

AUDIT OF SECONDARY SCHOOLS AND CENTERS REGIONAL CENTER V



JUNE 2007



Miami-Dade County Public Schools

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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**INTERNAL AUDIT REPORT
AUDIT OF SECONDARY SCHOOLS AND CENTERS
REGIONAL CENTER V**

JUNE 2007

AUDIT COMMITTEE MEETING

JUNE 26, 2007

SCHOOL BOARD MEETING

JULY 11, 2007

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Rudolph F. Crew, Ed.D.

Chief Auditor
Allen M. Vann, CPA

Assistant Chief Auditor-School Audits
Maria T. Gonzalez, CPA

**Assistant Chief Auditor-Operational
and Performance Audits**
Trevor Williams, CPA

Miami-Dade County School Board

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Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

June 18, 2007

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

Ladies and Gentlemen:

This report contains the audit results of 17 of the 23 secondary schools and centers from Regional Center V. The audit period was the fiscal year ended June 30, 2006. The other six schools from this Regional Center were previously published as a result of a change in principal.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds, property, and payroll records. We also reviewed the Purchasing Credit Card Program, as well as aspects of data security at selected schools. Property inventory results, including an analysis of property losses missing through the Plant Security Report process are reported herein.

The audits disclosed that all 17 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program and selected aspects of data security disclosed that procedures were generally followed at the schools where such reviews were performed. Physical inventory results showed that most schools were in compliance with property procedures.

We would like to commend the schools reported herein for their sound fiscal management in all the audited areas. Furthermore, we would like to express our appreciation to the staff and administration of those schools for the cooperation and consideration afforded to our staff during the performance of the audits.

Sincerely,

Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 17 of the 23 secondary schools and centers from Regional Center V. The audit period was the fiscal year ended June 30, 2006. The other six secondary schools and centers from this Regional Center were previously published as result of a change in principal: Arvida Middle, Palmetto Middle, West Miami Middle, School for Advanced Studies, South Miami Senior, and Southwest Miami Adult Education Center.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at five schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at eight schools.

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2005-06 fiscal year, on the cash basis of accounting.

Additionally, as of June 30, 2006, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

Records were maintained in good order and in accordance with prescribed policies and procedures at all 17 schools in this report (See Schedule on page 8).

Internal Funds

All schools reported herein were in compliance with the Manual of Internal Fund Accounting.

Payroll

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

Property

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all schools in this report. We are also including the results of the six other schools, whose property inventory was pending at the time the audit was published earlier this fiscal year. Approximately \$19.7 million was inventoried at these schools.

- Results indicated that all 23 schools were in compliance with property procedures and inventoried items were accounted for.
- Our analysis of property losses reported through the Plant Security Report process showed four items at a cost of \$8,633 and a depreciated value of \$4,249 reported missing at two schools.

Purchasing Credit Card Program

A review of the Purchasing Credit Card Program's records and procedures at five schools disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

Data Security Quarterly Management Report And Approval Review

Our review of the "Authorized Applications for Employees by Locations Report" at eight schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.

BACKGROUND

The Office of Management and Compliance Audits has performed the audits of the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires an annual audit 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. Internal funds monies are collected in connection with summer program activities, school athletic events, fund-raising activities, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies and all other similar monies, properties or benefits.

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2006 was 4.76%.

The principal of each individual school, and his/her staff, are primarily responsible for performing the actual internal accounting functions in accordance with the Manual of Internal Fund Accounting and maintaining adequate internal controls. The financial statements are similarly the responsibility of management and were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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.

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. Accordingly, our office conducts yearly inventories at each school of all property items with an individual cost of \$1,000 or more, the results of which are reported herein.

