



Miami-Dade County Public Schools

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

*The Financial Statements Were Fairly Stated
For All 45 Schools/Centers In This Report.*

*Audits Proved Satisfactory At 43 Of 45
Schools/Centers. At Two Schools/Centers
(Depending On The Individual School/Center),
Improvements Are Needed Over The Monitoring
Of Athletic Program Funds Spending And Over
The Implementation And Compliance
Associated With FTE Procedures.*

*Property Inventory Results Were Satisfactory At 44
Schools/Centers. One School/Center Reported A
Small Loss Of Inventoried Equipment.*

SEPTEMBER 2019

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Miami-Dade County Public Schools

giving our students the world

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Chief Auditor
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September 6, 2019

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. Of this total, 44 correspond to schools/centers that, depending on the individual school/center, report to the North Region Office, the Central Region Office, the South Region Office, or the Office of Adult/Technical and Educational Opportunity and Access within School Operations. It also includes the audit results of the Department of Hospitality Services (commonly known as the SBAB Cafeteria) that reports to Facilities Operations. The audit period of 29 schools/centers is two fiscal years ended June 30, 2019, while the audit period of the remaining 16 schools/centers is one fiscal year ended June 30, 2019. At 21 schools/centers, there was a change of Principal/Site Administrator since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds and an inventory of property at all 45 schools/centers. On a selected basis, we reviewed Full-Time Equivalent (FTE) reporting and student records, and Title I Program procedures. Corollary to the review of Title I Program expenditures at selected schools, we also reviewed procedures related to the Purchasing Card Program and Payroll's time and attendance, as well as certain aspects of school site data security.

Audit results proved satisfactory for 43 of the 45 schools/centers in this report. At one school/center, we identified an overspending of Athletic Program funds; while at another school/center, we detected non-compliance with certain Full-Time Equivalent (FTE) procedures. Notwithstanding these findings, the financial statements of all 45 schools/centers were fairly stated. Property inventory results were mostly satisfactory, except for a small loss reported at one school/center.

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

Sincerely,

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

TABLE OF CONTENTS

	<u>Page Number</u>
EXECUTIVE SUMMARY	1
CONDENSED ANNUAL FINANCIAL REPORTS.....	8
INTERNAL CONTROLS RATING	20
SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS.....	26
LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF	34
PROPERTY SCHEDULE.....	42
FINDINGS AND RECOMMENDATIONS	
1. Inadequate Monitoring And Controls Over Disbursements Led To Overspending In The Athletic Program And Fund Transfers Not Properly Approved <i>Alonzo and Tracy Mourning Senior High Biscayne Bay Campus</i>	46
2. School Non-Compliant With Full-Time Equivalent FTE Records And Procedures Resulted In Potential FTE Funding Disallowances <i>American Senior High School</i>	51
OBJECTIVES, SCOPE AND METHODOLOGY	56
BACKGROUND	58
ORGANIZATIONAL CHART (SCHOOLS/CENTERS)	65

TABLE OF CONTENTS (CONTINUED)

	<u>Page Number</u>
APPENDIX—MANAGEMENT’S RESPONSES	
<i>PRINCIPALS:</i>	
Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	66
American Senior High School	68
<i>NORTH REGION ADMINISTRATION:</i>	
Region Response Re: Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	71
Region Response Re: American Senior High School	73
<i>DISTRICT ADMINISTRATION:</i>	
School Operations	75

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 45 schools/centers. These include 27 schools/centers that report to the North Region Office; nine (9) that report to the Central Region Office; one (1) that reports to the South Region Office; and seven (7) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The report also includes the result of the internal audit of the Department of Hospitality Services (otherwise referred to as the SBAB Cafeteria)¹ that reports to Facilities Operations. For 29 of the 45 schools/centers in this report, the scope of the audit was two fiscal years ended June 30, 2019. For the remaining 16 schools/centers, the scope of the audit was one fiscal year ended June 30, 2019. At 21 schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 43 of the 45 schools/centers in this report maintained their records in good order and in accordance with prescribed policies and procedures. The two (2) schools/centers with audit findings and the affected areas are as follows:

Work Loc. No.	Name of School/Center Principal's Tenure Treasurer's Tenure	Region Office	Int. Funds Audit Scope/ Survey Period/ Property	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/ Center	Current Audit-- Total Audit Findings Per School/ Center	Findings Per Category	
							Internal Funds	FTE
							Athletic Prog. Over-Spending & Non-Compliant Transfers	
7048	1.Alonzo and Tracy Mourning Senior High Biscayne Bay Campus <i>Same Principal as in prior audit. Audit findings under this Principal's tenure. Experienced Treasurer retired soon after the end of July 2017. A new Treasurer hired at start of audit period on August 30, 2017.</i>	North	Int. Funds: 2017-2018 2018-2019 Property: 2019-2020	No	No	1	1	
7011	2.American Senior High School <i>Audit findings under former Principal whose tenure covered the 2018-2019 FTE Survey Period 3 (February 2019). Temporary Principal appointed from mid-March 2019 to early June 2019. A new Principal appointed in late June 2019. FTE finding not related to the work of the Treasurer. No change of Treasurer since the prior audit.</i>	North	Int. Funds: 2018-2019 FTE: 2018-19 SP3 Property: 2019-2020	Yes	No	1		1
TOTAL	2 schools/centers					2	1	1

As indicated in the preceding table, at two schools/centers, depending on the individual school/center audited, the audits identified overspending of Athletic Program funds and non-compliance with the implementation of certain Full-Time Equivalent (FTE)

¹ Refer to pages 63-64 for background and additional information related to the Department of Hospitality Services.

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

More specific details regarding names of Principals, Site Administrators and Treasurers, and other school staff (as applicable to the findings), as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 34-41 of this report.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 26-33. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 46-55); and in the *Appendix Section* in memorandum format (Pages 66-75). We have also included an Organizational Chart in this report (Page 65).

Notwithstanding the conditions and findings in this report, at all 45 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools/centers during the 2017-2018 and/or 2018-2019 fiscal year(s), on the accrual basis of accounting.

As of June 30, 2018, for 29 of the 45 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$6,560,237 and \$(6,738,778), respectively; while total combined Fund Balance amounted to approximately \$3,313,807 (Pages 8-11). As of June 30, 2019, for all 45 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$8,630,803 and \$(8,896,124), respectively; while total combined Fund Balance amounted to approximately \$3,709,760 (Pages 12-18).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at all 45 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances of non-compliance reported at the individual schools/centers.

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 19).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 45 schools/centers. At 44 of the 45 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. We found that:

- At *Alonzo and Tracy Mournig Senior High Biscayne Bay Campus*, the school was not monitoring the availability of funds to cover disbursements charged to the Athletic Program and this oversight led to overspending and an overall Program deficit. At June 30, 2018, the Athletic Program closed with a deficit balance of approximately \$(13,600), and this deficit increased to approximately \$(45,000) during the 2018-2019 year. When we brought this matter to the attention of the school administration during the audit, fund transfers were made from various accounts within the Classes and Clubs, Trust and General Programs to the Athletic Program to fully offset the deficit before the closing of the 2018-2019 fiscal year. However, approximately \$28,000 of the total transfers were made from accounts not related to Athletics. In addition, individual transfers exceeding \$1,000 were not approved by the Region Office and the Internal Fund Accounting Division as required by established procedures (Pages 46-50).

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all 45 schools/centers included in this report.

At 45 schools/centers, Property Audits staff inventoried approximately 8,500 equipment items with a total approximate cost of \$20.4 million. Of this total, 44 schools/centers reported satisfactory results. At one school/center, an inventoried item with an acquisition cost of approximately \$1,900 (but fully depreciated) could not be located during the property inventory visit (refer to Property Schedule, Pages 42-45).

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process. However, none of the schools/centers in this report had any losses reported via Plant Security Reports.

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

We reviewed Title I Program expenditures and procedures at three schools/centers for the 2018-2019 fiscal year. Part of the Title I Program audit includes the review of payroll expenditures, as well as those expenditures made with the P-Card that were charged to Title I Program accounts (in those instances where the school/center has opted to utilize the P-Card to make purchases). P-Card and payroll expenditures reviewed corresponded to the 2018-2019 fiscal year. In addition, at these three schools, we reviewed selected aspects of data security during the 2018-2019 audit period.

The following table provides a summary of the audit coverage for these three schools/centers and total Title I Program expenditures incurred during the 2018-2019 fiscal year:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Data Security Audit Period	Title I Program P-Card Expenditures Audit Period	Total Title I Program Expenditures
4301	Parkview Elementary	North	2018-2019	2018-2019	2018-2019	Yes 2018-2019	\$ 374,007
6301	John F. Kennedy Middle	North	2018-2019	2018-2019	2018-2019	NA-none ²	442,796
2821	Lakeview Elementary	Central	2018-2019	2018-2019	2018-2019	NA-none ²	317,109
Total Title I Program Expenditures							\$ 1,133,912

Title I Program expenditures amounted to approximately \$1.1 million in the aggregate.

At all three schools/centers, we found there was general compliance with the procedures established in the *Title I Administration Handbook*, as well as with the procedures in the *Payroll Processing Procedures Manual* that relate to time and attendance. Also, our review of the report titled “Authorized Applications for Employees by Locations Report” disclosed that the administration generally complied with the review of the report, and with the requirements for granting staff’s access to system applications. The review of P-Card expenditures conducted at one of the schools/centers listed above disclosed overall compliance with the P-Card Program’s documentation and related program procedures.

² During 2018-2019, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 14 schools/centers were selected for these audits:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
5991	Charles D. Wyche, Jr. Elementary	North	2018-2019 SP 3	\$ 1,948,485
0241	Ruth K. Broad/Bay Harbor K-8 Center	North	2018-2019 SP 3	3,565,787
0091	Bob Graham Education Center	North	2018-2019 SP 3	4,345,325
5051	Ernest R Graham K-8 Academy	North	2018-2019 SP 3	3,236,465
0761	Miami Beach Fienberg/Fisher K-8	North	2018-2019 SP 3	2,291,864
3421	M. A. Milam K-8 Center	North	2018-2019 SP 3	2,384,308
6161	Lawton Chiles Middle	North	2018-2019 SP 3	2,078,066
6631	North Miami Middle	North	2018-2019 SP 3	2,343,469
7011	American Senior	North	2018-2019 SP 3	5,208,567
8151	Robert Renick Educational Center	North	2018-2019 SP 3	519,707
2331	Charles R. Hadley Elementary	Central	2018-2019 SP 3	2,410,225
1121	Coral Way K-8 Center	Central	2018-2019 SP 3	3,412,838
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	Central	2018-2019 SP 3	161,892
4741	Royal Green Elementary	South	2018-2019 SP 3	1,215,214
Total FTE Funding:				\$ 35,122,212

The total FTE funding amounted to approximately \$35.1 million for the 14 schools/centers combined. FTE records reviewed corresponded to the 2018-2019 fiscal year Survey Period 3 (February 2019), as noted in the preceding table.

Our FTE reviews disclosed that 13 out of the 14 schools/centers were generally compliant with District policy related to FTE documentation and procedures. At the following school/center we found:

- At *American Senior High*, our review of a sample of FTE records disclosed discrepancies in the areas of On-the-Job Training (OJT), Special Education (SPED) and Teacher Certification. Based on our samples, the non-compliant issues identified in these areas could have potentially generated funding disallowances to the District. These conditions happened during the tenure of the former Principal. A new Principal was appointed to the school in June 2019 (Pages 51-55).

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2018 and/or June 30, 2019, for the 45 schools/centers included in this report, depending on the year(s) audited for each individual school/center³. It also provides the audit opinion regarding the schools/centers' financial statements:

³ This report includes a total of 45 schools/centers, of which 29 underwent a two-year audit ended June 30, 2019, and 16 underwent a one-year audit ended June 30, 2019.

