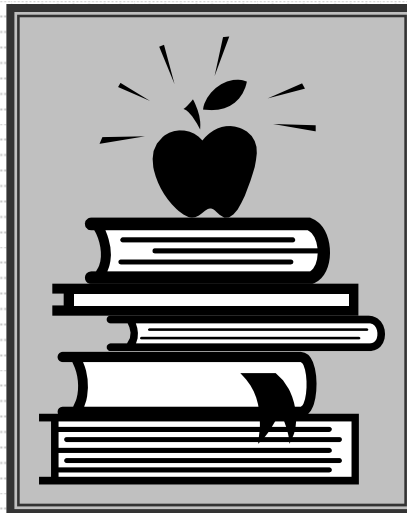


Internal Audit Report



Selected Schools



*Financial Statements Were Fairly
Stated And Schools Were Generally
Compliant With District Policy.*

September 2010

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Dr. Solomon C. Stinson, Chair
Ms. Perla Tabares Hantman, Vice Chair
Mr. Agustin J. Barrera
Mr. Renier Diaz de la Portilla
Dr. Lawrence S. Feldman
Dr. Wilbert "Tee" Holloway
Dr. Martin S. Karp
Ms. Ana Rivas Logan
Dr. Marta Pérez

Mr. Alberto M. Carvalho
Superintendent of Schools

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

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School Audit Report Prepared by:

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Ms. Teresita M. Rodriguez, CPA
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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Alberto M. Carvalho

Miami-Dade County School Board

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Ana Rivas Logan

Dr. Marta Pérez

September 2, 2010

Members of The School Board of Miami-Dade County, Florida

Members of The School Board Audit Committee

Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

This report includes the audit results of 37 schools and centers currently reporting to various region centers and selected district offices. At seven of the 37 schools, there was a change of principal since the prior audit. The audit period for 33 of the 37 schools is two fiscal years ended June 30, 2010, while the audit period for the remaining four schools is one fiscal year ended June 30, 2010.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds. On a selected basis, we reviewed payroll, credit card purchases, aspects of data security, and FTE reporting and student records. Property inventories were conducted at those schools where there was a change of principal since the prior audit. For the remaining schools, property inventories will be conducted and their results reported at a later date.

Our audits disclosed that the financial statements of the 37 schools and centers reported herein were fairly stated. At all schools, we found general compliance with prescribed policies and procedures and site records were maintained in good order. Also, no property losses were reported at any of the schools where an inventory was conducted and reported herein.

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

Sincerely,

Jose F. Montes de Oca, CPA
Chief Auditor

Office of Management and Compliance Audits

JFM:mtg

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 37 schools and centers. At seven of the 37 schools, there was a change of principal since the prior audit. Of the 37, four currently report to Region I, five report to Region II, seven report to Region III, 13 report to Region IV, three report to Region V, one reports to the newly formed Education Transformation Office, and four centers currently report to the Adult/Vocational, Alternative Education Program and Community Education division within District/School Operations.

The 37 schools include the audit results of 33 schools whose audits were carried over from the prior two fiscal years. While the audit period for these 33 schools is two fiscal years ended June 30, 2010, the audit period for the remaining four schools is one fiscal year ended June 30, 2010.

The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at all 37 schools reported herein. Refer to Summary Schedule of Audit Findings on pages 12-13 for a comparison of current and prior year audit results.

At all 37 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions during the 2008-09 and/or 2009-10 fiscal years, depending on the school being audited, on the cash basis of accounting.

As of June 30, 2009, for 33 of the 37 schools and centers reported herein, total combined receipts and disbursements amounted to \$4,033,338 and \$4,429,281 respectively; while total combined cash and investments amounted to \$1,693,899.

As of June 30, 2010, for all 37 schools and centers reported herein, total combined receipts and disbursements amounted to \$5,217,204 and \$4,657,244 respectively; while total combined cash and investments amounted to \$2,324,494.

Also, as of June 30, 2010, the internal control structure at the schools and centers generally functioned as designed by the District and implemented by the school administration.

INTERNAL FUNDS

All 37 schools were in compliance with the procedures established in the *Manual of Internal Fund Accounting*.

PAYROLL

We reviewed payroll records and procedures at ten of the 37 schools included herein. They are as follows:

- Dr. Manuel C. Barreiro Elementary¹
- Citrus Grove Elementary²
- Emerson Elementary²
- Gloria Floyd Elementary²
- North County Elementary²
- Norwood Elementary²
- Seminole Elementary²
- Phillis Wheatley Elementary²
- Glades Middle
- Miami Palmetto Adult Ed. Center

At all ten schools there was general compliance with the *Payroll Processing Procedures Manual*.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for seven of the 37 schools included herein. Property inventory results for the remaining schools will be reported at a later date. Approximately \$1.6 million was inventoried at the seven schools (refer to Property Schedules on pages 18-19). Property audits also include the review of equipment losses reported by the schools through the Plant Security Report process. There **were no losses reported** through the physical inventories or the Plant Security Reports at any of the seven schools whose inventory results are reported herein.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program's procedures and records at the following six schools:

- Dr. Manuel C. Barreiro Elementary
- Kenwood K-8 Center
- Melrose Elementary
- Robert R. Moton Elementary
- Howard D. McMillan Middle
- Miami Springs Adult Ed. Center

Our review disclosed that all six schools listed above generally complied with the *Purchasing Credit Card Program Policies & Procedures Manual*. Any minor discrepancies identified during the audits were discussed with the principals and staff for corrective action.