Payroll

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

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

Purchasing Credit Card Program

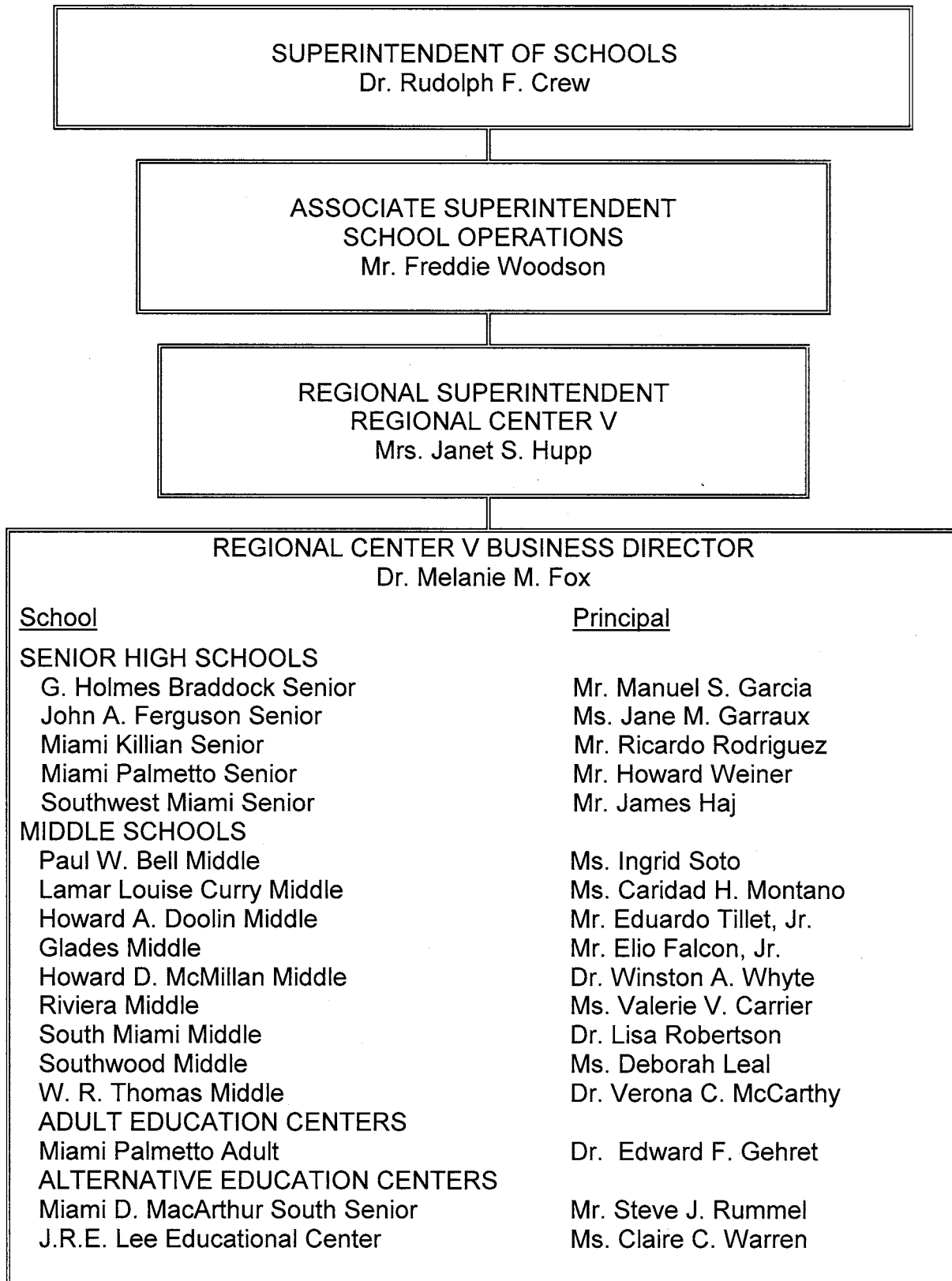
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATIONAL CHART



OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2006-07 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2006 of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

- express an opinion on the financial statements of the schools;
- evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- provide assurances to the administration regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card programs procedures; and that certain information technology controls are in place.

In addition to the audit of internal funds we performed the following:

- An inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools to evaluate the propriety of the preparation and processing of the payroll, and to determine adherence to the Payroll Processing Procedures Manual.
- A review of the purchasing credit card program records and procedures **currently in effect** was made at **selected** schools to determine compliance with the Purchasing Credit Card Program Policies & Procedures Manual.
- A review of Information Technology Services (ITS) "Authorized Applications for Employees by Locations Report" at **selected** schools to ascertain that they are currently being reviewed and signed by the principal and that, according to these reports, access to academic grade changes via the computer system is limited and restricted.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements

of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2006.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories. To the extent that grants and donations were received, we performed such tests as deemed appropriate in the circumstances to ensure that internal controls over financial reporting were adequate.

Reportable conditions are covered in the individual audit report of the school where the conditions were noted, as well as summarized in the **Summary of Audit Findings section within the Executive Summary** of this report. 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.