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

The *Condensed Annual Financial Reports* and *Fund Balance* information as of June 30, 2018, for 29 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
North Region Office Schools/Centers											
3941	North Miami Elementary	\$ 17,616.24	\$ 28,977.96	\$ (31,422.47)	\$ 15,171.73	\$ 1,276.74	\$ 13,894.99	\$ -	\$ -	\$ -	\$ 15,171.73
4281	Palm Springs North Elementary	41,024.28	455,337.89	(453,078.09)	43,284.08	20,273.53	23,010.55	-	-	-	43,284.08
4301	Parkview Elementary	12,240.27	9,622.38	(8,749.95)	13,112.70	3,072.61	10,040.09	-	-	-	13,112.70
4881	Scott Lake Elementary	16,531.96	27,086.23	(26,302.32)	17,315.87	9,773.00	7,542.87	-	-	-	17,315.87
2191	Spanish Lake Elementary	15,753.66	108,480.72	(66,671.14)	57,563.24	20,820.21	36,743.03	-	-	-	57,563.24
5481	Treasure Island Elementary	28,580.96	37,091.69	(38,136.58)	27,536.07	5,401.10	22,134.97	-	-	-	27,536.07
5991	Charles D. Wyche, Jr. Elementary	16,549.97	191,880.22	(189,080.97)	19,349.22	8,004.99	11,344.23	-	-	-	19,349.22

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

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
0241	Ruth K. Broad/Bay Harbor K-8 Center	38,782.22	408,536.33	(409,415.72)	37,902.83	15,720.63	22,182.20	-	-	-	37,902.83
0091	Bob Graham Education Center	32,786.59	566,698.84	(572,775.17)	26,710.26	17,239.91	9,470.35	-	-	-	26,710.26
5051	Ernest R Graham K-8 Academy	37,684.26	202,446.16	(202,949.71)	37,180.71	17,990.14	19,190.57	-	-	-	37,180.71
0761	Miami Beach Fienberg/Fisher K-8	275,022.53	174,254.20	(299,439.23)	149,837.50	99,914.43	49,857.69	-	-	65.38	149,837.50
3421	M. A. Milam K-8 Center	17,699.86	143,727.07	(144,079.11)	17,347.82	8,482.59	8,865.23	-	-	-	17,347.82
6161	Lawton Chiles Middle School	31,996.38	17,665.30	(17,171.46)	32,490.22	9,221.09	23,269.13	-	-	-	32,490.22
6241	Highland Oaks Middle	16,123.43	280,819.76	(276,944.88)	19,998.31	12,711.58	7,286.73	-	-	-	19,998.31
6301	John F. Kennedy Middle	27,839.32	155,085.09	(152,586.17)	30,338.24	8,108.35	22,229.89	-	-	-	30,338.24
6541	Miami Beach Nautilus Middle	32,081.61	146,635.66	(145,608.58)	33,108.69	5,211.09	27,897.60	-	-	-	33,108.69

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

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
6631	North Miami Middle	20,436.19	61,362.94	(58,439.58)	23,359.55	10,877.96	12,481.59	-	-	-	23,359.55
7111	Hialeah Senior	189,561.72	496,587.41	(481,874.33)	204,274.80	29,862.23	174,412.57	-	-	-	204,274.80
7141	Dr. Michael M. Krop Senior	231,450.98	816,425.14	(791,613.00)	256,263.12	108,954.36	147,308.76	-	-	-	256,263.12
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	107,465.22	456,040.19	(457,082.37)	106,423.04	43,245.74	63,177.30	-	-	-	106,423.04
8151	Robert Renick Educational Center	13,622.75	19,045.29	(19,349.39)	13,318.65	6,311.01	7,007.64	-	-	-	13,318.65
Adult Education Centers and Technical Colleges											
7112	Hialeah Adult Education Center	270,698.64	324,628.49	(343,274.25)	252,052.88	61,223.73	190,829.15	-	-	-	252,052.88
7132	Hialeah-Miami Lakes Adult Education Center	307,659.31	218,666.79	(222,326.78)	303,999.32	47,919.35	255,043.24	-	1,036.73	-	303,999.32
7532	Miami Sunset Adult Education Center	162,697.40	185,873.44	(194,954.75)	153,616.09	51,458.30	100,514.98	-	1,642.81	-	153,616.09

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

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
7742	Southwest Adult Education Center	257,479.90	181,478.60	(166,957.20)	272,001.30	76,343.15	167,756.99	-	27,901.16	-	272,001.30
7602	William H. Turner Technical Arts Adult & Community Education Center	113,250.47	164,629.73	(167,731.10)	110,149.10	50,238.73	58,488.31	-	1,422.06	-	110,149.10
<u>Alternative Education Centers</u>											
8121	C.O.P.E. Center North	24,586.19	54,324.04	(56,858.83)	22,051.40	5,457.98	16,165.92	-	-	427.50	22,051.40
7631	Miami MacArthur Educational Center	10,649.10	14,392.66	(13,697.46)	11,344.30	2,371.25	8,973.05	-	-	-	11,344.30
<u>Other Center (District)</u>											
9026	Department of Hospitality Services	1,124,476.78	612,436.42	(730,207.47)	1,006,705.73	52,443.31	997,538.10	-	-	(43,275.68)	1,006,705.73
TOTALS		\$3,492,348.19	\$6,560,236.64	\$(6,738,778.06)	\$3,313,806.77	\$ 809,929.09	\$ 2,514,657.72	\$ -	\$ 32,002.76	\$(42,782.80)	\$ 3,313,806.77

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 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
North Region Office Schools/Centers											
2801	Lake Stevens Elementary	\$ 12,372.72	\$ 13,547.18	\$ (20,085.73)	\$ 5,834.17	\$ 4,115.35	\$ 1,718.82	\$ -	\$ -	\$ -	\$ 5,834.17
3701	Norland Elementary	11,950.93	54,913.74	(55,387.79)	11,476.88	7,595.51	3,881.37	-	-	-	11,476.88
3941	North Miami Elementary	15,171.73	20,251.21	(20,510.21)	14,912.73	700.21	14,212.52	-	-	-	14,912.73
4241	Palm Lakes Elementary	13,296.63	36,078.97	(36,163.16)	13,212.44	3,537.99	9,674.45	-	-	-	13,212.44
4261	Palm Springs Elementary	15,162.16	25,137.60	(24,413.12)	15,886.64	13,500.20	2,386.44	-	-	-	15,886.64
4281	Palm Springs North Elementary	43,284.08	461,053.89	(455,733.33)	48,604.64	25,068.25	23,536.39	-	-	-	48,604.64
4301	Parkview Elementary	13,112.70	11,697.65	(13,248.94)	11,561.41	797.63	10,763.78	-	-	-	11,561.41

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
4881	Scott Lake Elementary	17,315.87	23,779.22	(25,564.97)	15,530.12	7,814.87	7,715.25	-	-	-	15,530.12
2191	Spanish Lake Elementary	57,563.24	173,226.39	(78,781.04)	152,008.59	59,509.61	92,498.98	-	-	-	152,008.59
5481	Treasure Island Elementary	27,536.07	43,583.49	(44,588.31)	26,531.25	3,890.45	22,640.80	-	-	-	26,531.25
5991	Charles D. Wyche, Jr. Elementary	19,349.22	143,103.39	(140,702.18)	21,750.43	10,146.96	11,603.47	-	-	-	21,750.43
0241	Ruth K. Broad/Bay Harbor K-8 Center	37,902.83	385,011.20	(384,055.11)	38,858.92	16,169.81	22,689.11	-	-	-	38,858.92
0092	Norman S. Edelcup/Sunny Isles Beach K-8	22,720.10	232,579.58	(233,000.18)	22,299.50	19,037.51	3,261.99	-	-	-	22,299.50
0091	Bob Graham Education Center	26,710.26	549,558.40	(547,010.68)	29,257.98	19,571.20	9,686.78	-	-	-	29,257.98
5051	Ernest R Graham K-8 Academy	37,180.71	201,382.38	(204,715.79)	33,847.30	14,218.18	19,629.12	-	-	-	33,847.30
0761	Miami Beach Fienberg/Fisher K-8	149,837.50	82,099.75	(123,584.93)	108,352.32	26,139.37	82,212.95	-	-	-	108,352.32

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
3421	M. A. Milam K-8 Center	17,347.82	168,853.81	(167,697.63)	18,504.00	9,436.19	9,067.81	-	-	-	18,504.00
6161	Lawton Chiles Middle School	32,490.22	19,717.53	(15,583.48)	36,624.27	12,789.04	23,835.23	-	-	-	36,624.27
6241	Highland Oaks Middle	19,998.31	286,587.34	(280,147.37)	26,438.28	18,985.02	7,453.26	-	-	-	26,438.28
6301	John F. Kennedy Middle	30,338.24	75,250.91	(76,267.71)	29,321.44	6,583.54	22,737.90	-	-	-	29,321.44
6541	Miami Beach Nautilus Middle	33,108.69	110,496.07	(108,661.28)	34,943.48	5,243.20	29,700.28	-	-	-	34,943.48
6631	North Miami Middle	23,359.55	61,714.72	(59,717.29)	25,356.98	3,896.31	21,460.67	-	-	-	25,356.98
7011	American Senior	260,743.91	512,384.34	(534,412.20)	238,716.05	29,212.18	209,503.87	-	-	-	238,716.05
7111	Hialeah Senior	204,274.80	557,796.85	(544,817.14)	217,254.51	38,856.17	178,398.34	-	-	-	217,254.51
7141	Dr. Michael M. Krop Senior	256,263.12	713,467.68	(704,134.07)	265,596.73	89,394.62	176,202.11	-	-	-	265,596.73

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
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	106,423.04	505,445.76	(523,308.07)	88,560.73	23,939.69	64,621.04	-	-	-	88,560.73
8151	Robert Renick Educational Center	13,318.65	12,881.67	(11,659.43)	14,540.89	7,373.10	7,167.79	-	-	-	14,540.89
<u>Central Region Office Schools/Centers</u>											
0841	Coconut Grove Elementary	63,353.39	325,138.52	(282,118.48)	106,373.43	81,647.42	24,726.01	-	-	-	106,373.43
2331	Charles R. Hadley Elementary	136,887.70	470,841.25	(587,323.27)	20,405.68	8,761.06	11,644.62	-	-	-	20,405.68
2821	Lakeview Elementary	9,749.80	8,616.33	(9,072.74)	9,293.39	3,784.72	5,508.67	-	-	-	9,293.39
3381	Miami Springs Elementary	11,625.01	139,023.40	(138,508.62)	12,139.79	592.01	11,547.78	-	-	-	12,139.79
4401	Kelsey L. Pharr Elementary	8,271.93	968.11	(2,524.33)	6,715.71	2,929.25	3,786.46	-	-	-	6,715.71

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
4721	Rockway Elementary	17,989.79	132,842.18	(132,158.72)	18,673.25	8,232.36	10,440.89	-	-	-	18,673.25
4841	Santa Clara Elementary	15,726.56	5,646.67	(6,783.87)	14,589.36	1,686.25	12,903.11	-	-	-	14,589.36
1121	Coral Way K-8 Center	35,073.85	375,071.76	(375,800.77)	34,344.84	7,964.92	26,379.92	-	-	-	34,344.84
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	4,522.29	544.76	(1,007.52)	4,059.53	862.07	3,197.46	-	-	-	4,059.53
<u>South Region Office School/Center</u>											
4741	Royal Green Elementary	21,827.34	175,853.34	(177,995.39)	19,685.29	7,588.22	12,097.07	-	-	-	19,685.29
<u>Adult Education Centers and Technical Colleges</u>											
7112	Hialeah Adult Education Center	252,052.88	255,051.72	(278,469.66)	228,634.94	46,569.78	182,065.16	-	-	-	228,634.94

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
7132	Hialeah-Miami Lakes Adult Education Center	303,999.32	138,273.21	(152,863.45)	289,409.08	28,537.49	260,871.59	-	-	-	289,409.08
7532	Miami Sunset Adult Education Center	153,616.09	163,147.76	(161,043.53)	155,720.32	49,161.38	102,811.98	-	3,746.96	-	155,720.32
7742	Southwest Adult Education Center	272,001.30	114,961.36	(144,144.08)	242,818.58	31,159.00	211,659.58	-	-	-	242,818.58
7602	William H. Turner Technical Arts Adult & Community Education Center	110,149.10	94,239.37	(111,078.67)	93,309.80	32,874.67	59,824.90	-	610.23	-	93,309.80
<u>Alternative Education Centers</u>											
8121	C.O.P.E. Center North	22,051.40	49,601.76	(54,442.74)	17,210.42	6,659.71	10,550.71	-	-	-	17,210.42
7631	Miami MacArthur Educational Center	11,344.30	7,959.39	(8,324.81)	10,978.88	2,799.51	8,179.37	-	-	-	10,978.88

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>Other Center (District)</u>											
9026	Department of Hospitality Services	1,006,705.73	691,421.41	(838,512.09)	859,615.05	16,034.65	843,580.40	-	-	-	859,615.05
TOTALS		\$3,975,080.88	\$8,630,803.02	\$(8,896,123.88)	\$3,709,760.02	\$ 815,366.63	\$2,890,036.20	\$ -	\$ 4,357.19	\$ -	\$3,709,760.02

AUDIT OPINION

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

Notwithstanding the conditions and findings in this report, at all 45 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools/centers during the 2017-2018 and/or 2018-2019 fiscal year(s), on the accrual basis of accounting.