¹ First Audit at this school.
² Change of Principal at this school (7 schools).

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following three schools were selected for these audits:

School	FTE Funding Reported
Gloria Floyd Elementary	\$ 1,375,793
Joe Hall Elementary	1,356,208
William Lehman Elementary	1,530,432
Total FTE Funding	\$ 4,262,433

The total FTE funding amounted to approximately \$4.3 million for the three schools combined. FTE records corresponding to the 2009-10 fiscal year FTE Survey Period 3 were reviewed.

Our reviews disclosed that all three schools were generally compliant with District policy. Any discrepancies found during the reviews that were deemed immaterial for reporting purposes were nevertheless discussed with school management for corrective action.

DATA SECURITY MANAGEMENT REPORTS

We reviewed the report titled "Authorized Applications for Employees by Locations Report" at the following two schools:

- Dr. Manuel C. Barreiro Elementary
- Leewood K-8 Center

Our review disclosed that the two schools generally complied with the review of the report and with the requirements for granting access to system applications.

AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments *as of June 30, 2009 for 33 schools and centers reported herein (2-year audits); and as of June 30, 2010 for all 37 schools included herein.* It also provides the audit opinion regarding the schools' financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

The Condensed Annual Financial reports and Total Cash and Investments as of June 30, 2009 for the following 33 schools are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Region I Schools</u>									
0101	Arcola Lake Elementary	\$ 9,744.04	\$ 26,185.05	\$ 24,740.60	\$ 11,188.49	\$ 3,082.23	\$ 8,106.26	\$ -	\$ 11,188.49
2161	Golden Glades Elementary	11,701.98	20,063.43	18,652.52	13,112.89	5,682.75	7,430.14	-	13,112.89
4121	Dr. Robert B. Ingram Elementary	10,813.72	21,310.18	19,137.50	12,986.40	4,163.56	8,822.84	-	12,986.40
2821	Lakeview Elementary	6,179.47	12,350.54	13,435.02	5,094.99	3,002.62	2,092.37	-	5,094.99
<u>Region II Schools</u>									
2531	Thena C. Crowder Elementary	5,410.61	12,786.31	11,746.90	6,450.02	4,881.62	1,568.40	-	6,450.02
1601	Edison Park Elementary	14,685.40	19,688.93	23,803.67	10,570.66	5,555.63	5,015.03	-	10,570.66
3861	North Glade Elementary	33,928.42	17,755.16	25,237.94	26,445.64	19,012.13	7,433.51	-	26,445.64
4001	Norwood Elementary	31,074.66	23,364.16	25,031.22	29,407.60	17,459.54	11,948.06	-	29,407.60
4301	Parkview Elementary	10,597.53	14,392.00	15,588.42	9,401.11	5,204.83	4,196.28	-	9,401.11
<u>Region III Schools</u>									
0721	George W. Carver Elementary	16,165.92	29,628.75	31,849.39	13,945.28	8,165.18	5,780.10	-	13,945.28
1641	Emerson Elementary	9,843.89	42,179.05	43,968.30	8,054.64	2,041.49	6,013.15	-	8,054.64
1841	Flagami Elementary	26,775.37	28,552.30	45,973.26	9,354.41	4,743.74	4,610.67	-	9,354.41
3181	Melrose Elementary	13,817.28	26,963.79	30,596.95	10,184.12	3,108.66	7,075.46	-	10,184.12
5321	Southside Elementary	16,040.18	163,384.20	162,793.19	16,631.19	7,298.47	9,332.72	-	16,631.19

