



Miami-Dade County Public Schools

*Internal Audit Report
Selected Schools/Centers*

*Audit Results Were Satisfactory And
The Financial Statements Were Fairly Stated
For All 45 Schools/Centers In This Report.
No Findings Were Issued.*

September 2020

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

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Mr. Alberto M. Carvalho

Superintendent of Schools

Ms. Maria T. Gonzalez, CPA

Chief Auditor

Office of Management and Compliance Audits

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Chief Auditor
Maria T. Gonzalez, CPA

Miami-Dade County School Board
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August 28, 2020

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 45 schools/centers. For 26 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2020. For the remaining 19 schools/centers, the audit scope was one fiscal year ended June 30, 2020. At 21 schools/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 schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds and an inventory of property. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Corollary to a review of Title I Program expenditures, we reviewed Payroll and certain aspects of school site data security.

Audit results were satisfactory, and the financial statements were fairly stated for all 45 schools/centers in this report. Property inventory results were mostly satisfactory, and losses reported were minimal. There are no audit findings to report for this group of schools/centers.

We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

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

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EXECUTIVE SUMMARY

Internal funds procedures and records were reviewed at 45 schools/centers. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records, Payroll, and certain aspects of school site data security. Our audits disclosed that at all 45 schools/centers, there was general compliance with established procedures, and site records were maintained in good order (refer to the *Internal Controls Rating* schedule on Pages 16-19). Property losses identified at the schools/centers where our verification of the inventories was conducted and reported herein were minimal. *No findings were issued for any of the schools/centers in this report.*

The financial statements of the internal funds of all 45 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2018-2019 and/or 2019-2020 fiscal years, on the accrual basis of accounting.

As of June 30, 2019, for 26 of the 45 schools/centers in this report, total combined receipts and disbursements amounted to \$11,360,156.23 and \$(11,811,548.03), respectively, while total combined Fund Balance amounted to \$5,491,300.49 (Pages 6-9).

As of June 30, 2020, for all 45 schools/centers in this report, total combined receipts and disbursements amounted to \$10,224,615.50 and \$(10,298,279.72), respectively, while total combined Fund Balance amounted to \$5,866,063.95 (Pages 10-14).

As of June 30, 2020, the internal control structure at all 45 schools/centers generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up (refer to Audit Opinion, Page 15).

- We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy.

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 20-25. 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 26-31 of this report. We have also included an *Organizational Chart* in this report (Page 43).

INTERNAL FUNDS

We completed the internal funds audits of 45 schools/centers. These include seven (7) schools/centers that report to the North Region Office; 10 that report to the Central Region Office; 17 that report to the South Region Office; and 11 that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations¹. For 26 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2020. For the remaining 19 schools/centers, the audit scope was one fiscal year ended June 30, 2020. At 21 schools/centers, there was a change of Principal since the prior audit.

PROPERTY

Property inventory audits were conducted at 33 of the 45 schools/centers included in this report. Accordingly, the property audits of 11 of the remaining 12 schools/centers will be reported in the 2020-2021 fiscal year with the respective region centers. The remaining center did not have property.

At 33 schools/centers, Property Audits staff inventoried approximately 8,200 equipment items with a total approximate cost of \$21 million. Of the 33 inventories, 30 proved satisfactory. At three (3) school/centers, four (4) equipment items with an approximate cost of \$8,000 and depreciated value of approximately \$400 were reported as “unlocated” (refer to the *Property Schedule* on Pages 32-35).

¹ These centers include Systemwide Business and Industry Services Center. Refer to page 39 for background information regarding this entity.

TITLE I PROGRAM, PAYROLL AND DATA SECURITY

We reviewed Title I Program expenditures at two schools/centers. Total Title I Program expenditures reported for the 2018-2019 fiscal year corresponding to these schools/centers amounted to approximately \$1.2 million. Part of the Title I Program audit includes the review of payroll expenditures and 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	Data Security Audit Period	Total Title I Program Expenditures
7731	Miami Southridge Senior	South	2018-2019	2018-2019	2018-2019	\$ 939,801
7781	Felix Varela Senior	South	2018-2019	2018-2019	2018-2019 2019-2020	262,656
Total Title I Program Expenditures						\$ 1,202,457

At both 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 the report titled “Authorized Applications for Employees by Locations Report” disclosed general compliance with the requirements for granting access to applications at both schools/centers.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 16 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
4801	Gertrude K. Edelman/Sabal Palm Elementary	North	2019-2020 SP3	\$ 1,568,540
5131	North Dade Center For Modern Languages	North	2019-2020 SP3	974,076
6171	Henry H. Filer Middle	North	2019-2020 SP3	1,438,251
6301	John F. Kennedy Middle	North	2019-2020 SP3	2,833,757
0401	Van E. Blanton Elementary	Central	2019-2020 SP3	1,411,705
2741	Key Biscayne K-8 Center	Central	2019-2020 SP3	3,336,791
5861	Dr. Henry W. Mack/West Little River K-8 Center	Central	2019-2020 SP3	1,049,221
0071	Eugenia B. Thomas K-8 Center	Central	2019-2020 SP3	4,210,826
6001	Herbert A. Ammons Middle	South	2019-2020 SP3	2,440,901
6701	Palmetto Middle	South	2019-2020 SP3	2,655,149
6861	Southwood Middle	South	2019-2020 SP3	2,860,537
7101	Coral Reef Senior	South	2019-2020 SP3	8,663,554
6081	Cutler Bay Senior	South	2019-2020 SP3	1,299,580
7121	John A. Ferguson Senior	South	2019-2020 SP3	10,920,660

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
7171	Medical Academy Science & Technology Senior	South	2019-2020 SP3	1,964,055
7741	Southwest Miami Senior	South	2019-2020 SP3	6,364,457
		Total FTE Funding:		\$ 53,992,060

The total FTE funding amounted to approximately \$54 million for the 16 schools/centers combined. FTE records reviewed corresponded to the 2019-2020 fiscal year Survey Period 3 (February 2020) as noted in the preceding table. We found that all 16 schools/centers were generally compliant with District policy related to FTE documentation and procedures.

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2019 and/or June 30, 2020, for the 45 schools/centers included in this report, depending on the year(s) audited for each individual school/center². We are also providing the audit opinion regarding the schools/centers' financial statements:

² This report includes a total of 45 schools/centers, of which 26 underwent a two-year audit ended June 30, 2020, and 19 underwent a one-year audit ended June 30, 2020.