As of June 30, 2018, for 29 of the 45 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$6,560,237 and \$(6,738,778), respectively; while total combined Fund Balance amounted to approximately \$3,313,807 (Pages 8-11). As of June 30, 2019, for all 45 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$8,630,803 and \$(8,896,124), respectively; while total combined Fund Balance amounted to approximately \$3,709,760 (Pages 12-18).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at all 45 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting, except for those instances of non-compliance reported at the individual schools/centers.

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.



Elvira M. Sanchez
Certified Public Accountant, Certified Fraud Examiner
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 two schools/centers in this report **with 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>							
Alonzo and Tracy Mourning Senior High Biscayne Bay Campus		✓			✓		Likely to impact.
American Senior		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 43 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>							
Lake Stevens Elementary	✓			✓			Not Likely to impact.
Norland Elementary	✓			✓			Not Likely to impact.
North Miami Elementary	✓			✓			Not Likely to impact.
Palm Lakes Elementary	✓			✓			Not Likely to impact.
Palm Springs Elementary	✓			✓			Not Likely to impact.
Palm Springs North Elementary	✓			✓			Not Likely to impact.
Parkview Elementary	✓			✓			Not Likely to impact.
Scott Lake Elementary	✓			✓			Not Likely to impact.
Spanish Lake Elementary	✓			✓			Not Likely to impact.
Treasure Island 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	
Charles D. Wyche, Jr. Elementary	✓			✓			Not Likely to impact.
Ruth K. Broad/Bay Harbor K-8 Center	✓			✓			Not Likely to impact.
Norman S. Edelcup/Sunny Isles Beach K-8	✓			✓			Not Likely to impact.
Bob Graham Education Center	✓			✓			Not Likely to impact.
Ernest R Graham K-8 Academy	✓			✓			Not Likely to impact.
Miami Beach Fienberg/Fisher K-8	✓			✓			Not Likely to impact.
M. A. Milam K-8 Center	✓			✓			Not Likely to impact.
Lawton Chiles Middle	✓			✓			Not Likely to impact.
Highland Oaks Middle	✓			✓			Not Likely to impact.
John F. Kennedy Middle	✓			✓			Not Likely to impact.
Miami Beach Nautilus Middle	✓			✓			Not Likely to impact.
North Miami 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	
Hialeah Senior	✓			✓			Not Likely to impact.
Dr. Michael M. Krop Senior	✓			✓			Not Likely to impact.
Robert Renick Educational Center	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Coconut Grove Elementary	✓			✓			Not Likely to impact.
Charles R. Hadley Elementary	✓			✓			Not Likely to impact.
Lakeview Elementary	✓			✓			Not Likely to impact.
Miami Springs Elementary	✓			✓			Not Likely to impact.
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact.
Rockway Elementary	✓			✓			Not Likely to impact.
Santa Clara Elementary	✓			✓			Not Likely to impact.
Coral Way K-8 Center	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Thena C. Crowder Early Childhood Diagnostic & Special Education Center	✓			✓			Not Likely to impact.
<u>South Region Office School/Center</u>							
Royal Green Elementary	✓			✓			Not Likely to impact.
<u>Adult Education Centers and Technical Colleges</u>							
Hialeah Adult Education Center	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Adult Education Center	✓			✓			Not Likely to impact.
Miami Sunset Adult Education Center	✓			✓			Not Likely to impact.
Southwest Adult Education Center	✓			✓			Not Likely to impact.
William H. Turner Technical Arts Adult & Community Education Center	✓			✓			Not Likely to impact.
<u>Alternative Education Centers</u>							
C.O.P.E. Center North	✓			✓			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 MacArthur Educational Center	✓			✓			Not Likely to impact
<u>Other Center (District)</u>							
Department of Hospitality Services	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the two schools/centers in this report **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus ^(a)	Int. Funds: 2017-2018 2018-2019	1	<ul style="list-style-type: none">• Overspending/Deficit Balances in Athletic Program and Non- Compliant Transfers	None	
7011	American Senior ^(b)	Int. Funds: 2018-2019 <i>FTE: 2018-19 SP3</i>	1	<ul style="list-style-type: none">• FTE OJT, SPED, and Teacher Certification	None	
TOTAL			2		None	

Notes:

(a) No change of Principal since prior audit.

(b) FTE findings under the former Principal's tenure through February 2019. Current Principal's tenure began June 2019.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 43 schools/centers in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
2801	Lake Stevens Elementary	Int. Funds: 2018-2019	None		1	• Before/After School Care Program
3701	Norland Elementary	Int. Funds: 2018-2019	None		None	
3941	North Miami Elementary	Int. Funds: 2017-2018 2018-2019	None		None	
4241	Palm Lakes Elementary	Int. Funds: 2018-2019	None		None	
4261	Palm Springs Elementary	Int. Funds: 2018-2019	None		None	
4281	Palm Springs North Elementary	Int. Funds: 2017-2018 2018-2019	None		None	
4301	Parkview Elementary	Int. Funds: 2017-2018 2018-2019 Title I: 2018-2019 P-Card: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
4881	Scott Lake Elementary	Int. Funds: 2017-2018 2018-2019	None		None	
2191	Spanish Lake Elementary	Int. Funds: 2017-2018 2018-2019	None		None	
5481	Treasure Island Elementary	Int. Funds: 2017-2018 2018-2019	None		None	
5991	Charles D. Wyche, Jr. Elementary	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
0241	Ruth K. Broad/Bay Harbor K-8 Center	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
0092	Norman S. Edelcup/Sunny Isles Beach K-8	Int. Funds: 2018-2019	None		None	
0091	Bob Graham Education Center	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
5051	Ernest R Graham K-8 Academy	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
0761	Miami Beach Fienberg/Fisher K-8	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
3421	M. A. Milam K-8 Center	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
6161	Lawton Chiles Middle	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
6241	Highland Oaks Middle	Int. Funds: 2017-2018 2018-2019	None		None	
6301	John F. Kennedy Middle	Int. Funds: 2017-2018 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		None	
6541	Miami Beach Nautilus Middle	Int. Funds: 2017-2018 2018-2019	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
6631	North Miami Middle	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
7111	Hialeah Senior	Int. Funds: 2017-2018 2018-2019	None		None	
7141	Dr. Michael M. Krop Senior	Int. Funds: 2017-2018 2018-2019	None		None	
8151	Robert Renick Educational Center	Int. Funds: 2017-2018 2018-2019 FTE: 2018-19 SP3	None		None	
<u>Central Region Office Schools/Centers</u>						
0841	Coconut Grove Elementary	Int. Funds: 2018-2019	None		None	
2331	Charles R. Hadley Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
2821	Lakeview Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		None	
3381	Miami Springs Elementary	Int. Funds: 2018-2019	None		None	
4401	Kelsey L. Pharr Elementary	Int. Funds: 2018-2019	None		None	
4721	Rockway Elementary	Int. Funds: 2018-2019	None		None	
4841	Santa Clara Elementary	Int. Funds: 2018-2019	None		None	
1121	Coral Way K-8 Center	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		None	
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>South Region Office School/Center</u>						
4741	Royal Green Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		None	
<u>Adult Education Centers and Technical Colleges</u>						
7112	Hialeah Adult Education Center	Int. Funds: 2017-2018 2018-2019	None		None	
7132	Hialeah-Miami Lakes Adult Education Center	Int. Funds: 2017-2018 2018-2019	None		None	
7532	Miami Sunset Adult Education Center	Int. Funds: 2017-2018 2018-2019	None		None	
7742	Southwest Adult Education Center	Int. Funds: 2017-2018 2018-2019	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7602	William H. Turner Technical Arts Adult & Community Education Center	Int. Funds: 2017-2018 2018-2019	None		None	
<u>Alternative Education Centers</u>						
8121	C.O.P.E. Center North	Int. Funds: 2017-2018 2018-2019	None		None	
7631	Miami MacArthur Educational Center	Int. Funds: 2017-2018 2018-2019	None		None	
<u>Other Center (District)</u>						
9026	Department of Hospitality Services	Int. Funds: 2017-2018 2018-2019	None		None	
TOTAL			None		1	

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 two schools/centers **with audit exceptions**. **The highlighted table cell and bold text represent the principal(s)/administrator(s) in charge of the school/center during the audit period and other staff involved with the audit and/or with the audit exception(s):**

Work Loc. No.	Schools/Centers Current Audit Scope Prior Audit Scope & Presentation to ABAC	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus Current Audit: (2-Year Audit) (2017-18 & 2018-19) <i>Prior Audit: (1-Year FY 2016-2017) Presented to ABAC on May 8, 2018. No findings reported.</i>	Principal: • Mr. Christopher J. Shinn <hr/> Treasurers: Ms. Christine Shipman (Through July 2017; retired). Experienced Treasurer. Ms. Petra Alexander (From August 2017 to Present). <hr/> Athletic Business Managers: Ms. Maria Pardo-Vazquez (Through June 2018). Mr. Trevor Harris (February 2019 - June 2019). Athletic Director: Ms. Latoya Williams	Principal: • Mr. Christopher J. Shinn (No Change). <hr/> Treasurer: Ms. Petra Alexander (Change of Treasurer Since Prior Audit). <hr/> Athletic Business Manager: Mr. Trevor Harris Athletic Director: Ms. Latoya Williams
7011	American Senior^{a, b} Current Audit: (1-Year Audit) (2018-19) <i>Prior Audit: (1-Year FY 2017-2018) Presented to ABAC on July 16, 2019^c. No findings reported.</i>	Principals: • Mr. Francisco E. Garnica (Through February 2019). Principal on Special Assignment, School Operations. Subsequently, appointed to Principal, New School 6-12 (North Region) during August 2019. • Dr. Ursula J. Garbutt (Temporary Principal from March 2019 to June 2019). Presently, Senior Assistant Principal at American Senior High School. • Mr. Stephen E. Papp (From June 2019 to Present). <hr/> Treasurer: Ms. Elizabeth Gendys-Rodriguez <hr/> FTE: OJT Instructor: Mr. Marcus Gabriel SPED Chair: Mr. Alberto Almuina Registrar: Ms. Lidia Placencia Teacher Certification: Mr. Francisco Garnica	Principal: • Mr. Stephen E. Papp (From June 2019 to Present). (Change of Principal Since Prior Audit). <hr/> Treasurer: Ms. Elizabeth Gendys-Rodriguez (No Change). <hr/> FTE: OJT Instructor: Mr. Marcus Gabriel SPED Chair: Mr. Alberto Almuina Registrar: Ms. Lidia Placencia Teacher Certification: Dr. Ursula J. Garbutt (AP) Ms. Vanessa Holt (Secretary)

Notes:

- a Change of Principal at this school/center since prior audit (21 schools/centers).
- b At American Senior High School, we reported an audit exception in the area of FTE. The name of the Treasurer is listed *for informational purposes only* since the finding was not in the area of Internal Funds and does not involve the Treasurer. The finding was in the area of FTE: OJT, SPED and Teacher Certification. Names of FTE staff members and administration involved/overseeing the FTE areas during the audit period are included.
- c At American Senior, subsequent to the completion of the 2017-2018 fiscal year audit, a new Principal (Mr. Stephen E. Papp) was appointed to the school pursuant to School Board Agenda D-21 approved at the School Board meeting of June 19, 2019. Change of Principal audit performed this year at this school/center.

