481	James H. Bright/J.W. Johnson Elementary	North	2020-2021 SP2	1,284,286
0561	W.J. Bryan Elementary	North	2020-2021 SP2	1,805,142
2181	Joella C. Good Elementary	North	2020-2021 SP2	2,589,114
2281	Greynolds Park Elementary	North	2020-2021 SP2	1,619,426
2401	Hibiscus Elementary	North	2020-2021 SP2	1,168,033
4121	Dr. Robert B. Ingram Elementary	North	2020-2021 SP2	1,005,671
4001	Norwood Elementary	North	2020-2021 SP2	1,256,243
4061	Ojus Elementary	North	2020-2021 SP2	2,439,789
4881	Scott Lake Elementary	North	2020-2021 SP2	1,156,531
5481	Treasure Island Elementary	North	2020-2021 SP2	1,174,231
5971	Nathan B. Young Elementary	North	2020-2021 SP2	711,238
0092	Norman S. Edelcup/Sunny Isles Beach K-8 Center	North	2020-2021 SP2	5,240,538
3281	Miami Lakes K-8 Center	North	2020-2021 SP2	3,068,979
3001	West Lakes Preparatory Academy	North	2020-2021 SP2	1,525,528
6051	Carol City Middle	North	2020-2021 SP2	1,081,696
6751	Hialeah Gardens Middle	North	2020-2021 SP2	4,004,767
7291	Jose Marti MAST 6-12 Academy	North	2020-2021 SP2	2,495,799

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
7751	Barbara Goleman Senior	North	2020-2021 SP2	7,234,075
7131	Hialeah-Miami Lakes Senior	North	2020-2021 SP2	4,052,787
7031	MAST @ FIU Biscayne Bay Campus	North	2020-2021 SP2	1,182,749
1601	Edison Park K-8 Center	Central	2019-2020 SP3	1,441,719
1681	Lillie C. Evans K-8 Center	Central	2019-2020 SP3	948,678
Total FTE Funding:				\$ 50,107,774

The total FTE funding amounted to approximately \$50.1 million for the 23 schools/centers combined. FTE records reviewed corresponded to the 2019-2020 fiscal year Survey Period 3 (February 2020) or 2020-2021 fiscal year Survey Period 2 (October 2020) as noted in the preceding table. We found that 21 schools/centers were generally compliant with District policy related to FTE documentation and procedures. At the following two (2) schools/centers, we found:

- At *Edison Park K-8 Center*, there were discrepancies in the English for Speakers of Other Languages (ESOL), Special Education, Gifted and Teacher Certification areas (Pages 58-63). Similarly, at *Lillie C. Evans K-8 Center*, there were discrepancies in the English for Speakers of Other Languages (ESOL) area (Pages 64-67). At both centers, the discrepancies identified during our review could have potentially generated funding disallowances to the District.

AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2020, for the 65 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 65 of the schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report			Fund Balance						
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
North Region Office Schools/Centers											
0321	Biscayne Beach Elementary	18,391.17	222,374.71	(219,658.91)	21,106.97	11,384.36	9,722.61	\$ -	\$ -	\$ -	21,106.97
2441	Virginia A. Boone/Highland Oaks Elementary	17,765.73	34,679.59	(30,140.30)	22,305.02	16,627.26	5,677.76	-	-	-	22,305.02
0461	Brentwood Elementary	11,785.87	24,790.69	(25,218.17)	11,358.39	5,687.90	5,670.49	-	-	-	11,358.39
0481	James H. Bright/J.W. Johnson Elementary	57,452.86	21,845.92	(43,775.56)	35,523.22	1,194.46	34,328.76	-	-	-	35,523.22
0561	W.J. Bryan Elementary	15,859.22	108,829.47	(107,380.57)	17,308.12	5,436.24	11,871.88	-	-	-	17,308.12
0641	Bunche Park Elementary	14,244.52	7,483.42	(6,865.59)	14,862.35	3,169.42	11,692.93	-	-	-	14,862.35
1481	John G. Dupuis Elementary	12,481.86	112,713.16	(111,733.72)	13,461.30	3,345.74	10,115.56	-	-	-	13,461.30

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
1521	Amelia Earhart Elementary	18,647.35	79,553.69	(80,241.24)	17,959.80	4,667.91	13,291.89	-	-	-	17,959.80
2081	Fulford Elementary	22,224.55	14,710.23	(15,212.78)	21,722.00	2,108.76	19,613.24	-	-	-	21,722.00
2181	Joella C. Good Elementary	122,192.99	319,138.06	(426,563.32)	14,767.73	10,372.94	4,394.79	-	-	-	14,767.73
2241	Gratigny Elementary	8,101.34	6,395.72	(6,204.71)	8,292.35	4,822.97	3,469.38	-	-	-	8,292.35
2281	Greynolds Park Elementary	28,297.13	92,761.62	(94,095.00)	26,963.75	13,224.08	13,739.67	-	-	-	26,963.75
3781	Barbara Hawkins Elementary	13,712.05	10,075.58	(8,604.60)	15,183.03	5,705.77	9,477.26	-	-	-	15,183.03
2401	Hibiscus Elementary	12,538.94	7,820.44	(8,772.07)	11,587.31	2,814.81	8,772.50	-	-	-	11,587.31
4121	Dr. Robert B. Ingram Elementary	12,530.84	3,778.60	(4,381.21)	11,928.23	1,361.14	10,567.09	-	-	-	11,928.23
2801	Lake Stevens Elementary	5,834.17	11,581.69	(11,584.73)	5,831.13	4,082.96	1,748.17	-	-	-	5,831.13
3241	Miami Gardens Elementary	4,895.03	5,797.24	(5,485.61)	5,206.66	3,946.17	1,260.49	-	-	-	5,206.66
3661	Natural Bridge Elementary	16,336.25	20,896.27	(20,617.41)	16,615.11	5,513.56	11,101.55	-	-	-	16,615.11

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
3861	North Glade Elementary	15,415.41	5,327.11	(7,672.06)	13,070.46	1,224.99	11,845.47	-	-	-	13,070.46
3901	North Hialeah Elementary	17,638.12	33,699.68	(32,838.82)	18,498.98	12,331.05	6,167.93	-	-	-	18,498.98
3941	North Miami Elementary	14,912.73	13,701.15	(15,571.70)	13,042.18	6,491.07	6,551.11	-	-	-	13,042.18
3981	North Twin Lakes Elementary	14,598.67	133,982.16	(132,086.88)	16,493.95	8,764.29	7,729.66	-	-	-	16,493.95
4001	Norwood Elementary	20,446.79	9,829.52	(8,899.24)	21,377.07	8,018.77	13,358.30	-	-	-	21,377.07
4061	Ojus Elementary	35,171.00	124,483.55	(131,043.43)	28,611.12	9,232.67	19,378.45	-	-	-	28,611.12
4341	Parkway Elementary	4,589.67	17,786.09	(20,820.50)	1,555.26	1,350.08	205.18	-	-	-	1,555.26
4881	Scott Lake Elementary	15,530.12	20,353.16	(21,259.55)	14,623.73	6,776.70	7,847.03	-	-	-	14,623.73
5481	Treasure Island Elementary	26,531.25	16,742.27	(19,497.78)	23,775.74	748.12	23,027.62	-	-	-	23,775.74
2371	West Hialeah Gardens Elementary	45,183.84	371,652.00	(374,076.70)	42,759.14	37,954.22	4,804.92	-	-	-	42,759.14
5081	Dr. Frederica S. Wilson/Skyway Elementary	10,283.05	15,075.46	(15,620.81)	9,737.70	2,506.29	7,231.41	-	-	-	9,737.70

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
5971	Nathan B. Young Elementary	6,605.84	10,094.88	(10,387.22)	6,313.50	5,381.44	932.06	-	-	-	6,313.50
0241	Ruth K. Broad/Bay Harbor K-8 Center	38,858.92	419,542.90	(408,305.26)	50,096.56	16,421.18	33,675.38	-	-	-	50,096.56
0092	Norman S. Edelcup/Sunny Isles Beach K-8	22,299.50	215,029.02	(206,206.95)	31,121.57	27,803.87	3,317.70	-	-	-	31,121.57
5051	Ernest R Graham K-8 Academy	33,847.30	188,451.69	(188,286.04)	34,012.95	14,048.46	19,964.49	-	-	-	34,012.95
5005	David Lawrence Jr. K-8 Center	32,670.76	242,975.73	(241,191.89)	34,454.60	23,388.51	11,066.09	-	-	-	34,454.60
2911	Linda Lentini K-8 Center	17,385.41	21,657.93	(23,308.03)	15,735.31	8,018.72	7,716.59	-	-	-	15,735.31
3281	Miami Lakes K-8 Center	28,375.73	93,028.57	(99,749.71)	21,654.59	17,877.68	3,776.91	-	-	-	21,654.59
3421	M. A. Milam K-8 Center	18,504.00	166,268.73	(165,374.24)	19,398.49	10,175.77	9,222.72	-	-	-	19,398.49
3581	Myrtle Grove K-8 Center	16,724.26	44,885.29	(54,194.64)	7,414.91	(290.22)	7,705.13	-	-	-	7,414.91
3821	North County K-8 Center	10,608.35	18,881.66	(16,482.65)	13,007.36	8,804.24	4,203.12	-	-	-	13,007.36
5141	Hubert O. Sibley K-8 Academy	14,281.05	24,878.59	(21,806.04)	17,353.60	2,872.19	14,481.41	-	-	-	17,353.60

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
3001	West Lakes Preparatory Academy	4,572.98	171,828.73	(162,459.17)	13,942.54	13,942.54	-	-	-	-	13,942.54
6023	Andover Middle	33,072.92	26,048.84	(23,899.95)	35,221.81	6,854.41	28,367.40	-	-	-	35,221.81
6051	Carol City Middle	22,388.82	28,807.92	(24,263.84)	26,932.90	7,651.75	19,281.15	-	-	-	26,932.90
6161	Lawton Chiles Middle	36,624.27	16,290.92	(14,536.79)	38,378.40	6,522.91	31,855.49	-	-	-	38,378.40
6751	Hialeah Gardens Middle	41,990.95	204,046.14	(203,459.71)	42,577.38	9,924.90	32,652.48	-	-	-	42,577.38
6351	Lake Stevens Middle	12,674.15	17,154.22	(15,924.60)	13,903.77	8,132.00	5,771.77	-	-	-	13,903.77
6501	Miami Lakes Middle	74,806.02	97,423.76	(100,378.15)	71,851.63	33,674.43	38,177.20	-	-	-	71,851.63
6631	North Miami Middle	25,356.98	35,854.73	(28,365.68)	32,846.03	1,949.39	30,896.64	-	-	-	32,846.03
6681	Palm Springs Middle	25,858.34	76,445.91	(79,599.98)	22,704.27	3,421.27	19,283.00	-	-	-	22,704.27
7291	Jose Marti MAST 6-12 Academy	72,943.05	190,304.14	(175,654.33)	87,592.86	63,368.91	24,223.95	-	-	-	87,592.86
7751	Barbara Goleman Senior	230,497.21	682,513.13	(595,916.70)	317,093.64	12,964.42	304,129.22	-	-	-	317,093.64

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
7131	Hialeah-Miami Lakes Senior	152,017.26	410,904.77	(384,629.52)	178,292.51	19,263.91	159,028.60	-	-	-	178,292.51
7031	MAST @ FIU Biscayne Bay Campus	47,643.41	81,662.63	(78,027.04)	51,279.00	14,756.39	36,522.61	-	-	-	51,279.00
7201	Miami Beach Senior	166,527.73	350,832.17	(296,397.73)	220,962.17	76,592.16	144,370.01	-	-	-	220,962.17
7541	North Miami Beach Senior	215,069.37	291,190.12	(339,579.50)	166,679.99	62,768.64	103,911.35	-	-	-	166,679.99
7591	North Miami Senior	122,560.33	257,918.76	(270,967.71)	109,511.38	34,157.70	75,353.68	-	-	-	109,511.38
8151	Robert Renick Educational Center	14,540.89	18,274.86	(19,495.17)	13,320.58	6,030.34	7,290.24	-	-	-	13,320.58
Central Region Office Schools/Centers											
2661	Kensington Park Elementary	21,253.05	193,564.77	(190,653.47)	24,164.35	19,720.57	4,443.78	-	-	-	24,164.35
5401	Sunset Elementary	26,207.84	684,883.55	(670,598.00)	40,493.39	24,130.37	16,363.02	-	-	-	40,493.39
5831	Henry S. West Laboratory School	20,431.68	98,210.05	(98,945.70)	19,696.03	16,198.17	3,497.86	-	-	-	19,696.03
1601	Edison Park K-8 Center	12,338.99	5,630.47	(3,492.41)	14,477.05	5,866.40	8,610.65	-	-	-	14,477.05

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
1681	Lillie C. Evans K-8 Center	9,984.42	6,949.58	(8,954.89)	7,979.11	2,146.53	5,832.58	-	-	-	7,979.11
7056	Young Men's Preparatory Academy	21,173.46	25,817.48	(24,730.45)	22,260.49	11,422.83	10,837.66	-	-	-	22,260.49
7791	Booker T. Washington Senior	81,989.15	335,136.60	(290,313.42)	126,812.33	31,732.99	95,079.34	-	-	-	126,812.33
<u>Adult Education Center/Technical College</u>											
7801	George T. Baker Aviation Technical College	265,462.99	1,290,489.69	(1,319,695.31)	236,257.37	70,453.92	158,363.72	-	7,439.73	-	236,257.37
TOTALS		\$ 2,631,739.90	\$ 8,911,737.18	\$ (8,862,154.86)	\$ 2,681,322.22	\$ 899,014.39	\$ 1,774,868.10	\$ -	\$ 7,439.73	\$ -	\$ 2,681,322.22

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 65 schools/centers 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 65 schools/centers in this report, total combined receipts and disbursements amounted to \$8,911,737.18 and \$(8,862,154.86), respectively, while total combined Fund Balance amounted to \$2,681,322.22 (Pages 8-14).