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2019, for 26 of the 45 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
<u>North Region Office School/Center</u>											
5091	Miami Beach South Pointe Elementary	\$ 30,617.26	\$ 259,351.76	\$ (264,162.53)	\$ 25,806.49	\$ 1,856.63	\$ 23,949.86	\$ -	\$ -	\$ -	\$ 25,806.49
<u>South Region Office Schools/Centers</u>											
3111	Wesley Matthews Elementary	16,005.20	313,140.15	(314,377.83)	14,767.52	6,936.11	7,831.41	-	-	-	14,767.52
6001	Herbert A. Ammons Middle	39,197.04	197,239.86	(204,836.42)	31,600.48	12,084.01	19,516.47	-	-	-	31,600.48
6701	Palmetto Middle	74,865.49	285,848.60	(285,670.89)	75,043.20	13,957.51	61,085.69	-	-	-	75,043.20
6861	Southwood Middle	113,115.44	201,726.31	(230,589.49)	84,252.26	9,455.98	74,796.28	-	-	-	84,252.26
6901	W. R. Thomas Middle	42,931.02	231,286.35	(236,950.85)	37,266.52	15,927.84	21,378.68	-	(40.00)	-	37,266.52

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

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	
7101	Coral Reef Senior	348,582.28	1,456,784.10	(1,505,763.51)	299,602.87	10,887.53	288,715.34	-	-	-	299,602.87	
6081	Cutler Bay Senior	39,522.01	172,441.30	(168,941.27)	43,022.04	6,952.00	36,070.04	-	-	-	43,022.04	
7121	John A. Ferguson Senior	565,180.08	1,573,160.40	(1,662,354.45)	475,986.03	35,227.79	440,758.24	-	-	-	475,986.03	
7171	Med Acad Science & Technology Sr.	76,216.30	287,971.29	(265,207.34)	98,980.25	18,627.20	80,353.05	-	-	-	98,980.25	
7361	Miami Killian Senior	217,094.57	533,835.57	(563,706.48)	187,223.66	18,299.13	168,924.53	-	-	-	187,223.66	
7731	Miami Southridge Senior	135,435.53	399,371.44	(417,944.53)	116,862.44	7,660.47	109,201.97	-	-	-	116,862.44	
7041,7061,7091,7261 & 7551	School For Advanced Studies (various campuses)	78,816.74	267,377.07	(250,491.07)	95,702.74	1,829.13	93,873.61	-	-	-	95,702.74	
7741	Southwest Miami Senior	141,666.35	688,973.05	(709,151.98)	121,487.42	6,680.40	114,807.02	-	-	-	121,487.42	
7781	Felix Varela Senior	247,861.85	597,907.94	(624,548.82)	221,220.97	40,486.40	180,722.57	-	12.00	-	221,220.97	

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance			
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Adult Education Centers/Technical Colleges</u>											
7841	The English Center	715,272.01	880,627.01	(1,024,850.41)	571,048.61	96,157.78	473,260.64	-	1,630.19	-	571,048.61
7202	Miami Beach Adult & Community Education Center	475,089.28	496,929.47	(475,772.51)	496,246.24	11,600.14	484,646.10	-	-	-	496,246.24
8901	Miami Lakes Technical College	1,081,256.91	1,452,936.59	(1,575,533.08)	958,660.42	12,316.96	940,563.97	-	5,779.49	-	958,660.42
7462	Miami Senior Adult Education Center	247,945.72	151,286.80	(170,847.78)	228,384.74	41,418.80	182,623.75	-	4,342.19	-	228,384.74
7512	Miami Springs Adult Education Center	374,070.79	390,021.48	(350,822.90)	413,269.37	71,226.84	341,972.05	-	70.48	-	413,269.37
7702	South Dade Technical College	180,450.82	416,393.97	(406,644.82)	190,199.97	42,597.70	143,216.77	-	4,385.50	-	190,199.97
<u>Alternative Education Centers</u>											
8019	Dr. Marvin Dunn Academy For Comm Education	12,322.79	7,138.40	(8,802.81)	10,658.38	2,141.53	8,516.85	-	-	-	10,658.38

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

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	
8141	Juvenile Justice Center	20,585.02	1,247.99	(919.06)	20,913.95	1,963.87	18,950.08	-	-	-	20,913.95	
8101	Jan Mann Educational Center	15,505.74	7,068.33	(9,762.46)	12,811.61	10,698.52	2,113.09	-	-	-	12,811.61	
8131	Dorothy M. Wallace Cope Center	31,413.05	48,129.60	(58,034.14)	21,508.51	10,758.57	10,749.94	-	-	-	21,508.51	
<u>Other Center</u>												
8018	Systemwide Business And Industry Services Center	621,673.00	41,961.40	(24,860.60)	638,773.80	51,911.05	586,862.75	-	-	-	638,773.80	
TOTALS		\$ 5,942,692.29	\$ 11,360,156.23	\$ (11,811,548.03)	\$ 5,491,300.49	\$ 559,659.89	\$ 4,915,460.75	\$ -	\$ 16,179.85	\$ -	\$ 5,491,300.49	

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 45 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
<u>North Region Office Schools/Centers</u>											
0341	Arch Creek Elementary	\$ 16,372.24	\$ 2,919.15	\$ (5,922.54)	\$ 13,368.85	\$ 3,437.01	\$ -	\$ 9,931.84	\$ -	\$ -	\$ 13,368.85
4801	Gertrude K. Edelman/Sabal Palm Elementary	14,404.79	11,139.81	(7,260.74)	18,283.86	13,182.74	5,101.12	-	-	-	18,283.86
5091	Miami Beach South Pointe Elementary	25,806.49	218,781.81	(220,163.26)	24,425.04	65.98	24,359.06	-	-	-	24,425.04
5131	North Dade Center For Modern Languages	15,383.64	11,201.56	(9,854.07)	16,731.13	6,372.12	10,359.01	-	-	-	16,731.13
4541	Rainbow Park Elementary	8,557.36	22,416.18	(21,188.40)	9,785.14	6,613.84	3,171.30	-	-	-	9,785.14
6171	Henry H. Filer Middle	27,478.44	57,066.04	(59,469.66)	25,074.82	8,209.50	16,865.32	-	-	-	25,074.82
6301	John F. Kennedy Middle	29,321.44	63,133.33	(63,971.83)	28,482.94	5,356.58	23,126.36	-	-	-	28,482.94