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 43 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>			
2801	Lake Stevens Elementary ^a (1-Year Audit) (2018-19)	Principal: • Ms. Vanady A. Daniels (Through March 2019; retired). • Mr. Marc W. Schwam (Interim)	Principal: • Mr. Marc W. Schwam (Interim). (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sheree Jackson	Treasurer: Ms. Sheree Jackson (No Change).
3701	Norland Elementary ^a (1-Year Audit) (2018-19)	Principal: • Dr. Christina M. Ravelo (Through June 2019; presently Principal at Palm Springs Elementary).	Principal: • Mr. Michael J. Charlot (Change of Principal Since Prior Audit).
		Treasurer: Ms. Judith Williams	Treasurer: Ms. Judith Williams (No Change).
3941	North Miami Elementary ^a (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Debra L. Dubin (Through July 2019; retired).	Principal: • Ms. Deborah Darbonne (Change of Principal Since Prior Audit).
		Treasurer: Ms. Rosa Castillo	Treasurer: Ms. Rosa Castillo (No Change).
4241	Palm Lakes Elementary ^a (1-Year Audit) (2018-19)	Principal: • Ms. Alina Q. Iglesias (Through June 2019; retired).	Principal: • Ms. Jacqueline Arias-Gonzalez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Monica Neri-Gutierrez	Treasurer: Ms. Monica Neri-Gutierrez (No Change).
4261	Palm Springs Elementary ^a (1-Year Audit) (2018-19)	Principal: • Ms. Roxana D. Herrera (Through June 2019; presently on special assignment at North Region Office).	Principal: • Dr. Christina M. Ravelo (Change of Principal Since Prior Audit).
		Treasurer: Ms. Ivonne Arriete	Treasurer: Ms. Ivonne Arriete (No Change).
4281	Palm Springs North Elementary (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Maribel B. Dotres	Principal: • Ms. Maribel B. Dotres (No Change).
		Treasurer: Ms. Evelyn M. Rogers	Treasurer: Ms. Evelyn M. Rogers (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
4301	Parkview Elementary (2-Year Audit) (2017-18 & 2018-19)	Principal: • Dr. Crystal Spence	Principal: • Dr. Crystal Spence (No Change).
		Treasurer: Ms. Felicia L. Ogden	Treasurer: Ms. Felicia L. Ogden (No Change).
4881	Scott Lake Elementary (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Lakesha M. Wilson-Rochelle	Principal: • Ms. Lakesha M. Wilson-Rochelle (No Change).
		Treasurer: Ms. Elizabeth Ritch	Treasurer: Ms. Elizabeth Ritch (No Change).
2191	Spanish Lake Elementary ^a (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Jacqueline Arias-Gonzalez (Through July 2019; presently Principal at Palm Lakes Elementary).	Principal: • Mr. Milko O. Brito (Change of Principal Since Prior Audit).
		Treasurer: Ms. Marlen C. Carrero	Treasurer: Ms. Marlen C. Carrero (No Change).
5481	Treasure Island Elementary (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Dalia Villar	Principal: • Ms. Dalia Villar (No Change).
		Treasurer: Ms. Claribel G. Gutierrez	Treasurer: Ms. Claribel G. Gutierrez (No Change).
5991	Charles D. Wyche, Jr. Elementary ^a (2-Year Audit) (2017-18 & 2018-19)	Principal: • Dr. Barbara L. Johnson (Through July 2019; presently Principal at Charles R. Hadley Elementary).	Principal: • Dr. Yvonne D. Perry (Change of Principal Since Prior Audit).
		Treasurers: Ms. Diana Schmidt (Through January 2018). Ms. Magda Velez (Through February 2019). Ms. Lilliam A. Muñoz (Start February 2019).	Treasurer: Ms. Lilliam A. Muñoz (Change of Treasurer Since Prior Audit).
0241	Ruth K. Broad/Bay Harbor K-8 Center (2-Year Audit) (2017-18 & 2018-19)	Principal: • Mr. Scott H. Saperstein	Principal: • Mr. Scott H. Saperstein (No Change).
		Treasurer: Ms. Zoraya E. Davis	Treasurer: Ms. Zoraya E. Davis (No Change).
0092	Norman S. Edelcup/Sunny Isles Beach K-8 ^a (1-Year Audit) (2018-19)	Principal: • Dr. Adam L. Kosnitzky (Through July 2019; presently Principal at Dr. Michael M. Krop Senior High).	Principal: • Ms. Melissa M. Mesa (Change of Principal Since Prior Audit).
		Treasurer: Ms. Erica J. Cruz	Treasurer: Ms. Erica J. Cruz (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
0091	Bob Graham Education Center (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Yecenia M. Martinez	Principal: • Ms. Yecenia M. Martinez (No Change).
		Treasurers: Ms. Donna Millares (Through March 2019). Ms. Ana Zapata	Treasurer: Ms. Ana Zapata (Change of Treasurer Since Prior Audit).
5051	Ernest R Graham K-8 Academy (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Mayra Alfaro	Principal: • Ms. Mayra Alfaro (No Change).
		Treasurer: Ms. Magaly Lopez	Treasurer: Ms. Magaly Lopez (No Change).
0761	Miami Beach Fienberg/Fisher K-8 (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Maria P. Costa	Principal: • Ms. Maria P. Costa (No Change).
		Treasurers: Ms. Alina Alonso Arista-Salado (Through August 2017). Ms. Cristina Valenti (Through November 2018). Ms. Carmen M. Jones	Treasurer: Ms. Carmen M. Jones (Change of Treasurer Since Prior Audit).
3421	M. A. Milam K-8 Center (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Anna M. Hernandez	Principal: • Ms. Anna M. Hernandez (No Change).
		Treasurer: Ms. Seiko Herrera	Treasurer: Ms. Seiko Herrera (No Change).
6161	Lawton Chiles Middle (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Stephanie M. Tudor	Principal: • Ms. Stephanie M. Tudor (No Change).
		Treasurer: Ms. Dusica Leon	Treasurer: Ms. Dusica Leon (No Change).
6241	Highland Oaks Middle (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Cheryl L. Kushi	Principal: • Ms. Cheryl L. Kushi (No Change).
		Treasurers: Ms. Victoria E. Socarras (Through June 2018). Ms. Amanda Valencia	Treasurer: Ms. Amanda Valencia (Change of Treasurer Since Prior Audit).
6301	John F. Kennedy Middle (2-Year Audit) (2017-18 & 2018-19)	Principal: • Mr. Bernard L. Osborn	Principal: • Mr. Bernard L. Osborn (No Change).
		Treasurer: Ms. Joann Bassan (Through July 2019).	Treasurer: Ms. Jocelyn Hernandez (Start August 2019). (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
6541	Miami Beach Nautilus Middle (2-Year Audit) (2017-18 & 2018-19)	Principal: • Mr. Rene Bellmas	Principal: • Mr. Rene Bellmas (No Change).
		Treasurer: Ms. Martha L. Rojas	Treasurer: Ms. Martha L. Rojas (No Change).
6631	North Miami Middle (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Miriame Stewart	Principal: • Ms. Miriame Stewart (No Change).
		Treasurers: Ms. Lashan Flowers (Part-Time). (Through January 2018). Mr. Joseph Voltaire (Start January 2018).	Treasurer: Mr. Joseph Voltaire (Change of Treasurer Since Prior Audit).
7111	Hialeah Senior (2-Year Audit) (2017-18 & 2018-19)	Principal: • Mr. Heriberto Sanchez	Principal: • Mr. Heriberto Sanchez (No Change).
		Treasurer: Ms. Martha Villavicencio	Treasurer: Ms. Martha Villavicencio (No Change).
7141	Dr. Michael M. Krop Senior ^a (2-Year Audit) (2017-18 & 2018-19)	Principal: • Dr. Allison Harley (Through July 2019; retired).	Principal: • Dr. Adam L. Kosnitzky (Change of Principal Since Prior Audit).
		Treasurer: Ms. Joy S. Jackson	Treasurer: Ms. Joy S. Jackson (No Change).
8151	Robert Renick Educational Center (2-Year Audit) (2017-18 & 2018-19)	Principal: • Ms. Emirce Guerra	Principal: • Ms. Emirce Guerra (No Change).
		Treasurers: Ms. Tawanna Francis (Through November 2017). Ms. Tamara Wilson (Through September 2018). Ms. Catherine L. Portee (Start September 2018).	Treasurer: Ms. Catherine L. Portee (Change of Treasurer Since Prior Audit).
Central Region Office Schools/Centers			
0841	Coconut Grove Elementary ^a (1-Year Audit) (2018-19)	Principal: • Ms. Julissa Piña (Through June 2019; presently Principal at Rockway Elementary).	Principal: • Ms. Jordana C. Schneider (Change of Principal Since Prior Audit).
		Treasurer: Ms. Suzanne Tan	Treasurer: Ms. Suzanne Tan (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
2331	Charles R. Hadley Elementary ^a (1-Year Audit) (2018-19)	Principals: • Ms. Maria R. Menchero (Through May 2019; retired). • Ms. ReAndra T. Jordan (Temporary). (Through June 2019; presently Temporary Principal at Kelsey L. Pharr Elementary).	Principal: • Dr. Barbara L. Johnson (Change of Principal Since Prior Audit).
		Treasurer: Ms. Suling Consuegra	Treasurer: Ms. Suling Consuegra (No Change).
2821	Lakeview Elementary ^a (1-Year Audit) (2018-19)	Principals: • Ms. Sandra V. Banky (Through July 2019; on Special Assignment).	Principal: • Dr. Marie R. Bleus (Interim). (Change of Principal Since Prior Audit).
		Treasurer: Ms. Christine C. Destine	Treasurer: Ms. Christine C. Destine (No Change).
3381	Miami Springs Elementary ^a (1-Year Audit) (2018-19)	Principals: • Ms. Sally M. Hutchings (Through November 2018; retired). • Ms. Kristin E. Hayes (Through June 2019; presently Interim Principal at Emerson Elementary).	Principal: • Ms. Cheri A. Davis (Change of Principal Since Prior Audit).
		Treasurer: Ms. Jennifer Marshall	Treasurer: Ms. Jennifer Marshall (No Change).
4401	Kelsey L. Pharr Elementary ^a (1-Year Audit) (2018-19)	Principal: Ms. Teandra E. Calixte (Through July 2019; presently on leave).	Principal: • Ms. ReAndra T. Jordan (Temporary). (Change of Principal Since Prior Audit).
		Treasurer: Ms. Carolyn Ellis	Treasurer: Ms. Carolyn Ellis (No Change).
4721	Rockway Elementary ^a (1-Year Audit) (2018-19)	Principals: • Ms. Denise Vigoa (Through May 2019; retired). • Ms. Sylvia Coto-Gonzalez (Temporary). (Through June 2019; presently Interim Principal at Kinloch Park Middle).	Principal: • Ms. Julissa Piña (Change of Principal Since Prior Audit).
		Treasurer: Ms. Raquel Rojas	Treasurer: Ms. Raquel Rojas (No Change).
4841	Santa Clara Elementary ^a (1-Year Audit) (2018-19)	Principal: • Mr. Stephen E. Papp (Through June 2019; presently Principal at American Senior High).	Principal: • Mr. Ramses Ancheta (Interim). (Change of Principal Since Prior Audit).
		Treasurer: Ms. Mary B. Carey	Treasurer: Ms. Mary B. Carey (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
1121	Coral Way K-8 Center ^a (1-Year Audit) (2018-19)	Principals: <ul style="list-style-type: none">Ms. ReAndra T. Jordan (Temporary). (Through March 2019; presently Temporary Principal at Kelsey L. Pharr Elementary).Ms. Barbara M. Martin (Return from leave during March 2019).	Principal: <ul style="list-style-type: none">Ms. Barbara M. Martin (Change of Principal Since Prior Audit).
		Treasurers: Mr. Luis Rivera (Through September 2018). Ms. Julita Pino (School Secretary) (Through February 2019). Ms. Krystina Rozo (Start February 2019).	Treasurer: Ms. Krystina Rozo (Change of Treasurer Since Prior Audit).
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center ^{a,d} (1-Year Audit) (2018-19)	Site Administrator: <ul style="list-style-type: none">Ms. Kathryn K. Cadieux (Through December 2018; presently Instructional Supervisor at the Department of Psychological Services). Principal: <ul style="list-style-type: none">Dr. Cynthia L. Hannah	Principal: <ul style="list-style-type: none">Dr. Cynthia L. Hannah (Change of Principal Since Prior Audit).
		Treasurer: Ms. Latoya Thompson	Treasurer: Ms. Latoya Thompson (No Change).
South Region Office Schools/Centers			
4741	Royal Green Elementary ^a (1-Year Audit) (2018-19)	Principal: <ul style="list-style-type: none">Ms. Alba M. Misas (Through June 2019; retired).	Principal: <ul style="list-style-type: none">Ms. Nancy S. Aragon (Change of Principal Since Prior Audit).
		Treasurer: Ms. Patricia Payano	Treasurer: Ms. Patricia Payano (No Change).
Adult Education Centers and Technical Colleges			
7112	Hialeah Adult Education Center (2-Year Audit) (2017-18 & 2018-19)	Principal: <ul style="list-style-type: none">Mr. Manuel Gonzalez	Principal: <ul style="list-style-type: none">Mr. Manuel Gonzalez (No Change).
		Treasurer: Ms. Vivian Gonzalez	Treasurer: Ms. Vivian Gonzalez (No Change).
7132	Hialeah-Miami Lakes Adult Education Center (2-Year Audit) (2017-18 & 2018-19)	Principal: <ul style="list-style-type: none">Mr. Alexis Cazañas	Principal: <ul style="list-style-type: none">Mr. Alexis Cazañas (No Change).
		Treasurer: Ms. Dominga Bula	Treasurer: Ms. Dominga Bula (No Change).

