



# Internal Audit Report



## Schools

With A Change Of Principal



Schools  
Soundly  
Managed  
and Fiscally  
Compliant

September 2007



# THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Chief Auditor  
Office of Management and Compliance Audits

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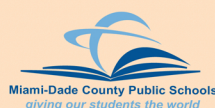
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Mr. Dario Rosendo, CPA and Property Audits Staff





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

*Rudolph F. Crew, Ed.D.*

**Chief Auditor**

*Allen M. Vann, CPA*

**Assistant Chief Auditor-School Audits**

*Maria T. Gonzalez, CPA*

**Assistant Chief Auditor-Operational  
and Performance Audits**

*Trevor L. Williams, CPA*

**Miami-Dade County School Board**

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*Dr. Marta Pérez*

*Dr. Solomon C. Stinson*

August 27, 2007

Members of The School Board of Miami-Dade County, Florida  
Members of The School Board Audit Committee  
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

This report includes the audit results of 20 schools from various regional centers and the School Improvement Zone. These audits were conducted as a result of a change of principal.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds and payroll records at all of the schools. On a selected basis, we also reviewed credit card purchases and aspects of data security. Property audits were conducted at some schools. Those currently pending will be reported at a later date.

Our audits disclosed that all 20 schools in this report were in compliance with prescribed policies and procedures and their records were maintained in good order.

We would like to commend the schools for a job well done, and would also like to recognize the schools' staff and administration for the cooperation and courtesies extended to our staff during the conduct of these audits.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

**Office of Management and Compliance Audits**

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Springview Elementary School



## At-a-Glance Audit Results

- ◆ 20 schools reviewed as result of a change of principal
- ◆ All 20 schools were in compliance with prescribed policies and procedures and their records were in order
- ◆ Schools receipted approximately \$3.3 million during FY 2006-07
- ◆ Total Cash and Investments as of June 30, 2007 amounted to \$841,583

## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 20 schools from various regional centers and the School Improvement Zone. These are schools where there was a change of principal since the prior audit. The audit period was for the fiscal year ended June 30, 2007.

The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at the schools. Accordingly, the financial statements present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of these schools during the 2006-07 fiscal year. Additionally, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration.

### INTERNAL FUNDS

The schools were in compliance with the procedures established in the Manual of Internal Fund Accounting.

### PAYROLL

Our review of the payroll preparation and check distribution procedures disclosed that there was generally adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the schools. In addition, the payroll rosters were generally supported by adequately prepared attendance sheets as described by the Payroll Processing Procedures Manual.

### PURCHASING CREDIT CARD PROGRAM

We reviewed the Purchasing Credit Card Program's procedures and transactions at the following five schools:

- Country Club Middle
- Miami Beach Senior
- Frances S. Tucker Elementary
- Young Women's Preparatory Academy
- Brownsville Middle

Our audits disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

### **DATA SECURITY QUARTERLY MANAGEMENT REPORT AND APPROVAL REVIEW**

We reviewed the “Authorized Applications for Employees by Locations Report(s)” at the following six schools:

- Country Club Middle
- Auburndale Elementary
- Frances S. Tucker Elementary
- Young Women’s Preparatory Academy
- Hammocks Middle
- Brownsville Middle

The audits disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.

### **PROPERTY**

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at six of the schools reported herein. The other 14 schools will be reported at a later date.

Results indicated that all six schools complied with property procedures and items with an individual cost of \$1,000 or more were accounted for. Approximately \$2.6 million was inventoried at these schools.

Property losses reported through the Plant Security Report process were very minimal since only two schools reported 4 items missing at an initial cost of \$5,939 and depreciated value of less than \$600. Refer to property tables on page 8.

### **AUDIT OPINION**

The following table summarizes total cash receipts and disbursements, and financial position of cash and investments at June 30, 2007 for all 20 schools reported herein. It also provides the audit opinion regarding the schools’ financial statements:

### **At-a-Glance Audit Results**

- ◆ **P-Card Program procedures at five schools generally compliant with procedures**
- ◆ **Data Security Report at six schools showed that access to student grade changes properly restricted**
- ◆ **Results of Property inventories were satisfactory**
- ◆ **Property inventories at some of these schools still in progress**