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, except at the one school/center where conditions were cited. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting, except for those instances cited at one of the schools/centers in this report.

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 four (4) schools/centers in this report **with audit exception(s)** are depicted as follows:

SCHOOL/CENTER	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Treasure Island Elementary		✓			✓		Likely to impact.
West Hialeah Gardens Elementary		✓			✓		Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Edison Park K-8 Center		✓			✓		Likely to impact.
Lillie C. Evans K-8 Center		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 61 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Biscayne Beach Elementary	✓			✓			Not Likely to impact.
Virginia A. Boone/Highland Oaks Elementary	✓			✓			Not Likely to impact.
Brentwood Elementary	✓			✓			Not Likely to impact.
James H. Bright/J.W. Johnson Elementary	✓			✓			Not Likely to impact.
W.J. Bryan Elementary	✓			✓			Not Likely to impact.
Bunche Park Elementary	✓			✓			Not Likely to impact.
John G. Dupuis Elementary	✓			✓			Not Likely to impact.
Amelia Earhart Elementary	✓			✓			Not Likely to impact.
Fulford Elementary	✓			✓			Not Likely to impact.
Joella C. Good Elementary	✓			✓			Not Likely to impact.
Gratigny Elementary	✓			✓			Not Likely to impact.
Greynolds 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	
Barbara Hawkins Elementary	✓			✓			Not Likely to impact.
Hibiscus Elementary	✓			✓			Not Likely to impact.
Dr. Robert B. Ingram Elementary	✓			✓			Not Likely to impact.
Lake Stevens Elementary	✓			✓			Not Likely to impact.
Miami Gardens Elementary	✓			✓			Not Likely to impact.
Natural Bridge Elementary	✓			✓			Not Likely to impact.
North Glade Elementary	✓			✓			Not Likely to impact.
North Hialeah Elementary	✓			✓			Not Likely to impact.
North Miami Elementary	✓			✓			Not Likely to impact.
North Twin Lakes Elementary	✓			✓			Not Likely to impact.
Norwood Elementary	✓			✓			Not Likely to impact.
Ojus Elementary	✓			✓			Not Likely to impact.
Parkway Elementary	✓			✓			Not Likely to impact.
Scott Lake 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	
Dr. Frederica S. Wilson/Skyway Elementary	✓			✓			Not Likely to impact.
Nathan B. Young Elementary	✓			✓			Not Likely to impact.
Ruth K. Broad/Bay Harbor K-8 Center	✓			✓			Not Likely to impact.
Norman S. Edelcup/Sunny Isles Beach K-8	✓			✓			Not Likely to impact.
Ernest R Graham K-8 Academy	✓			✓			Not Likely to impact.
David Lawrence Jr. K-8 Center	✓			✓			Not Likely to impact.
Linda Lentin K-8 Center	✓			✓			Not Likely to impact.
Miami Lakes K-8 Center	✓			✓			Not Likely to impact.
M. A. Milam K-8 Center	✓			✓			Not Likely to impact.
Myrtle Grove K-8 Center	✓			✓			Not Likely to impact.
North County K-8 Center	✓			✓			Not Likely to impact.
Hubert O. Sibley K-8 Academy	✓			✓			Not Likely to impact.
West Lakes Preparatory Academy	✓			✓			Not Likely to impact.
Andover 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	
Carol City Middle	✓			✓			Not Likely to impact.
Lawton Chiles Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Middle	✓			✓			Not Likely to impact.
Lake Stevens Middle	✓			✓			Not Likely to impact.
Miami Lakes Middle	✓			✓			Not Likely to impact.
North Miami Middle	✓			✓			Not Likely to impact.
Palm Springs Middle	✓			✓			Not Likely to impact.
Jose Marti MAST 6-12 Academy	✓			✓			Not Likely to impact.
Barbara Goleman Senior	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Senior	✓			✓			Not Likely to impact.
MAST @ FIU Biscayne Bay Campus	✓			✓			Not Likely to impact.
Miami Beach Senior	✓			✓			Not Likely to impact.
North Miami Beach Senior	✓			✓			Not Likely to impact.
North Miami Senior	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Robert Renick Educational Center	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Kensington Park Elementary	✓			✓			Not Likely to impact.
Sunset Elementary	✓			✓			Not Likely to impact.
Henry S. West Laboratory School	✓			✓			Not Likely to impact.
Young Men's Preparatory Academy	✓			✓			Not Likely to impact.
Booker T. Washington Senior	✓			✓			Not Likely to impact.
Adult Education Center/Technical College							
George T. Baker Aviation Technical College	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

A summary of findings of the four (4) schools/centers in this report **with an audit exception** follows:

WORK LOC. NO.	SCHOOL/CENTER	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
North Region Office Schools/Centers							
5481	Treasure Island Elementary ^(a)	Int. Funds: 2019-2020 Payroll: 2020-2021 FTE: 2020-2021 SP2	1	• Payroll Records & Discrepancies	Int. Funds: 2017-2018 2018-2019	None	
2371	West Hialeah Gardens Elementary ^(a)	Int. Funds: 2019-2020	1	• Disbursements	Int. Funds: 2018-2019	None	
Central Region Office Schools/Centers							
1601	Edison Park K-8 Center ^(a)	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	1	• FTE- ELL/ESE/Gifted & Teacher Certification Records	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
1681	Lillie C. Evans K-8 Center ^(a)	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	1	• FTE-ELL Records	Int. Funds: 2018-2019	None	
TOTAL			4			None	

Note:

(a) No change of Principal since prior audit.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

A summary of findings of the 61 schools/centers in this report **without audit exceptions** 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
North Region Office Schools/Centers							
0321	Biscayne Beach Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
2441	Virginia A. Boone/Highland Oaks Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
0461	Brentwood Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
0481	James H. Bright/J.W. Johnson Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
0561	W.J. Bryan Elementary	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	
0641	Bunche Park Elementary	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
1481	John G. Dupuis Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020 2020-2021	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
1521	Amelia Earhart Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
2081	Fulford Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2181	Joella C. Good Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None	
2241	Gratigny Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
2281	Greynolds Park Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	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
3781	Barbara Hawkins Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2401	Hibiscus Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 P-Card: 2018-2019	None	
4121	Dr. Robert B. Ingram Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
2801	Lake Stevens Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3241	Miami Gardens Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3661	Natural Bridge Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-19 SP3	None	
3861	North Glade 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
3901	North Hialeah Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3941	North Miami Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
3981	North Twin Lakes Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
4001	Norwood Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
4061	Ojus Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
4341	Parkway Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4881	Scott Lake Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2017-2018 2018-2019	None	
5081	Dr. Frederica S. Wilson/Skyway 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
5971	Nathan B. Young Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
0241	Ruth K. Broad/Bay Harbor K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None	
0092	Norman S. Edelcup/Sunny Isles Beach K-8	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
5051	Ernest R Graham K-8 Academy	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None	
5005	David Lawrence Jr. K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2911	Linda Lentin K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3281	Miami Lakes K-8 Center	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
3421	M. A. Milam K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	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
3581	Myrtle Grove K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None	
3821	North County K-8 Center	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
5141	Hubert O. Sibley K-8 Academy	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-19 SP3	None	
3001	West Lakes Preparatory Academy	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
6023	Andover Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 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
6051	Carol City Middle	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
6161	Lawton Chiles Middle	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020 2020-2021	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None	
6751	Hialeah Gardens 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 2019-2020	None	
6351	Lake Stevens Middle	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	1	• Bookkeeping and Monetary Discrepancies
6501	Miami Lakes Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6631	North Miami Middle	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None	
6681	Palm Springs 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
7291	Jose Marti MAST 6-12 Academy	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
7751	Barbara Goleman Senior	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
7131	Hialeah-Miami Lakes Senior	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
7031	MAST @ FIU Biscayne Bay Campus	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
7201	Miami Beach Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7541	North Miami Beach Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
7591	North Miami Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
8151	Robert Renick Educational Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	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
Central Region Office Schools/Centers							
2661	Kensington Park Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	1	• Misappropriation Before/After School Care Program Collections
5401	Sunset Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5831	Henry S. West Laboratory School	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
7056	Young Men's Preparatory Academy	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	1	• Bookkeeping Over Internal Funds And Student Activities
7791	Booker T. Washington Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	1	• Bookkeeping Practices And Disbursements
Adult Education Center/Technical College							
7801	George T. Baker Aviation Technical College	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	1	• Third-Party Agency Billings and Student Sales Receivables/Internal Funds
TOTAL			None			5	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the four (4) schools/centers **with an audit exception. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) and other staff involved during the audit period:**

Work Loc. No.	Schools/Centers Current Audit Scope Prior Audit Scope & Presentation to ABAC	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
5481	Treasure Island Elementary Current Audit: (1-Year Audit) (2019-2020) Prior Audit: (2-Year Audit) (2017-2018 & 2018-2019) Presented to ABAC on September 2019. No findings reported.	Principal: • Ms. Dalia Villar Treasurer: Ms. Claribel G. Ferreira da Silva Experienced Treasurer. Treasurer is also the Payroll Clerk.	Principal: • Ms. Dalia Villar (No Change). Treasurer: Ms. Claribel G. Ferreira da Silva (No Change).
2371	West Hialeah Gardens Elementary Current Audit: (1-Year Audit) (2019-2020) Prior Audit: (1-Year Audit) (2018-2019) Presented to ABAC on May 2020. No findings reported.	Principal: • Ms. Sharon M. Gonzalez Treasurer: Ms. Josette M. Rodriguez (Through September 2020) Experienced Treasurer.	Principal: • Ms. Sharon M. Gonzalez (No Change). Treasurer: Ms. Irma Palmon (Change Of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers Current Audit Scope Prior Audit Scope & Presentation to ABAC	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
1601	Edison Park K-8 Center ^(a) Current Audit: (1-Year Audit) (2019-2020) Prior Audit: (1-Year Audit) (2018-2019) Presented to ABAC on May 2020. No findings reported.	Principal: • Ms. Carla Patrick	Principal: • Ms. Carla Patrick (No Change).
		Treasurer: Ms. Valencia N. Gerald. Treasurer not part of FTE process.	Treasurer: Ms. Valencia N. Gerald (No Change).
1681	Lillie C. Evans K-8 Center ^(b) Current Audit: (1-Year Audit) (2019-2020) Prior Audit: (1-Year Audit) (2018-2019) Presented to ABAC on December 2019. No findings reported.	Principal: • Dr. Bridgette A. Tate-Wyche	Principal: • Dr. Bridgette A. Tate-Wyche (No Change).
		Treasurer: Ms. Latrice Harris (Through March 2021). Treasurer not part of FTE process.	Treasurer: Ms. Hawatha G. Lane (Change Of Treasurer Since Prior Audit).

Notes:

a At Edison Park K-8 Center, the audit exception was in FTE. The name of the Treasurer is listed for informational purposes only since the finding was not in Internal Funds and does not involve the Treasurer. The finding was in the areas of FTE: ESOL, ESE, Gifted and Teacher Certification.

b At Lillie C. Evans K-8 Center, the audit exception was in FTE. The name of the Treasurer is listed for informational purposes only since the finding was not in Internal Funds and does not involve the Treasurer. The finding was in the area of FTE: ESOL.