Notes:

a Change of Principal at this school/center since prior audit (21 schools/centers).

d This center reports to the Principal of Arcola Lake Elementary.

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
7532	Miami Sunset Adult Education Center ^e (2-Year Audit) (2017-18 & 2018-19)	Principals: <ul style="list-style-type: none">Mr. Julian Cazañas Jr. (Through September 2017; retired).Mr. Rene Mantilla (Acting Principal). (Through October 2017; presently District Director of Career Education at the Office of Adult and Community Education).Ms. Maria Miranda (Appointed October 2017).	Principal: <ul style="list-style-type: none">Ms. Maria Miranda (No Change).
		Treasurer: Ms. Jennifer De La Cruz Muñoz	Treasurer: Ms. Jennifer De La Cruz Muñoz (No Change).
7742	Southwest Adult Education Center ^{a,f} (2-Year Audit) (2017-18 & 2018-19)	Principal: <ul style="list-style-type: none">Mr. Robert D. Novak (Through June 2019; retired).	Principal: <ul style="list-style-type: none">Ms. Alicia Hidalgo (Change of Principal Since Prior Audit).
		Treasurer: Ms. Maura P. Silva-Vargas	Treasurer: Ms. Maura P. Silva-Vargas (No Change).
7602	William H. Turner Technical Arts Adult & Community Education Center (2-Year Audit) (2017-18 & 2018-19)	Principal: <ul style="list-style-type: none">Mr. Uwezo B. Frazier	Principal: <ul style="list-style-type: none">Mr. Uwezo B. Frazier (No Change).
		Treasurer: Ms. Cassandra E. Blevins	Treasurer: Ms. Cassandra E. Blevins (No Change).
<u>Alternative Education Centers</u>			
8121	C.O.P.E. Center North (2-Year Audit) (2017-18 & 2018-19)	Principal: <ul style="list-style-type: none">Dr. Ebony N. Dunn	Principal: <ul style="list-style-type: none">Dr. Ebony N. Dunn (No Change).
		Treasurer: Ms. Rhonda D. Miller	Treasurer: Ms. Rhonda D. Miller (No Change).
7631	Miami MacArthur Educational Center (2-Year Audit) (2017-18 & 2018-19)	Principal: <ul style="list-style-type: none">Mr. Daryl L. Branton	Principal: <ul style="list-style-type: none">Mr. Daryl L. Branton (No Change).
		Treasurer: Ms. Sheila J. Campbell	Treasurer: Ms. Sheila J. Campbell (No Change).
<u>Other Center (District)</u>			
9026	Department of Hospitality Services (2-Year Audit) (2017-18 & 2018-19)	Site Administrator: <ul style="list-style-type: none">Mr. Pedro E. Acosta, Director	Site Administrator: <ul style="list-style-type: none">Mr. Pedro E. Acosta, Director (No Change).
		Accounting Specialist: Ms. Daphne E. Johnbaptiste	Accounting Specialist: Ms. Daphne E. Johnbaptiste (No Change).

Notes:

a Change of Principal at this school/center since prior audit (21 schools/centers).

e Change of Principal audit performed at this center during the prior audit that was conducted during April-May 2018.

f Principal of both Southwest Adult Education Center and Miami Coral Park Senior Adult and Community Education Center.

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 45 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>								
2801	Lake Stevens Elementary	51	122,758	-	\$ -	\$ -	-	\$ -
3701	Norland Elementary	169	339,554	-	-	-	-	-
3941	North Miami Elementary	161	352,802	-	-	-	-	-
4241	Palm Lakes Elementary	126	288,896	-	-	-	-	-
4261	Palm Springs Elementary	215	415,422	-	-	-	-	-
4281	Palm Springs North Elementary	157	384,193	-	-	-	-	-
4301	Parkview Elementary	70	170,779	-	-	-	-	-
4881	Scott Lake Elementary	126	359,744	-	-	-	-	-
2191	Spanish Lake Elementary	148	296,457	-	-	-	-	-
5481	Treasure Island Elementary	127	272,262	-	-	-	1	1,277
5991	Charles D. Wyche, Jr. Elementary	160	297,292	-	-	-	-	-
0241	Ruth K. Broad/Bay Harbor K-8 Center	161	388,722	-	-	-	-	-

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		
0092	Norman S. Edelcup/Sunny Isles Beach K-8	176	359,649	-	-	-	-	-
0091	Bob Graham Education Center	345	777,772	-	-	-	-	-
5051	Ernest R Graham K-8 Academy	264	585,066	-	-	-	-	-
0761	Miami Beach Fienberg/Fisher K-8	173	378,631	-	-	-	-	-
3421	M. A. Milam K-8 Center	251	581,032	-	-	-	-	-
6161	Lawton Chiles Middle School	416	902,848	-	-	-	-	-
6241	Highland Oaks Middle	212	606,871	-	-	-	-	-
6301	John F. Kennedy Middle	432	806,263	-	-	-	-	-
6541	Miami Beach Nautilus Middle	297	749,742	-	-	-	-	-
6631	North Miami Middle	244	539,494	-	-	-	-	-
7011	American Senior	389	949,711	-	-	-	-	-
7111	Hialeah Senior	829	2,058,571	-	-	-	-	-
7141	Dr. Michael M. Krop Senior	716	1,725,947	-	-	-	-	-
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	368	1,111,962	-	-	-	-	-
8151	Robert Renick Educational Center	131	452,862	-	-	-	-	-

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		
Central Region Office Schools/Centers								
0841	Coconut Grove Elementary	65	184,027	-	-	-	-	-
2331	Charles R. Hadley Elementary	203	420,219	-	-	-	-	-
2821	Lakeview Elementary	115	342,864	1	1,908	-	-	-
3381	Miami Springs Elementary	100	211,832	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	75	173,072	-	-	-	-	-
4721	Rockway Elementary	84	208,557	-	-	-	-	-
4841	Santa Clara Elementary	128	289,919	-	-	-	-	-
1121	Coral Way K-8 Center	299	699,573	-	-	-	-	-
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	60	139,216	-	-	-	-	-
South Region Office School/Center								
4741	Royal Green Elementary	107	270,726	-	-	-	-	-
Adult Education Centers and Technical Colleges								
7112	Hialeah Adult Education Center	22	76,455	-	-	-	-	-
7132	Hialeah-Miami Lakes Adult Education Center	18	52,642	-	-	-	-	-

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		
7532	Miami Sunset Adult Education Center	12	32,738	-	-	-	-	-
7742	Southwest Adult Education Center	5	10,234	-	-	-	-	-
7602	William H. Turner Technical Arts Adult & Community Education Center	20	95,024	-	-	-	-	-
<u>Alternative Education Centers</u>								
8121	C.O.P.E. Center North	78	209,582	-	-	-	-	-
7631	Miami MacArthur Educational Center	191	566,901	-	-	-	-	-
<u>Other Center (District)</u>								
9026	Department of Hospitality Services	42	135,319	-	-	-	-	-
TOTALS		8,538	\$ 20,394,202	1	\$ 1,908	\$ 0	1	\$ 1,277

FINDINGS AND RECOMMENDATIONS

1. **Inadequate Monitoring And Controls Over Disbursements Led To Overspending In The Athletic Program And Fund Transfers Not Properly Approved** ***Alonzo and Tracy Mournig Senior High Biscayne Bay Campus***

At this school, we performed a two-year audit covering the 2017-2018 and 2018-2019 fiscal years. Our review of the financial activity disclosed that at June 30, 2018, the Athletic Program closed with a deficit balance which continued to increase in 2018-2019. Once we brought this issue to the attention of the administration during the audit, transfers from several accounts were made to clear the deficit; however, these transfers were not properly approved and most were made from accounts not related to athletic activities. We also noted that during the two-year period the school's overall Internal Fund Balance decreased by approximately \$19,000. Details follow:

Section III, Chapter 1 of the *Manual of Internal Fund Accounting* requires that expenditures charged to the individual sport team and general accounts do not exceed the overall positive available balance in the Athletic Program. The guidelines also indicate that the Athletic Program must not close the fiscal year with an overall deficit balance. In those instances where game ticket sales are not sufficient to cover their sport team's expenditures, fundraising *is encouraged* to help subsidize costs, and transfers *from other related accounts* must be sufficient to offset the negative balances and prevent an overall Program deficit. In addition, the guidelines require that fund transfers of \$1,000 or more be approved by the Region Office and the Internal Fund Accounting Division.

- 1.1. At June 30, 2018, the Athletic Program disclosed an overall deficit balance of approximately \$(13,600)¹. During the 2018-2019 fiscal year, this deficit had increased to approximately \$(45,000). At the onset of our audit during May 2019, the school transferred funds from various accounts within the Classes, Clubs Program, Trust Program and General Program to fully offset the deficit.
- 1.2. Upon our inquiries regarding the approval for these transfers, the school stated that the Internal Funds Business Manager from the Office of the Controller had provided guidance; however, according to that office, they were not aware of the details of the accounts involved or the amounts transferred.
- 1.3. The school administration provided agreements signed-after-the-fact by the sponsors overseeing the affected accounts. We determined that these funds transfers did not comport with established internal funds' guidelines since approximately \$28,000 originated from accounts *unrelated to Athletics* and neither the Region Superintendent nor a Supervisor from the Internal Fund Accounting

¹ At the start of the 2017-2018 fiscal year (on July 1, 2017), the Athletic Program's overall balance was approximately \$500.

Division had signed any of these agreements for approval (most transfers were for over \$1,000, individually).

- 1.4. The transactions included transfers from Classes and Clubs accounts *designated for non-athletic use*, from the Trust Program-Library account (which has a restricted use not related to Athletics), and from General Program-Parking Decals and Transcripts.
- 1.5. At the end of the two-year audit period, after all transfers were made, the Athletic Program closed with a balance of approximately \$900. This may not be sufficient to cover initial program activities corresponding to the 2019-2020 fiscal year.
- 1.6. Regarding the overall school's Internal Fund Balance, at July 1, 2017, the school started with a beginning Internal Fund Balance of approximately \$107,500. At the end of the two-year audit period, on June 30, 2019, the Internal Fund Balance closed with an amount totaling approximately \$88,600. The disbursement activity experienced in the Athletic Program (which is part of the school's Internal Fund) contributed to the overall decrease.

RECOMMENDATIONS

- 1.1. **The Principal should assign an administrator to actively oversee the internal fund activity of the school.**
- 1.2. **The school administration/designee, the Athletic Director and Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and take into account any potential shortfalls that may require fundraising efforts.**
- 1.3. **The school administration/designee, together with the Athletic Director, Athletic Business Manager and the Treasurer, should have an understanding and be fully aware that an overall positive fund balance in the Athletic Program must be maintained. Consequently, the Athletic Business Manager and the Treasurer, *with direct oversight from the Principal/designee*, should monitor the financial activity within the Athletic Program and its related accounts *throughout the year* to ascertain that expenditures charged to the Athletic Program do not exceed available revenues. Any discrepancies should be immediately addressed and brought to the attention of the school administration for resolution.**
- 1.4. **Prior to making any transfers of funds from Trust Program accounts or Classes and Clubs accounts for purposes other than those initially intended, the school administration should contact the Region Office and the Internal Fund Accounting Division in the Office of the Controller *for guidance and written approval*.**
- 1.5. **Consideration should be given to augmenting fundraising activities or seek**

approved alternative funding sources in 2019-2020 to assist with Athletics, and with those non-athletic accounts whose funds were utilized to cover the deficit in Athletics.