SUMMARY SCHEDULE OF AUDIT FINDINGS

**REGIONAL CENTER V SECONDARY SCHOOLS AND CENTERS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS
			Total per School	Total per School
SENIOR HIGH SCHOOLS				
7051	G. Holmes Braddock Senior ⁽¹⁾	11	None	None
7121	John A. Ferguson Senior ⁽¹⁾⁽²⁾	13	None	None
7361	Miami Killian Senior ⁽²⁾	15	None	None
7431	Miami Palmetto Senior ⁽¹⁾⁽²⁾	17	None	None
7091	School for Advanced Studies ⁽³⁾	--		
7721	South Miami Senior ⁽³⁾	--		
7741	Southwest Miami Senior ⁽²⁾	19	None	None
MIDDLE SCHOOLS				
6021	Arvida Middle ⁽³⁾	--		
6041	Paul W. Bell Middle ⁽¹⁾⁽²⁾	21	None	None
6921	Lamar L. Curry Middle	23	None	None
6131	Howard A. Doolin Middle	25	None	None
6211	Glades Middle	27	None	None
6441	Howard D. McMillan Middle	29	None	None
6701	Palmetto Middle ⁽³⁾	--		
6801	Riviera Middle ⁽¹⁾	31	None	None
6881	South Miami Middle	33	None	None
6861	Southwood Middle	35	None	None
6901	W. R. Thomas Middle	37	None	None
6961	West Miami Middle ⁽³⁾	--		
ADULT EDUCATION CENTERS				
7432	Miami Palmetto Adult Ed. Ctr. ⁽²⁾	39	None	None
7742	Southwest Miami Adult Ed. Ctr. ⁽³⁾	--		
ALTERNATIVE EDUCATION CENTERS				
7631	Miami D. MacArthur South Sr. ⁽²⁾	41	None	None
2861	J.R.E. Lee Educational Center ⁽²⁾	43	None	None
	TOTAL		None	None

Notes:

- (1) Purchasing Credit Card Program records and procedures reviewed at this school (5 schools).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (8 schools).
- (3) Audit report previously published as result of a change in principal (6 schools).

PROPERTY SCHEDULES

**REGIONAL CENTER V SECONDARY SCHOOLS AND CENTERS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

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		
SENIOR HIGH SCHOOLS								
7051	G. Holmes Braddock Senior	1,084	\$ 2,087,418	None			None	
7121	John A. Ferguson Senior	695	1,886,270	None			None	
7361	Miami Killian Senior	648	1,575,165	None			None	
7431	Miami Palmetto Senior	652	1,285,324	None			None	
7091	School for Advanced Studies ⁽¹⁾	37	58,982	None			None	
7721	South Miami Senior ⁽¹⁾	715	1,559,797	None			None	
7741	Southwest Miami Senior	492	1,255,989	None			6	6,677
MIDDLE SCHOOLS								
6021	Arvida Middle ⁽¹⁾	280	660,171	None			None	
6041	Paul W. Bell Middle	343	769,760	None			None	
6921	Lamar Louise Curry Middle	371	832,278	None			None	
6131	Howard A. Doolin Middle	293	681,706	None			None	
6211	Glades Middle	199	408,230	None			None	
6441	Howard D. McMillan Middle	648	1,103,224	None			None	
6701	Palmetto Middle ⁽¹⁾	238	484,504	None			None	
6801	Riviera Middle	450	1,032,050	None			None	
6881	South Miami Middle	346	754,452	None			3	4,468
6861	Southwood Middle	394	800,956	None			None	
6901	W. R. Thomas Middle	234	449,869	None			None	
6961	West Miami Middle ⁽¹⁾	451	772,853	None			None	
ADULT EDUCATION CENTERS								
7432	Miami Palmetto Ad. Ed. Center	133	229,004	None			None	
7742	Soutwest Miami Ad. Ed. Center ⁽¹⁾	50	91,437	None			None	
ALTERNATIVE EDUCATION CENTERS								
7631	Miami D. MacArthur So. Senior	234	497,513	None			None	
2861	J.R.E. Lee Educational Center	175	392,369	None			None	
	TOTAL	9,162	\$ 19,669,321	None	\$ -	\$ -	9	\$ 11,145

Notes:

- (1) Audit report previously published. Property results pending until now.

REGIONAL CENTER V SECONDARY SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)	Total Depreciated Value
					Computers	
7431	Miami Palmetto Senior	2	2	\$ 6,154	\$ 6,154	\$ 3,454
6881	South Miami Middle	1	2	2,479	2,479	795
	Totals	3	4	\$ 8,633	\$ 8,633	\$ 4,249

Note:

Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

II. INDIVIDUAL AUDIT REPORTS

SENIOR HIGH SCHOOLS

G. HOLMES BRADDOCK SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 3601 S. W. 147 Avenue, Miami, Florida 33185

Date School Established: 1990

Grades: 9-12

Principal: Mr. Manuel S. Garcia

Treasurers: Ms. Liliana Pava (Through November 2006)
Ms. Rina Rodriguez (Through December 2006)
Ms. Ysel R. Torres

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N.A.	--	3.21	\$ 35,967.44
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>796,992.46</u>
TOTAL			<u><u>\$ 832,959.90</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 101