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Central Region Office Schools/Centers</u>											
0401	Van E. Blanton Elementary	13,404.50	14,595.11	(15,763.61)	12,236.00	2,026.02	10,209.98	-	-	-	12,236.00
1801	Fairlawn Elementary	13,081.06	158,304.41	(155,021.52)	16,363.95	3,927.54	12,436.41	-	-	-	16,363.95
2331	Charles R. Hadley Elementary	20,405.68	291,695.20	(291,704.60)	20,396.28	8,552.72	11,843.56	-	-	-	20,396.28
5001	Shenandoah Elementary	31,113.43	18,135.92	(16,446.26)	32,803.09	7,422.62	25,380.47	-	-	-	32,803.09
2741	Key Biscayne K-8 Center	29,444.33	285,514.95	(268,683.25)	46,276.03	29,340.76	16,935.27	-	-	-	46,276.03
5861	Dr. Henry W. Mack/W Little River K-8 Center	12,033.15	17,642.02	(17,737.81)	11,937.36	1,131.87	10,805.49	-	-	-	11,937.36
0071	Eugenia B. Thomas K-8 Center	30,861.43	504,736.80	(505,427.48)	30,170.75	11,109.80	19,060.95	-	-	-	30,170.75
6091	Citrus Grove Middle	27,707.77	22,320.10	(26,738.22)	23,289.65	3,633.75	19,655.90	-	-	-	23,289.65
6361	Jose de Diego Middle	30,428.70	85,229.48	(90,334.28)	25,323.90	22,073.42	3,250.48	-	-	-	25,323.90
7033	Law Enforcement Officers' Memorial High	49,220.97	87,976.32	(91,631.44)	45,565.85	3,354.00	42,211.85	-	-	-	45,565.85

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>South Region Office Schools/Centers</u>											
0311	Goulds Elementary	11,022.41	4,741.94	(5,083.55)	10,680.80	2,438.52	8,242.28	-	-	-	10,680.80
3111	Wesley Matthews Elementary	14,767.52	285,357.38	(287,139.05)	12,985.85	5,020.65	7,965.20	-	-	-	12,985.85
5121	Snapper Creek Elementary	29,716.50	48,670.53	(52,221.06)	26,165.97	6,659.17	19,506.80	-	-	-	26,165.97
6001	Herbert A. Ammons Middle	31,600.48	134,309.66	(122,493.96)	43,416.18	18,234.94	25,181.24	-	-	-	43,416.18
6041	Paul W. Bell Middle	38,469.84	15,867.12	(19,163.17)	35,173.79	1,591.59	33,582.20	-	-	-	35,173.79
6701	Palmetto Middle	75,043.20	211,125.28	(204,601.62)	81,566.86	19,437.53	62,129.33	-	-	-	81,566.86
6861	Southwood Middle	84,252.26	119,962.01	(112,953.12)	91,261.15	35,487.10	55,774.05	-	-	-	91,261.15
6901	W. R. Thomas Middle	37,266.52	174,344.15	(175,961.67)	35,649.00	13,945.08	21,743.92	-	(40.00)	-	35,649.00
7101	Coral Reef Senior	299,602.87	1,068,074.94	(1,000,059.59)	367,618.22	175,624.96	191,993.26	-	-	-	367,618.22
6081	Cutler Bay Senior	43,022.04	145,175.97	(132,268.01)	55,930.00	19,243.72	36,686.28	-	-	-	55,930.00
7121	John A. Ferguson Senior	475,986.03	1,126,210.47	(1,100,040.41)	502,156.09	53,867.34	448,288.75	-	-	-	502,156.09

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	
7171	Med Acad Science & Technology Sr.	98,980.25	286,106.57	(240,954.95)	144,131.87	15,651.09	128,480.78	-	-	-	144,131.87	
7361	Miami Killian Senior	187,223.66	431,359.33	(445,691.05)	172,891.94	51,397.37	121,494.57	-	-	-	172,891.94	
7731	Miami Southridge Senior	116,862.44	264,986.40	(266,818.96)	115,029.88	3,962.17	111,067.71	-	-	-	115,029.88	
7041,7061,7091,7261&7551	School For Advanced Studies (various campuses)	95,702.74	98,382.42	(69,204.84)	124,880.32	9,208.70	115,671.62	-	-	-	124,880.32	
7741	Southwest Miami Senior	121,487.42	514,446.91	(490,763.59)	145,170.74	8,141.74	137,029.00	-	-	-	145,170.74	
7781	Felix Varela Senior	221,220.97	441,858.08	(441,721.43)	221,357.62	37,547.37	183,810.25	-	-	-	221,357.62	
<u>Adult Education Centers/Technical Colleges</u>												
7841	The English Center	571,048.61	769,153.71	(824,789.21)	515,413.11	97,485.99	411,317.31	-	6,609.81	-	515,413.11	
7202	Miami Beach Adult & Community Education Center	496,246.24	341,372.61	(390,039.60)	447,579.25	15,653.68	431,570.31	-	355.26	-	447,579.25	
8901	Miami Lakes Technical College	958,660.42	970,457.20	(1,039,607.41)	889,510.21	15,187.55	863,672.19	-	10,650.47	-	889,510.21	
7462	Miami Senior Adult Education Center	228,384.74	131,911.40	(205,220.68)	155,075.46	51,037.09	102,205.44	-	1,832.93	-	155,075.46	
7512	Miami Springs Adult Education Center	413,269.37	314,982.40	(362,607.13)	365,644.64	17,474.41	347,814.76	-	355.47	-	365,644.64	

**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
7702	South Dade Technical College	190,199.97	356,588.81	(358,266.57)	188,522.21	40,371.02	145,663.67	-	2,487.52	-	188,522.21
<u>Alternative Education Centers</u>											
8019	Dr. Marvin Dunn Academy For Comm Education	10,658.38	5,063.39	(2,705.92)	13,015.85	4,353.50	8,662.35	-	-	-	13,015.85
8141	Juvenile Justice Center	20,913.95	1,048.76	(794.76)	21,167.95	1,894.11	19,273.84	-	-	-	21,167.95
8101	Jan Mann Educational Center	12,811.61	4,694.85	(4,874.68)	12,631.78	10,482.61	2,149.17	-	-	-	12,631.78
8131	Dorothy M. Wallace Cope Center	21,508.51	46,168.14	(46,103.24)	21,573.41	15,672.86	5,900.55	-	-	-	21,573.41
<u>Other Center</u>											
8018	Systemwide Business and Industry Services Center	638,773.80	39,386.88	(28,811.52)	649,349.16	52,459.67	596,889.49	-	-	-	649,349.16
TOTALS		\$ 5,939,728.17	\$ 10,224,615.50	\$ (10,298,279.72)	\$ 5,866,063.95	\$ 935,341.80	\$ 4,908,470.69	\$ -	\$ 22,251.46	\$ -	\$ 5,866,063.95

AUDIT OPINION

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

The financial statements of the internal funds of all 45 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2018-2019 and 2019-2020 fiscal years, on the accrual basis of accounting.

As of June 30, 2019, for 26 of the 45 schools/centers in this report, total combined receipts and disbursements amounted to \$11,360,156.23 and \$(11,811,548.03), respectively, while total combined Fund Balance amounted to \$5,491,300.49 (Pages 6-9).