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 61 schools/centers **without audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
0321	Biscayne Beach Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Karen D. Villalba-Belusic	Principal: • Ms. Karen D. Villalba-Belusic (No Change).
		Treasurer: Ms. Irma Yanes	Treasurer: Ms. Irma Yanes (No Change).
2441	Virginia A. Boone/Highland Oaks Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Julio Fong	Principal: • Mr. Julio Fong (No Change).
		Treasurer: Ms. Monique R. Laroche (Through January 2021)	Treasurer: Ms. Cristina R. Valenti (Change Of Treasurer Since Prior Audit).
0461	Brentwood Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Tamika R. Robinson	Principal: • Ms. Tamika R. Robinson (No Change).
		Treasurer: Ms. Barbara L. Dejoie	Treasurer: Ms. Barbara L. Dejoie (No Change).
0481	James H. Bright/J.W. Johnson Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Claudine Winsor	Principal: • Ms. Claudine Winsor (No Change).
		Treasurer: Ms. Ciara G. Montes	Treasurer: Ms. Ciara G. Montes (No Change).
0561	W.J. Bryan Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Milagros L. Maytin-Miret	Principal: • Ms. Milagros L. Maytin-Miret (No Change).
		Treasurer: Ms. Maria E. Castillo	Treasurer: Ms. Maria E. Castillo (No Change).
0641	Bunche Park Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Jacqueline N. Lewis	Principal: • Ms. Jacqueline N. Lewis (No Change).
		Treasurer: Ms. Katina Y. Rogers	Treasurer: Ms. Katina Y. Rogers (No Change).
1481	John G. Dupuis Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Lourdes M. Nuñez	Principal: • Ms. Lourdes M. Nuñez (No Change).
		Treasurer: Ms. Teresita N. Milanes	Treasurer: Ms. Teresita N. Milanes (No Change).
1521	Amelia Earhart Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Lisa K. Wiggins	Principal: • Ms. Lisa K. Wiggins (No Change).
		Treasurer: Ms. Sharon D. Plez	Treasurer: Ms. Sharon D. Plez (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
2081	Fulford Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Jean E. Gordon	Principal: • Dr. Jean E. Gordon (No Change).
		Treasurer: Ms. Ruth Wallace	Treasurer: Ms. Ruth Wallace (No Change).
2181	Joella C. Good Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Lizette G. O'Halloran	Principal: • Ms. Lizette G. O'Halloran (No Change).
		Treasurer: Ms. Diana Bernal (Through March 2021)	Treasurer: Ms. Mareinma Delgado (Change Of Treasurer Since Prior Audit).
2241	Gratigny Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Bisleixis Tejeiro	Principal: • Dr. Bisleixis Tejeiro (No Change).
		Treasurer: Ms. Francis Perez	Treasurer: Ms. Francis Perez (No Change).
2281	Greynolds Park Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Janine A. Townsley	Principal: • Ms. Janine A. Townsley (No Change).
		Treasurer: Ms. Latoya T. Gray	Treasurer: Ms. Latoya T. Gray (No Change).
3781	Barbara Hawkins Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Rhonda Y. Williams	Principal: • Ms. Rhonda Y. Williams (No Change).
		Treasurer: Ms. Debora D. Wright	Treasurer: Ms. Debora D. Wright (No Change).
2401	Hibiscus Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Veronica Bello (Through August 2020; Presently at Frederick Douglass Elementary)	Principal: • Ms. Barbara A. Vinas (Change Of Principal Since Prior Audit).
		Treasurers: Ms. Felicia L. Ogden (Through September 2019) Ms. Angela C. Tillman	Treasurer: Ms. Angela C. Tillman (No Change).
4121	Dr. Robert B. Ingram Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Cynthia Clay	Principal: • Dr. Cynthia Clay (No Change).
		Treasurer: Ms. Charlene R. Benjamin	Treasurer: Ms. Charlene R. Benjamin (No Change).
2801	Lake Stevens Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Marc W. Schwam	Principal: • Mr. Marc W. Schwam (No Change).
		Treasurer: Ms. Sheree N. Jackson	Treasurer: Ms. Sheree N. Jackson (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 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
3241	Miami Gardens Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Kathleen John-Louissaint	Principal: • Ms. Kathleen John-Louissaint (No Change).
		Treasurer: Ms. Nancy Badillo	Treasurer: Ms. Nancy Badillo (No Change).
3661	Natural Bridge Elementary (1-Year Audit) (2019-20)	Principals: • Mr. Frank V. MacBride, Jr. (Through July 2019; retired) • Dr. Alexandra B. Lichtman	Principal: • Dr. Alexandra B. Lichtman (No Change).
		Treasurer: Ms. Lajameka R. Baker	Treasurer: Ms. Lajameka R. Baker (No Change).
3861	North Glade Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Ann M. Lewis (Through March 2021; Presently Administrative Director at North Region Office)	Principal: • Ms. Beatriz C. Sears (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Angela Camell-Rowe (Part-Time)	Treasurer: Ms. Angela Camell-Rowe (Part-Time) (No Change).
3901	North Hialeah Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Carlos A. Salcedo	Principal: • Mr. Carlos A. Salcedo (No Change).
		Treasurer: Ms. Brigitte L. Herrera	Treasurer: Ms. Brigitte L. Herrera (No Change).
3941	North Miami Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Deborah Darbonne	Principal: • Ms. Deborah Darbonne (No Change).
		Treasurers: Ms. Rosa M. Castillo (Through September 2019) Ms. Marcia T. Ali (Through May 2020) Ms. Wanda Marotiere (Through February 2021)	Treasurer: Position Currently Open.
3981	North Twin Lakes Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Jose R. Fernandez	Principal: • Mr. Jose R. Fernandez (No Change).
		Treasurer: Ms. Angela D. Cainas	Treasurer: Ms. Angela D. Cainas (No Change).
4001	Norwood Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Kevin N. Williams	Principal: • Dr. Kevin N. Williams (No Change).
		Treasurer: Ms. Nancy Ballesteros	Treasurer: Ms. Nancy Ballesteros (No Change).
4061	Ojus Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Marta M. Mejia	Principal: • Dr. Marta M. Mejia (No Change).
		Treasurer: Mr. Jean C. Martinez Reynoso	Treasurer: Mr. Jean C. Martinez Reynoso (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 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
4341	Parkway Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Maria C. Fernandez Treasurers: Ms. Danitza Torres (Through February 2020) Ms. Brittany M. Barber (Through February 2021)	Principal: • Ms. Maria C. Fernandez (No Change). Treasurer: Position Currently Open
4881	Scott Lake Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Lakesha M. Wilson-Rochelle (Through February 2021; presently Administrative Director at Office of Educational Equity, Access & Diversity (EEAD)) Treasurers: Ms. Elizabeth M. Ritch (Through December 2019) Ms. Sheronda L. Weems-Jones	Administrator: • Ms. Fatima R. Balderramos (Assistant Principal) (Change Of Administrator Since Prior Audit). Treasurer: Ms. Sheronda L. Weems-Jones (Change Of Treasurer Since Prior Audit).
5081	Dr. Frederica S. Wilson/Skyway Elementary (1-Year Audit) (2019-20)	Principals: • Dr. Linda C. Whye (Through October 2019; Retired) • Ms. Tiffany C. James Treasurer: Ms. Luz M. Alzate	Principal: • Ms. Tiffany C. James (No Change). Treasurer: Ms. Luz M. Alzate (No Change).
5971	Nathan B. Young Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Tonya S. Dillard (Through October 2020; On leave) Treasurers: Ms. Ciara T. Smith (Through March 2020) Ms. Belinda J. Carter (Through October 2020)	Principal: • Ms. Niurka H. Davis (Temporary Principal) (No Change). Treasurer: Mr. Sebastian Dauphin (Change Of Treasurer Since Prior Audit).
0241	Ruth K. Broad/Bay Harbor K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Scott H. Saperstein Treasurer: Ms. Zoraya E. Davis	Principal: • Mr. Scott H. Saperstein (No Change). Treasurer: Ms. Zoraya E. Davis (No Change).
0092	Norman S. Edelcup/Sunny Isles Beach K-8 (1-Year Audit) (2019-20)	Principals: • Dr. Adam L. Kosnitzky (Through July 2019; presently Principal at Dr. Michael M. Krop Senior High School) • Ms. Melissa M. Mesa Treasurer: Ms. Erica J. Cruz	Principal: • Ms. Melissa M. Mesa (No Change). Treasurer: Ms. Erica J. Cruz (No Change).
5051	Ernest R Graham K-8 Academy (1-Year Audit) (2019-20)	Principal: • Ms. Mayra Alfaro Treasurer: Ms. Magaly Lopez	Principal: • Ms. Mayra Alfaro (No Change). Treasurer: Ms. Magaly Lopez (No Change).
5005	David Lawrence Jr. K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Mary K. Parton Treasurer: Ms. Lea Coto	Principal: • Ms. Mary K. Parton (No Change). Treasurer: Ms. Lea Coto (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 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
2911	Linda Lentin K-8 Center (1-Year Audit) (2019-20)	Principal: • Dr. Monefe M. Young	Principal: • Dr. Monefe M. Young (No Change).
		Treasurer: Ms. Tyronecha Hayes	Treasurer: Ms. Tyronecha Hayes (No Change).
3281	Miami Lakes K-8 Center (1-Year Audit) (2019-20)	Principal: • Dr. Yanelys Canales	Principal: • Dr. Yanelys Canales (No Change).
		Treasurer: Ms. Ailette Fernandez	Treasurer: Ms. Ailette Fernandez (No Change).
3421	M. A. Milam K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Anna M. Hernandez	Principal: • Ms. Anna M. Hernandez (No Change).
		Treasurer: Ms. Seiko O. Herrera	Treasurer: Ms. Seiko O. Herrera (No Change).
3581	Myrtle Grove K-8 Center (1-Year Audit) (2019-20)	Principal: • Dr. Apryle L. Kirnes	Principal: • Dr. Apryle L. Kirnes (No Change).
		Treasurer: Ms. Laurhonda Browne	Treasurer: Ms. Laurhonda Browne (No Change).
3821	North County K-8 Center (1-Year Audit) (2019-20)	Principals: • Ms. Melissa M. Mesa (Through July 2019; presently Principal at Norman S. Edelcup/Sunny Isles Beach K-8) • Ms. Aisha V. Marrero	Principal: • Ms. Aisha V. Marrero (No Change).
		Treasurers: Ms. Angela D. Chaney (Through April 2020) Ms. Sybil W. York	Treasurer: Ms. Sybil W. York (Change Of Treasurer Since Prior Audit).
5141	Hubert O. Sibley K-8 Academy (1-Year Audit) (2019-20)	Principal: • Ms. Chandrell Larkin	Principal: • Ms. Chandrell Larkin (No Change).
		Treasurer: Ms. Janice R. Coleman	Treasurer: Ms. Janice R. Coleman (No Change).
3001	West Lakes Preparatory Academy (1-Year Audit) (2019-20)	Principal: • Ms. Richelle P. Thomas	Principal: • Ms. Richelle P. Thomas (No Change).
		Treasurer: Ms. Linda A. Breland	Treasurer: Ms. Linda A. Breland (No Change).
6023	Andover Middle (1-Year Audit) (2019-20)	Principal: • Mr. Kenneth L. Williams	Principal: • Mr. Kenneth L. Williams (No Change).
		Treasurer: Ms. Dione Jones	Treasurer: Ms. Dione Jones (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
6051	Carol City Middle (1-Year Audit) (2019-20)	Principal: • Mr. Derek A. Negron	Principal: • Mr. Derek A. Negron (No Change).
		Treasurer: Ms. Jacqueline D. Dunn	Treasurer: Ms. Jacqueline D. Dunn (No Change).
6161	Lawton Chiles Middle (1-Year Audit) (2019-20)	Principal: • Ms. Stephanie M. Tudor	Principal: • Ms. Stephanie M. Tudor (No Change).
		Treasurer: Ms. Dusica Leon	Treasurer: Ms. Dusica Leon (No Change).
6751	Hialeah Gardens Middle (1-Year Audit) (2019-20)	Principal: • Ms. Cynthia M. Lima	Principal: • Ms. Cynthia M. Lima (No Change).
		Treasurer: Ms. Teresita C. Montesino (Through June 2020)	Treasurer: Ms. Margarita Barrial (Change Of Treasurer Since Prior Audit).
6351	Lake Stevens Middle (1-Year Audit) (2019-20)	Principal: • Ms. Elizabeth Chardon	Principal: • Ms. Elizabeth Chardon (No Change).
		Treasurers: Ms. Teresa Nickerson (Through November 2019) Ms. Elizabeth M. Ritch	Treasurer: Ms. Elizabeth M. Ritch (Change Of Treasurer Since Prior Audit).
6501	Miami Lakes Middle (1-Year Audit) (2019-20)	Principal: • Ms. Maria Medina	Principal: • Ms. Maria Medina (No Change).
		Treasurers: Mr. Julio C. Rodriguez (Through January 2020) Ms. Ligia I. Arias	Treasurer: Ms. Ligia I. Arias (No Change).
6631	North Miami Middle (1-Year Audit) (2019-20)	Principal: • Ms. Miriame Stewart	Principal: • Ms. Miriame Stewart (No Change).
		Treasurer: Mr. Joseph Voltaire	Treasurer: Mr. Joseph Voltaire (No Change).
6681	Palm Springs Middle (1-Year Audit) (2019-20)	Principal: • Mr. Leonard T. Torres	Principal: • Mr. Leonard T. Torres (No Change)
		Treasurers: Ms. Irene Rodriguez-Latona (Through October 2019) Ms. Danay Rojas	Treasurer: Ms. Danay Rojas (No Change).
7291	Jose Marti MAST 6-12 Academy (1-Year Audit) (2019-20)	Principal: • Mr. Jose Enriquez, Jr.	Principal: • Mr. Jose Enriquez, Jr. (No Change).
		Treasurer: Ms. Ingrid Noa	Treasurer: Ms. Ingrid Noa (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
7751	Barbara Goleman Senior (1-Year Audit) (2019-20)	Principal: • Dr. Manuel Sanchez III	Principal: • Dr. Manuel Sanchez III (No Change).
		Treasurer: Ms. Indira M. Quintana	Treasurer: Ms. Indira M. Quintana (No Change).
7131	Hialeah-Miami Lakes Senior (1-Year Audit) (2019-20)	Principals: • Ms. Lisa B. Garcia (Through January 2020; presently Administrative Director at Education Transformation Office) • Mr. Alexander Santoyo	Principal: • Mr. Alexander Santoyo (No Change).
		Treasurer: Ms. Maria E. Brito	Treasurer: Ms. Maria E. Brito (No Change).
7031	MAST @ FIU Biscayne Bay Campus (1-Year Audit) (2019-20)	Principal: • Dr. Matthew J. Welker	Principal: • Dr. Matthew J. Welker (No Change).
		Treasurer: Ms. Awilda L. Roman	Treasurer: Ms. Awilda L. Roman (No Change).
7201	Miami Beach Senior ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Maria T. Rodriguez (Through December 2020; Presently at North Region Office)	Principal: • Ms. Deborah G. Riera (Change Of Principal Since Prior Audit).
		Treasurer: Mr. Guerlyne Jean	Treasurer: Mr. Guerlyne Jean (No Change).
7541	North Miami Beach Senior (1-Year Audit) (2019-20)	Principal: • Mr. Randy A. Milliken	Principal: • Mr. Randy A. Milliken (No Change).
		Treasurer: Ms. Sonya O. Powell-Glasgow	Treasurer: Ms. Sonya O. Powell-Glasgow (No Change).
7591	North Miami Senior (1-Year Audit) (2019-20)	Principal: • Mr. Patrick Lacouty	Principal: • Mr. Patrick Lacouty (No Change).
		Treasurer: Ms. Lashan A. Flowers	Treasurer: Ms. Lashan A. Flowers (No Change).
8151	Robert Renick Educational Center (1-Year Audit) (2019-20)	Principal: • Ms. Emirce Guerra	Principal: • Ms. Emirce Guerra (No Change).
		Treasurer: Ms. Catherine L. Portee (Through March 2021; on leave)	Treasurers: Ms. Catherine L. Portee (No Change; on leave). Ms. Belinda Aldridge (Temporary Treasurer).
Central Region Office Schools/Centers			
2661	Kensington Park Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Susana Suarez	Principal: • Ms. Susana Suarez (No Change).
		Treasurer: Ms. Marlene Castro	Treasurer: Ms. Marlene Castro (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 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
5401	Sunset Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Marlene Leyte-Vidal	Principal: • Dr. Marlene Leyte-Vidal (No Change).
		Treasurer: Ms. Ana Cecilia Picado	Treasurer: Ms. Ana Cecilia Picado (No Change).
5831	Henry S. West Laboratory School (1-Year Audit) (2019-20)	Principal: • Ms. Barbara R. Soto Pujadas	Principal: • Ms. Barbara R. Soto Pujadas (No Change).
		Treasurer: Ms. Eslyn Regis	Treasurer: Ms. Eslyn Regis (No Change).
7056	Young Men's Preparatory Academy (1-Year Audit) (2019-20)	Principal: • Mr. Pierre R. Edouard	Principal: • Mr. Pierre R. Edouard (No Change).
		Treasurer: Mr. Jose Montes	Treasurer: Mr. Jose Montes (No Change).
7791	Booker T. Washington Senior ^(a) (1-Year Audit) (2019-20)	Principal: • Mr. William Aristide (Through June 2020; presently Principal at Law Enforcement Officers Memorial High School)	Principal: • Mr. Kevin E. Lawrence (Change Of Principal Since Prior Audit).
		Treasurers: Ms. Jocelyn Hernandez (Through July 2019) Ms. Loretta Roby (Through July 2020)	Treasurer: Ms. Dionne A. Plummer (Change Of Treasurer Since Prior Audit).
Adult Education Center/Technical College			
7801	George T. Baker Aviation Technical College (1-Year Audit) (2019-20)	Principal: • Mr. Ciro R. Hidalgo	Principal: • Ciro R. Hidalgo (No Change).
		Treasurer: Ms. Arvidette D. Albury	Treasurer: Ms. Arvidette D. Albury (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of all 65 schools/centers included in this report. The results of the property inventories 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>								
0321	Biscayne Beach Elementary	111	324,046	-	\$ -	\$ -	-	\$ -
2441	Virginia A. Boone/Highland Oaks Elementary	69	168,531	-	-	-	-	-
0461	Brentwood Elementary	153	380,768	-	-	-	2	3,264
0481	James H. Bright/J.W. Johnson Elementary	188	416,949	-	-	-	-	-
0561	W.J. Bryan Elementary	109	263,020	-	-	-	-	-
0641	Bunche Park Elementary	39	107,476	-	-	-	-	-
1481	John G. Dupuis Elementary	115	378,376	-	-	-	-	-
1521	Amelia Earhart Elementary	121	275,732	-	-	-	-	-
2081	Fulford Elementary	101	229,320	-	-	-	-	-
2181	Joella C. Good Elementary	123	287,121	-	-	-	-	-
2241	Gratigny Elementary	104	288,160	-	-	-	-	-
2281	Greynolds Park Elementary	157	404,213	-	-	-	-	-