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Region IV Schools</u>									
0211	Dr. Manuel C. Barreiro Elementary	-	254,291.53	237,688.72	16,602.81	16,602.81	-	-	16,602.81
0251	Ethel Koger Beckham Elementary	17,671.32	372,819.85	374,323.43	16,167.74	1,289.75	14,877.99	-	16,167.74
1281	Cypress Elementary	34,005.45	43,600.58	64,386.43	13,219.60	3,785.06	9,434.54	-	13,219.60
2021	Gloria Floyd Elementary	7,155.92	210,074.55	213,538.95	3,691.52	658.32	3,033.20	-	3,691.52
2341	Joe Hall Elementary	39,912.56	277,878.05	301,537.52	16,253.09	1,124.28	15,128.81	-	16,253.09
2701	Kenwood K-8 Center	41,338.18	421,883.22	438,186.44	25,034.96	13,575.82	11,459.14	-	25,034.96
2881	Leewood K-8 Center	34,755.74	331,333.04	348,514.44	17,574.34	8,048.51	9,525.83	-	17,574.34
4921	Seminole Elementary	24,966.54	21,712.11	30,462.46	16,216.19	16,216.19	-	-	16,216.19
6211	Glades Middle	78,392.29	232,958.26	279,557.74	31,792.81	7,018.93	24,773.88	-	31,792.81
6221	Hammocks Middle	96,825.53	162,522.25	197,113.24	62,234.54	13,759.19	48,475.35	-	62,234.54
6441	Howard D. McMillan Middle	53,069.02	176,359.88	205,949.59	23,479.31	8,088.68	15,390.63	-	23,479.31
6801	Riviera Middle	65,442.12	71,161.98	85,816.26	50,787.84	21.82	50,766.02	-	50,787.84
<u>Region V Schools</u>									
3541	Robert Russa Moton Elementary	11,790.93	52,974.87	58,519.84	6,245.96	4,073.12	2,172.84	-	6,245.96
4421	Pincrest Elementary	40,693.21	121,322.88	141,250.60	20,765.49	16,127.84	4,637.65	-	20,765.49
5671	Vineland K-8 Center	31,112.80	120,910.34	128,318.38	23,704.76	352.63	23,352.13	-	23,704.76

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2009**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Adult Education Centers</u>									
7272	Miami Coral Park Senior Adult Ed. Ctr.	114,403.04	216,841.35	204,534.42	126,709.97	84,388.22	42,321.75	-	126,709.97
7432	Miami Palmetto Senior Adult Ed. Ctr.	123,898.49	129,709.57	96,694.61	156,913.45	31,298.10	125,615.35	-	156,913.45
7512	Miami Springs Senior Adult Ed. Ctr.	163,756.50	127,085.78	109,106.85	181,735.43	84,330.07	97,405.36	-	181,735.43
<u>Other Center</u>									
8018	Business & Industry Services Center	893,874.23	229,294.13	421,226.43	701,941.93	45,617.45	656,324.48	-	701,941.93
TOTAL		\$2,089,842.34	\$4,033,338.07	\$4,429,281.23	\$1,693,899.18	\$449,779.24	\$1,244,119.94	\$ -	\$1,693,899.18

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010**

The Condensed Annual Financial reports and Total Cash and Investments as of June 30, 2010 for the following 37 schools are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Region I Schools</u>									
0101	Arcola Lake Elementary	\$ 11,188.49	\$ 50,202.49	\$ 46,293.59	\$ 15,097.39	\$ 9,091.88	\$ 6,005.51	\$ -	\$ 15,097.39
2161	Golden Glades Elementary	13,112.89	30,134.45	26,822.31	16,425.03	8,929.73	7,495.30	-	16,425.03
4121	Dr. Robert B. Ingram Elementary	12,986.40	19,381.59	13,039.45	19,328.54	1,970.33	17,358.21	-	19,328.54

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010**

Work Loc No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
2821	Lakeview Elementary	5,094.99	19,959.34	17,425.08	7,629.25	4,419.75	3,209.50	-	7,629.25
<u>Region II Schools</u>									
2531	Thena C. Crowder Elementary	6,450.02	17,291.79	13,461.22	10,280.59	7,332.84	2,947.75	-	10,280.59
1601	Edison Park Elementary	10,570.66	16,084.02	14,152.78	12,501.90	8,388.19	4,113.71	-	12,501.90
3861	North Glade Elementary	26,445.64	22,691.18	18,765.45	30,371.37	11,338.64	19,032.73	-	30,371.37
4001	Norwood Elementary	29,407.60	15,899.31	21,570.21	23,736.70	9,707.41	14,029.29	-	23,736.70
4301	Parkview Elementary	9,401.11	20,468.34	16,986.22	12,883.23	8,650.15	4,233.08	-	12,883.23
<u>Region III Schools</u>									
0721	George W. Carver Elementary	13,945.28	26,745.52	18,378.69	22,312.11	6,585.29	15,726.82	-	22,312.11
0801	Citrus Grove Elementary	16,801.62	29,859.72	30,974.94	15,686.40	14,894.61	791.79	-	15,686.40
1641	Emerson Elementary	8,054.64	141,827.50	143,015.34	6,866.80	567.70	6,299.10	-	6,866.80
1841	Flagami Elementary	9,354.41	36,152.23	29,910.94	15,595.70	1,701.87	13,893.83	-	15,595.70
3181	Melrose Elementary	10,184.12	33,420.92	30,132.70	13,472.34	3,641.64	9,830.70	-	13,472.34
5321	Southside Elementary	16,631.19	234,795.38	229,540.17	21,886.40	9,333.39	12,553.01	-	21,886.40
5931	Phillis Wheatley Elementary	6,836.87	11,244.95	11,935.00	6,146.82	1,711.13	4,435.69	-	6,146.82
<u>Region IV Schools</u>									
0211	Dr. Manuel C. Barreiro Elementary	16,602.81	379,672.49	375,123.30	21,152.00	20,145.66	1,006.34	-	21,152.00
0251	Ethel Koger Beckham Elementary	16,167.74	338,331.35	338,822.85	15,676.24	1,389.82	14,286.42	-	15,676.24
1281	Cypress Elementary	13,219.60	43,322.41	22,330.78	34,211.23	1,598.74	32,612.49	-	34,211.23