As of June 30, 2020, for all 45 schools/centers in this report, total combined receipts and disbursements amounted to \$10,224,615.50 and \$(10,298,279.72), respectively, while total combined Fund Balance amounted to \$5,866,063.95 (Pages 10-14).

As of June 30, 2020, the internal control structure at all 45 schools/centers generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting.

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

Tamara Wain

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

INTERNAL CONTROLS RATING

The internal control ratings for the 45 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>							
Arch Creek Elementary	✓			✓			Not Likely to impact.
Gertrude K. Edelman/Sabal Palm Elementary	✓			✓			Not Likely to impact.
Miami Beach South Pointe Elementary	✓			✓			Not Likely to impact.
North Dade Center For Modern Languages	✓			✓			Not Likely to impact.
Rainbow Park Elementary	✓			✓			Not Likely to impact.
Henry H. Filer Middle	✓			✓			Not Likely to impact.
John F. Kennedy Middle	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Van E. Blanton Elementary	✓			✓			Not Likely to impact.
Fairlawn Elementary	✓			✓			Not Likely to impact.
Charles R. Hadley Elementary	✓			✓			Not Likely to impact.
Shenandoah 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	
Key Biscayne K-8 Center	✓			✓			Not Likely to impact.
Dr. Henry W. Mack/West Little River K-8 Center	✓			✓			Not Likely to impact.
Eugenia B. Thomas K-8 Center	✓			✓			Not Likely to impact.
Citrus Grove Middle	✓			✓			Not Likely to impact.
Jose de Diego Middle	✓			✓			Not Likely to impact.
Law Enforcement Officers' Memorial High	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Goulds Elementary	✓			✓			Not Likely to impact.
Wesley Matthews Elementary	✓			✓			Not Likely to impact.
Snapper Creek Elementary	✓			✓			Not Likely to impact.
Herbert A. Ammons Middle	✓			✓			Not Likely to impact.
Paul W. Bell Middle	✓			✓			Not Likely to impact.
Palmetto Middle	✓			✓			Not Likely to impact.
Southwood 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	
W. R. Thomas Middle	✓			✓			Not Likely to impact.
Coral Reef Senior	✓			✓			Not Likely to impact.
Cutler Bay Senior	✓			✓			Not Likely to impact.
John A. Ferguson Senior	✓			✓			Not Likely to impact.
Medical Academy Science & Technology Senior	✓			✓			Not Likely to impact.
Miami Killian Senior	✓			✓			Not Likely to impact.
Miami Southridge Senior	✓			✓			Not Likely to impact.
School For Advanced Studies (various campuses)	✓			✓			Not Likely to impact.
Southwest Miami Senior	✓			✓			Not Likely to impact.
Felix Varela Senior	✓			✓			Not Likely to impact.
<u>Adult Education Centers/Technical Colleges</u>							
The English Center	✓			✓			Not Likely to impact.
Miami Beach Adult & Community Education Center	✓			✓			Not Likely to impact.
Miami Lakes Technical College	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Senior Adult Education Center	✓			✓			Not Likely to impact.
Miami Springs Adult Education Center	✓			✓			Not Likely to impact.
South Dade Technical College	✓			✓			Not Likely to impact.
<u>Alternative Education Centers</u>							
Dr. Marvin Dunn Academy For Community Education	✓			✓			Not Likely to impact.
Juvenile Justice Center	✓			✓			Not Likely to impact.
Jan Mann Educational Center	✓			✓			Not Likely to impact.
Dorothy M. Wallace Cope Center	✓			✓			Not Likely to impact.
<u>Other Center</u>							
Systemwide Business And Industry Services Center	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 45 schools/centers in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
0341	Arch Creek Elementary	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	
4801	Gertrude K. Edelman/Sabal Palm Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
5091	Miami Beach South Pointe Elementary	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2017-2018	None	
5131	North Dade Center For Modern Languages	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
4541	Rainbow Park Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6171	Henry H. Filer Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
6301	John F. Kennedy Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2017-2018 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 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
<u>Central Region Office Schools/Centers</u>							
0401	Van E. Blanton Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
1801	Fairlawn Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-19 SP3	None	
2331	Charles R. Hadley Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-19 SP3	None	
5001	Shenandoah Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2741	Key Biscayne K-8 Center	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
5861	Dr. Henry W. Mack/West Little River K-8 Center	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
0071	Eugenia B. Thomas K-8 Center	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
6091	Citrus Grove Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6361	Jose de Diego 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
7033	Law Enforcement Officers' Memorial High	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
<u>South Region Office Schools/Centers</u>							
0311	Goulds Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3111	Wesley Matthews Elementary	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
5121	Snapper Creek Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-201 FTE: 2019-2020 SP2	None	
6001	Herbert A. Ammons Middle	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
6041	Paul W. Bell Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6701	Palmetto Middle	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
6861	Southwood Middle	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2017-2018	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
6901	W. R. Thomas Middle	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
7101	Coral Reef Senior	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2017-2018	None	
6081	Cutler Bay Senior	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2017-2018	None	
7121	John A. Ferguson Senior	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2017-2018	None	
7171	Medical Academy Science & Technology Senior	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
7361	Miami Killian Senior	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
7731	Miami Southridge Senior	Int. Funds: 2018-2019 2019-2020 TI: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	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
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
7741	Southwest Miami Senior	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2017-2018	None	
7781	Felix Varela Senior	Int. Funds: 2018-2019 2019-2020 TI: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
<u>Adult Education Centers/Technical Colleges</u>							
7841	The English Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
7202	Miami Beach Adult & Community Education Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
8901	Miami Lakes Technical College	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
7462	Miami Senior Adult Education Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2017-2018	None	
7512	Miami Springs Adult Education Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	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
7702	South Dade Technical College	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
<u>Alternative Education Centers</u>							
8019	Dr. Marvin Dunn Academy For Community Education	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
8141	Juvenile Justice Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
8101	Jan Mann Educational Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
8131	Dorothy M. Wallace Cope Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
<u>Other Center</u>							
8018	Systemwide Business And Industry Services Center	Int. Funds: 2018-2019 2019-2020	None		Int. Funds: 2016-2017 2017-2018	None	
TOTAL			None			None	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 45 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>			
0341	Arch Creek Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Marie A. Bazile (Through July 2020; retired) ----- Treasurer: Ms. Perony Mertil	Principal: • Dr. Myriam P. Delisma-Pierre (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Perony Mertil (No Change).
4801	Gertrude K. Edelman/Sabal Palm Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Alicia M. Costa-DeVito (Through June 2020; presently Principal at John F. Kennedy Middle) ----- Treasurer: Ms. Chantal Jordan-Walker	Principal: • Mr. Bernard L. Osborn (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Chantal Jordan-Walker (No Change).
5091	Miami Beach South Pointe Elementary (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Jorge Mazon ----- Treasurers: Ms. Teresita M. Montero (Through January 2019) Ms. Maria L. Duran	Principal: • Mr. Jorge Mazon (No Change). ----- Treasurer: Ms. Maria L. Duran (No Change).
5131	North Dade Center For Modern Languages ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Maria A. Castaigne (Through July 2020; retired) ----- Treasurer: Ms. Teresita Valdes	Principal: • Ms. Robin T. Armstrong (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Teresita Valdes (No Change).
4541	Rainbow Park Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Robin T. Armstrong (Through July 2020; presently Principal at North Dade Center For Modern Languages) ----- Treasurer: Ms. Latania E. Burnett-Robinson	Principal: • Ms. Chanda O. Scott (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Latania E. Burnett-Robinson (No Change).
6171	Henry H. Filer Middle ^(a) (1-Year Audit) (2019-20)	Principal: • Mr. John J. Donohue (Through June 2020; retired) ----- Treasurers: Ms. Mariam A. Zambrana (Through September 2019) Ms. Rosa M. Castillo	Principal: • Mr. Rene Bellmas (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Rosa M. Castillo (No Change).
6301	John F. Kennedy Middle ^(a) (1-Year Audit) (2019-20)	Principal: • Mr. Bernard L. Osborn (Through June 2020; presently Principal at Gertrude K. Edelman/Sabal Palm Elementary) ----- Treasurer: Ms. Joann M. Bassan (Through July 2019)	Principal: • Ms. Alicia M. Costa-DeVito (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Jocelyn Hernandez (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal at this school/center since prior audit (21 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
<u>Central Region Office Schools/Centers</u>			
0401	Van E. Blanton Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Mr. Pedro R. Cedeno (Through June 2020; presently Principal at Citrus Grove Middle)	Principal: • Ms. Kimula D. Oce (Change of Principal Since Prior Audit).
		Treasurer: Ms. Mari E. Bonilla	Treasurer: Ms. Mari E. Bonilla (No Change).
1801	Fairlawn Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Heather D. Tyler (Through June 2020; presently Principal at Eugenia B. Thomas K-8 Center)	Principal: • Ms. Reandra T. Jordan (Change of Principal Since Prior Audit).
		Treasurer: Ms. Yenisel Arce	Treasurer: Ms. Yenisel Arce (No Change).
2331	Charles R. Hadley Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Barbara L. Johnson (Through June 2020; retired)	Principal: • Dr. Cynthia L. Hannah (Change of Principal Since Prior Audit).
		Treasurer: Ms. Suling Consuegra	Treasurer: Ms. Suling Consuegra (No Change).
5001	Shenandoah Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Michelle L. Coto (Through June 2020; presently Principal at Key Biscayne K-8 Center)	Principal: • Ms. Maria D. Rivero (Change of Principal Since Prior Audit).
		Treasurer: Ms. Veronica E. Pares	Treasurer: Ms. Veronica E. Pares (No Change).
2741	Key Biscayne K-8 Center ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Silvia P. Tarafa (Through June 2020; presently Principal at Young Women's Preparatory Academy)	Principal: • Ms. Michelle L. Coto (Change of Principal Since Prior Audit).
		Treasurer: Ms. Dianelys Parente	Treasurer: Ms. Dianelys Parente (No Change).
5861	Dr. Henry W. Mack/West Little River K-8 Center ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Kimula D. Oce (Through June 2020; presently Principal at Van E. Blanton Elementary)	Principal: • Dr. April M. Thompson-Williams (Change of Principal Since Prior Audit).
		Treasurers: Ms. Silvia E. Soto (Through February 2020) Ms. Alemarie Gonzalez-Rubi (Part-Time)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time) (Change of Treasurer Since Prior Audit).
0071	Eugenia B. Thomas K-8 Center ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Debbie F. Saumell (Through June 2020; retired)	Principal: • Ms. Heather D. Tyler (Change of Principal Since Prior Audit).
		Treasurer: Ms. Miriam B. Guldris	Treasurer: Ms. Miriam B. Guldris (No Change).