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		
3781	Barbara Hawkins Elementary	69	142,697	-	-	-	-	-
2401	Hibiscus Elementary	128	274,262	-	-	-	-	-
4121	Dr. Robert B. Ingram Elementary	79	177,422	-	-	-	-	-
2801	Lake Stevens Elementary	51	123,129	-	-	-	-	-
3241	Miami Gardens Elementary	75	168,361	-	-	-	-	-
3661	Natural Bridge Elementary	130	311,681	-	-	-	-	-
3861	North Glade Elementary	106	247,672	-	-	-	-	-
3901	North Hialeah Elementary	149	350,518	-	-	-	-	-
3941	North Miami Elementary	135	317,502	-	-	-	-	-
3981	North Twin Lakes Elementary	68	176,298	-	-	-	-	-
4001	Norwood Elementary	127	267,281	-	-	-	-	-
4061	Ojus Elementary	123	282,182	-	-	-	-	-
4341	Parkway Elementary	82	201,439	-	-	-	-	-
4881	Scott Lake Elementary	79	293,484	-	-	-	-	-

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		
5481	Treasure Island Elementary	129	275,721	-	-	-	-	-
2371	West Hialeah Gardens Elementary	149	333,978	-	-	-	-	-
5081	Dr. Frederica S. Wilson/Skyway Elementary	77	205,348	-	-	-	-	-
5971	Nathan B. Young Elementary	134	273,225	-	-	-	-	-
0241	Ruth K. Broad/Bay Harbor K-8 Center	178	426,163	-	-	-	-	-
0092	Norman S. Edelcup/Sunny Isles Beach K-8	181	380,853	-	-	-	-	-
5051	Ernest R Graham K-8 Academy	217	534,090	-	-	-	-	-
5005	David Lawrence Jr. K-8 Center	297	681,311	-	-	-	-	-
2911	Linda Lentin K-8 Center	218	500,456	-	-	-	-	-
3281	Miami Lakes K-8 Center	284	602,955	-	-	-	-	-
3421	M. A. Milam K-8 Center	245	574,925	-	-	-	-	-
3581	Myrtle Grove K-8 Center	135	315,638	-	-	-	-	-
3821	North County K-8 Center	49	130,221	-	-	-	-	-
5141	Hubert O. Sibley K-8 Academy	129	311,294	-	-	-	-	-

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		
3001	West Lakes Preparatory Academy	58	212,270	-	-	-	-	-
6023	Andover Middle	482	1,188,464	-	-	-	-	-
6051	Carol City Middle	234	688,116	-	-	-	-	-
6161	Lawton Chiles Middle	263	671,250	-	-	-	-	-
6751	Hialeah Gardens Middle	208	541,912	-	-	-	-	-
6351	Lake Stevens Middle	233	618,774	-	-	-	-	-
6501	Miami Lakes Middle	169	480,837	-	-	-	-	-
6631	North Miami Middle	273	617,679	-	-	-	-	-
6681	Palm Springs Middle	334	724,188	-	-	-	-	-
7291	Jose Marti MAST 6-12 Academy	293	1,144,835	-	-	-	-	-
7751	Barbara Goleman Senior	840	2,025,649	-	-	-	-	-
7131	Hialeah-Miami Lakes Senior	518	1,492,398	-	-	-	-	-
7031	MAST @ FIU Biscayne Bay Campus	6	19,029	-	-	-	-	-
7201	Miami Beach Senior	601	1,594,567	-	-	-	-	-

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		
7541	North Miami Beach Senior	506	1,241,229	-	-	-	-	-
7591	North Miami Senior	578	1,991,374	-	-	-	-	-
8151	Robert Renick Educational Center	130	450,798	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
2661	Kensington Park Elementary	163	427,230	-	-	-	-	-
5401	Sunset Elementary	158	377,568	-	-	-	-	-
5831	Henry S. West Laboratory School	96	204,012	-	-	-	1	1,257
1601	Edison Park K-8 Center	102	269,340	-	-	-	-	-
1681	Lillie C. Evans K-8 Center	156	446,751	-	-	-	-	-
7056	Young Men's Preparatory Academy	186	651,031	-	-	-	-	-
7791	Booker T. Washington Senior	537	1,741,774	-	-	-	-	-
<u>Adult Education Center/Technical College</u>								
7801	George T. Baker Aviation Technical College	534	10,101,952	-	-	-	-	-
TOTALS		12,871	\$ 42,326,845	-	\$ -	\$ -	3	\$ 4,521

PROPERTY SCHEDULE

The following table is an analysis of Plant Security Reports. One (1) school/center filed a Plant Security Report. Those schools/centers reported herein that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other ^(a)	Total Depreciated Value
<u>North Region Office School/Center</u>								
7201	Miami Beach Senior High	1	1	\$ 1,199	\$ -	\$ -	\$ 1,199	\$ -
TOTALS		1	1	\$ 1,199	\$ -	\$ -	\$ 1,199	\$ -

Note:

(a) "Other Equipment" consists of fitness equipment.

FINDINGS AND RECOMMENDATIONS

1. Inadequate Recordkeeping, Documenting, And Reporting of Payroll Resulted In Overpayment And Payroll Corrections *Treasure Island Elementary*

In late January 2021, the North Region Office Administration contacted our office to report certain payroll irregularities discovered after their initial review of the school's payroll records. Previously, the District's Payroll Department had informed the Region Administration that a full-time employee of the school had been reported present for several months while the employee was supposedly on extended leave². In addition to this issue, during their initial review of the school's payroll records, the North Region Office had discovered other discrepancies regarding non-compliance with payroll's supporting documentation and payroll sign-in procedures of other school staff members and requested that our office include as part of this review.

Misreporting of Payroll for Employee on Extended Leave

Our review confirmed that the employee in question had not reported to work a total of approximately 90 working days. However, the school continued to report the employee as present during this period, resulting in an apparent payroll overpayment of approximately \$8,500. According to the employee, she had applied for extended leave and admitted to receiving payroll checks; however, she claims they were from her accrued vacation days that the school was reporting through the biweekly payroll process, in addition to certain insurance (monetary) benefits that she had applied for and that she was entitled to receive.

We also confirmed with the District's Office of Retirement, Leave and Reemployment Assistance (Leave Office) that the employee never submitted the appropriate forms to request approval of extended leave. Consequently, the employee remained an active employee on the school's payroll records and to further compound this issue, the school continued to report the employee as present.

Based on our inquiries with staff and administration and review of the records, we could not determine that the payroll misreporting was intentional. Instead, we determined there was significant miscommunication between the parties involved, lack of follow-up, and misunderstanding of the procedures since according to the payroll clerk, she was under the wrong assumption that the employee's payroll status would automatically be corrected

² In mid-January, the District's Payroll Department had been alerted of the irregularity after the school's payroll clerk had contacted their office regarding a posting correction to report the employee on leave without pay and to discuss the employee's extended leave status.

in the system once approval of her extended leave became effective. We also determined that the school staff and administration did not properly and timely follow-up with the appropriate District offices to resolve this matter expeditiously.

During the audit, after all these issues were brought to light and thoroughly vetted with the District's Payroll Department and the Leave Office, the employee submitted the appropriate forms to the Leave Office to retroactively correct and approve the extended leave. With assistance from the District's Payroll Department, the necessary payroll corrections were made after considering the available sick and vacation leave days that the employee had accrued prior to her absence. After all payroll corrections were made, the overpayment was reduced to \$4,100. As agreed during a meeting with District administration, the employee repaid the monies owed to the District on March 5, 2021. At present, the employee is back to work at the school.

Other Payroll Issues: Payroll Sign-In Procedures and Supporting Documentation

Since August 2020, the District launched an online solution for payroll sign-in procedures of all full-time employees, whether working remotely or physically reporting to work locations. Using this platform, employees can virtually "sign-in" and record their daily attendance. This platform may be accessed either by downloading the District's mobile payroll sign-in application or by logging in via the District's Employee Portal. This record of attendance is populated in the *Daily Payroll Attendance Sheets (DPAS)* daily and for each pay period. The payroll procedures have not changed in that this document must be monitored to ensure that employees are recording their attendance daily and the DPAS must be maintained as part of the payroll records.

We reviewed payroll records corresponding to the first half of the 2020-2021 fiscal year and some current payrolls corresponding to February 2021 and noted payroll documentation and payroll sign-in discrepancies in the attendance records corresponding to 43 employees for a total of 81 instances. Any payroll reporting errors discovered during the audit that required payroll corrections were processed by the school at the request of the auditor.