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010**

Work Loc No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
2021	Gloria Floyd Elementary	3,691.52	185,358.45	183,470.90	5,579.07	1,775.63	3,803.44	-	5,579.07
2341	Joe Hall Elementary	16,253.09	245,534.27	242,405.90	19,381.46	1,820.97	17,560.49	-	19,381.46
2701	Kenwood K-8 Center	25,034.96	359,979.26	360,759.84	24,254.38	9,031.14	15,223.24	-	24,254.38
2881	Leewood K-8 Center	17,574.34	389,789.47	377,033.54	30,330.27	11,637.28	18,692.99	-	30,330.27
2891	William Lehman Elementary	27,960.78	352,615.51	340,287.84	40,288.45	10,385.34	29,903.11	-	40,288.45
4921	Seminole Elementary	16,216.19	39,970.35	30,418.33	25,768.21	12,928.43	12,839.78	-	25,768.21
6211	Glades Middle	31,792.81	264,459.13	252,555.66	43,696.28	14,685.14	29,011.14	-	43,696.28
6221	Hammocks Middle	62,234.54	209,318.95	190,605.07	80,948.42	27,408.89	53,539.53	-	80,948.42
6441	Howard D. McMillan Middle	23,479.31	218,095.63	202,715.81	38,859.13	7,627.38	31,231.75	-	38,859.13
6801	Riviera Middle	50,787.84	77,995.27	80,648.13	48,134.98	4,421.72	43,713.26	-	48,134.98
<u>Region V Schools</u>									
3541	Robert Russa Moton Elementary	6,245.96	48,426.91	35,441.22	19,231.65	11,042.74	8,188.91	-	19,231.65
4421	Pincrest Elementary	20,765.49	167,591.26	157,993.89	30,362.86	15,787.65	14,575.21	-	30,362.86
5671	Vineland K-8 Center	23,704.76	124,441.18	124,380.16	23,765.78	5,185.39	18,580.39	-	23,765.78
<u>Region VI School - Education Transformation Office</u>									
3821	North County Elementary	19,035.39	21,134.24	26,543.58	13,626.05	5,276.13	8,349.92	-	13,626.05
<u>Adult Education Centers</u>									
7272	Miami Coral Park Senior Adult Ed. Ctr.	126,709.97	226,707.44	173,688.34	179,729.07	83,975.14	95,753.93	-	179,729.07

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010**

Work Loc No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
7432	Miami Palmetto Senior Adult Ed. Ctr.	156,913.45	86,009.73	72,446.80	170,476.38	26,904.61	143,571.77	-	170,476.38
7512	Miami Springs Senior Adult Ed. Ctr.	181,735.43	186,552.14	136,895.90	231,391.67	66,702.13	164,689.54	-	231,391.67
<u>Other Center</u>									
8018	Business & Industry Services Center	701,941.93	525,739.97	250,272.12	977,409.78	78,227.86	899,181.92	-	977,409.78
TOTAL		\$1,764,533.84	\$5,217,204.14	\$4,657,244.05	\$2,324,493.93	\$526,222.34	\$1,798,271.59	\$ -	\$2,324,493.93

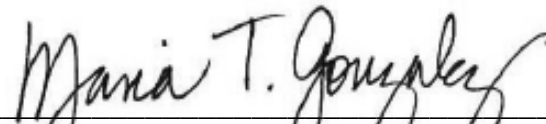
Audit Opinion on Financial Statements and Overall Assessment of Internal Controls Over Financial Reporting

The financial statements of the schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of the schools during the 2008-09 and/or 2009-10 fiscal years, depending on the school being audited, on the cash basis of accounting.

As of June 30, 2009, for 33 of the schools reported herein as identified in the tables above, total combined receipts and disbursements amounted to \$4,033,338 and \$4,429,281 respectively; while total combined cash and investments amounted to \$1,693,899. *As of June 30, 2010*, for all 37 schools reported herein, total combined receipts and disbursements amounted to \$5,217,204 and \$4,657,244 respectively; while total combined cash and investments amounted to \$2,324,494.

As of June 30, 2010, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration.