Note:

(a) Change of Principal at this school/center since prior audit (21 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
6091	Citrus Grove Middle ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Cory R. Rodriguez (Through June 2020; presently Principal at Snapper Creek Elementary)	Principal: • Mr. Pedro R. Cedeno (Change of Principal Since Prior Audit).
		Treasurer: Ms. Virginia A. Nelson	Treasurer: Ms. Virginia A. Nelson (No Change).
6361	Jose de Diego Middle ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. April M. Thompson- Williams (Through June 2020; presently at Dr. Henry W. Mack/West Little River K-8 Center)	Principal: • Mr. Keith B. Parrimore (Change of Principal Since Prior Audit).
		Treasurer: Mr. Lavaris A. Hammett	Treasurer: Mr. Lavaris A. Hammett (No Change).
7033	Law Enforcement Officers' Memorial High ^(a) (1-Year Audit) (2019-20)	Principal: • Mr. Tony G. Ullivarri (Through June 2020; presently Principal at Coral Gables Senior High School)	Principal: • Mr. William Aristide (Change of Principal Since Prior Audit).
		Treasurers: Ms. Chantal Pichirilo (Through September 2019) Ms. Alemarie Gonzalez-Rubi (Through July 2020)	Treasurer: Ms. Loretta Roby (Change of Treasurer Since Prior Audit).
<u>South Region Office Schools/Centers</u>			
0311	Goulds Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Mr. Alonza Pendergrass III (Through June 2020; presently Principal at Air-Base K-8 Center For International Education)	Principal: • Ms. Celethia V. Passmore-Mack (Change of Principal Since Prior Audit).
		Treasurer: Ms. Theresa A. Spurlin	Treasurer: Ms. Theresa A. Spurlin (No Change).
3111	Wesley Matthews Elementary (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Armandina Acosta-Leon	Principal: • Ms. Armandina Acosta-Leon (No Change).
		Treasurer: Ms. Maria I. Ramos	Treasurer: Ms. Maria I. Ramos (No Change).
5121	Snapper Creek Elementary ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Mirta R. Segredo (Through June 2020; retired)	Principal: • Dr. Cory R. Rodriguez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sandra M. Montes	Treasurer: Ms. Sandra M. Montes (No Change).
6001	Herbert A. Ammons Middle (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Maria Costa	Principal: • Ms. Maria Costa (No Change).
		Treasurers: Ms. Teresita Risk (Through September 2019) Ms. Sofia Graham de Hussey	Treasurer: Ms. Sofia Graham de Hussey (No Change).
6041	Paul W. Bell Middle ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Ingrid M. Soto (Through June 2020; retired)	Principal: • Mr. Jeffrey Gonzalez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Vilma D. Benedetti	Treasurer: Ms. Vilma D. Benedetti (No Change).

