



Miami-Dade County Public Schools

***Internal Audit Report
Selected Adult and
Community Education
Centers/Technical Colleges***

*The Financial Statements Were Fairly Stated
For All Seven Centers In This Report.*

*Property Inventory Results Were Satisfactory
For All Seven Centers Reported Herein.*

May 2017

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Dr. Marta Pérez, Vice Chair
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Mr. Alberto M. Carvalho
Superintendent of Schools

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

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School Audit Report Prepared by:

Ms. Maria T. Gonzalez, CPA





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Alberto M. Carvalho

Chief Auditor

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Miami-Dade County School Board

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April 25, 2017

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

Ladies and Gentlemen:

This report includes the audit results of seven adult and community education centers/technical colleges currently reporting to the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period corresponding to these centers is two fiscal years ended June 30, 2016. At three of these centers, there was a change of Principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the adult and community education centers/technical colleges, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds at all seven centers. The audits also included the results of property inventories.

Our audits disclosed that the financial statements of all seven adult and community education centers/technical colleges reported herein were fairly stated. At all seven centers, we found general compliance with prescribed policies and procedures and site records were maintained in good order. Property inventory results for all centers reported herein were satisfactory.

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

Sincerely,

Jose F. Montes de Oca, CPA

Chief Auditor

Office of Management and Compliance Audits

JFM:mtg

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of seven adult education and community education centers/technical colleges that currently report to the Office of Adult/Vocational, Alternative and Community Education within School Operations. For all seven centers, the scope of our audits was the two-fiscal year period ended June 30, 2016. At three centers, there was a change of Principal since the prior audit.

Our audits disclosed that all seven centers maintained their records in good order and in accordance with prescribed policies and procedures.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for the centers included in this report is presented on page 8.

At all seven centers, the financial statements of the internal funds of the centers present fairly in all material respects, the changes in fund balances from financial activity conducted during the 2014-2015 fiscal year up to March 31, 2015 on the cash basis of accounting, and from April 1, 2015 to June 30, 2015 on the full accrual basis of accounting; and during the 2015-2016 fiscal year on the accrual basis of accounting.

As of June 30, 2015, for all seven centers reported herein, total combined receipts and disbursements amounted to \$4,923,991.25 and \$(4,281,526.06), respectively; while total combined Fund Balance amounted to \$ 3,412,075.45 (Page 4).

As of June 30, 2016, for all seven centers reported herein, total combined receipts and disbursements amounted to \$4,845,951.66 and \$(4,196,932.98), respectively; while total combined Fund Balance amounted to \$4,061,094.13 (Page 5).

As of June 30, 2016, the internal control structure at the centers reported herein generally functioned as designed by the District and implemented by the center administration. With respect to the items tested, the center was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting.

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

INTERNAL FUNDS

Implementation Of New Accounting System At Adult and Community Education Centers/Technical Colleges

The internal funds of adult and community education centers/technical colleges were accounted for on the cash basis of accounting until March 31, 2015. In early April 2015, the District migrated the bookkeeping of the internal funds of these centers from a legacy (bookkeeping) system to a web-based full accrual accounting system. The new system is named the *Electronic Student Accounting System* by the District (otherwise referred to as the eSAS system)¹.

Internal Funds-Summary Of Audit Results

Regarding the audit of the internal funds of the centers included in this report, our office reviewed the internal funds records and procedures at seven adult and community education centers/technical colleges for the two-year audit period ended June 30, 2016. At all seven centers reviewed, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all seven centers reported herein.

At the seven centers, Property Audits staff inventoried a total of 1,900 equipment items with a total approximate cost of \$8.07 million. All property inventories were satisfactory. (refer to Property Schedule on Page 10).

Property inventories also include the review of property losses reported by the centers through the Plant Security Report process. Our analysis of Plant Security Report losses disclosed that one (1) computer item with a total acquisition cost of approximately \$1,900 and a depreciated value of approximately \$1,100 was reported missing at one of the technical colleges (Page 11).

¹ Please, refer to *Background Section* on pages 14-15 for additional details.