ACCESS CENTER V
 SCHOOL - 7051 G. HOLMES BRADDOCK SEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	11,984.64	90,742.02	146,255.74	70,302.37	26,773.29
MUSIC	10,750.14	13,610.50	15,939.62	200.00-	8,221.02
CLASSES AND CLUBS	119,380.98	511,541.75	520,288.72	33,423.37	144,057.38
TRUST	77,227.62	204,515.03	191,231.74	9,943.41-	80,567.50
PROPERTY DEPOSITS	4,017.91	3,900.00	3,925.40	.00	3,992.51
INSTRUCTIONAL AIDS	20,344.11	54,010.50	53,906.04	490.03	20,938.60
GENERAL	527,765.84	189,978.16	105,588.28	89,717.36-	522,438.36
INSTRUCTIONAL MATE	7,359.94	118,023.36	106,468.27	4,035.00-	14,880.03
PRODUCTION/SERVICE	10,506.70	31,870.00	30,965.49	320.00-	11,091.21
TOTAL	789,337.88	1,218,191.32	1,174,569.30	.00	832,959.90

CHECKING	35,967.44	INVESTMENTS	.00	SBMMF	796,992.46	TOTAL	832,959.90
			ACCOUNTS PAYABLE	.00			

JOHN A. FERGUSON SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 15900 S.W. 56 Street, Miami, Florida 33185

Date School Established: 2003

Grades: 9-12

Principal During Audit Period: Dr. Donald A. Hoecherl (Through May 2007; presently
Regional Center VI
Administrative Director)

Current Principal: Ms. Jane M. Garraux

Treasurer: Ms. Petra Rodzewicz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Metro Bank of Dade County	--	1.00	\$ 88,024.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>104,833.05</u>
TOTAL			<u><u>\$ 192,857.35</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER V
 SCHOOL - 7121 JOHN A. FERGUSON SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	3,442.73	61,903.95	71,683.72	8,000.00	1,662.96
MUSIC	3,999.23	2,002.44	4,967.40	2,600.00	3,634.27
CLASSES AND CLUBS	48,206.15	288,274.61	249,873.75	259.00-	86,348.01
TRUST	18,388.54	130,480.02	125,233.47	7,468.22	31,103.31
PROPERTY DEPOSITS	.00	3,290.00	3,042.38	.00	247.62
INSTRUCTIONAL AIDS	2,901.36	26,684.05	18,559.01	.00	11,026.40
GENERAL	14,053.42	70,823.06	33,599.38	17,809.22-	33,467.88
INSTRUCTIONAL MATE	18,472.49	37,413.16	37,173.93	.00	18,711.72
PRODUCTION/SERVICE	.00	12,865.00	6,209.82	.00	6,655.18
TOTAL	109,463.92	633,736.29	550,342.86	.00	192,857.35

CHECKING	88,024.30	INVESTMENTS	.00	SBMMF	104,833.05	TOTAL	192,857.35
		ACCOUNTS PAYABLE	.00		.00		

MIAMI KILLIAN SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 10655 S.W. 97th Avenue, Miami, FL 33176

Date School Established: 1965

Grades: 9-12

Principal: Mr. Ricardo Rodriguez

Treasurer: Ms. Carmen E. Pons

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Executive National Bank	--	0.05	\$ 3,413.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>561,995.69</u>
TOTAL			<u>\$ 565,408.84</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06
PRODUCT NO. T22160601

MIAMI - DADE COUNTY PUBLIC SCHOOLS
SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT
ACCESS CENTER V

RUN DATE: 07/01/06
PAGE NO. 104

SCHOOL - 7361 MIAMI KILLIAN SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	29,972.40	89,698.62	103,707.93	29,602.16	45,565.25
MUSIC	13,070.68	24,348.50	29,575.07	2,128.08-	5,716.03
CLASSES AND CLUBS	100,867.53	284,351.82	317,017.40	37,463.61	105,665.56
TRUST	74,960.81	281,984.95	280,308.09	35,485.14-	41,152.53
INSTRUCTIONAL AIDS	18,119.64	51,648.00	42,798.97	175.30-	26,793.37
GENERAL	223,549.51	190,891.33	64,605.75	29,277.25-	320,557.84
INSTRUCTIONAL MATE	10,847.77	58,771.46	49,660.97	.00	19,958.26
TOTAL	471,388.34	981,694.68	887,674.18	.00	565,408.84
CHECKING	3,413.15	INVESTMENTS	.00	SBMMF 561,995.69	TOTAL 565,408.84
			ACCOUNTS PAYABLE	.00	

MIAMI PALMETTO SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 7460 S. W. 118 Street, Pinecrest, Florida 33156