**SCHOOLS WITH A CHANGE OF PRINCIPAL**  
**CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

Work Loc. No.	Schools	Reg. Center	CONDENSED ANNUAL FINANCIAL REPORTS				CASH AND INVESTMENTS TOTALS			
			Beginning Balance	Receipts	Disbursements	Ending Balance	Cash	Investments	Total Cash and Investments	
4541	Rainbow Park Elementary	I	\$ 13,420.74	\$ 19,507.07	\$ 24,863.66	\$ 8,064.15	\$ 4,075.92	\$ 3,988.23	\$ 8,064.15	
5021	Ben Sheppard Elementary	I	13,182.44	320,397.15	317,855.95	15,723.64	8,351.88	7,371.76	15,723.64	
6611	Country Club Middle	I	-	56,313.17	29,215.99	27,097.18	27,097.18	-	27,097.18	
1161	Crestview Elementary	II	16,196.78	87,910.62	90,519.65	13,587.75	4,927.26	8,660.49	13,587.75	
4061	Ojus Elementary	II	27,982.16	87,032.48	87,419.73	27,594.91	6,296.16	21,298.75	27,594.91	
7201	Miami Beach Senior	II	337,750.78	504,242.01	494,726.28	347,266.51	46,632.42	300,634.09	347,266.51	
1561	Earlington Heights El.	III	18,073.73	13,775.28	15,977.60	15,871.41	4,353.75	11,517.66	15,871.41	
5361	Springview Elementary	III	15,873.52	220,387.39	221,355.71	14,905.20	10,291.61	4,613.59	14,905.20	
0121	Auburdale Elementary	IV	35,839.47	305,319.71	306,473.01	34,686.17	9,646.15	25,040.02	34,686.17	
2741	Key Biscayne K-8 Center	IV	27,219.07	296,374.46	298,618.47	24,975.06	13,093.61	11,881.45	24,975.06	
5561	Frances S. Tucker El.	IV	15,534.31	31,933.42	29,699.87	17,767.86	16,066.17	1,701.69	17,767.86	
7055	Young Women's Preparatory Academy	IV	-	25,821.93	9,880.23	15,941.70	15,941.70	-	15,941.70	
5121	Snapper Creek El.	V	42,081.47	114,146.19	122,593.66	33,634.00	1,961.99	31,672.01	33,634.00	
0661	Caribbean Elementary	VI	10,567.77	90,105.85	89,303.77	11,369.85	5,368.33	6,001.52	11,369.85	
2651	Kendale Lakes El.	VI	19,477.38	306,582.33	299,697.90	26,361.81	10,312.19	16,049.62	26,361.81	
3261	Miami Heights Elementary	VI	33,765.71	45,511.97	47,954.81	31,322.87	7,458.88	23,863.99	31,322.87	
5791	West Homestead El.	VI	11,950.44	51,945.78	40,809.33	23,086.89	2,689.00	20,397.89	23,086.89	

Miami-Dade County Public Schools



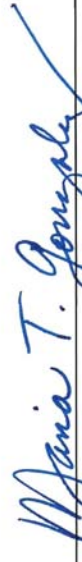
**SCHOOLS WITH A CHANGE OF PRINCIPAL**  
**CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

Work Loc. No.	Schools	Reg. Center	CONDENSED ANNUAL FINANCIAL REPORTS				CASH AND INVESTMENTS TOTALS		
			Beginning Balance	Receipts	Disbursements	Ending Balance	Cash	Investments	Total Cash and Investments
6221	Hammocks Middle	VI	110,548.31	665,931.86	665,589.66	110,890.51	18,330.15	92,560.36	110,890.51
5861	Dr. H. W. Mack/West Little River Elementary	SIZ	13,437.99	12,579.75	13,691.39	12,326.35	7,555.89	4,770.46	12,326.35
6031	Brownsville Middle	SIZ	28,869.60	47,319.53	47,080.12	29,109.01	6,298.30	22,810.71	29,109.01
	<b>Totals</b>		<b>\$ 791,771.67</b>	<b>\$ 3,303,137.95</b>	<b>\$ 3,253,326.79</b>	<b>\$ 841,582.83</b>	<b>\$ 226,748.54</b>	<b>\$ 614,834.29</b>	<b>\$ 841,582.83</b>

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

The financial statements of the schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of the schools during the 2006-07 fiscal year, on the cash basis of accounting. As of June 30, 2007, total combined receipts and disbursements amounted to \$3,303,138 and \$3,253,327 respectively; while total combined cash and investments amounted to \$841,583.

As of June 30, 2007, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration. When conditions came to our attention that were deemed non-reportable, because they were immaterial and inconsequential, they were nevertheless, discussed with management for their information and follow-up.