AUDIT OPINION

The following tables summarize total receipts, disbursements, accruals and Fund Balance as of June 30, 2015 and June 30, 2016 for the seven adult education centers/technical colleges included herein. It also provides the audit opinion regarding the centers' financial statements:

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2015

The Condensed Annual Financial Reports and Fund Balance as of June 30, 2015 for the seven adult and community education centers/technical colleges reported herein are:

Work Loc. No.	Centers	Annual Financial Report			Fund Balance						
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable ^(a)	Accounts Payable ^(b)	Total Fund Balance
7072	Coral Gables Adult Education Center	\$ 380,910.22	\$ 139,132.91	\$ (109,258.48)	\$ 410,784.65	\$ 72,248.52	\$ 313,933.85	\$ -	\$ 25,962.28	\$ (1,360.00)	\$ 410,784.65
7272	Miami Coral Park Adult and Community Education Center	240,305.10	362,721.81	(262,446.80)	340,580.11	137,764.36	139,574.94	-	66,394.71	(3,153.90)	340,580.11
8901	Miami Lakes Technical College	741,879.19	1,773,789.37	(1,541,166.49)	974,502.07	253,251.19	605,204.67	-	181,190.47	(65,144.26)	974,502.07
7432	Miami Palmetto Adult Education Center	200,773.42	77,017.75	(73,800.31)	203,990.86	25,972.31	178,043.55	-	-	(25.00)	203,990.86
7512	Miami Springs Adult and Community Education Center	266,034.94	300,109.20	(296,381.48)	269,762.66	19,402.95	241,167.89	-	19,601.82	(10,410.00)	269,762.66
7532	Miami Sunset Adult and Community Education Center	119,485.77	256,213.92	(221,997.81)	153,701.88	44,437.27	97,557.49	-	12,367.12	(660.00)	153,701.88
8911	Robert Morgan Technical College	820,221.62	2,015,006.29	(1,776,474.69)	1,058,753.22	93,762.71	670,589.31	-	312,106.49	(17,705.29)	1,058,753.22
	Total	\$ 2,769,610.26	\$ 4,923,991.25	\$ (4,281,526.06)	\$ 3,412,075.45	\$ 646,839.31	\$ 2,246,071.70	\$ -	\$ 617,622.89	\$ (98,458.45)	\$ 3,412,075.45

Notes:

(a) Account balance mainly consists of billings to third parties (agencies) for tuition fees and book receivables that were outstanding as of June 30, 2015.

(b) Account balance mainly consists of tuition fees collected at the centers during April-June 2015 and not transmitted to the District until after June 30, 2015.

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2016

The Condensed Annual Financial Reports and Fund Balance as of June 30, 2016 for the seven adult and community education centers/technical colleges reported herein are:

Work Loc. No.	Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable ^(a)	Accounts Payable	Total Fund Balance
7072	Coral Gables Adult Education Center	\$ 410,784.65	\$ 171,555.62	\$ (196,260.83)	\$ 386,079.44	\$ 65,791.85	\$ 316,301.87	\$ -	\$ 3,985.72	\$ -	\$ 386,079.44
7272	Miami Coral Park Adult and Community Education Center	340,580.11	489,924.37	(448,559.49)	381,944.99	173,958.77	140,562.71	-	67,423.51	-	381,944.99
8901	Miami Lakes Technical College	974,502.07	1,588,519.48	(1,502,248.87)	1,060,772.68	24,252.09	833,712.54	-	202,808.05	-	1,060,772.68
7432	Miami Palmetto Adult Education Center	203,990.86	74,668.22	(69,899.70)	208,759.38	15,276.31	193,483.07	-	-	-	208,759.38
7512	Miami Springs Adult and Community Education Center	269,762.66	400,028.86	(308,986.50)	360,805.02	74,980.28	242,874.63	-	42,950.11	-	360,805.02
7532	Miami Sunset Adult and Community Education Center	153,701.88	227,466.84	(229,581.06)	151,587.66	53,062.51	98,201.66	-	323.49	-	151,587.66
8911	Robert Morgan Technical College	1,058,753.22	1,893,788.27	(1,441,396.53)	1,511,144.96	174,765.09	675,647.59	-	660,732.28	-	1,511,144.96
		\$ 3,412,075.45	\$ 4,845,951.66	\$ (4,196,932.98)	\$ 4,061,094.13	\$ 582,086.90	\$ 2,500,784.07	\$ -	\$ 978,223.16	\$ -	\$ 4,061,094.13

Notes:

(a) Account balance mainly consists of billings to third parties (agencies) for tuition fees and/or book receivables that were outstanding as of June 30, 2016.