Date School Established: 1958

Grades: 9-12

Principal: Mr. Howard Weiner

Treasurer: Ms. Maria Dozo-Moreno

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N.A.	--	3.21	\$ 32,727.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>237,509.95</u>
TOTAL			<u><u>\$ 270,237.19</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications by Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
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ACCESS CENTER V
 SCHOOL - 7431 MIAMI PALMETTO SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	27,515.22	107,857.51	152,419.82	39,052.68	22,005.59
MUSIC	4,166.10	6,788.00	6,787.30	1,111.58	5,278.38
CLASSES AND CLUBS	104,510.20	389,794.13	304,565.44	34,090.23-	155,648.66
TRUST	62,451.07	316,364.00	392,922.48	51,241.65	37,134.24
PROPERTY DEPOSITS	.00	19,850.00	19,726.44	.00	123.56
INSTRUCTIONAL AIDS	8,740.25	49,003.00	47,214.88	139.77	10,668.14
GENERAL	38,799.24	137,830.25	85,223.28	57,455.45-	33,950.76
INSTRUCTIONAL MATE	5,166.37	30,806.29	30,544.80	.00	5,427.86
TOTAL	251,348.45	1,058,293.18	1,039,404.44	.00	270,237.19

CHECKING	32,727.24	INVESTMENTS	.00	SBMMF	237,509.95	TOTAL	270,237.19
				ACCOUNTS PAYABLE	.00		

SOUTHWEST MIAMI SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 8855 S. W. 50 Terrace, Miami, Florida 33165

Date School Established: 1956

Grades: 9-12

Principal: Mr. James Haj

Treasurer: Ms. Cristina Garcia

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 17,650.88
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>178,084.71</u>
TOTAL			<u><u>\$ 195,735.59</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications by Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER V
 SCHOOL - 7741 SOUTHWEST MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	54,178.74	79,577.41	132,694.89	32,553.18	33,614.44
MUSIC	3,564.95	16,503.74	13,660.04	1,064.22-	5,344.43
CLASSES AND CLUBS	56,187.67	300,198.13	314,728.89	34,466.64	76,123.55
TRUST	30,292.58	192,395.54	240,199.55	42,777.02	25,265.59
PROPERTY DEPOSITS	740.35	241.50	.00	52.50	1,034.35
INSTRUCTIONAL AIDS	10,680.94	24,715.00	26,114.67	15.00-	9,266.27
GENERAL	41,296.09	156,966.72	57,399.83	105,684.62-	35,178.36
INSTRUCTIONAL MATE	10,551.88	70,407.07	69,353.50	2,999.00-	8,606.45
PRODUCTION/SERVICE	2,049.33	6,721.37	7,382.05	86.50-	1,302.15
TOTAL	209,542.53	847,726.48	861,533.42	.00	195,735.59

CHECKING	17,650.88	INVESTMENTS	.00	SBMMF	178,084.71	TOTAL	195,735.59
			ACCOUNTS PAYABLE	.00			

MIDDLE SCHOOLS

PAUL W. BELL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 11800 N. W. 2nd Street, Miami, Florida 33182

Date School Established: 1997

Grades: 6-8

Principal: Ms. Ingrid Soto

Treasurers: Ms. Jennifer Gonzalez (Through August 2005)
Ms. Michelle Miranda (Through January 2007)
Ms. Vilma Benedetti

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 22,834.81
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>40,767.42</u>
TOTAL			<u>\$ 63,602.23</u>

AUDIT OPINION

The internal funds, purchasing credit card and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications by Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
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ACCESS CENTER V
 SCHOOL - 6041 PAUL W. BELL MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	480.00	557.90	77.90	.00
MUSIC	847.13	18,201.00	19,018.70	.00	29.43
CLASSES AND CLUBS	20,419.01	37,182.00	41,630.37	1,072.12-	14,898.52
TRUST	13,258.02	28,029.82	34,966.44	8,392.50	14,713.90
PROPERTY DEPOSITS	2,532.28	1,455.75	1,313.77	.00	2,674.26
INSTRUCTIONAL AIDS	4,538.22	1,244.00	2,449.24	.00	3,332.98
GENERAL	4,176.36	22,533.38	8,759.43	4,399.28-	13,551.03
INSTRUCTIONAL MATE	11,159.81	28,150.68	21,909.38	2,999.00-	14,402.11
TOTAL	56,930.83	137,276.63	130,605.23	.00	63,602.23

CHECKING	22,834.81	INVESTMENTS	.00	SBMMF	40,767.42	TOTAL	63,602.23
		ACCOUNTS PAYABLE	.00		.00		

LAMAR LOUISE CURRY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 15750 S.W. 47 Street, Miami, Florida 33185