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

## SCHOOLS WITH A CHANGE OF PRINCIPAL INTERNAL CONTROLS

Internal controls' ratings of the schools reported herein are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Rainbow Park El.	✓			✓			Not Likely to impact
Ben Sheppard El.	✓			✓			Not Likely to impact
Country Club Middle	✓			✓			Not Likely to impact
Crestview El.	✓			✓			Not Likely to impact
Ojus Elementary	✓			✓			Not Likely to impact
Miami Beach Senior	✓			✓			Not Likely to impact
Earlington Heights El.	✓			✓			Not Likely to impact
Springview El.	✓			✓			Not Likely to impact
Auburndale El.	✓			✓			Not Likely to impact
Key Biscayne K-8 Ctr.	✓			✓			Not Likely to impact
Frances S. Tucker El.	✓			✓			Not Likely to impact
Young Women's Preparatory Academy	✓			✓			Not Likely to impact
Snapper Creek El.	✓			✓			Not Likely to impact
Caribbean El.	✓			✓			Not Likely to impact
Kendale Lakes El.	✓			✓			Not Likely to impact
Miami Heights El.	✓			✓			Not Likely to impact
West Homestead El.	✓			✓			Not Likely to impact
Hammocks Middle	✓			✓			Not Likely to impact
Dr. H. W. Mack/West Little River El.	✓			✓			Not Likely to impact
Brownsville Middle	✓			✓			Not Likely to impact

## SCHOOLS WITH A CHANGE OF PRINCIPAL SUMMARY SCHEDULE OF AUDIT FINDINGS

The following schedule sums up current and prior audit findings per school:

Work Loc. No.	Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
4541	Rainbow Park Elementary	None		None	
5021	Ben Sheppard Elementary	None		None	
6611	Country Club Middle	None		None	
1161	Crestview Elementary	None		None	
4061	Ojus Elementary	None		None	
7201	Miami Beach Senior	None		None	
1561	Earlington Heights Elementary	None		None	
5361	Springview Elementary	None		None	
0121	Auburndale Elementary	None		None	
2741	Key Biscayne K-8 Center	None		None	
5561	Frances S. Tucker Elementary	None		2	<ul style="list-style-type: none"> <li>▪ EESAC Expenditures</li> <li>▪ Awards &amp; Incentives</li> </ul>
7055	Young Women's Prep. Academy	None		None	
5121	Snapper Creek Elementary	None		None	
0661	Caribbean Elementary	None		None	
2651	Kendale Lakes Elementary	None		None	
3261	Miami Heights Elementary	None		None	
5791	West Homestead Elementary	None		None	
6221	Hammocks Middle	None		None	
5861	Dr. H. W. Mack/West Little River El.	None			
6031	Brownsville Middle	None		1	<ul style="list-style-type: none"> <li>▪ Payroll</li> </ul>
	Total	None		3	



## SCHOOLS WITH A CHANGE OF PRINCIPAL CURRENT AND FORMER PRINCIPALS

At the schools reported, names of their current and former principals are listed below:

Work Loc. No.	Schools	Current Principal	Former Principal
4541	Rainbow Park Elementary	Ms. Robin D. Thomas	Ms. Irene H. Wisenbaker-Clark
5021	Ben Sheppard Elementary	Dr. Georgette C. Menocal	Mr. John C. Lux
6611	Country Club Middle	Mr. Jose Bueno	None-First Year Audit
1161	Crestview Elementary	Ms. Dawn M. Baglos	Dr. Marta M. Mejia
4061	Ojus Elementary School	Dr. Marta M. Mejia	Dr. Annette H. Weissman
7201	Miami Beach Senior	Dr. Rosann P. Sidener	Dr. Jeanne P. Friedman
1561	Earlington Heights Elementary	Ms. Wandarece Ruan	Ms. Gwendolyn L. Bryant
5361	Springview Elementary	Ms. Mayte M. Dovale	Ms. Maria R. Menchero
0121	Auburndale Elementary	Ms. Liliana Salazar	Ms. Wanda R. Heidelberg
2741	Key Biscayne K-8 Center	Ms. Silvia P. Tarafa	Dr. Ana M. Rasco
5561	Frances S. Tucker Elementary	Ms. Cathy M. Williams	Mr. Leonard J. Ruan
7055	Young Women's Prep. Academy	Ms. Maria C. Mason	None-First Year Audit
5121	Snapper Creek Elementary	Mr. Eric Torres	Ms. Melanie L. Visnich
0661	Caribbean Elementary	Ms. Christina L. Guerra	Mr. Peter H. Cabrera
2651	Kendale Lakes Elementary	Ms. Margaret D. Ferrarone	Ms. Annemarie Duboulay
3261	Miami Heights Elementary	Mr. John C. Lux	Ms. Crystal C. Coffey
5791	West Homestead Elementary	Ms. Prudence M. Ingraham	Dr. Frederic E. Conde
6221	Hammocks Middle	Mr. Peter H. Cabrera	Mr. Israel Katz
5861	Dr. H. W. Mack/West Little River El.	Ms. Sandra V. Banky	Ms. Reva A. Vangates
6031	Brownsville Middle	Ms. Sharon Johnson	Ms. Regina P. Lowe-Smith