AUDIT OPINION

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

At all seven centers, the financial statements of the internal funds of the centers present fairly in all material respects, the changes in fund balances from financial activity conducted during the 2014-2015 fiscal year up to March 31, 2015 on the cash basis of accounting, and from April 1, 2015 to June 30, 2015 on the full accrual basis of accounting; and during the 2015-2016 fiscal year on the accrual basis of accounting.

As of June 30, 2015, for all seven centers reported herein, total combined receipts and disbursements amounted to \$4,923,991.25 and \$(4,281,526.06), respectively; while total combined Fund Balance amounted to \$ 3,412,075.45 (Page 4).

As of June 30, 2016, for all seven centers reported herein, total combined receipts and disbursements amounted to \$4,845,951.66 and \$(4,196,932.98), respectively; while total combined Fund Balance amounted to \$4,061,094.13 (Page 5).

As of June 30, 2016, the internal control structure at the centers reported herein generally functioned as designed by the District and implemented by the center administration. With respect to the items tested, the center was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting.

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

Maria T. Gonzalez

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

INTERNAL CONTROLS RATING

The internal control ratings for the seven adult and community education centers/technical colleges reported herein **without audit exceptions** are depicted as follows:

CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Coral Gables Adult Education Center	✓			✓			Not Likely to impact.
Miami Coral Park Adult and Community Education Center	✓			✓			Not Likely to impact.
Miami Lakes Technical College	✓			✓			Not Likely to impact.
Miami Palmetto Adult Education Center	✓			✓			Not Likely to impact.
Miami Springs Adult and Community Education Center	✓			✓			Not Likely to impact.
Miami Sunset Adult and Community Education Center	✓			✓			Not Likely to impact.
Robert Morgan Technical College	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the seven adult and community education centers/technical colleges reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7072	Coral Gables Adult Education Center	2014-2015 2015-2016	None		None	
7272	Miami Coral Park Adult and Community Education Center	2014-2015 2015-2016	None		None	
8901	Miami Lakes Technical College ^(a)	2014-2015 2015-2016	None		None	
7432	Miami Palmetto Adult Education Center ^(b)	2014-2015 2015-2016	None		None	
7512	Miami Springs Adult and Community Education Center	2014-2015 2015-2016	None		None	
7532	Miami Sunset Adult and Community Education Center	2014-2015 2015-2016	None		None	
8911	Robert Morgan Technical College ^(b)	2014-2015 2015-2016	None		None	
TOTAL			None		None	

Notes:

- (a) Change of Principal/Administrator at this center during audit period. Both Principals had tenure for a portion of the audit period (1 center).
- (b) Change of Principal/Administrator at this center since prior audit (2 centers).

LIST OF PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the remaining seven adult and community education centers/technical colleges **without audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the center during the audit period:

Work Loc. No.	Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7072	Coral Gables Adult Education Center	Mr. Alan J. Bashaw	N/A = No Change of Principal Since Prior Audit.
7272	Miami Coral Park Adult and Community Education Center	Mr. Robert D. Novak	N/A = No Change of Principal Since Prior Audit.
8901	Miami Lakes Technical College ^(a)	Ms. Lourdes Diaz	Mr. James V. Parker (Through October 2015; retired).
7432	Miami Palmetto Adult Education Center ^(b)	Ms. Octavia H. Williams	Dr. Barbara T. Hawkins (Through June 2016; retired).
7512	Miami Springs Adult and Community Education Center	Mr. Miguel Veloso	N/A = No Change of Principal Since Prior Audit.
7532	Miami Sunset Adult and Community Education Center	Mr. Julian Cazañas, Jr.	N/A = No Change of Principal Since Prior Audit.
8911	Robert Morgan Technical College ^(b)	Mr. Reginald J. Fox	Ms. Kimberly Y. Davis (Through June 2016; presently Administrative Director, Professional Development).