Person(s) Responsible:

**Principal, Assistant Principal
Athletic Director, Business
Manager, Treasurer**

Management Response:

The Principal has directed the Assistant Principal to actively oversee the Athletic Internal Fund Activity of the school. Furthermore, the Principal has reviewed the guidelines as stated in the *Manual of the Internal Fund Accounting* with the Assistant Principal, Treasurer, Athletic Director and Business Manager, and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to the transferring of funds and maintaining a positive balance on all athletic accounts.

The Principal, the Assistant Principal, the Athletic Director, and the Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation have developed a plan to ensure that the budgeted funds exceed the needs of the program and to create a fundraising plan to address any projected deficits.

The Principal has strengthened the internal funds procedures by requiring that all the Athletic Department's requests for purchasing be reviewed and approved. The Assistant Principal, Athletic Director, Business Manager, and Treasurer have planned weekly meetings to review all Athletic Activity Internal Fund Accounts and to determine whether any fundraising efforts need to be initiated to offset account deficits. The Athletic Director will give an update of the weekly meetings with coaching staff for all upcoming events and fundraising efforts to ensure that any concerns or issues are addressed immediately.

The Principal will have monthly meetings with the Assistant Principal, Athletic Director, and Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required.

The Principal will seek the written approval from the Region Superintendent or designee and the Internal Fund Accounting Division Supervisor in the Office of the Controller prior to making any transfers of funds from any Trust Program accounts, Classes or Club accounts to assist with any deficits in the athletic accounts.

The Principal will collaborate with the Athletic Director and Athletic Business Manager to seek additional fundraising opportunities such as donations and advertisements to support and enhance fundraising initiatives already in place. Funds amassed through said efforts will be used to replenish any monies taken from non-athletic accounts and Athletics throughout the year.

Lastly, the Principal in collaboration with the North Region Office, have contacted the Internal Funds Accounting Department to provide monthly trainings for designated school site personnel.

Person(s) Responsible:

North Region Office Administration

Management Response:

The Principal was directed by the Region Superintendent to thoroughly read and review the *Manual of the Internal Fund Accounting* and has obtained written acknowledgement to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal who actively oversees the Athletic Internal Fund Activity of the school. This plan includes the Assistant Principal meeting on a weekly basis with the Athletic Director, Business Manager, and Treasurer to review all Athletic Activity Internal Fund Accounts. The Athletic Director will give an update of the weekly meetings with the coaching staff of all upcoming events and fundraising to ensure that any concerns or issues are addressed immediately. Sign-in sheets will be utilized to track attendance.

The Principal has been directed to seek the written approval from the Region Superintendent or the Financial Human Capital Director and the Internal Fund Accounting Division Supervisor in the Office of the Controller, prior to transferring any funds from any Trust Program Accounts, Classes or Club accounts to assist with the athletic accounts.

The Principal was also directed to conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required.

Lastly, the Principal in collaboration with the North Region Office, have contacted the Internal Funds Accounting Department to provide monthly trainings for designated school site personnel.

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

School Operations has reviewed the audit findings cited in the 2017-2018 and 2018-2019 fiscal year reports of American Senior High and Alonzo and Tracy Mourning Senior High Biscayne Bay.

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

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as, treasurers in schools with audit findings to participate in this year-long training. This year, MDMSP will also include newly hired treasurers and athletic directors and business managers.
- School Operations, Human Capital and the Office of Instructional Certification will review teacher assignments and appropriate certification through Out-of-Field Waiver Reports, during the two FTE survey periods. Anomalies will be noted with the region and principal for immediate corrective action.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits, to prevent potential funding disallowances by reviewing teacher certification and assignments; and provide guidance with athletic trust accounts, to ensure that budgeted funds meet expected needs of the program.

2. School Non-Compliant With Full-Time Equivalent FTE Records And Procedures Resulted In Potential FTE Funding Disallowances *American Senior High School*

Our review of a sample of FTE records in 2018-2019, relevant to FTE Survey Period 3, disclosed discrepancies in the areas of On-the-Job Training (OJT), Special Education (SPED) and Teacher Certification. Based on our samples, the non-compliant issues identified in these areas could have potentially generated a combined funding disallowance to the District of approximately \$30,100. These issues happened during the tenure of the former school Principal. A new Principal was appointed to the school in June 2019.

Results Of Review Of On-The-Job Training (OJT) Records

During the 2018-2019 FTE Survey Period 3, this school reported 94 students participating in the On-the-Job (OJT) Program. Our review of a sample of ten (10) student records related to the OJT program disclosed discrepancies in all 10 records sampled (100%). These discrepancies could have generated a funding disallowance to the District totaling approximately \$12,800. During the FTE Survey Period 3, there was only one OJT instructor at this school.

According to District guidelines, all cooperative education students must be scheduled for one period of job-related instruction and a minimum of one period of On-the-Job Training (OJT) during the day. Attendance for the OJT period(s) are reported on the *Job Training Attendance Records* [FM-5248], otherwise referred to as the student's Time Card. Other related records include the *Job Training Attendance Records Receipt* [FM-5889], *Training Agreement* [FM-4542] and the class roster. All FTE records must be maintained on file. However, we found that:

- 2.1. For all 10 students sampled, the student's Time Card [FM-5248] were not on file.
- 2.2. The *Job Training Attendance Records Receipt* [FM-5889] and class rosters were not located in the FTE files.
- 2.3. Overall, the records were very disorganized and incomplete.

Results Of Review Of SPED Records

The *Matrix of Services* form (referred to as a *Matrix*) is used to determine the cost factor for exceptional education students. The cost factor calculation in the *Matrix* is based on the decisions made by the Individual Education Plan Committee, which are documented on the student's *Individual Education Plan* (IEP).

The Division of Special Education and Department of Advanced Academic Programs establish the procedures for completing the *Individual Educational Plans* (IEP) and *Educational Plans* (EP). According to the guidelines, an IEP or EP must be completed

and is required for each exceptional student *prior* to the provision of Special Education and related services. The plans include the initiation/duration dates (timeline), which must be valid at the time of the FTE survey period. The Plan must be finalized in the Miami-Dade County Public Schools' Exceptional Student Education Electronic Management System (ESE-EMS)⁵ in a timely manner.

Regarding the timing of the parent notification (the *Notice of Meeting*) to attend an IEP meeting, Florida Administrative Code 6A-6.03028 requires that the notice to the parent be sent at least ten (10) days *prior to the meeting*. As it relates to EP meetings, Florida Administrative Code 6A-6.030191 requires that the notice to the parent be sent early enough to ensure that they will have an opportunity to attend.

For the February 2019 FTE Survey, the school reported 328 Special Education (SPED) students. Our review of 33 SPED records disclosed non-compliance with District policy in 24 of the 33 student folders sampled (73%). According to our calculations, the findings stated below could have potentially generated a funding disallowance to the District of approximately \$11,200. Details are as follows:

- 2.4. In 20 instances (including both ESE and Gifted students), the *Notice of Meeting* to the parent was sent less than the ten-day minimum established for meeting notifications. In some cases, notices were sent *on the same day* that the meeting was held. Several of these parents did not attend the meetings.
- 2.5. In eight (8) instances, the signature page for an IEP or EP (depending on whether the student was ESE or Gifted) was not on file or downloaded in the ESE-EMS system. Therefore, we could not verify signatures of required attendees.
- 2.6. In two (2) instances, the name of the staff member completing the *Matrix of Services* form was not indicated; while in one instance, the occupational therapy service was not indicated on a student's IEP.
- 2.7. SPED records were very disorganized and incomplete.

Results Of Review Of Teacher Certification Records

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

During this survey, the school reported a total of 96 teachers. We selected a judgmental sample of ten (10) teachers to review their certification requirements and found that five (5) teachers were non-compliant. According to our calculations, these findings could have potentially generated a funding disallowance to the District of approximately \$6,100. Details are as follows:

⁵ A Web-based system that integrates the students' services with the Matrix and adheres to state and federal guidelines and the District's security standards and integrates with existing systems and procedures.

- 2.8. Regarding the five teachers, certification in the field assigned subject area did not comply with certification requirements related to the subject area courses taught by the teacher. The Agreement for Teachers Accepting Out-Of-Field Assignments [FM-5784] or Request for Out of Field Assignment Memorandum were not on file for any of these teachers, and we were not able to verify the School Board approval and/or Parent Notification letters for these out-of-field assignments.

RECOMMENDATIONS

To reduce the probability of potential losses in funding and other non-compliance issues:

- 2.1. The Principal should designate an administrator to oversee the FTE records.
- 2.2. The Principal/administrative designee should contact the appropriate District departments to inquire about training opportunities and request FTE-related training for staff. This should include OJT.
- 2.3. Regarding SPED and Gifted records, the Principal or administrative designee should oversee and implement the periodic reviews of student folders to ensure that IEP and EP conferences are properly and accurately documented in the student cumulative folders and in ESE-EMS, and all records are properly completed, signed and filed. Particular attention should be given to documentation corresponding to students funded at levels 254 Support Level 4 and 255 Support Level 5.
- 2.4. Regarding OJT records, the Principal/designee should ensure that all pertinent records are generated, maintained and filed.
- 2.5. Regarding teacher certification, the school administration should contact the Certification Department in order to resolve the issues for teachers cited. Going forward, the Certification Office should be immediately contacted for any clarification or assistance.

Person(s) Responsible:

**Principal/Principal Designee,
On-the-Job Training (OJT) Teacher,
Registrar, SPED Program Specialist**

Management Response:

The Principal has designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. To resolve issues, the Principal and the North Region Office, have contacted the Division of Special Education and Advanced Academic Programs to conduct a record review as well as provide trainings for designated school site personnel.

The Principal has contacted the Federal State and Compliance Office and Career Technical Education Office and requested additional training in FTE. Additionally, the Principal has reviewed the On-the-Job Training (OJT) Program requirements with the Assistant Principal, the OJT Teacher and Registrar to ensure their understanding of all

procedures regarding program compliance requirements and has obtained signed acknowledgements from each of them.

The Principal has directed the Assistant Principal overseeing the OJT Program to ensure that student attendance is reported on the *Job Training Attendance Records* (FM 5248) form. The Assistant Principal has also been directed to ensure that the *Job Training Attendance Records Receipts* (FM 5889) and Class Rosters are properly filed with the Full Time Equivalent (FTE) documents.

Beginning with the 2019-2020 school year, the Assistant Principal along with the OJT Teacher, will review the OJT Records and Timecards to make certain that the information is organized, accurate and that pertinent forms have been completed and filed. The OJT Teacher will schedule meetings with the Registrar in a timely manner to ensure completion of records prior to the survey period.

Additionally, the Principal will strengthen the OJT record keeping process by maintaining a checklist from the CTE office for the OJT Teacher to follow. The Assistant Principal will conduct mini reviews on a monthly basis identifying discrepancies and ensuring that corrective actions are handled immediately.

Lastly, the Principal in collaboration with the North Region Office, have contacted the Division of Career and Technical Education to conduct a record review as well as provide trainings for designated school site personnel.

To reduce the probability of potential losses in funding and other non-compliance issues regarding SPED and Gifted criteria, the Principal, ESE Program Specialist and SPED Chair will meet on a monthly basis, monitor the SPED and Gifted area and review student records of the SPED and Gifted students to ensure that IEP and EP conferences are properly and accurately documented in the students' cumulative folders and ESE-EMS system; and that all necessary records, to include but not limited to the *Matrix of Services* form, are properly completed, signed and filed. The *Notice of Meeting* timeframes will be strictly followed to give parents the opportunity to attend the meetings.

Particular attention will be given to documentation corresponding to students funded at levels 254 Support Level 4 and 255 Support Level 5.

A certification binder has been created to include the following documents: teacher certification, DSIS PF-9 screen of teacher schedule, PF-17 screen showing the required certification for each subject and any Agreement for Teachers Accepting Out-of-Field Assignments (FM 5784) waivers. Additionally, the Principal will access the Out-Of-Field waivers through Control-D Reports to verify approved Out-Of-Field waivers. Lastly, the Certification Department has been contacted to ensure proper documentation is on file prior to the survey period.