We found that the Daily Payroll Attendance Sheets were not properly maintained to accurately reflect the employees' daily attendance. Full-time employees did not always indicate their attendance via the Employee Portal or M-DCPS Mobile application, or manually on the District-issued *Daily Payroll Attendance Sheet (DPAS)*. In addition, *absences and leave cards were not always properly completed.*

- 1.1. We confirmed the attendance of several of the employees who had not properly signed in by reviewing subsidiary records, such as: e-mail communications, temperature logs, lesson plans and similar. However, for seven employees, payroll corrections for a total of 14 days were required to change the employee from present to absent on Leave Without Pay, Vacation, Sick or Personal. These corrections were made at our request during the audit visit in February 2021.

- 1.2. Several payroll corrections were processed approximately up to six months after the individual biweekly payroll was finalized and approved. These errors were identified over five separate biweekly pay periods. We noted this condition in 12 employees that were not reported on leave for a total of 14 days (Vacation, Sick, Personal or Temporary Duty). The majority of these corrections were made in the month of January 2021, just prior to our audit visit. However, there was no supporting documentation on file to justify or support the corrections made. During the audit, we obtained this information with assistance from the District's Payroll Department and verified against the school's subsidiary documentation to ensure that the corrections were accurately made.
- 1.3. In four instances, the *Application For Short Term Leave* [FM-5949] reported different types of leave. As indicated on the leave card, this practice is not allowed and only one type of leave per form is to be indicated.

RECOMMENDATIONS

- 1.1. **Going forward, any instances of employees taking extended leave must be fully vetted with the employee, with the Leave Office and with the Payroll Department, to ensure that the extended leave is properly and timely approved.**
- 1.2. **Review with staff the procedures for recording their daily attendance to ensure compliance with payroll procedures.**
- 1.3. **Review the sign-in sheets of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS Mobile application or Employee Portal or signing in/out (part-time). Any discrepancies should be discussed with the employee to ensure adherence to the procedures.**
- 1.4. **Ensure that employees have an understanding of the procedures for reporting leave and discuss with the Payroll Clerk that leave cards can only report one type of leave.**
- 1.5. **Ensure that payroll corrections are maintained in the payroll files.**
- 1.6. **Direct the payroll clerk to maintain documentation in the payroll files to support payroll corrections made. We recommend not approving any payroll corrections unless the payroll clerk provides supporting documentation prior to approval.**
- 1.7. **Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.**

- 1.8. Ensure that the administrator assigned to review the payroll records brings to your attention any discrepancies that remain pending from a prior pay period or that are pending resolution for the current period to ensure timely follow-up and final resolution.**

Person(s) Responsible: Principal, Assistant Principal and Payroll Clerk

Management Response:

The Principal has reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Payroll Clerk to ensure awareness and understanding of the proper procedures for recording, reporting, and filing payroll records (inclusive of leave cards).

The Principal and Payroll Clerk have completed a comprehensive review with faculty and staff on the importance of following attendance procedures when completing leave cards. The Principal has strengthened the organization of the record keeping and proper recording of staff attendance.

The Principal has assigned the Assistant Principal to assist in reviewing the leave cards for accuracy and the proper completion of all attendance rosters and for Temporary Instructors. The Principal has implemented changes to allow for better tracking of leave cards, proper documentation of staff, and ensuring the accounting structures are charged correctly.

The Principal and the Treasurer will implement procedures for recording the attendance of employees working off-site to ensure that the school maintains a complete record of their personal attendance.

The school staff and administration will ensure that any employee taking a leave or an extended leave must request and file with the Leave Office and with the Payroll Department will be contacted, to ensure that the extended leave is properly and timely approved.

The school administration and staff will follow up daily recording their daily attendance to ensure compliance with payroll procedures.

The school administration will review the sign-in of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS Mobile application or Employee Portal or signing in/out. Any discrepancies should be discussed with the employee to ensure adherence to the procedures.

The administration will strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.

The administration will ensure to review the payroll records and any discrepancies that remain pending from a prior pay period or that are pending resolution for the current period to ensure timely follow-up and final resolution.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office's Financial Human Capital Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Three – Payroll Roster Approval. The school's feeder pattern lead principal will serve as the principal's peer-reviewer of payroll processing on a bi-monthly basis. Quarterly, the North Region Office's Financial and Human Capital Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

Additionally, the Principals have been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principals at both schools, the treasurer at West Hialeah Gardens Elementary, and the Payroll Clerk at Treasure Island Elementary have been directed to attend the remaining 2020-2021 and the 2021-2022 School Operations' Money DOES Matter Support Program.

Person(s) Responsible:

School Operations Administration

Management Response:

School Operations has reviewed the audit findings cited in the 2019-2020 fiscal year reports of Edison Park K-8 Center, Lillie C. Evans K-8 Center, Treasure Island Elementary and West Hialeah Gardens Elementary.

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

- The Money DOES Matter Support Program (MDMSP) requires of newly assigned, current and former principals with audit exceptions, as well as payroll preparers/treasurers in schools with audit findings to participate in this year-long training.
- District School Operations Administrative Director has met with the Region Office Financial/Business Operations Directors to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include payroll procedures, Internal Funds purchasing, ELL and ESE Program documentation requirements.
- District Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school.

2. Internal Fund Procedures Over Disbursements Need Improvement *West Hialeah Gardens Elementary*

For the 2019-2020 fiscal year, total receipts and disbursements amounted to approximately \$372,000 and \$374,000, respectively. Our review of disbursements for the 2019-2020 fiscal year up to March 2021, disclosed that the school did not always follow the proper procedures for making and documenting disbursements and for paying vendors in a timely manner. In addition, the school was unable to provide vendor quotations for purchases of \$1,000 or more; therefore, not meeting the requirement for a minimum of three vendor quotations and/or selection of certified minority vendors for disbursements. All instances of non-compliance involved the former Treasurer.

Pursuant to School Board Policy 6610 *Internal Accounts*, for purchases of \$1,000 or more but less than \$50,000, at least three (3) written quotations must be solicited. One of these quotations must be from a certified minority enterprise, according to School Board Policy 6320.02 *Minority/Women Business Enterprise Certification Procedures*. The quotations must be included as part of the ancillary documentation to show that the lowest price was selected.

We sampled eight disbursements totaling approximately \$15,000 for the 2019-2020 fiscal year and current year up to December 2020. Of this total, six disclosed discrepancies totaling approximately \$11,300. The specific conditions are as follows:

- 2.1. In six instances, individual purchases of \$1,000 or more were not supported with the required three written vendor quotations (including one from a certified minority vendor). Although in one instance, a minority vendor was used, no bids were evident. Items purchased included class T-shirts for field day and end of year, cheerleading uniforms, staff appreciation gifts, laminating equipment and office chairs.

According to Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, before an order/purchase of goods, supplies, or merchandise, etc. costing \$100 or more is made, a Purchase Order must be approved by the Principal/Designee and processed by the Treasurer prior to the order being placed or the purchase being made. In addition, pursuant to Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, payments to vendors must be made within thirty (30) days of satisfactory receipt of goods/services, unless the school obtains written agreements with the vendors to delay payment. Our review disclosed that:

- 2.2. In seven instances, purchase orders were completed and approved after purchases were made.
 - 2.3. In one instance, the invoice was paid approximately five months late. This totaled approximately \$2,800.
-

Section III, Chapters 3 and 4 of the *Manual of Internal Fund Accounting* indicate that expenditures for the purchase of equipment items with an individual cost of \$1,000 or more shall be posted to the General Fund-Equipment account, with the funds transferred from the respective account(s). Additionally, property transactions are governed by the District's procedures stipulated in the *Manual of Property Control Procedures*. Consequently, the *Incoming Controlled Equipment* [FM-1669] form must be prepared and submitted to the Property Accounting office to account for the equipment in the school's inventory. We found:

- 2.4. During the 2019-2020 fiscal year, the school purchased a laminating machine for approximately \$1,700 and the Incoming Controlled Equipment Form [FM-1669] (which would identify the equipment and initiate the process for the tagging of the equipment) was completed at the request of the auditor during the audit visit. We also noted that the purchase was not charged to the General Fund-Equipment account as required, but to a Trust Program account.

RECOMMENDATIONS

- 2.1. **Regarding the matter of the written quotations, the school administration should direct staff to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that the lowest quotation is selected.**
- 2.2. **The school administration should identify a designee to oversee the general bookkeeping of internal funds and should implement a periodic system of review over the bookkeeping and disbursing of funds. This is to ensure that disbursements are processed in a timely manner, the use of purchase orders is enforced, and purchase orders are approved by the administration prior to the order being placed or the purchase being made.**
- 2.3. **Regarding capitalized equipment that is purchased with Internal Funds, an Incoming Property Control form [FM-1669] must be completed and submitted to the Property Accounting Office for the tagging/inventorying of equipment and the proper account structure should be used.**

Person(s) Responsible:

**Principal, Assistant Principal
And Treasurer**

Management Response:

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer and Grade-Level Chairpersons and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to disbursements of funds. The Principal and the Assistant Principal will perform monthly reviews of internal fund records to ensure their accuracy and compliance. Anomalies will be corrected immediately.

The Principal has provided a copy of School Board Policy 6320.02 – Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guideline, as well as, to attach supplementary documentation for justification to support the items purchased for disbursements of \$1,000 or more. The treasurer will contact Procurement to check if there are any district bids for the specific purchase meeting the above criteria.

The Principal has reviewed Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting and School Board Policy 6610 regarding internal accounts of \$1,000 or more but less than \$50,000 and has met with the Treasurer and has instructed her that disbursements must be documented with an original itemized vendor invoice and signed by the Treasurer to acknowledge goods and services were received, prior to requesting approval for payment from the Principal. The Principal will ensure that the school has at least three written quotations and one which is a certified minority/women business enterprise (M/WBE) prior to purchase. The Treasurer at the request of the Principal will require and review all quotes to ensure minority/women business enterprise procedures have been followed prior to approving any purchase order of \$1,000.

The Principal has strengthened the internal funds procedures by requiring all requests for purchases be reviewed and approved by the Principal and by instructing the new Treasurer to provide supporting documentation, including signatures on required documents such as Check Requisitions/JV Transfers (including all signatures), original vendor invoices with acknowledgement of the receipt of goods and services, prior to the Principal signing any checks. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal has reviewed Section II, Chapter 5 of the Manual of Internal Fund Accounting, regarding Expenditures and Disbursements. The Principal will meet bi-weekly with the Treasurer to allow for timely processing of invoices and to allow for identification and resolution of issues and/or concerns. Anomalies will be brought to the Principal's attention immediately.

The Principal will ensure with the Treasurer that once capitalized equipment purchased with Internal Funds has been received in the building, an Incoming Property Control form (FM-1669) will be submitted to the Property Accounting Office for the tagging/inventorying of the equipment. The school's copy of the request will be maintained with the documentation of the item's purchase as well as in the binder of Incoming/Outgoing Property Control forms.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office's Financial Human Capital Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Treasurer will be required to thoroughly read and review the Manual of Internal Fund Accounting with an emphasis on Section II – General Accounting Policies and Procedures; Chapter 4 – Internal Fund Purchases; Chapter 5 – Expenditures/Disbursements; and Section III – Program Specific Policies and Procedures; Chapter 3 – Classes and Clubs; Chapter 4 – Trust Program.

Additionally, the Principal and Treasurer will be required to read and review School Board Policy 6610 – Internal Accounts. Emphasis will be placed on Section E – Purchases and purchases of \$1,000 or more and the required use of certified minority vendors. Beginning in May 2021, for a period of three months, before processing any purchases of \$1000 or more, the principal will be required to provide the North Region Office's Financial Human Capital Director copies of the three required bids to include one from a certified minority vendor to ensure compliance with School Board Policies and procedures.

Additionally, the Principals have been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principals at both schools, the treasurer at West Hialeah Gardens Elementary, and the Payroll Clerk at Treasure Island Elementary have been directed to attend the remaining 2020-2021 and the 2021-2022 School Operations' Money DOES Matter Support Program.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 53 of this report and page 90 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of West Hialeah Gardens Elementary.

**3. School Non-Compliant With
Full-Time Equivalent FTE
Records And Procedures
Resulted In Potential
FTE Funding
Disallowances
*Edison Park K-8 Center***

At this school, our review of ESOL, ESE, Gifted and Teacher Certification records for the 2019-2020 FTE Survey Period 3 (prior to the COVID-19 pandemic) disclosed a number of discrepancies. In the aggregate, the lapses in compliance with established FTE procedures identified during this audit could have generated a funding disallowance to the District of approximately \$32,100. Some of the students were funded at the 254 Support Level 4, which is one of the highest funding levels. In addition to the potential losses, we noted that some records were disorganized. Details follow:

Results Of ESOL Records Review

For the 2019-2020 school year, guidelines and procedures for maintaining student information for English Learners (EL), also known as English for Speakers of Other Languages (ESOL), were provided through the 2019-2020 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda, and the District Plan for Services to English Language Learners (ELL).

According to the guidelines, all sections of the Individual English Learners (EL) Student Plan for students must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. In addition, parents/guardians must be notified each school year of their child's participation or any programmatic change in the ESOL Program. For each school year, an *ELL Plan*, and a *Notification of EL Program Continuation* must be completed for all ELL students.

For all students with three academic years or more in ESOL, an ELL Committee meeting must be convened to re-evaluate the student's progress towards English language proficiency. The ELL Committee must convene no earlier than 30 school days prior to the third anniversary of the student's Date Entered United States School (DEUSS)³ and no later than the anniversary date unless the student's anniversary date falls within the first two weeks of any school year. The ELL Committee may convene no later than October 1. Any student considered for extension of ESOL services will be assessed on at least one department-approved assessment instrument. Evidence of that assessment must be maintained in the student's file.