Notes:

- (a) Change of Principal/Administration at this center during audit period. Both Principals had tenure for a portion of the audit period (1 center).
- (b) Change of Principal/Administrator at this center since prior audit (2 centers).

PROPERTY SCHEDULES

The results of the property inventories of seven centers are as follows:

Work Location No.	Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>Adult and Community Education Centers/Technical Colleges</u>								
7072	Coral Gables Adult Education Center	17	\$ 43,002	-	\$ -	-	-	\$ -
7272	Miami Coral Park Adult and Community Education Center	12	46,321	-	-	-	-	-
8901	Miami Lakes Technical College	967	4,783,092	-	-	-	-	-
7432	Miami Palmetto Adult Education Center	12	30,984	-	-	-	-	-
7512	Miami Springs Adult and Community Education Center	9	29,548	-	-	-	-	-
7532	Miami Sunset Adult and Community Education Center	14	43,937	-	-	-	-	-
8911	Robert Morgan Technical College	869	3,093,878	-	-	-	-	-
TOTAL		1,900	\$ 8,070,762	-	\$ -	\$ -	-	\$ -

PROPERTY SCHEDULES

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

Work Location No.	Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)	Total Depreciated Value
					Computer	
8901	Miami Lakes Technical College	1	1	\$ 1,899	\$ 1,899	\$ 1,062
TOTAL		1	1	\$ 1,899	\$ 1,899	\$ 1,062

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the adult education centers/technical colleges for the two fiscal years ended June 30, 2015 and June 30, 2016;
- evaluate compliance by the centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*; and
- verify compliance by the 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.

The scope of our audits generally covered operations during the two-year audit period of July 1, 2014 through June 30, 2015 and July 1, 2015 through June 30, 2016.

Our procedures were as follows:

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

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

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

Internal Control Matters

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



BACKGROUND

INTERNAL FUNDS

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

Internal funds are monies collected and expended within a school/center 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 center 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, adult education 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, 2015 and June 30, 2016 was 0.64%.

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 adult education centers' internal funds and consequently are not audited by us.

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2015 and June 30, 2016, the MDCPS-Money Market Pool Fund's interest rate was 0.64%.

New Accounting Software To Account For The Internal Funds Of The Adult Education Centers

In 2013, Miami-Dade County Public Schools needed to upgrade the centralized accounting system applicable for the bookkeeping of the internal funds of the schools and centers districtwide. According to Information Technology Services (ITS), the existing internal funds' centralized accounting system software platform was outdated and difficult to sustain going forward. In addition, the District aimed at an accounting solution that would be capable of accepting credit card payments as well as on-line payments at all schools/centers to mirror current advances in marketing technology and reduce the volume of cash handled at the sites.

After complying with the district-mandated processes for seeking vendor proposals, selecting and engaging a vendor, testing the product, training staff and creating the support infrastructure, the solution was the implementation of *Microsoft Dynamics GP*, an accounting (ERP) software package, which the District deployed on a full-scale for the internal funds of all 21 adult and community education centers/technical colleges effective at the beginning of April 2015. The District named it the *Electronic Student Accounting System* (otherwise referred to as the eSAS system). Unlike the legacy bookkeeping software where the financial activity was reflected on the cash basis of accounting, this new system records the financial transactions under the full accrual basis of accounting.