Date School Established: 2003

Grades: 6-8

Principal: Ms. Caridad H. Montano

Treasurer: Ms. Marina Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 14,136.67
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,189.00</u>
TOTAL			<u><u>\$ 24,325.67</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06
 PRODUCT NO. T22160601

MIAMI - DADE COUNTY PUBLIC SCHOOLS
 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT

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ACCESS CENTER V

SCHOOL - 6921 LAMAR LOUISE CURRY MID

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	.00	.00	672.00	672.00	.00
MUSIC	1,179.78	9,220.00	6,305.76	1,471.64-	2,622.38
CLASSES AND CLUBS	1,371.25	17,535.00	15,765.94	53.85-	3,086.46
TRUST	3,594.73	29,697.15	33,471.26	2,352.45	2,173.07
PROPERTY DEPOSITS	.00	2,726.50	2,431.80	188.20	482.90
INSTRUCTIONAL AIDS	79.02	6,078.00	5,050.28	64.09	1,170.83
GENERAL	3,840.83	32,176.48	24,874.50	1,751.25-	9,391.56
INSTRUCTIONAL MATE	11,488.22	25,161.69	31,567.68	.00	5,082.23
AGRICULTURE	.00	1,591.00	1,274.76	.00	316.24
-----	-----	-----	-----	-----	-----
TOTAL	21,553.83	124,185.82	121,413.98	.00	24,325.67
-----	-----	-----	-----	-----	-----
CHECKING 14,136.67	INVESTMENTS .00	SBMMF 10,189.00	TOTAL	24,325.67	
	ACCOUNTS PAYABLE .00				

HOWARD A. DOOLIN MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 6400 S.W. 152 Avenue, Miami, Florida 33193

Date School Established: 1997

Grades: 6-8

Principal: Mr. Eduardo Tillet, Jr.

Treasurer: Ms. Irina Uskova

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	--	\$ 15,972.19
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>32,996.46</u>
TOTAL			<u><u>\$ 48,968.65</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
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ACCESS CENTER V
 SCHOOL - 6131 HOWARD A. DOOLIN MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	20.00	80.00	60.00	.00
MUSIC	1,429.42	534.00	837.66	.00	1,125.76
CLASSES AND CLUBS	16,362.75	20,859.00	20,719.90	145.59	16,647.44
TRUST	5,675.94	33,576.16	34,731.71	569.93-	3,950.46
PROPERTY DEPOSITS	7.24	1,088.75	891.88	.00	204.11
INSTRUCTIONAL AIDS	845.07	9,278.00	9,415.88	.00	707.19
GENERAL	7,295.29	11,522.34	7,848.28	364.34	11,333.69
INSTRUCTIONAL MATE	15,000.00	16,426.58	16,426.58	.00	15,000.00
TOTAL	46,615.71	93,304.83	90,951.89	.00	48,968.65

CHECKING	15,972.19	INVESTMENTS	.00	SBMMF	32,996.46	TOTAL	48,968.65
		ACCOUNTS PAYABLE			.00		

GLADES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 9451 SW 64th Street, Miami, Florida 33173

Date School Established: 1963

Grades: 6 - 8

Principals: Dr. Lucia Cox (Through July 2005; presently at Miami Sunset Senior High School)

Mr. Elio Falcon, Jr.

Treasurer: Gloria Mantecon

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 19,412.25
Investment:			
M-DCPS Money Market Pool Fund	Open-end	4.76	<u>34,422.47</u>
TOTAL			<u>\$ 53,834.72</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
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ACCESS CENTER V
 SCHOOL - 6211 GLADES MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	230.00	1,615.00	1,727.50	112.50	230.00
MUSIC	679.77	444.00	967.50	.00	156.27
CLASSES AND CLUBS	22,772.42	73,502.24	76,105.87	5,767.09-	14,401.70
TRUST	4,874.97	87,301.58	90,204.93	9,934.96	11,906.58
PROPERTY DEPOSITS	1,916.08	1,222.00	1,285.51	.00	1,852.57
INSTRUCTIONAL AIDS	9,015.34	23,665.50	25,754.38	30.00-	6,896.46
GENERAL	3,785.65	25,143.06	21,230.24	4,250.37-	3,448.10
INSTRUCTIONAL MATE	8,465.29	55,911.49	49,647.62	.00	14,729.16
COMMUNITY SCHOOL	213.88	.00	.00	.00	213.88
TOTAL	51,953.40	268,804.87	266,923.55	.00	53,834.72

CHECKING	19,412.25	INVESTMENTS	.00	SBMMF	34,422.47	TOTAL	53,834.72
			ACCOUNTS PAYABLE		.00		

HOWARD D. MCMILLAN MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 13100 S. W. 59 Street, Miami, Florida, 33183