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

At this school, according to the February 2020 FTE Survey records, a total of 89 students were enrolled in the ESOL program. A review of a sample of ten (10) ELL student folders disclosed the following discrepancies in all student folders reviewed (100%). These identified lapses in compliance with established procedures could have generated a funding disallowance to the District of approximately \$3,000. Overall, ESOL records were disorganized and incomplete. The sample's high error rate requires management's immediate attention. We noted that:

- 3.1. In ten instances, the *Notification of EL Program Continuation* was not evident in the student's ESOL Program Records Folder.
- 3.2. In two instances, the student was beyond six ESOL semesters and although the ELL Committee Meeting had convened, the *Student Meeting Report* was not evident in the student's ESOL records folder.
- 3.3. In two instances, the student was beyond the six ESOL semesters and had a DEUSS date that would require a current Florida Comprehensive English Language Learning Assessment (CELLA) for the ELL Committee Meeting; however, the students were not assessed.

Results Of ESE And Gifted Records Review

The *Matrix of Services* (referred to as a *Matrix*) is used to determine the cost factor for exceptional education students. The cost factor calculation in the *Matrix* is based on the decisions made by the Individual Education Plan Committee, which are documented on the student's Individual Education Plan (IEP). The Division of Exceptional Student Education establishes the procedures for completing the IEP. According to the guidelines, an IEP must be completed and is required for each exceptional education student prior to the provision of Exceptional Education and the related services. The form includes the plan's initiation/duration rates (timeline) which must be in effect at the time of the corresponding FTE survey period. The IEP must include at least two methods of parent notification. Parents should be notified at least ten days prior to IEP meeting.

The Division of Advanced Academics establishes the procedures for completing the Educational Plan (EP). According to the guidelines, an EP must be completed and is required for each Gifted student prior to the provision of Exceptional Education and the related services. The form includes the plan's initiation/duration rates (timeline) which must be in effect at the time of the corresponding FTE survey period. The EP must include at least two methods of parent notification. The notice to the parent should be sent early enough to ensure that they have an opportunity to attend the meeting.

For the February 2020 FTE Survey, the school reported 135 Exceptional Education Students (ESE) and Gifted students, which included six (6) Support Level 4 students. A review of a sample of 14 student folders (of which seven were ESE and seven were Gifted) disclosed non-compliance with District policy in eight (8) of 14 student folders sampled (57%). According to our calculations, the findings stated below could have

potentially generated a funding disallowance to the District of approximately \$11,000 for two of these students. Specifically:

- 3.4. In five instances, the *Notice of Meeting* was sent less than 10 days prior to the IEP or EP meeting. The parents did not attend these meetings. One of these students was reported for funding at the 254 Support Level 4 during this survey period.
- 3.5. In four instances, the Individual Educational Plan (IEP) or Educational Plan (EP) corresponding to Exceptional Education students did not have the required meeting attendees' signatures. One of these students was reported for funding at the 254 Support Level 4 during this survey period.
- 3.6. In three instances, the Individual Educational Plan (IEP) or Educational Plan (EP) documented only one of the two required parent-notification methods.

Results Of Teacher Certification Records Review

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

During this survey, the school listed a total of 42 teachers. We selected a judgmental sample of ten (10) teachers to review their certification requirements and found that six (6) teachers were non-compliant. According to our calculations, the following findings could have potentially generated funding disallowances to the District of approximately \$18,100. In this case,

- 3.7. The teacher's certification in the field assigned subject area did not comply with certification requirements related to the subject area courses taught by the teacher. Out-Of-Field Assignment Memorandums and Out-Of-Field Waivers were not on file for any of these teachers, and we were not able to verify School Board approval and/or Parent Notification letters for these out-of-field assignments.

RECOMMENDATIONS

- 3.1. **The school administration should identify a designee to oversee the FTE records.**
- 3.2. **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into DSIS (Integrated Student Information System).**

- 3.3. To ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before the FTE week. Particular attention should be made to the student's DEUSS date to ensure compliance with ESOL anniversary requirements.
- 3.4. The school administration should contact the appropriate District departments to inquire about additional training opportunities for staff involved with ESOL Program records.
- 3.5. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESE and Gifted, appropriate staff and administration should review ESE and Gifted records and student folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders. All signatures must be obtained at the time of the IEP and EP meetings and uploaded in the ESE-EMS (Exceptional Student Education-Electronic Management System). Particular attention should be paid to documentation corresponding to students funded at levels 254 Support Level 4 and 255 Support Level 5.
- 3.6. Regarding teacher certification, the school administration should contact the Certification Department to resolve the issues for those teachers identified in this report's findings. To reduce the probability of potential losses in funding and other non-compliance issues regarding the certification criteria, the school administration should ensure that waivers and/or out-of-field assignment memorandums are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements. Going forward, the Certification Office should be contacted immediately for any clarification or assistance related to teacher certification matters.

Person(s) Responsible:

**Principal/Designee,
Registrar and ELL
Teacher and ESE
Department Chair**

Management Response:

The Principal met with the Assistant Principal, Registrar and the English Language Learner (ELL) Teacher to review the audit findings. The Principal also reviewed the 2020-2021 Opening of School Year Information and Reminders as it pertains to ELL, the Division of Bilingual Education and World Languages memoranda, and the District Plan for Services to English Language Learners document. The Principal will distribute to parents/guardians the Notification of EL Program Continuation each school year. The Principal will identify a mentor Assistant Principal to provide guidance on the monitoring

of the ELL and Exceptional Student Education (ESE) Programs throughout the school year.

The Principal directed the Assistant Principal to review the ELL records on a regular basis with the ELL and CCHL teacher. The ESOL Program folders will be reviewed by the Assistant Principal, the ELL and CCHL teacher and filed appropriately as per District policies and procedures. Students' time in the program and the Date Entered United States School (DEUSS) date will be monitored to ensure compliance with Committee Meetings and exit requirements. The Principal and Assistant Principal will develop a system to ensure testing of students occurs in timely manner. The Principal and Assistant Principal will conduct random reviews of ESOL records monthly to ensure accuracy. Any discrepancies will be corrected immediately.

The Principal met with the Assistant Principal, Registrar, ESE Department Chair, and Teachers of the ESE and Gifted students to review the audit findings and guidelines and procedures as they pertain to IEP/EP paperwork. The Principal requested assistance and training from the Region's ESE Instructional Supervisor, with the aforementioned individuals, on the completion of IEP/EP and Matrix of Services documents to ensure accuracy and compliance. The Principal directed the Assistant Principal and ESE Chair to meet monthly with the ESE Department to review completed Matrix of Services for Annual and Interim IEPs. The expiration dates for IEPs have been inputted into a calendar system with a notice of 10 days in advance being provided to ensure that parents receive at least two notifications of the upcoming meeting.

The Principal, Assistant Principal and ESE Chair will conduct mini reviews of ESE folders to ensure proper documents are on file and updated monthly. The Assistant Principal and ESE Chair will review the incoming cumulative records of ESE students to ensure that all required documents are in the cumulative folders, completed, signed, and filed properly. Any discrepancies will be reported to the Principal for follow up.

The Principal created a Certification binder which includes a copy of the current Teaching Certificate and copies of Out-of-Field Assignments (FM 5784) waiver forms. Prior to issuing teaching assignments, the Principal will verify teacher certification to ensure that instructional assignments are accurate or complete required documents for out of field placement. In addition, prior to the FTE survey periods, the Principal will review course coding to ensure proper FTE funding for each class and that teachers are scheduled appropriately, according to certification. The Principal will contact the certification Department to receive guidance and assistance on certification requirements for each affected teacher. Any discrepancies will be corrected immediately.

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

The Financial/Business Operations Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) and Exceptional Student Education (ESE) to ensure that the records are maintained in accordance with the respective program guidelines.

The Financial/Business Operations Director directed the Principal to seek assistance from the Office of Bilingual Education and World Languages and the Office of Exceptional Student Education to assist in strengthening these procedures for both programs. The Principal and Registrar will attend all District's training/professional developments to enhance their knowledge of these programs. The Principal was directed to contact a colleague to identify a mentor Assistant Principal and provide opportunities for professional development.

The Principal was directed to create a certification notebook to include the following documents: current Teaching Certificate, DSIS PF-9 screen of teacher schedule, PF-17 screen showing the required certification for each subject and any Agreement for Teachers Accepting Out-of-Field Waivers (FM-5784). The Principal has been directed to access the Out-of-Field waivers Control-D Report. Finally, the Principal was directed to contact the Certification Department for guidance and assistance.

The Human Capital Director has contacted the Division of Special Education to conduct a record review as well as training for designated school site personnel.

As a result of these audit findings, the following support activities will be implemented for all schools at the Region level:

- The affected Principals will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The Central Region Office Human Capital Administrative Director will direct the Principals to attend the 2020-2021 and 2021-2022 Money DOES Matter Support Program.

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

Refer to page 53 of this report and page 90 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Edison Park K-8 Center.

**4. School Non-Compliant With
Full-Time Equivalent FTE
Records And Procedures
Resulted In Potential
FTE Funding
Disallowances
*Lillie C. Evans K-8 Center***

Results Of ESOL Records Review

For the 2019-2020 school year, guidelines and procedures for maintaining student information for English Learners (EL), also known as English for Speakers of Other Languages (ESOL), were provided through the 2019-2020 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda, and the District Plan for Services to English Language Learners (ELL).

According to the guidelines, all sections of the Individual English Learners (EL) Student Plan for students must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. In addition, parents/guardians must be notified each school year of their child's participation or any programmatic change in the ESOL Program. For each school year, an *ELL Plan*, and a *Notification of EL Program Continuation* must be completed for all ELL students. In addition, the *Home Language Survey* [FM-5196] must be properly completed and filed in the student's ESOL Program Records Folder.

For all students with three academic years or more in ESOL, an ELL Committee meeting must be convened to re-evaluate the student's progress towards English language proficiency. The ELL Committee must convene no earlier than 30 school days prior to the third anniversary of the student's Date Entered United States School (DEUSS)⁴ and no later than the anniversary date unless the student's anniversary date falls within the first two weeks of any school year. The ELL Committee may convene no later than October 1. Any student considered for extension of ESOL services will be assessed on at least one department-approved assessment instrument. Evidence of that assessment must be maintained in the student's file.

At this school, according to the February 2020 FTE records (prior to Covid-19), a total of 20 students were enrolled in the ESOL program. Although this is a relatively small program, our initial review disclosed discrepancies, which required a review of all 20 student folders (100%). Discrepancies were identified in all folders reviewed. These identified lapses in compliance with established procedures could have generated a

⁴ The *Date Entered United States School* (DEUSS) refers to the first time the student *enters a school in the United States*. DEUSS is obtained from the parents; consequently, *school personnel must make every effort to obtain any previous schooling information for the student from a U.S. school*. The date is necessary to calculate whether a student has attended a U.S. school for three (3) full academic years.

funding disallowance to the District of approximately \$4,000. Overall, the ESOL records were disorganized and incomplete. The high error rate requires management's immediate attention. Details are as follows:

- 4.1. In 18 instances, the *Notification of EL Program Continuation* was not evident in the student's ESOL Program Records Folder.
- 4.2. In six instances, the student was beyond six ESOL semesters; however, the ELL Committee meeting was not convened by the State-required deadline of October 1 or 30 days prior to the student's Date Entered United States School (DEUSS) date anniversary; or the *Student Meeting Report* was not evident in the student's ESOL records folder. In one of these six instances, we noted that the student had a DEUSS anniversary date that would require a current Florida Comprehensive English Language Learning Assessment (CELLA) for the ELL Committee Meeting; however, the student was not assessed.
- 4.3. In two instances, the *Home Language Survey* [FM-5196] was not properly completed. Specifically, the form was not dated or not evident.
- 4.4. In two instances, the student assessment history (also referred to as the "ELP Test History") was not indicated in the ELL Plan. For one of these two students, the 2019-2020 program participation was also not indicated.

RECOMMENDATIONS

- 4.1. **The school administration should identify a designee to oversee the FTE records.**
- 4.2. **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into DSIS (Integrated Student Information System).**
- 4.3. **To ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before the FTE week. Particular attention should be made to the student's DEUSS date to ensure compliance with ESOL anniversary requirements.**

4.4. The school administration should contact the appropriate District departments to inquire about additional training opportunities for staff involved with ESOL Program records.

Person(s) Responsible: Principal/Designee, Registrar and FTE Staff

Management Response:

The Principal met with the Assistant Principal, Registrar and ESOL Teacher to review the audit findings. The Principal designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. These records will be reviewed monthly by the Assistant Principal along with the Registrar to ensure that procedures are followed accurately.

The Principal reviewed the ESOL Program requirements with the Assistant Principal, Registrar, and selected staff. The Principal, Assistant Principal, and selected staff will attend professional development sessions provided by the Division of Bilingual Education and World Languages to ensure their understanding of all procedures regarding the program and compliance requirements. The Principal will identify a mentor Assistant Principal to provide guidance on the monitoring of the ELL Program throughout the school year.