# SCHOOLS WITH A CHANGE OF PRINCIPAL PROPERTY SCHEDULES

Property inventory results are depicted in the following tables:

WORK LOC. NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
REGIONAL CENTER I SCHOOLS								
4541	Rainbow Park Elementary	198	\$ 359,383	None			-	
5021	Ben Sheppard Elementary	213	469,580	None			-	
6611	Country Club Middle	98	280,370	None			-	
REGIONAL CENTER II SCHOOLS								
1161	Crestview Elementary	186	357,822	None			-	
4061	Ojus Elementary*							
7201	Miami Beach Senior*							
REGIONAL CENTER III SCHOOLS								
1561	Earlington Heights Elementary*							
5361	Springview Elementary*							
REGIONAL CENTER IV SCHOOLS								
0121	Auburndale Elementary*							
2741	Key Biscayne K-8 Center*							
5561	Frances S. Tucker Elementary*							
7055	Young Women's Prep. Academy*							
REGIONAL CENTER V SCHOOLS								
5121	Snapper Creek Elementary*							
REGIONAL CENTER VI SCHOOLS								
0661	Caribbean Elementary*							
2651	Kendale Lakes Elementary	94	288,765	None			1	\$1,763
3261	Miami Heights Elementary*							
5791	West Homestead Elementary*							
6221	Hammocks Middle*							
SCHOOL IMPROVEMENT ZONE SCHOOLS								
5861	Dr. H. W. Mack/W. Little River El.*							
6031	Brownsville Middle	379	808,350	None			-	
TOTAL		1,168	\$ 2,564,270	None			1	\$1,763

Note: Schools marked with an "\*" represent property inventories in progress. Results will be reported at a later date.

Work Loc. No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Computers	Audio Visual	
REGIONAL CENTER I SCHOOL							
5021	Ben Sheppard Elementary	1	3	\$ 4,639	\$ 4,639	-	\$ 537
REGIONAL CENTER VI SCHOOL							
2651	Kendale Lakes Elementary	1	1	1,300	-	\$ 1,300	-
TOTAL		2	4	\$ 5,939	\$ 4,639	\$ 1,300	\$ 537

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2007;
- evaluate compliance by the schools with the policies and procedures prescribed in the Manual of Internal Fund Accounting;
- provide assurances regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card program procedures; and certain information technology controls;
- verify compliance by the schools with the policies and procedures prescribed by the Manual of Property Control Procedures, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more.

While the scope of our audits generally covered operations during the period of July 1, 2006 through June 30, 2007, payroll, property inventory, and purchasing credit card transactions included current periods.

Our procedures were as follows:

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

We conducted our audits in accordance with generally accepted governmental auditing standards contained in the Governmental Auditing Standards issued by the Comptroller General of the United States of America. This audit included an assessment of applicable internal controls and compliance with the requirements of School Board rules and related policies and procedures that would satisfy our audit objectives.



## BACKGROUND

### INTERNAL FUNDS

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

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

- Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- Each school administers their internal funds separately through an operational checking account
- 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, 2007, the MDCPS-Money Market Pool Fund's interest rate was 5.08%.

Prior to spending internal funds, schools invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2007 was 5.08%.

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

### PAYROLL

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

Each school processes its own biweekly payrolls. Timekeeping personnel enter the employees' time and attendance data, on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll. Once the checks/advice are printed, they are distributed throughout the District by Treasury Management.

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

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

## DATA SECURITY QUARTERLY MANAGEMENT REPORT AND APPROVAL REVIEW

Principals are responsible to ensure that only authorized school staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this quarterly report to determine the appropriateness of computer applications approved for each school 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 at their schools.