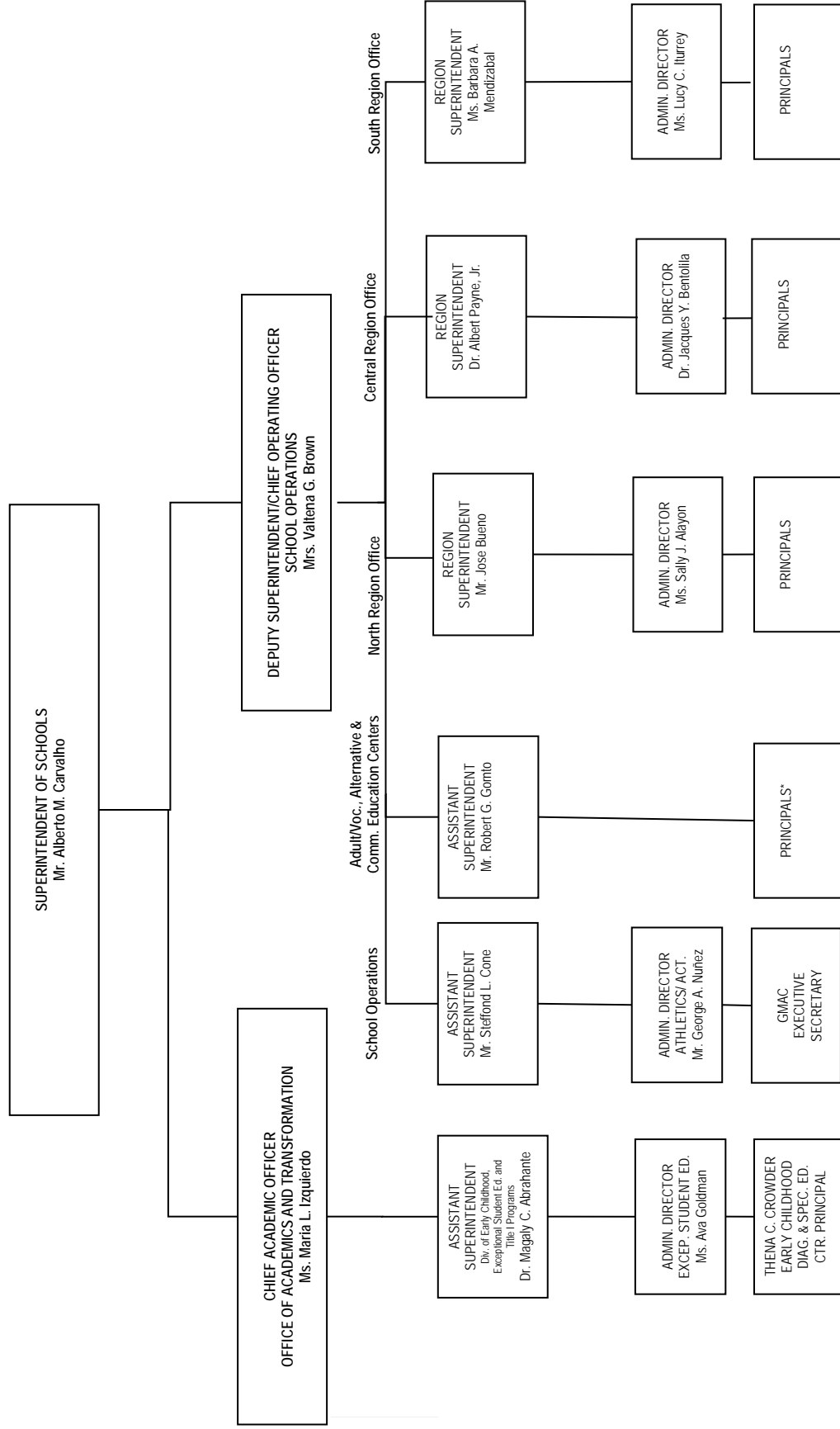
The conversion to the new automated system presented many challenges. These included familiarization with the bookkeeping of the funds on a web-based full-accrual system, sorting through discrepancies with the reports and understanding/resolving technical issues with the system in general. As a result, several reporting tasks and reconciliations associated with the bookkeeping of the internal funds were not always completed by the schools/centers in a timely manner. *We took these matters into consideration when performing and reporting the results of our audits.*

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 adult education 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.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Services Center.

Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

Miami-Dade County Public Schools



***INTERNAL AUDIT REPORT
SELECTED ADULT AND COMMUNITY EDUCATION
CENTERS/TECHNICAL COLLEGES
MAY 2017***

Office of Management and Compliance Audits
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