Person(s) Responsible:

North Region Office Administration

Management Response:

The Principal was directed by the Region Superintendent to thoroughly read and review the *Guidelines and Procedures for Cooperative Education Students and Teachers* document in its entirety and has obtained written acknowledgement to ensure an understanding of all procedures relating to the On-the-Job Training Program.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal who oversees this responsibility. The plan also includes the Assistant Principal conducting mini reviews on a monthly basis identifying discrepancies and ensuring that corrective actions are handled immediately. The results of the mini reviews will be discussed and shared with the Principal and the On-the-Job Training Teacher during this time frame as well.

The Principal was directed to strengthen the OJT record keeping process by creating and maintaining a Career and Technical (CTE) checklist for the OJT Teacher to follow.

Lastly, the Principal in collaboration with the North Region Office, have contacted the Division of Career and Technical Education to conduct a record review as well as provide trainings for designated school site personnel.

The Principal was directed to meet monthly with the ESE Program Specialist and SPED Chair to monitor the SPED and Gifted area and review student records of the SPED and Gifted students to ensure that IEP and EP conferences are properly and accurately documented in the students' cumulative folders and ESE-EMS system; and that all necessary records, are properly completed, signed and filed.

The Principal was directed to create a certification binder to include the following documents: teacher certification, DSIS PF-9 screen of teacher schedule, PF-17 screen showing the required certification for each subject and any Agreement for Teachers Accepting Out-of-Field Assignments (FM 5784) waivers. Additionally, the Principal has been directed to access by North Region to access the Out-Of-Field waivers through Control-D Reports. Lastly, the Certification Department has been contacted to ensure proper documentation is on file prior to the survey period.

Lastly, the Principal and the North Region Office have contacted the Division of Special Education and Advanced Academic Programs to conduct a record review as well as a training for designated school site personnel.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 50 of this report and page 75 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the FTE-related school findings of American Senior High School.

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, 2019, 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 Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal funds audits covered operations during the period of July 1, 2017 through June 30, 2018 and/or July 1, 2018 through June 30, 2019 (depending on whether the audit scope was one or two-year audit at the individual school/center being audited). Also, *depending on the individual school audited*:

- the scope of the Title I Program audits, the Payroll and Purchasing Card Program audits, and the selected information technology controls audit was the 2018-2019 fiscal year;
- the scope of the FTE audit was the 2018-2019 fiscal year, Survey 3 (February 2019); and
- the scope of the Property Inventory audit was the 2019-2020 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, 2018, and June 30, 2019, was 1.669% and 2.557%, respectively.

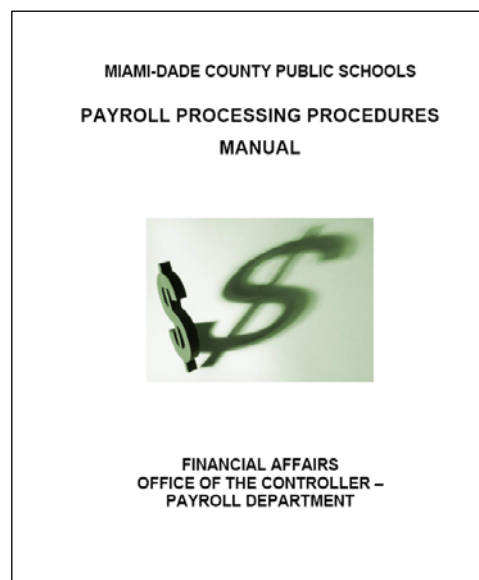
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise,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

PROPERTY

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

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

PAYROLL



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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the ‘behind-the-scenes’ system processes are significantly different and updated, the payroll procedures for documenting employees’ time and

attendance at the school sites have not changed when compared to the former system.

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

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received

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

PURCHASING 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 school sites to make small dollar purchases (less than \$3,000 per individual transaction) for materials and supplies. The program is currently managed by the Accounts Payable Department.

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

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 2018-2019 fiscal year, months selected by the FDOE for these surveys are as follows:

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

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.

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).

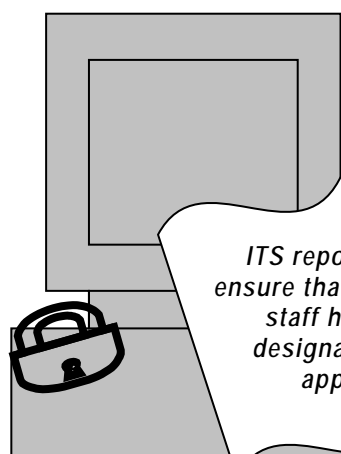
Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based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

DATA SECURITY MANAGEMENT REPORT



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

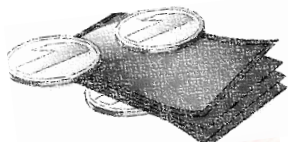
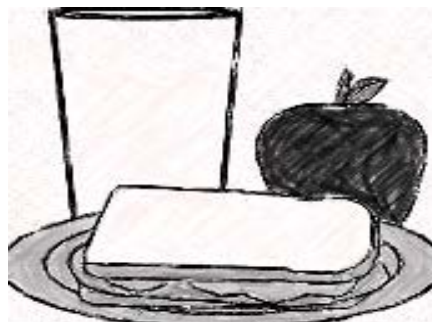
Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. Part of their responsibility includes ensuring that only authorized staff has access to designated applications. Information Technology Services (ITS) produces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

THE DEPARTMENT OF HOSPITALITY SERVICES

BACKGROUND

General Operation Of Dining Facility (otherwise referred to as the SBAB Cafeteria)

Hospitality Services generates revenue from the sale of food items and beverages at its dining facilities for the convenience of employees. Additionally, it provides limited catering services to District offices for special functions and events. The dining facility is located on the seventh floor of the School Board Administration Building (SBAB). It serves breakfast (from 7:30 a. m. to 10:00 a.m.) and lunch (from 11:00 a.m. to 1:45 p.m.) during the work week. It also receives vendor commissions from the six vending machines located throughout the SBAB and Annex buildings (district) facilities. The machines are serviced by a school-approved vendor currently on bid with the District.



Dining room collections consist of cash and credit cards. Checks are no longer accepted at the dining facilities' cash registers, but only accepted for special orders stemming from their catering services. A new Point of Sale system was installed in February 2018.



The revenues generated from the food sales and commissions are deposited into an internal funds checking account managed at the site by the Director of Hospitality Services. These funds are primarily utilized to purchase provisions used in the preparation of meals. They are also used to purchase cafeteria supplies, equipment, and related miscellaneous expenses; and to subsidize hospitality-related expenses incurred by the District.

District's Complimentary Hospitality Subsidized By Hospitality Services' Revenues

In addition to the sale of food items and beverages, Hospitality Services is responsible for subsidizing complimentary hospitality on behalf of the District during official meetings and special events. Vendor commissions from the six vending machines and revenues generated from food sales are utilized to subsidize the related expenses. During the audit period, complimentary hospitality expenditures amounted to approximately \$50,000 each fiscal year.

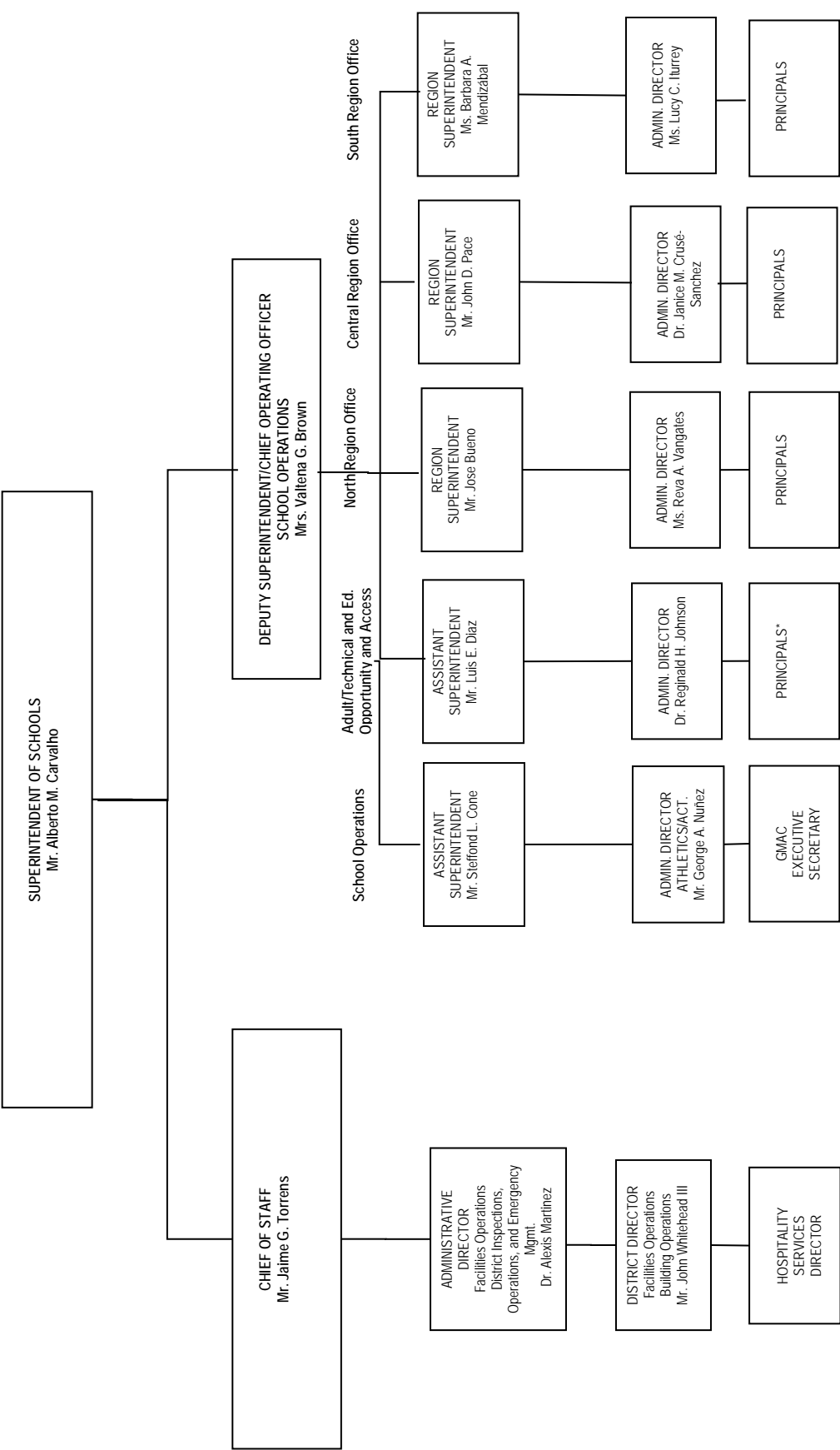
Staff and Administration and Operational Costs

During the audit period and as of June 2019, Hospitality Services employed a maximum of 19 full-time employees, and depending on the year, one or two part-time employees. This includes administrative, clerical, and food handling staff members.

Operationally, the location's administrator, who is the Director of Hospitality Services directly reports to the District Director, Facilities, Building Operations, who in turn reports to the Administrative Director, Facilities, District Inspections, Operations, and Emergency Management. Ultimately, the Administrative Director directly reports to the Chief of Staff, Office of the Superintendent. This reporting line is illustrated in the Organizational Chart on the next page.

The related payroll expenditures are covered with District funds. Total payroll expenditures incurred to run this operation amounted to approximately \$939,800 and \$949,000 for the 2017-2018 and 2018-2019 fiscal years, respectively.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




*Includes Systemwide Business and Industry Services Center.

APPENDIX
MANAGEMENT'S RESPONSES

MEMORANDUM

July 30, 2019

TO: Jose Bueno, Region Superintendent
North Region Office

FROM: Christopher J. Shinn 
Alonzo and Tracy Mourning Senior High Biscayne Bay

SUBJECT: ALONZO & TRACY MOURNING SENIOR HIGH BISCAYNE BAY
ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT FOR 2017-2018
and 2018-2019 FISCAL YEARS

The following is a response to the findings of the Audit Report for Alonzo and Tracy Mourning Senior High Biscayne Bay for fiscal years 2017 – 2018 and 2018 - 2019.