Date School Established: 1976

Grades: 6-8

Principal: Dr. Winston A. Whyte

Treasurers: Ms. Odette Palomo (Through September 2006)
Ms. Carmen Ghani

Community School Assistant Principal: Ms. Edelmira Fernandez-Abril

Community School Secretary: Ms. Maria E. Mosley

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 20,435.91
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	49,506.11
TOTAL			<u>\$ 69,942.02</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER V
 SCHOOL - 6441 HOWARD D. MCMILLAN MID

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	180.00	180.00	.00
MUSIC	620.45	7,895.75	7,428.87	187.05-	900.28
CLASSES AND CLUBS	12,955.62	59,783.67	53,601.63	1,960.17-	17,177.49
TRUST	17,147.59	36,383.31	46,514.92	10,553.40	17,569.38
PROPERTY DEPOSITS	718.19	468.00	646.44	3.25	543.00
INSTRUCTIONAL AIDS	3,772.89	8,383.00	10,096.98	.00	2,058.91
GENERAL	13,190.05	22,349.56	14,466.40	4,983.44-	16,089.77
INSTRUCTIONAL MATE	10,338.21	25,943.51	17,675.73	3,605.99-	15,000.00
COMMUNITY SCHOOL	466.08	99,230.90	99,093.79	.00	603.19
TOTAL	59,209.08	260,437.70	249,704.76	.00	69,942.02

CHECKING	20,435.91	INVESTMENTS	.00	SBMMF	49,506.11	TOTAL	69,942.02
		ACCOUNTS PAYABLE	.00		.00		

RIVIERA MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 10301 S. W. 48 Street, Miami, Florida 33165

Date School Established: 1958

Grades: 6 - 8

Principal: Ms. Valerie V. Carrier

Treasurer: Ms. Mayda Del Valle

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank	--	--	\$ 19,498.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>44,845.24</u>
TOTAL			<u><u>\$ 64,343.31</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER V
 SCHOOL - 6801 RIVIERA MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	447.07	.00	.00	.00	447.07
CLASSES AND CLUBS	32,370.89	32,154.04	32,058.90	4,705.22-	27,760.81
TRUST	9,989.67	19,410.63	17,626.84	695.27-	11,078.19
PROPERTY DEPOSITS	1,934.23	536.25	960.67	750.00-	759.81
INSTRUCTIONAL AIDS	2,931.09	350.00	1,173.93	.00	2,107.16
GENERAL	49,770.46	8,617.85	57,696.28	6,150.49	6,842.52
INSTRUCTIONAL MATE	12,400.71	14,114.77	12,141.08	.00	14,374.40
COMMUNITY SCHOOL	973.35	.00	.00	.00	973.35
TOTAL	110,817.47	75,183.54	121,657.70	.00	64,343.31

CHECKING	19,498.07	INVESTMENTS	.00	SBMMF	44,845.24	TOTAL	64,343.31
			ACCOUNTS PAYABLE		.00		

SOUTH MIAMI MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 6750 S. W. 60 Street, Miami, Florida 33143

Date School Established: 1956

Grades: 6-8

Principals: Ms. Collen M. Del Terzo (Through September 2005; Presently District
Director at Schools of Choice)
Dr. Lisa Robertson

Treasurer: Ms. Lilliam E. Rivero

Community School Assistant Principal: Ms. Clara Tano (Through July 2006)
Ms. Zaida Diaz

Community School Secretaries: Ms. Silvia Bradshaw (Through July 2006)
Ms. Carmen Ghani (Through September 2006)
Ms. Barbara Flores

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 13,849.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>47,734.37</u>
TOTAL			<u>\$ 61,583.44</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER V
 SCHOOL - 6881 SOUTH MIAMI COMMUNITY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	220.00	1,220.00	1,000.00	.00
MUSIC	1,397.68	6,133.24	2,234.00	1,443.24-	3,853.68
CLASSES AND CLUBS	27,924.82	52,971.19	56,836.80	112.25-	23,946.96
TRUST	5,589.92	207,421.06	217,563.74	8,389.26	3,836.50
PROPERTY DEPOSITS	500.00	689.00	.00	.00	1,189.00
INSTRUCTIONAL AIDS	3,086.45	22,011.00	21,289.25	510.91-	3,297.29
GENERAL	1,552.17-	28,776.53	12,611.90	12,181.79-	2,430.67
INSTRUCTIONAL MATE	15,000.00	75,831.28	72,832.28	2,999.00-	15,000.00
COMMUNITY SCHOOL	5,272.43	94,652.75	99,753.77	7,857.93	8,029.34
TOTAL	57,219.13	488,706.05	484,341.74	.00	61,583.44