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


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

INTERNAL CONTROLS RATING

The internal controls rating of the schools/centers reported herein are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Region I Schools</u>							
Arcola Lake Elementary	✓			✓			Not Likely to impact
Golden Glades El.	✓			✓			Not Likely to impact
Dr. Robert B. Ingram Elementary	✓			✓			Not Likely to impact
Lakeview Elementary	✓			✓			Not Likely to impact
<u>Region II Schools</u>							
Thena C. Crowder El.	✓			✓			Not Likely to impact
Edison Park Elementary	✓			✓			Not Likely to impact
North Glade Elementary	✓			✓			Not Likely to impact
Norwood Elementary	✓			✓			Not Likely to impact
Parkview Elementary	✓			✓			Not Likely to impact
<u>Region III Schools</u>							
George W. Carver El.	✓			✓			Not Likely to impact
Citrus Grove Elementary	✓			✓			Not Likely to impact
Emerson Elementary	✓			✓			Not Likely to impact
Flagami Elementary	✓			✓			Not Likely to impact
Melrose Elementary	✓			✓			Not Likely to impact
Southside Elementary	✓			✓			Not Likely to impact
Phillis Wheatley El.	✓			✓			Not Likely to impact
<u>Region IV Schools</u>							
Dr. Manuel C. Barreiro Elementary	✓			✓			Not Likely to impact
Ethel Koger Beckham 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	
Cypress Elementary	✓			✓			Not Likely to impact
Gloria Floyd Elementary	✓			✓			Not Likely to impact
Joe Hall Elementary	✓			✓			Not Likely to impact
Kenwood K-8 Center	✓			✓			Not Likely to impact
Leewood K-8 Center	✓			✓			Not Likely to impact
William Lehman El.	✓			✓			Not Likely to impact
Seminole Elementary	✓			✓			Not Likely to impact
Glades Middle	✓			✓			Not Likely to impact
Hammocks Middle	✓			✓			Not Likely to impact
Howard D. McMillan Middle	✓			✓			Not Likely to impact
Riviera Middle	✓			✓			Not Likely to impact
<u>Region V Schools</u>							
Robert R. Moton El.	✓			✓			Not Likely to impact
Pinecrest Elementary	✓			✓			Not Likely to impact
Vineland K-8 Center	✓			✓			Not Likely to impact
<u>Region VI School - Education Transformation Office</u>							
North County Elementary	✓			✓			Not Likely to impact
<u>Adult Education Centers</u>							
Miami Coral Park Ad. Ed. Center	✓			✓			Not Likely to impact
Miami Palmetto Adult Ed. Center	✓			✓			Not Likely to impact
Miami Springs Adult Ed.	✓			✓			Not Likely to impact
<u>Other Center</u>							
Business & Industry Services Center	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS

Summary of findings at the 37 schools/centers reported herein are as follows:

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>Region I Schools</u>					
0101	Arcola Lake Elementary	None		None	
2161	Golden Glades Elementary	None		None	
4121	Dr. Robert B. Ingram Elementary	None		None	
2821	Lakeview Elementary	None		None	
<u>Region II Schools</u>					
2531	Thena C. Crowder Elementary	None		None	
1601	Edison Park Elementary	None		None	
3861	North Glade Elementary	None		None	
4001	Norwood Elementary	None		None	
4301	Parkview Elementary	None		None	
<u>Region III Schools</u>					
0721	George W. Carver Elementary	None		None	
0801	Citrus Grove Elementary	None		None	
1641	Emerson Elementary	None		None	
1841	Flagami Elementary	None		None	
3181	Melrose Elementary	None		None	
5321	Southside Elementary	None		None	
5931	Phillis Wheatley Elementary	None		None	
<u>Region IV Schools</u>					
0211	Dr. Manuel C. Barreiro Elementary	None		N/A –First Year Audit	
0251	Ethel Koger Beckham Elementary	None		None	
1281	Cypress Elementary	None		None	
2021	Gloria Floyd Elementary	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools/Centers	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
2341	Joe Hall Elementary	None		None	
2701	Kenwood K-8 Center	None		None	
2881	Leewood K-8 Center	None		None	
2891	William Lehman Elementary	None		None	
4921	Seminole Elementary	None		None	
6211	Glades Middle	None		None	
6221	Hammocks Middle	None		None	
6441	Howard D. McMillan Middle	None		None	
6801	Riviera Middle	None		None	
<u>Region V Schools</u>					
3541	Robert Russa Moton Elementary	None		None	
4421	Pinecrest Elementary	None		None	
5671	Vineland K-8 Center	None		None	
<u>Region VI School - Education Transformation Office</u>					
3821	North County Elementary	None		None	
<u>Adult Education Centers</u>					
7272	Miami Coral Park Adult Ed. Center	None		None	
7432	Miami Palmetto Adult Ed. Center	None		None	
7512	Miami Springs Adult Ed. Center	None		None	
<u>Other Center</u>					
8018	Business & Industry Services Center	None		None	
TOTAL		None		None	

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable. The highlighted name(s) represents the principal(s) in charge of the school/center during the audit period:

Work Loc. No.	Schools/Centers	Current Principal/Administrator	Former Principal
<u>Region I Schools</u>			
0101	Arcola Lake Elementary	Ms. Vanady A. Daniels	N/A= No Change of Principal Since Prior Audit
2161	Golden Glades Elementary	Mr. Theron A. Clark	N/A= No Change of Principal Since Prior Audit
4121	Dr. Robert B. Ingram Elementary	Dr. Susan T. Trauschke-McEachin	N/A= No Change of Principal Since Prior Audit
2821	Lakeview Elementary	Dr. Sharon R. Lewis	N/A= No Change of Principal Since Prior Audit
<u>Region II Schools</u>			
2531	Thena C. Crowder Elementary	Ms. Avis Y. Bemby	N/A= No Change of Principal Since Prior Audit
1601	Edison Park Elementary	Ms. Carla Patrick	Ms. Yecenia M. Martinez (Through October 2008; presently at Oak Grove Elementary School)
3861	North Glade Elementary	Dr. Thomas W. Frederick	N/A= No Change of Principal Since Prior Audit
4001	Norwood Elementary ¹	Dr. Kevin N. Williams	Ms. Frances A. Daddario (Through June 2010; retired)
4301	Parkview Elementary	Dr. Edith C. Hall	N/A= No Change of Principal Since Prior Audit

Note:

1 Change of Principal since prior audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal/Administrator	Former Principal
<u>Region III Schools</u>			
0721	George W. Carver Elementary	Dr. Cheryl E. Johnson	N/A= No Change of Principal Since Prior Audit
0801	Citrus Grove Elementary ¹	Ms. Sharon Johnson	Mr. William J. Kinney (Through June 2010)
1641	Emerson Elementary ¹	Ms. Maria P. Acosta	Ms. Liliana C. Albuerne (Through July 2010; presently at Irving & Beatrice Peskoe Elementary)
1841	Flagami Elementary	Dr. Kathleen Caballero	N/A= No Change of Principal Since Prior Audit
3181	Melrose Elementary	Mr. Sergio A. Muñoz	N/A= No Change of Principal Since Prior Audit
5321	Southside Elementary	Mr. Salvatore Schiavone	N/A= No Change of Principal Since Prior Audit
5931	Phillis Wheatley Elementary ¹	Ms. Catalina Flor	Ms. Regina P. Lowe-Smith (Through July 2010; presently Assistant Principal at Dr. Michael M. Krop Senior)
<u>Region IV Schools</u>			
0211	Dr. Manuel C. Barreiro Elementary ²	Ms. Patricia G. Morales	N/A= New School
0251	Ethel Koger Beckham Elementary	Ms. Maria E. Tavel-Visiedo	N/A= No Change of Principal Since Prior Audit
1281	Cypress Elementary	Ms. Melanie L. Visnich	N/A= No Change of Principal Since Prior Audit

Notes:

1 Change of Principal since prior audit.

2 First Audit at this school.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal/Administrator	Former Principal
2021	Gloria Floyd Elementary ¹	Ms. Felicia K. Joseph	Mr. Eliseo Hernandez (Through June 2010; presently at Dr. Bowman F. Ashe Elementary)
2341	Joe Hall Elementary	Ms. Cathay S. Abreu	N/A= No Change of Principal Since Prior Audit
2701	Kenwood K-8 Center	Ms. Moraima Almeida-Perez	N/A= No Change of Principal Since Prior Audit
2881	Leewood K-8 Center	Mr. Bart D. Christie	N/A= No Change of Principal Since Prior Audit
2891	William Lehman Elementary	Ms. Maria C. Cruz	N/A= No Change of Principal Since Prior Audit
4921	Seminole Elementary ¹	Ms. Lourdes A. Lopez	Ms. Cynthia A. Flanagan (Through June 2010; retired)
6211	Glades Middle	Mr. Elio Falcon, Jr.	N/A= No Change of Principal Since Prior Audit
6221	Hammocks Middle	Mr. Peter H. Cabrera	N/A= No Change of Principal Since Prior Audit
6441	Howard D. McMillan Middle	Ms. Hilca J. Thomas	N/A= No Change of Principal Since Prior Audit
6801	Riviera Middle	Ms. Valerie V. Carrier	N/A = No Change of Principal Since Prior Audit
<u>Region V Schools</u>			
3541	Robert Russa Moton Elementary	Mr. Todd W. Morrow	N/A= No Change of Principal Since Prior Audit
4421	Pinecrest Elementary	Ms. Marisol Diaz	N/A= No Change of Principal Since Prior Audit

Note:

1 Change of Principal since prior audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal/Administrator	Former Principal
5671	Vineland K-8 Center	Ms. MaryAnn MacLaren	N/A= No Change of Principal Since Prior Audit
<u>Region VI School - Education Transformation Office</u>			
3821	North County Elementary ¹	Ms. Melissa M. Mesa	Ms. Alfredia D. Robinson (Through June 2010; presently Instructional Supervisor – Exceptional Student at Region I)
<u>Adult Education Centers</u>			
7272	Miami Coral Park Adult Ed. Center	Mr. Robert D. Novak	N/A= No Change of Principal Since Prior Audit
7432	Miami Palmetto Adult Ed. Center	Ms. Eunice C. Soto	N/A= No Change of Principal Since Prior Audit
7512	Miami Springs Adult Ed. Center	Mr. Miguel Veloso	N/A= No Change of Principal Since Prior Audit
<u>Other Center</u>			
8018	Business & Industry Services Center	Mr. Robert G. Gornto, Administrative Director	N/A= No Change of Administrator Since Prior Audit

Note:

1 Change of Principal since prior audit.

PROPERTY SCHEDULE

The results of the property inventories conducted at the schools reported herein 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>Region I Schools</u>								
0101	Arcola Lake Elementary ¹							
2161	Golden Glades Elementary ¹							
4121	Dr. Robert B. Ingram El. ¹							
2821	Lakeview Elementary ¹							
<u>Region II Schools</u>								
2531	Thena C. Crowder Elementary ¹							
1601	Edison Park Elementary ¹							
3861	North Glade Elementary ¹							
4001	Norwood Elementary	135	\$ 287,013	None			None	
4301	Parkview Elementary ¹							
<u>Region III Schools</u>								
0721	George W. Carver Elementary ¹							
0801	Citrus Grove Elementary	111	272,164	None			None	
1641	Emerson Elementary	66	163,189	None			None	
1841	Flagami Elementary ¹							
3181	Melrose Elementary ¹							
5321	Southside Elementary ¹							
5931	Phillis Wheatley Elementary	111	278,152	None			None	
<u>Region IV Schools</u>								
0211	Dr. Manuel C. Barreiro El. ¹						N/A-First Year Audit	
0251	Ethel K. Beckham Elementary ¹							
1281	Cypress Elementary ¹							

Note:

1 Property inventories will be conducted later in the year.

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		
2021	Gloria Floyd Elementary	116	256,402	None			None	
2341	Joe Hall Elementary ¹							
2701	Kenwood K-8 Center ¹							
2881	Leewood K-8 Center ¹							
2891	William Lehman Elementary ¹							
4921	Seminole Elementary	96	210,189	None			None	
6211	Glades Middle ¹							
6221	Hammocks Middle ¹							
6441	Howard D. McMillan Middle ¹							
6801	Riviera Middle ¹							
<u>Region V Schools</u>								
3541	Robert R.Moton Elementary ¹							
4421	Pincrest Elementary ¹							
5671	Vineland K-8 Center ¹							
<u>Region VI School - Education Transformation Office</u>								
3821	North County Elementary	97	158,577	None			None	
<u>Adult Education Centers</u>								
7272	Miami Coral Park Adult Ed. Ctr. ¹							
7432	Miami Palmetto Adult Ed. Ctr. ¹							
7512	Miami Springs Adult Ed. Ctr. ¹							
<u>Other Center</u>								
8018	Business & Industry Serv. Ctr. ²							
TOTAL		732	\$1,625,686	None			None	

Notes:

1 Property inventories will be conducted later in the year.

2 No property listed under this specific location. This center is part of the Adult/Vocational, Alternative Education Program and Community Education division within District/School Operations.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2009 and/or June 30, 2010, depending on the individual school being audited, on the cash basis of accounting;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*; and *certain information technology controls*;
- verify compliance by the schools with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period of July 1, 2008 through June 30, 2009 and/or July 1, 2009 through June 30, 2010 (depending on whether the audit scope was one or two-year audit at the individual school being audited), payroll, purchasing credit card transactions, and information technology controls included current periods. FTE audits covered the February 2010 survey period.

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

Internal funds are monies collected and expended within a school 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 their 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 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, 2009 and June 30, 2010 was 1.29% and 0.76%, 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' internal funds and consequently are not audited by us.

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers their internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2009 and June 30, 2010 the MDCPS-Money Market Pool Fund's interest rate was 1.29% and 0.76%, respectively.

PAYROLL

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

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

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort 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.

PROPERTY

At MDCPS, 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.

Our office conducts yearly inventories at each school of all property items with an individual value of \$1,000 or more. However, because these inventories are customarily scheduled after the first day of school, the property inventories of schools audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools and time permits.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

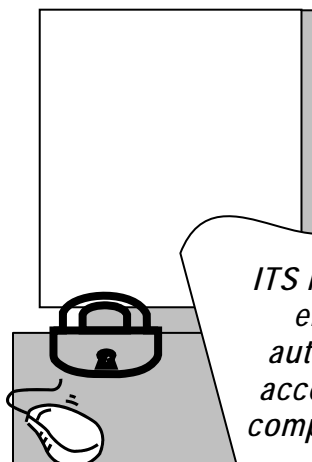
At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the *Purchasing Credit Card Program Policies & Procedures Manual*.