RECOMMENDATIONS:

- 1.1 The Principal should assign an administrator to actively oversee the internal fund activity of the school.
- 1.2 The school administration/designee, the Athletic Director and Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and take into account any potential shortfalls that may require fundraising efforts.
- 1.3 The school administration/designee, together with the Athletic Director, Athletic Business Manager and the Treasurer, should have an understanding and be fully aware that an overall positive fund balance in Athletic Program must be maintained. Consequently, the Athletic Business Manager and the Treasurer, with direct oversight from the Principal/designee, should monitor the financial activity within the Athletic Program and its related accounts throughout the year to ascertain that expenditures charged to the Athletic Program do not exceed available revenues. Any discrepancies should be immediately addressed and brought to the attention of the school administration for resolution.
- 1.4 Prior to making any transfers of funds from Trust Program accounts or Classes and Clubs accounts for purposes other than those initially intended, the school administration should contact the Region Office and the Internal Fund Accounting Division in the Office of the Controller for guidance and written approval.
- 1.5 Consideration should be given to augmenting fundraising activities or seek approved alternative funding sources in 2019-2020 to assist with Athletics, and with those non-athletic accounts whose funds were utilized to cover the deficit in Athletics.

Person(s) Responsible: Principal, Assistant Principal, Athletic Director, Business Manager, Treasurer

Management Response:

The Principal has directed the Assistant Principal to actively oversee the Athletic Internal Fund Activity of the school. Furthermore, the Principal has reviewed the guidelines as stated in the *Manual of the Internal Fund Accounting* with the Assistant Principal, Treasurer, Athletic Director and Business Manager, and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to the transferring of funds and maintaining a positive balance on all athletic accounts.

The Principal, the Assistant Principal, the Athletic Director, and the Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation have developed a plan to ensure that the budgeted funds exceed the needs of the program and to create a fundraising plan to address any projected deficits.

The Principal has strengthened the internal funds procedures by requiring that all the Athletic Department's requests for purchasing be reviewed and approved. The Assistant Principal, Athletic Director, Business Manager, and Treasurer have planned weekly meetings to review all Athletic Activity Internal Fund Accounts and to determine whether any fundraising efforts need to be initiated to offset account deficits. The Athletic Director will give an update of the weekly meetings with coaching staff for all upcoming events and fundraising efforts to ensure that any concerns or issues are addressed immediately.

The Principal will have monthly meetings with the Assistant Principal, Athletic Director, and Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required.

The Principal will seek the written approval from the Region Superintendent or designee and the Internal Fund Accounting Division Supervisor in the Office of the Controller prior to making any transfers of funds from any Trust Program accounts, Classes or Club accounts to assist with any deficits in the athletic accounts.

The Principal will collaborate with the Athletic Director and Athletic Business Manager to seek additional fundraising opportunities such as donations and advertisements to support and enhance fundraising initiatives already in place. Funds amassed through said efforts will be used to replenish any monies taken from non-athletic accounts and Athletics throughout the year.


Lastly, the Principal in collaboration with the North Region Office, have contacted the Internal Funds Accounting Department to provide monthly trainings for designated school site personnel.

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

July 30, 2019

TO: Jose Bueno, Region Superintendent
North Region Office

FROM: Stephen Papp, Principal 
American Senior High School

**SUBJECT: ADMINISTRATIVE RESPONSE OF THE FULL TIME EQUIVALENT
REPORT OF AMERICAN SENIOR HIGH SCHOOL FOR 2018-2019 AND
2018-2019 FTE SURVEY PERIOD 3**

The following is a response to the findings related to the Full Time Equivalent (FTE) Audit Report for American Senior High School for fiscal year 2018-2019 and survey period three.

RECOMMENDATIONS

- 1.1. The Principal should designate an administrator to oversee the FTE records.
- 1.2. The Principal/administrative designee should contact the appropriate District departments to inquire about training opportunities and request FTE-related training for staff. This should include OJT.
- 1.3. Regarding SPED and Gifted records, the Principal or administrative designee should oversee and implement the periodic reviews of student folders to ensure that IEP and EP conferences are properly and accurately documented in the student cumulative folders and in ESE-EMS, and all records are properly completed, signed and filed. Particular attention should be given to documentation corresponding to students funded at levels 254 Support Level 4 and 255 Support Level 5.
- 1.4. Regarding OJT records, the Principal/designee should ensure that all pertinent records are generated, maintained and filed.
- 1.5. Regarding teacher certification, the school administration should contact the Certification Department in order to resolve the issues for teachers cited. Going forward, the Certification Office should be immediately contacted for any clarification or assistance.

Person(s) Responsible: Principal/Principal Designee, On-the-Job Training (OJT) Teacher, Registrar, SPED Program Specialist

Management Response:

The Principal has designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. To resolve issues, the Principal and the North Region Office, have contacted the Division of Special Education and Advanced Academic Programs to conduct a record review as well as provide trainings for designated school site personnel.

The Principal has contacted the Federal State and Compliance Office and Career Technical Education Office and requested additional training in FTE. Additionally, the Principal has reviewed the On-the-Job Training (OJT) Program requirements with the Assistant Principal, the OJT Teacher and Registrar to ensure their understanding of all procedures regarding program compliance requirements and has obtained signed acknowledgements from each of them.

The Principal has directed the Assistant Principal overseeing the OJT Program to ensure that student attendance is reported on the *Job Training Attendance Records* (FM 5248) form. The Assistant Principal has also been directed to ensure that the *Job Training Attendance Records Receipts* (FM 5889) and Class Rosters are properly filed with the Full Time Equivalent (FTE) documents.

Beginning with the 2019-2020 school year, the Assistant Principal along with the OJT Teacher, will review the OJT Records and Timecards to make certain that the information is organized, accurate and that pertinent forms have been completed and filed. The OJT Teacher will schedule meetings with the Registrar in a timely manner to ensure completion of records prior to the survey period.

Additionally, the Principal will strengthen the OJT record keeping process by maintaining a checklist from the CTE office for the OJT Teacher to follow. The Assistant Principal will conduct mini reviews on a monthly basis identifying discrepancies and ensuring that corrective actions are handled immediately.

Lastly, the Principal in collaboration with the North Region Office, have contacted the Division of Career and Technical Education to conduct a record review as well as provide trainings for designated school site personnel.

To reduce the probability of potential losses in funding and other non-compliance issues regarding SPED and Gifted criteria, the Principal, ESE Program Specialist and SPED Chair will meet on a monthly basis, monitor the SPED and Gifted area and review student records of the SPED and Gifted students to ensure that IEP and EP conferences are properly and accurately documented in the students' cumulative folders and ESE-EMS system; and that all necessary records, to include but not limited to the *Matrix of Services* form, are properly completed, signed and filed. The *Notice of*

Meeting timeframes will be strictly followed to give parents the opportunity to attend the meetings.

Particular attention will be given to documentation corresponding to students funded at levels 254 Support Level 4 and 255 Support Level 5.


A certification binder has been created to include the following documents: teacher certification, DSIS PF-9 screen of teacher schedule, PF-17 screen showing the required certification for each subject and any Agreement for Teachers Accepting Out-of-Field Assignments (FM 5784) waivers. Additionally, the Principal will access the Out-Of-Field waivers through Control-D Reports to verify approved Out-Of-Field waivers. Lastly, the Certification Department has been contacted to ensure proper documentation is on file prior to the survey period.

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

July 30, 2019
JB#009/2019-2020
(305) 572-2800

TO: Ms. Valtena G. Brown, Deputy Superintendent/Chief Operating Office
School Operations

FROM: Jose Bueno, Region Superintendent 
North Region Office

SUBJECT: **RESPONSE TO AUDIT REPORT OF ALONZO AND TRACY MOURNING
SENIOR HIGH**

Attached, please find the response to the audit findings for Alonzo and Tracy Mourning Senior High Biscayne Bay for the 2017-2018 and 2018-2019 fiscal years. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

1. Inadequate Monitoring and Controls Over Disbursements Led to Overspending in the Athletic Program and Fund Transfer not Properly Approved.

The Principal was directed by the Region Superintendent to thoroughly read and review the *Manual of the Internal Fund Accounting* and has obtained written acknowledgement to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal who actively oversees the Athletic Internal Fund Activity of the school. This plan includes the Assistant Principal meeting on a weekly basis with the Athletic Director, Business Manager, and Treasurer to review all Athletic Activity Internal Fund Accounts. The Athletic Director will give an update of the weekly meetings with the coaching staff of all upcoming events and fundraising to ensure that any concerns or issues are addressed immediately. Sign-in sheets will be utilized to track attendance.

The Principal has been directed to seek the written approval from the Region Superintendent or the Financial Human Capital Director and the Internal Fund Accounting Division Supervisor in the Office of the Controller, prior to transferring any funds from any Trust Program Accounts, Classes or Club accounts to assist with the athletic accounts.

The Principal was also directed to conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic

related account budgets and to advise if any additional fundraising activities are required.

Lastly, the Principal in collaboration with the North Region Office, have contacted the Internal Funds Accounting Department to provide monthly trainings for designated school site personnel.

Should you need additional information, please contact me at (305) 572-2800.


JB/RV/IM

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

July 30, 2019
JB#008/2019-2020
(305) 572-2800

TO: Ms. Valtena G. Brown, Deputy Superintendent/Chief Operating Office
School Operations

FROM: Jose Bueno, Region Superintendent 
North Region Office

SUBJECT: RESPONSE TO AUDIT REPORT OF AMERICAN SENIOR HIGH SCHOOL

Attached, please find the response to the audit findings for American Senior High School for the 2018-2019 fiscal year and survey period 3. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

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

The Principal was directed by the Region Superintendent to thoroughly read and review the *Guidelines and Procedures for Cooperative Education Students and Teachers* document in its entirety and has obtained written acknowledgement to ensure an understanding of all procedures relating to the On-the-Job Training Program.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal who oversees this responsibility. The plan also includes the Assistant Principal conducting mini reviews on a monthly basis identifying discrepancies and ensuring that corrective actions are handled immediately. The results of the mini reviews will be discussed and shared with the Principal and the On-the-Job Training Teacher during this time frame as well.

The Principal was directed to strengthen the OJT record keeping process by creating and maintaining a Career and Technical (CTE) checklist for the OJT Teacher to follow.

Lastly, the Principal in collaboration with the North Region Office, have contacted the Division of Career and Technical Education to conduct a record review as well as provide trainings for designated school site personnel.

The Principal was directed to meet monthly with the ESE Program Specialist and SPED Chair to monitor the SPED and Gifted area and review student records of the SPED and Gifted students to ensure that IEP and EP conferences are properly

and accurately documented in the students' cumulative folders and ESE-EMS system; and that all necessary records, are properly completed, signed and filed.

The Principal was directed to create a certification binder to include the following documents: teacher certification, DSIS PF-9 screen of teacher schedule, PF-17 screen showing the required certification for each subject and any Agreement for Teachers Accepting Out-of-Field Assignments (FM 5784) waivers. Additionally, the Principal has been directed to access by North Region to access the Out-Of-Field waivers through Control-D Reports. Lastly, the Certification Department has been contacted to ensure proper documentation is on file prior to the survey period.

Lastly, the Principal and the North Region Office have contacted the Division of Special Education and Advanced Academic Programs to conduct a record review as well as a training for designated school site personnel.

Should you need additional information, please contact me at (305) 572-2800.

JB/RV/IM

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

August 9, 2019

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

FROM: Valtena G. Brown, Deputy Superintendent/Chief Operating Officer 
School Operations

**SUBJECT: SCHOOL OPERATIONS RESPONSE TO SELECTED SCHOOL AUDITS
IN THE NORTH REGION CENTER**

School Operations has reviewed the audit findings cited in the 2017-2018 and 2018-2019 fiscal year reports of American Senior High and Alonzo and Tracy Mourning Senior High Biscayne Bay.

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

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as, treasurers in schools with audit findings to participate in this year-long training. This year, MDMSP will also include newly hired treasurers and athletic directors and business managers.
- School Operations, Human Capital and the Office of Instructional Certification will review teacher assignments and appropriate certification through Out-of-Field Waiver Reports, during the two FTE survey periods. Anomalies will be noted with the region and principal for immediate corrective action..
- District's Fiscal Review Teams will provide additional support to principals through periodic visits, to prevent potential funding disallowances by reviewing teacher certification and assignments; and provide guidance with athletic trust accounts, to ensure that budgeted funds meet expected needs of the program.

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

VGB:cg
M010

cc Region Superintendent
Ms. Cynthia Gracia
Region Director

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>

Rev: 08/2017



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS SEPTEMBER 2019

Office of Management and Compliance Audits
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