### *Control Point:*

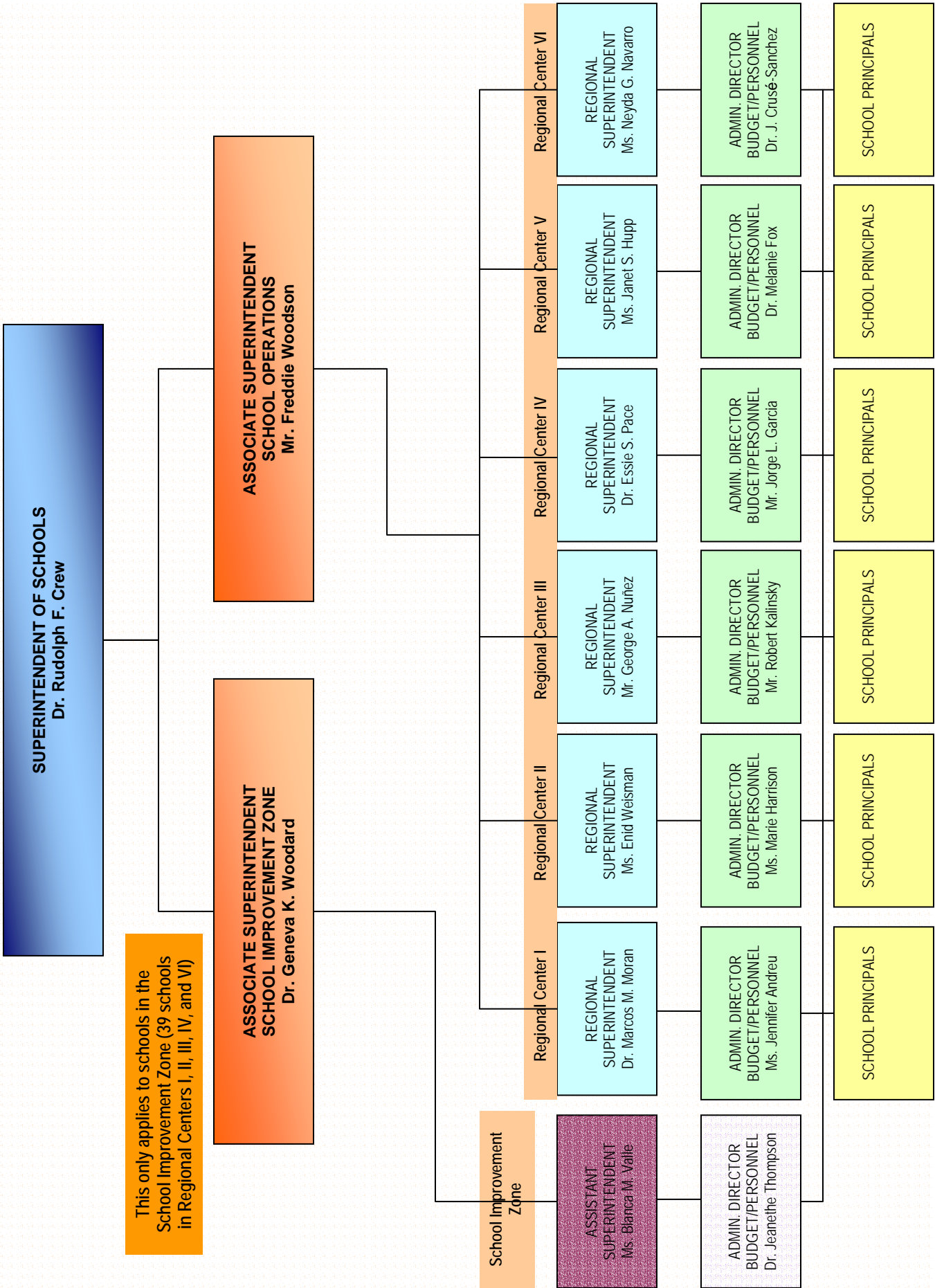
School staff allowed to make changes to students' grades is limited to:

- principal
- assistant principal
- registrar

## REPORTING LINES

Schools are organized into six regional centers. Effective August 2004, 39 of these schools were identified as part of the School Improvement Zone. Regarding fiscal matters, schools in the School Improvement Zone report directly to the School Improvement Zone administration; while the remaining schools report to their corresponding regional centers, who in turn report to School Operations. Both School Improvement Zone and School Operations' administrations report directly to the Superintendent of Schools. See the following organizational chart:

SCHOOLS WITH A CHANGE OF PRINCIPAL-ORGANIZATIONAL CHART



This only applies to schools in the School Improvement Zone (39 schools in Regional Centers I, II, III, IV, and VI)



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

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

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

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

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

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

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

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

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

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

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

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

**School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10** - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

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

## ***INTERNAL AUDIT REPORT***



Miami-Dade County Public Schools

***MIAMI-DADE COUNTY PUBLIC SCHOOLS***  
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