The Principal directed the Assistant Principal, Registrar and selected staff to review the ESOL Program Folders to make certain that the information is accurate and pertinent forms are completed and filed in the student folders immediately after information is entered in DISIS. The Principal will distribute to parents/guardians the Notification of EL Program Continuation each school year. The Assistant Principal will ensure that student's records are properly maintained by using a checklist provided by the Division of Bilingual Education and World Languages. The Principal and Assistant Principal will review findings of each student's folder and ensure any discrepancies are corrected immediately.

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

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

The Financial/Business Operations Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) and Exceptional Student Education (ESE) to ensure that the records are maintained in accordance with the respective program guidelines.

The Financial/Business Operations Director directed the Principal to acquire assistance from the Office of Bilingual Education and World Languages to assist in strengthening these procedures in this program. The Principal and Registrar will attend all District's training/professional developments to enhance their knowledge of these programs. The Principal was directed to contact a colleague to identify a mentor Assistant Principal and provide opportunities for professional development.

As a result of these audit findings, the following support activities will be implemented for all schools at the Region level:

- The affected Principals will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The Central Region Office Human Capital Administrative Director will direct the Principals to attend the 2020-2021 and 2021-2022 Money DOES Matter Support Program.

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

Refer to page 53 of this report and page 90 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Lillie C. Evans K-8 Center.

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 (including Payroll and Purchasing Card Program expenditures) 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.
- 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%.

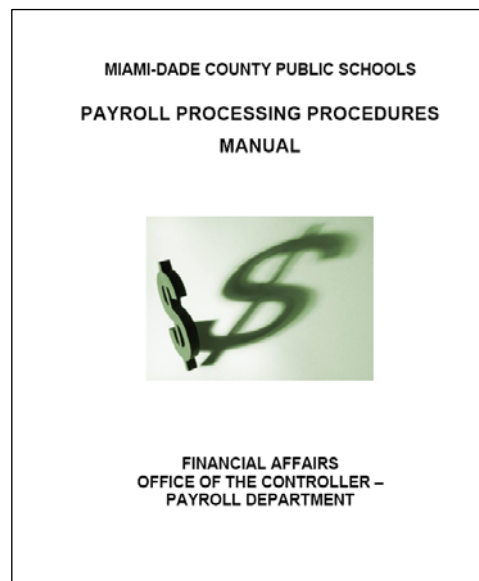
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, 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 fiscal year, months selected by the FDOE for these surveys are as follows:

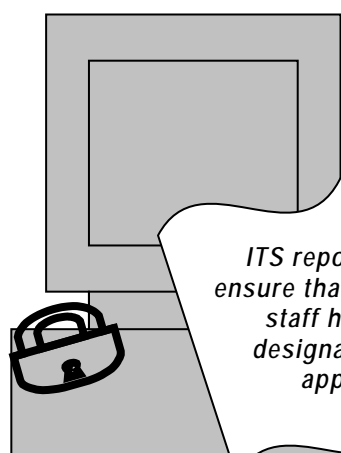
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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

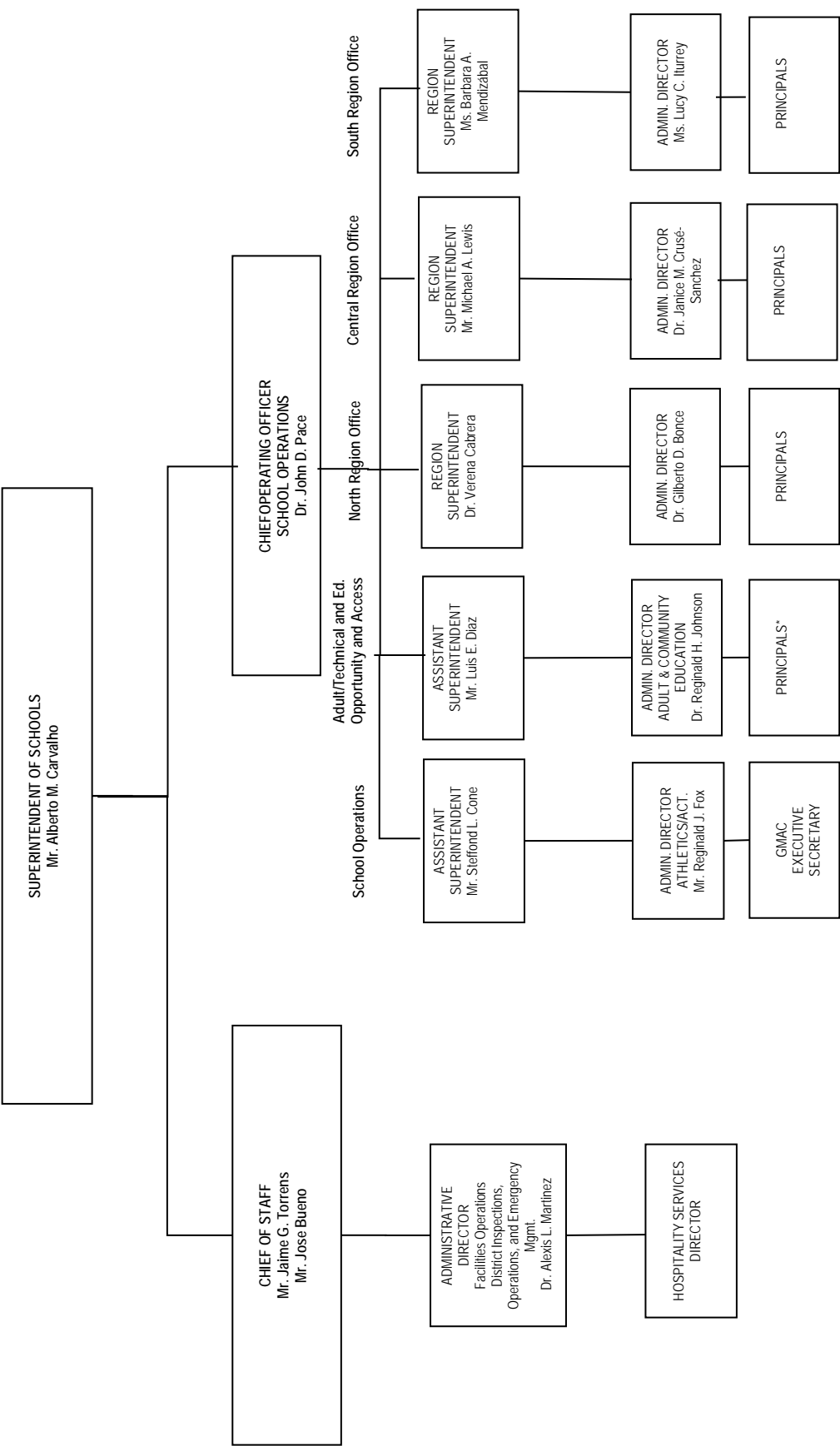
DATA SECURITY MANAGEMENT REPORT



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

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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




*Includes Systemwide Business and Industry Services Center.

APPENDIX
MANAGEMENT'S RESPONSES

MEMORANDUM

April 22, 2021

TO: Dr. Verena Cabrera, Region Superintendent
North Region Office

FROM: Dalia Villar, Principal 
Treasure Island Elementary School

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
TREASURE ISLAND ELEMENTARY SCHOOL FOR THE 2019-2020 AND 2020-
2021 FISCAL YEARS**

This memorandum serves as a response to the Internal Funds Audit Report finding at Treasure Island Elementary School for the fiscal years 2019-2020 and 2020-2021.

The audit finding has been carefully reviewed by the Principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and to ensure that strict compliance is maintained with School Board policies and procedures.

FINDINGS

1. Inadequate Recordkeeping, Documenting, And Reporting of Payroll Resulted In Overpayment And Payroll Corrections

RECOMMENDATIONS

- 1.1 Going forward, any instances of employees taking extended leave must be fully vetted with the employee, with the Leave Office and payroll will be contacted, to ensure that the extended leave is properly and timely approved.
- 1.2 Review with staff the procedures for recording their daily attendance to ensure compliance with payroll procedures.
- 1.3 Review the sign-in sheets of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS Mobile application or Employee Portal or in/out (part-time). Any discrepancies should be discussed with the employee to ensure adherence to the procedures.

- 1.4 Ensure that employees have an understanding of the procedures for reporting leave and discuss with the Payroll Clerk that leave cards can only report one type of leave.
- 1.5 Ensure that payroll corrections are maintained in the payroll files.
- 1.6 Direct the payroll clerk to maintain documentation in the payroll files to support payroll corrections made. We recommend not approving any payroll corrections unless the payroll clerk provides supporting documentation prior to approval.
- 1.7 Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.
- 1.8 Ensure that the administrator assigned to review the payroll records brings to your attention any discrepancies that remain pending from a prior pay period or that are pending resolution for the current period to ensure timely follow-up and final resolution.

Person(s) Responsible: Principal, Assistant Principal, Payroll Clerk

Management Response:

The Principal has reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Payroll Clerk to ensure awareness and understanding of the proper procedures for recording, reporting, and filing payroll records (inclusive of leave cards).

The Principal and Payroll Clerk have completed a comprehensive review with faculty and staff on the importance of following attendance procedures when completing leave cards. The Principal has strengthened the organization of the record keeping and proper recording of staff attendance.

The Principal has assigned the Assistant Principal to assist in reviewing the leave cards for accuracy and the proper completion of all attendance rosters and for Temporary Instructors. The Principal has implemented changes to allow for better tracking of leave cards, proper documentation of staff, and ensuring the accounting structures are charged correctly.

The Principal and the Treasurer will implement procedures for recording the attendance of employees working off-site to ensure that the school maintains a complete record of their personal attendance.

The school staff and administration will ensure that any employee taking a leave or an extended leave must request and file with the Leave Office and with the Payroll Department will be contacted, to ensure that the extended leave is properly and timely approved.

The school administration and staff will follow up daily recording their daily attendance to ensure compliance with payroll procedures.

The school administration will review the sign-in of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS Mobile

application or Employee Portal or signing in/out. Any discrepancies should be discussed with the employee to ensure adherence to the procedures.

The administration will strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.

The administration will ensure to review the payroll records and any discrepancies that remain pending from a prior pay period or that are pending resolution for the current period to ensure timely follow-up and final resolution.

cc: Dr. Gloria Arazoza
Dr. Gilberto Bonce

MEMORANDUM

April 16, 2021

TO: Dr. Verena Cabrera, Superintendent
North Region Office

FROM: Sharon Gonzalez, Principal *S. Gonzalez*
West Hialeah Gardens Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
WEST HIALEAH GARDENS ELEMENTARY SCHOOL - #2371 FOR
THE 2019-2020 FISCAL YEAR

The following is submitted in response to the Audit Report of West Hialeah Gardens Elementary School for the 2019-2020 fiscal year. The audit findings have been carefully reviewed by the Principal. It is to be noted that the bookkeeping errors identified were made by the previous Treasurer who retired in October 2020. As a result, the principal has implemented the following corrective actions in order to prevent the recurrence of similar conditions and ensure strict compliance is maintained with Board policies and procedures.

FINDINGS

1. Internal Fund Procedures
Over Disbursements
Needs Improvement

RECOMMENDATIONS

- 1.1 Regarding the matter of the written quotations, the school administration should direct staff to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that the lowest quotation is selected.
- 1.2 The school administration should identify a designee to oversee the general bookkeeping of internal funds and should implement a periodic system of review over the bookkeeping and disbursement of funds. This is to ensure that disbursements are processed in a timely manner and that the use of purchase orders is enforced, and that purchase orders are approved by the administration prior to the order being placed or the purchase being made.
- 1.3 Regarding capitalized equipment that is purchased with Internal Funds, an incoming Property Control form (FM-1669) must be completed and submitted to the Property Accounting Office for the tagging/inventorying of equipment and the proper account structure should be used.

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

Managerial Response:

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer and Grade-Level Chairpersons and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to disbursements of funds. The Principal and the Assistant Principal will perform monthly reviews of internal fund records to ensure their accuracy and compliance. Anomalies will be corrected immediately.

The Principal has provided a copy of School Board Policy 6320.02 – Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guideline, as well as, to attach supplementary documentation for justification to support the items purchased for disbursements of \$1,000 or more. The treasurer will contact Procurement to check if there are any district bids for the specific purchase meeting the above criteria.

The Principal has reviewed Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting and School Board Policy 6610 regarding internal accounts of \$1,000 or more but less than \$50,000 and has met with the Treasurer and has instructed her that disbursements must be documented with an original itemized vendor invoice and signed by the Treasurer to acknowledge goods and services were received, prior to requesting approval for payment from the Principal. The Principal will ensure that the school has at least three written quotations and one which is a certified minority/women business enterprise (M/WBE) prior to purchase. The Treasurer at the request of the Principal will require and review all quotes to ensure minority/women business enterprise procedures have been followed prior to approving any purchase order of \$1,000.

The Principal has strengthened the internal funds procedures by requiring all requests for purchases be reviewed and approved by the Principal and by instructing the new Treasurer to provide supporting documentation, including signatures on required documents such as Check Requisitions/JV Transfers (including all signatures), original vendor invoices with acknowledgement of the receipt of goods and services, prior to the Principal signing any checks. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal has reviewed Section II, Chapter 5 of the Manual of Internal Fund Accounting, regarding Expenditures and Disbursements. The Principal will meet bi-weekly with the Treasurer to allow for timely processing of invoices and to allow for identification and resolution of issues and/or concerns. Anomalies will be brought to the Principal's attention immediately.