The P-card program was designed to streamline the acquisition process by enabling employees at the

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

schools to make small dollar purchases (less than \$1,000 per individual transaction) for materials and supplies. The program is managed by the Office of the Controller.

DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY ASSESSMENT



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 academic

authorized personnel. In addition, our school audits may selectively review information technology matters related to the proper safeguarding and location of servers and switches, software licensing documentation, wireless access points, proper authorization of Electronic Gradebook applications, and similar controls over data security.

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 individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily

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. These audits are conducted every three years.

generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

Schools 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 to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2009-10 FY, months selected by the FDOE for these surveys are as follows:

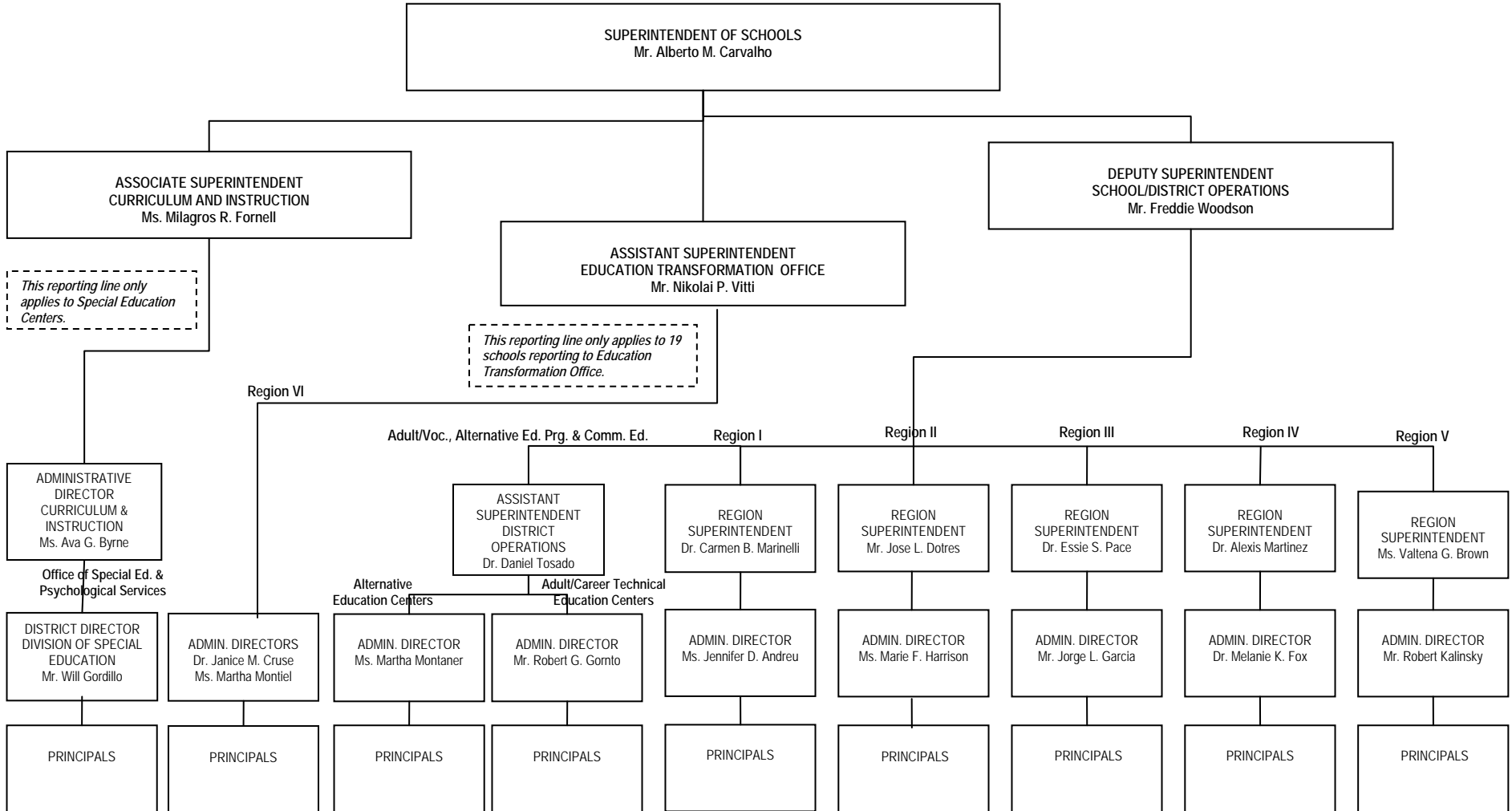
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules 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 2007-08 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 based on audit criteria developed by this office.

ORGANIZATIONAL CHART



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

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

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

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

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

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

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

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

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

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

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

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

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

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

**INTERNAL AUDIT REPORT
SELECTED SCHOOLS
SEPTEMBER 2010**



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