Note:

(a) Change of Principal at this school/center since prior audit (21 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
6701	Palmetto Middle (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Jesus Gonzalez ----- Treasurer: Ms. Olga L. Diaz	Principal: • Mr. Jesus Gonzalez (No Change). ----- Treasurer: Ms. Olga L. Diaz (No Change).
6861	Southwood Middle (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Raul F. Garcia ----- Treasurer: Ms. Lanette M. Alexander	Principal: • Mr. Raul F. Garcia (No Change). ----- Treasurer: Ms. Lanette M. Alexander (No Change).
6901	W.R. Thomas Middle (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Wendy A. Barnett ----- Treasurer: Ms. Cecilia San Jorge-Martinez	Principal: • Ms. Wendy A. Barnett (No Change). ----- Treasurer: Ms. Cecilia San Jorge-Martinez (No Change).
7101	Coral Reef Senior ^(a) (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Thomas P. Ennis (Through July 2020; retired) ----- Treasurer: Ms. Kantrecia D. Bowles	Principal: • Ms. Nicole Berge-MacInnes (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Kantrecia D. Bowles (No Change).
6081	Cutler Bay Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Lucas J. De La Torre ----- Treasurers: Ms. Rosa Smith (Through July 2019) Ms. Angela Hernandez	Principal: • Mr. Lucas J. De La Torre (No Change). ----- Treasurer: Ms. Angela Hernandez (No Change).
7121	John A. Ferguson Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Rafael A. Villalobos ----- Treasurers: Ms. Zeida I. Nunez (Through July 2018) Ms. Petra K. Rodzewicz (Through August 2019) Ms. Mirta Bernal (Through August 2020)	Principal: • Mr. Rafael A. Villalobos (No Change). ----- Treasurer: Ms. Christina Garcia (Change of Treasurer Since Prior Audit).
7171	Medical Academy Science & Technology Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Lisa S. Noffo ----- Treasurer: Ms. Vicki L. Hernandez	Principal: • Ms. Lisa S. Noffo (No Change). ----- Treasurer: Ms. Vicki L. Hernandez (No Change).
7361	Miami Killian Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Magda R. Pereira ----- Treasurers: Ms. Gladis Orozco (Through June 2019) Ms. Teresita V. Rodriguez (Through October 2019) Ms. Maria Julia Concha	Principal: • Ms. Magda R. Pereira (No Change). ----- Treasurer: Ms. Maria Julia Concha (No Change).

Note:

(a) Change of Principal at this school/center since prior audit (21 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
7731	Miami Southridge Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Humberto J. Miret ----- Treasurers: Ms. Teresita M. Garcia (Through April 2019) Ms. Jillian R. Martinez (Through November 2019) Ms. Mary E. Wantuck	Principal: • Mr. Humberto J. Miret (No Change). ----- Treasurer: Ms. Mary E. Wantuck (No Change).
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses) (2-Year Audit) (2018-19 & 2019-20)	Principal: • Dr. Omar Monteagudo ----- Treasurers: Ms. Sabrena L. Hill (Through September 2019) Ms. Nioyana K. Kopplin	Principal: • Dr. Omar Monteagudo (No Change). ----- Treasurer: Ms. Nioyana K. Kopplin (No Change).
7741	Southwest Miami Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Dr. Carlos Rios Jr. ----- Treasurers: Ms. Zenia M. Colon (Through February 2019) Mr. Angel L. Gonzalez	Principal: • Dr. Carlos Rios Jr. (No Change). ----- Treasurer: Mr. Angel L. Gonzalez (No Change).
7781	Felix Varela Senior (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Nery P. Fins ----- Treasurer: Ms. Sharon E. Coleman (Through July 2020)	Principal: • Ms. Nery P. Fins (No Change). ----- Treasurer: Ms. Marilyn Aguilar (Change of Treasurer Since Prior Audit).
<u>Adult Education Centers/Technical Colleges</u>			
7841	The English Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Yamila M. Carballo ----- Treasurers: Ms. Nuria M. Oliu Mr. Rosalba Gonzalez	Principal: • Ms. Yamila M. Carballo (No Change). ----- Treasurers: Ms. Nuria M. Oliu (No Change). Mr. Rosalba Gonzalez (No Change).
7202	Miami Beach Adult & Community Education Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Chantal G. Osborne ----- Treasurers: Ms. Grecia Arana (Through August 2018) Ms. Stephanie D. Marcos (Part-Time) (Through November 2018) Mr. Jose A. Fluxa	Principal: • Ms. Chantal G. Osborne (No Change). ----- Treasurer: Mr. Jose A. Fluxa (No Change).
8901	Miami Lakes Technical College ^(a) (2-Year Audit) (2018-19 & 2019-20)	Principals: • Ms. Lourdes Diaz (Through November 2019; presently Region Administrative Director at North Region Office) • Mr. Yaset Fernandez ----- Treasurer: Ms. DeAngela R. Lightbourne	Principal: • Mr. Yaset Fernandez (No Change). ----- Treasurer: Ms. DeAngela R. Lightbourne (No Change).
7462	Miami Senior Adult Education Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Alan J. Bashaw ----- Treasurers: Mr. Bryan H. Cash (Through August 2018) Ms. Vivian D. Perez (Part-Time) (Through November 2018) Mr. Dennis J. Rodriguez	Principal: • Mr. Alan J. Bashaw (No Change). ----- Treasurer: Mr. Dennis J. Rodriguez (No Change).

Note:

(a) Change of Principal at this school/center since prior audit (21 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
7512	Miami Springs Adult Education Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Miguel Veloso ----- Treasurer: Mr. Yanior Abdala	Principal: • Mr. Miguel Veloso (No Change). ----- Treasurer: Mr. Yanior Abdala (No Change).
7702	South Dade Technical College (2-Year Audit) (2018-19 & 2019-20)	Principal: • Dr. Susana Mauri ----- Treasurers: Ms. Maria A. Alegre (Through July 2019) Ms. Rosa Smith Ms. Patricia Perez	Principal: • Dr. Susana Mauri (No Change). ----- Treasurers: Ms. Rosa Smith (No Change). Ms. Patricia Perez (No Change).
<u>Alternative Education Centers</u>			
8019	Dr. Marvin Dunn Academy For Community Education (2-Year Audit) (2018-19 & 2019-20)	Principal: • Dr. Deborah A. Carter ----- Treasurer: Ms. Crystal V. Carroll	Principal: • Dr. Deborah A. Carter (No Change). ----- Treasurer: Ms. Crystal V. Carroll (No Change).
8141	Juvenile Justice Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Alberto Iber Site Administrator: • Ms. Latonya N. Shackelford (Through August 2020) ----- Treasurer: Ms. Nacole L. Adams	Principal: • Mr. Alberto Iber (No Change). Site Administrator: • Mr. Eddy Lafaille (Change in Administrator Since Prior Audit). ----- Treasurer: Ms. Nacole L. Adams (No Change).
8101	Jan Mann Educational Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Mr. Jamarv R. Dunn ----- Treasurers: Ms. Leticia S. Courtney (On Leave) Ms. Gayle E. Williams (Part-Time) (Through February 2020) Ms. Jacqueline D. Dunn (Part-Time)	Principal: • Mr. Jamarv R. Dunn (No Change). ----- Treasurer: Ms. Jacqueline D. Dunn (Part-Time) (No Change).
8131	Dorothy M. Wallace Cope Center (2-Year Audit) (2018-19 & 2019-20)	Principal: • Ms. Tammy S. Edouard ----- Treasurers: Ms. Timia Green (Through September 2018) Ms. Analy Rodriguez (Through May 2019) Ms. Shatoya C. Collins	Principal: • Ms. Tammy S. Edouard (No Change). ----- Treasurer: Ms. Shatoya C. Collins (No Change).
<u>Other Center</u>			
8018	Systemwide Business And Industry Services Center (2-Year Audit) (2018-19 & 2019-20)	Administrator: • Mr. Luis E. Diaz, Assistant Superintendent, Office of Adult/Technical and Educational Opportunity and Access ----- Treasurer: Ms. Latosha T. Styles, Supervisor Vocational Fiscal Services	Administrator: • Mr. Luis E. Diaz, Assistant Superintendent, Office of Adult/Technical and Educational Opportunity and Access (No Change). ----- Treasurer: Ms. Latosha T. Styles, Supervisor Vocational Fiscal Services (No Change).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 33 schools/centers. The results of the property inventories in this report are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0341	Arch Creek Elementary	57	137,635	-	\$ -	\$ -	-	\$ -
4801	Gertrude K. Edelman/Sabal Palm Elementary	135	304,530	-	-	-	-	-
5091	Miami Beach South Pointe Elementary*	-	-	-	-	-	-	-
5131	North Dade Center for Modern Languages	55	117,464	-	-	-	-	-
4541	Rainbow Park Elementary	118	274,971	-	-	-	-	-
6171	Henry H. Filer Middle	204	560,277	-	-	-	-	-
6301	John F. Kennedy Middle	407	772,988	-	-	-	1	1,038
<u>Central Region Office Schools/Centers</u>								
0401	Van E. Blanton Elementary	103	227,543	-	-	-	-	-
1801	Fairlawn Elementary	92	260,321	-	-	-	-	-
2331	Charles R. Hadley Elementary	205	447,671	-	-	-	-	-
5001	Shenandoah Elementary	180	538,319	-	-	-	-	-
2741	Key Biscayne K-8 Center	301	573,485	-	-	-	-	-
5861	Dr. Henry W. Mack/West Little River K-8 Center	166	351,069	-	-	-	-	-
0071	Eugenia B. Thomas K-8 Center	251	565,669	-	-	-	-	-

Note:

* Property audit results not completed at the time of this publication. These results to be reported at a later date (11 schools/centers).

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		
6091	Citrus Grove Middle	196	576,547	-	-	-	-	-
6361	Jose de Diego Middle	221	670,369	-	-	-	-	-
7033	Law Enforcement Officers' Memorial High	102	258,246	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0311	Goulds Elementary	184	466,904	-	-	-	-	-
3111	Wesley Matthews Elementary*	-	-	-	-	-	-	-
5121	Snapper Creek Elementary	90	218,451	-	-	-	-	-
6001	Herbert A. Ammons Middle*	-	-	-	-	-	-	-
6041	Paul W. Bell Middle	263	572,027	-	-	-	-	-
6701	Palmetto Middle	161	368,240	-	-	-	-	-
6861	Southwood Middle	280	685,405	2	2,168	-	-	-
6901	W. R. Thomas Middle*	-	-	-	-	-	-	-
7101	Coral Reef Senior	744	1,919,943	-	-	-	-	-
6081	Cutler Bay Senior*	-	-	-	-	-	-	-
7121	John A. Ferguson Senior	933	2,416,198	1	1,224	408	-	-
7171	Medical Academy Science & Technology Senior*	-	-	-	-	-	-	-
7361	Miami Killian Senior	420	1,389,654	-	-	-	-	-
7731	Miami Southridge Senior	606	1,544,030	1	4,670	-	-	-

Note:

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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		
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)*	-	-	-	-	-	-	-
7741	Southwest Miami Senior	571	1,960,400	-	-	-	-	-
7781	Felix Varela Senior	662	1,634,937	-	-	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
7841	The English Center	222	418,327	-	-	-	-	-
7202	Miami Beach Adult & Community Education Center*	-	-	-	-	-	-	-
8901	Miami Lakes Technical College*	-	-	-	-	-	-	-
7462	Miami Senior Adult Education Center	14	44,043	-	-	-	-	-
7512	Miami Springs Adult Education Center	2	5,990	-	-	-	-	-
7702	South Dade Technical College	165	513,371	-	-	-	-	-
<u>Alternative Education Centers</u>								
8019	Dr. Marvin Dunn Academy For Community Education*	-	-	-	-	-	-	-
8141	Juvenile Justice Center	28	64,342	-	-	-	-	-
8101	Jan Mann Educational Center*	-	-	-	-	-	-	-

Note:

* Property audit results not completed at the time of this publication. These results to be reported at a later date (11 schools/centers).

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		
8131	Dorothy M. Wallace Cope Center	78	174,887	-	-	-	-	-
<u>Other Center</u>								
8018	Systemwide Business And Industry Services Center**	-	-	-	-	-	-	-
TOTALS		8,216	\$21,034,253	4	\$ 8,062	\$ 408	1	\$1,038

Note:

** No property at this location (1 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 or two fiscal year(s) ended June 30, 2020, depending on the school/center audited;
- 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 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, 2018 through June 30, 2019 and/or July 1, 2019 through June 30, 2020 (depending on whether the audit scope was one or two-year audit at the individual school/center audited). Also, *depending on the individual school/center audited*:

- the scope of the Title I Program and Payroll audits was the 2018-2019 fiscal year;
- the scope of the selected information technology controls audit covered the 2018-2019 fiscal year or both the 2018-2019 and 2019-2020 fiscal years;
- the scope of the FTE audit was the 2019-2020 fiscal year, Survey 3 (February 2020); and
- the scope of the Property Inventory audit was the 2020-2021 fiscal year.

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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



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

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

The Fund's interest rate as of June 30, 2019 and June 30, 2020, was 2.557% and 0.50%, respectively.