The Principal will ensure with the Treasurer that once capitalized equipment purchased with Internal Funds has been received in the building, an Incoming Property Control form (FM-1669) will be submitted to the Property Accounting Office for the tagging/inventorying of the

equipment. The school's copy of the request will be maintained with the documentation of the item's purchase as well as in the binder of Incoming/Outgoing Property Control forms.

Thank you for your continued support and assistance. If any additional information is needed, please feel free to contact me.

cc: Dr. Gloria Arazoza
Dr. Gilberto Bonce

MEMORANDUM

March 22, 2021

TO: Dr. Michael A. Lewis, Region Superintendent
Central Region Office

FROM: Ms. Carla Patrick, Principal 
Edison Park k-8 Center

SUBJECT: **ADMINISTRATIVE RESPONSE OF THE FULL TIME EQUIVALENT REPORT OF EDISON PARK K-8 CENTER FOR THE 2019-2020 SURVEY PERIOD THREE**

The following is in response to the findings in the school audit report for Edison Park K-8 Center. A management plan has been developed to address the recommendations below.

RECOMMENDATIONS

- 1.1 The school administration should identify a designee to oversee the FTE records.
- 1.2 To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into DSIS (Integrated Student Information System).
- 1.3 To ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before the FTE week. Particular attention should be made to the student's DEUSS date to ensure compliance with ESOL anniversary requirements.
- 1.4 The school administration should contact the appropriate District departments to inquire about additional training opportunities for staff involved with ESOL Program records.
- 1.5 To reduce the probability of potential losses in funding and other non-compliance issues regarding ESE and Gifted, appropriate staff and administration should review ESE and Gifted records and student folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders. All signatures must be obtained at the time of the IEP and EP meetings and uploaded in the ESE-EMS (Exceptional Student Education-Electronic Management System). Particular attention should be paid to documentation corresponding to students funded at levels 254 support Level 4 and 255 Support Level 5.
- 1.6 Regarding teacher certification, the school administration should contact the Certification Department to resolve the issues for those teachers identified in this report's findings. To reduce the probability of potential losses in funding and other non-compliance issues regarding the certification criteria, the school administration should ensure that waivers and/or out-of-field certification criteria, the school administration should ensure that waivers and/or out-of-field assignment memorandums are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements. Going forward, the Certification Office should be contacted immediately for any clarification or assistance related to teacher certification matters.

Person(s) responsible: Principal, Assistant Principal, Registrar, ELL Teacher, ESE Department Chair

The Principal met with the Assistant Principal, Registrar and the English Language Learner (ELL) Teacher to review the audit findings. The Principal also reviewed the 2020-2021 Opening of School Year Information and Reminders as it pertains to ELL, the Division of Bilingual Education and World Languages memoranda, and the District Plan for Services to English Language Learners document. The Principal will distribute to parents/guardians the Notification of EL Program Continuation each school year. The Principal will identify a mentor Assistant Principal to provide guidance on the monitoring of the ELL and Exceptional Student Education (ESE) Programs throughout the school year.

The Principal directed the Assistant Principal to review the ELL records on a regular basis with the ELL and CCHL teacher. The ESOL Program folders will be reviewed by the Assistant Principal, the ELL and CCHL teacher and filed appropriately as per District policies and procedures. Students' time in the program and the Date Entered United States School (DEUSS) date will be monitored to ensure compliance with Committee Meetings and exit requirements. The Principal and Assistant Principal will develop a system to ensure testing of students occurs in timely manner. The Principal and Assistant Principal will conduct random reviews of ESOL records monthly to ensure accuracy. Any discrepancies will be corrected immediately.

The Principal met with the Assistant Principal, Registrar, ESE Department Chair, and Teachers of the ESE and Gifted students to review the audit findings and guidelines and procedures as they pertain to IEP/EP paperwork. The Principal requested assistance and training from the Region's ESE Instructional Supervisor, with the aforementioned individuals, on the completion of IEP/EP and Matrix of Services documents to ensure accuracy and compliance. The Principal directed the Assistant Principal and ESE Chair to meet monthly with the ESE Department to review completed Matrix of Services for Annual and Interim IEPs. The expiration dates for IEPs have been inputted into a calendar system with a notice of 10 days in advance being provided to ensure that parents receive at least two notifications of the upcoming meeting.

The Principal, Assistant Principal and ESE Chair will conduct mini reviews of ESE folders to ensure proper documents are on file and updated monthly. The Assistant Principal and ESE Chair will review the incoming cumulative records of ESE students to ensure that all required documents are in the cumulative folders, completed, signed, and filed properly. Any discrepancies will be reported to the Principal for follow up.

The Principal created a Certification binder which includes a copy of the current Teaching Certificate and copies of Out-of-Field Assignments (FM 5784) waiver forms. Prior to issuing teaching assignments, the Principal will verify teacher certification to ensure that instructional assignments are accurate or complete required documents for out of field placement. In addition, prior to the FTE survey periods, the Principal will review course coding to ensure proper FTE funding for each class and that teachers are scheduled appropriately, according to certification. The Principal will contact the certification Department to receive guidance and assistance on certification requirements for each affected teacher. Any discrepancies will be corrected immediately.


If additional information is needed, please feel free to contact me at 305-758-3658.

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Aragoza

MEMORANDUM

March 22, 2021

TO: Dr. Michael Lewis, Region Superintendent
Central Region Office

FROM: Dr. Bridgette Tate-Wyche, Principal 
Lillie C. Evans K-8 Center

SUBJECT: ADMINISTRATIVE RESPONSE OF THE FULL TIME EQUIVALENT REPORT OF LILLIE C. EVANS K-8 CENTER FOR 2019-2020, SURVEY PERIOD THREE

The following is a response to the findings related to the Full Time Equivalent (FTE) Audit Report for Lillie C. Evans K-8 Center fiscal year 2019-2020, survey period three. A management plan has been developed to address the recommendations below.

RECOMMENDATIONS

- 1.1. The school administration should identify a designee to oversee the FTE records.
- 1.2. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into DSIS (Integrated Student Information System).
- 1.3. To ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program. Improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before the FTE week. Particular attention should be made to the student's DEUSS date to ensure compliance with the ESOL anniversary requirements.
- 1.4. The school administration should contact the appropriate District department to inquire about additional training opportunities for staff involved with ESOL Program records.

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

Management Response:

The Principal met with the Assistant Principal, Registrar and ESOL Teacher to review the audit findings. The Principal designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. These records will be reviewed monthly by the Assistant Principal along with the Registrar to ensure that procedures are followed accurately.

The Principal reviewed the ESOL Program requirements with the Assistant Principal, Registrar, and selected staff. The Principal, Assistant Principal, and selected staff will attend professional development sessions provided by the Division of Bilingual Education and World Languages to

ensure their understanding of all procedures regarding the program and compliance requirements. The Principal will identify a mentor Assistant Principal to provide guidance on the monitoring of the ELL Program throughout the school year.

The Principal directed the Assistant Principal, Registrar and selected staff to review the ESOL Program Folders to make certain that the information is accurate and pertinent forms are completed and filed in the student folders immediately after information is entered in DISIS. The Principal will distribute to parents/guardians the Notification of EL Program Continuation each school year. The Assistant Principal will ensure that student's records are properly maintained by using a checklist provided by the Division of Bilingual Education and World Languages. The Principal and Assistant Principal will review findings of each student's folder and ensure any discrepancies are corrected immediately.

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

If additional information is needed, please feel free to contact me at 305-691-4973.

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Arazoza

MEMORANDUM

April 20, 2021
VC# 029 2020 - 2021
305-572-2800

TO: Dr. John Pace, Chief Operating Officer
School Operations

From: Dr. Verena Cabrera, Region Superintendent
North Region Office



SUBJECT: RESPONSE TO AUDIT REPORT OF NORTH REGION OFFICE SCHOOLS

Attached, please find the response to the audit findings for Treasure Island Elementary School's 2019-2020 Internal Funds and 2020-2021 Payroll, and the 2019-2020 Internal Funds for West Hialeah Gardens Elementary School. The North Region Office has reviewed the exceptions cited by the auditors. The following support activities will be implemented at the Region level.

Treasure Island Elementary School

Inadequate Recordkeeping, Documenting, and Reporting of Payroll Resulted in Overpayment and Payroll Corrections

The North Region Office's Financial Human Capital Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Three – Payroll Roster Approval. The school's feeder pattern lead principal will serve as the principal's peer-reviewer of payroll processing on a bi-monthly basis. Quarterly, the North Region Office's Financial and Human Capital Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

West Hialeah Gardens Elementary School

Internal Funds Procedures Over Disbursements Needs Improvement

The North Region Office's Financial Human Capital Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Treasurer will be required to thoroughly read and review the Manual of Internal Fund Accounting with an emphasis on Section II – General Accounting Policies and Procedures; Chapter 4 – Internal Fund Purchases; Chapter 5 – Expenditures/Disbursements; and Section III – Program Specific Policies and Procedures; Chapter 3 – Classes and Clubs; Chapter 4 – Trust Program.

Additionally, the Principal and Treasurer will be required to read and review School Board Policy 6610 – Internal Accounts. Emphasis will be placed on Section E – Purchases and purchases of \$1000 or more and the required use of certified minority vendors. Beginning in May 2021, for a period of three months, before processing any purchases of \$1000 or more, the principal will be required to provide the North Region Office's Financial Human Capital Director copies of the three required bids to include one from a certified minority vendor to ensure compliance with School Board Policies and procedures.

Additionally, the Principals have been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principals at both schools, the treasurer at West Hialeah Gardens Elementary, and the Payroll Clerk at Treasure Island Elementary have been directed to attend the remaining 2020-2021 and the 2021-2022 School Operations' Money DOES Matter Support Program.

Thank you for your assistance and cooperation. Should additional information be required, please contact me at 305-572-2800.


VC/GDB

cc: Dr. Gloria Arazoza
Dr. Gilberto D. Bonce

MEMORANDUM

March 25, 2021
MAL/#011/2020-21

TO: Dr. John D. Pace, Chief Operating Officer
School Operations

FROM: Dr. Michael Lewis, Region Superintendent 
Central Region Office

SUBJECT: CENTRAL REGION OFFICE RESPONSE TO INTERNAL REPORTS FOR
EDISON PARK K-8 CENTER AND LILLIE C. EVANS K-8 CENTER

Please find attached the responses to the audit findings for Edison Park K-8 Center and Lillie C. Evans K-8 Center. The Central Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Edison Park K-8 Center

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

The Financial/Business Operations Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) and Exceptional Student Education (ESE) to ensure that the records are maintained in accordance with the respective program guidelines.

The Financial/Business Operations Director directed the Principal to seek assistance from the Office of Bilingual Education and World Languages and the Office of Exceptional Student Education to assist in strengthening these procedures for both programs. The Principal and Registrar will attend all District's training/professional developments to enhance their knowledge of these programs. The Principal was directed to contact a colleague to identify a mentor Assistant Principal and provide opportunities for professional development.

The Principal was directed to create a certification notebook to include the following documents: current Teaching Certificate, DSIS PF-9 screen of teacher schedule, PF-17 screen showing the required certification for each subject and any Agreement for Teachers Accepting Out-of-Field Waivers (FM-5784). The Principal has been directed to access the Out-of-Field waivers Control-D Report. Finally, the Principal was directed to contact the Certification Department for guidance and assistance.

The Human Capital Director has contacted the Division of Special Education to conduct a record review as well as training for designated school site personnel.

Lillie C. Evans K-8 Center

2. School Non-Compliant with Full-Time Equivalent (FTE) Records and Procedures Resulted in Potential FTE Funding Disallowances

The Financial/Business Operations Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) and Exceptional Student Education (ESE) to ensure that the records are maintained in accordance with the respective program guidelines.

The Financial/Business Operations Director directed the Principal to acquire assistance from the Office of Bilingual Education and World Languages to assist in strengthening these procedures in this program. The Principal and Registrar will attend all District's training/professional developments to enhance their knowledge of these programs. The Principal was directed to contact a colleague to identify a mentor Assistant Principal and provide opportunities for professional development.

As a result of these audit findings, the following support activities will be implemented for all schools at the Region level:

- The affected Principals will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The Central Region Office Human Capital Administrative Director will direct the Principals to attend the 2020-2021 and 2021-2022 Money DOES Matter Support Program.

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


MAL/JCS

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Arazoza

MEMORANDUM

April 22, 2021

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

FROM: Dr. John D. Pace, Chief Operating Officer 
School Operations

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

School Operations has reviewed the audit findings cited in the 2019-2020 fiscal year reports for Edison Park K-8 Center, Lillie C. Evans K-8 Center, Treasure Island Elementary and West Hialeah Gardens Elementary

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

- The Money DOES Matter Support Program (MDMSP) requires of newly assigned, current and former principals with audit exceptions, as well as payroll prepares/treasurers in schools with audit findings to participate in this year-long training.
- District School Operations Administrative Director has met with the Region Office Financial/Business Operations Directors to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include payroll procedures, Internal Funds purchasing, ELL and ESE program documentation requirements.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school.

If you have any questions, please contact me at 305 995-2938.

JDP:ga
M049

cc: Region Superintendents
Ms. Gloria Arazoza
Region Director
Principals

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



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS May 2021

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