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

Other Centers within Internal Funds:

Systemwide Business and Industry Services Center (Systemwide)

In October 1995, Systemwide Business and Industry Services (Systemwide) was established when funds at different locations were transferred to the District for central processing of certain programs. Specifically, this center received student fees collected at Lindsey Hopkins Technical College, Robert Morgan Educational Center and Miami Lakes Technical College associated with the General Equivalency Diploma (GED) and the Test of Essential Academic Skills (TEAS).

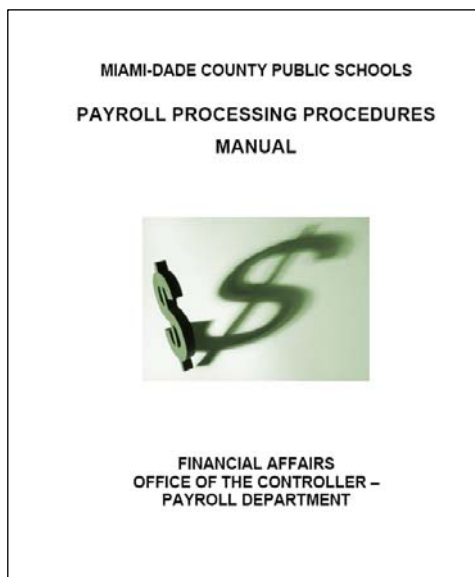
In previous years, the schools would collect amounts for GED testing fees and remit those fees to Systemwide via internal funds check for processing. Currently, fees for the GED test are paid by students online, and the computer-based testing provider (vendor) remits a check to Systemwide for the aggregate fees. Some of the supplies and expenses associated with these programs are paid by Systemwide.

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.

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:

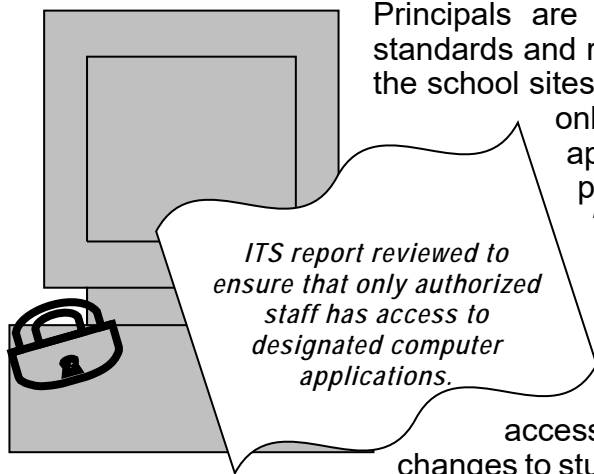
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

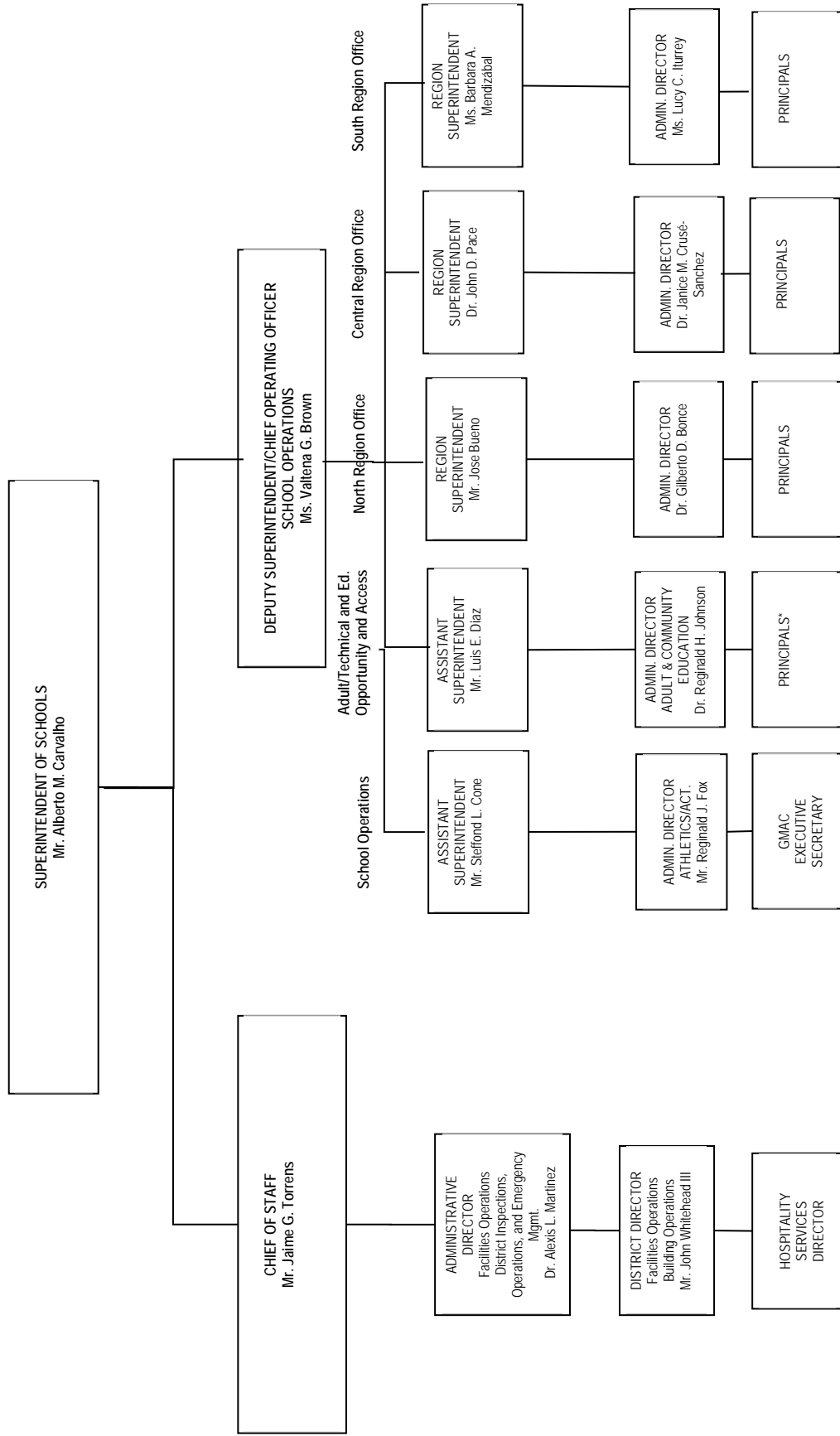
As of the 2007-2008 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT



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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Services Center.

Anti-Discrimination Policy

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, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

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: <http://crc.dadeschools.net>

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Miami-Dade County Public Schools

*INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
SEPTEMBER 2020*

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