CHECKING	13,849.07	INVESTMENTS	.00	SBMMF	47,734.37	TOTAL	61,583.44
			ACCOUNTS PAYABLE	.00			

SOUTHWOOD MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 16301 S. W. 80 Avenue, Miami, Florida 33157

Date School Established: 1976

Grades: 6-8

Principals During Audit Period: Ms. Kristal B. Hickmon (Through September 2005;
presently Administrative
Director at Regional Center V)

Ms. Jane M. Garraux (Through May 2007; presently at
John A. Ferguson Senior High
School)

Current Principal: Ms. Deborah Leal

Treasurer: Ms. Beverly Jamerson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Sofisa Bank of Florida	--	1.61	\$ 22,761.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>40,383.49</u>
TOTAL			<u><u>\$ 63,144.69</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 96

ACCESS CENTER V
 SCHOOL - 6861 SOUTHWOOD MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	85.00	1,645.00	1,560.00	.00
MUSIC	3,894.28	8,963.00	8,334.39	1,400.17-	3,122.72
CLASSES AND CLUBS	41,887.51	96,019.83	115,591.02	3,247.14-	19,069.18
TRUST	15,396.46	29,971.28	27,637.47	5,421.54	23,151.81
PROPERTY DEPOSITS	710.44	1,781.50	1,595.88	28.00	924.06
INSTRUCTIONAL AIDS	4,049.99	26,680.25	24,878.39	136.81	5,988.66
GENERAL	3,578.46	34,767.13	27,529.58	2,499.04-	8,316.97
INSTRUCTIONAL MATE	1,855.38	46,095.91	45,380.00	.00	2,571.29
TOTAL	71,372.52	244,363.90	252,591.73	.00	63,144.69

CHECKING	22,761.20	INVESTMENTS	.00	SBMMF	40,383.49	TOTAL	63,144.69
			ACCOUNTS PAYABLE		.00		

W. R. THOMAS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 13001 S. W. 26 Street, Miami, Florida 33175

Date School Established: 1975

Grades: 6-8

Principal: Dr. Verona C. McCarthy

Treasurers: Ms. Ysel R. Torres (Through January 2007)
Ms. Cecilia San Jorge Martinez

Community School Assistant Principal: Ms. Christina New

Community School Secretary: Ms. Nuria Davidson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
SunTrust Bank, Miami, N.A.	--	--	\$ 12,084.88
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,755.70</u>
TOTAL			<u><u>\$ 33,840.58</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 98

ACCESS CENTER V
 SCHOOL - 6901 W.R. THOMAS MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	.00	1,600.00	280.00	1,320.00-	.00
MUSIC	137.17	990.00	1,110.00	.00	17.17
CLASSES AND CLUBS	6,999.63	48,592.50	43,287.22	3.89-	12,301.02
TRUST	5,930.35	18,726.87	25,671.13	6,178.05	5,164.14
PROPERTY DEPOSITS	1,623.39	1,322.75	1,598.12	.00	1,348.02
INSTRUCTIONAL AIDS	1,914.18	2,904.00	2,279.76	.18-	2,538.24
GENERAL	3,808.77	13,922.25	11,230.50	4,853.98-	1,646.54
INSTRUCTIONAL MATE	6,721.59	17,341.64	14,063.23	.00	10,000.00
COMMUNITY SCHOOL	2,038.52	37,715.92	38,928.99	.00	825.45
TOTAL	29,173.60	143,115.93	138,448.95	.00	33,840.58

CHECKING	12,084.88	INVESTMENTS	.00	SBMMF	21,755.70	TOTAL	33,840.58
		ACCOUNTS PAYABLE	.00		.00		

ADULT EDUCATION CENTER

MIAMI PALMETTO ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 7460 S. W. 118 Street, Miami, Florida 33156

Date Center Established: 1974

Principal: Dr. Edward F. Gehret

Treasurer: Ms. Milagros Porben

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 74,122.82
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	18,881.85
TOTAL			<u>\$ 93,004.67</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 106

VOCATIONAL/ADULT
 SCHOOL - 7432 MIA PALMETTO SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	20,800.80	29,482.07	30,150.03	4,220.00	24,352.84
SCHOOL STORE	23,847.97	16,559.14	13,216.92	6.66	27,196.85
INSTRUCTIONAL AIDS	4,407.82	47,711.55	30,824.61	136.50-	21,158.26
GENERAL	4,917.32	2,335.71	4,607.30	1.50	2,647.23
INSTRUCTIONAL MATE	9,843.58	68,356.93	56,544.36	4,006.66-	17,649.49
ADULT EDUCATION	.00	1,259.00	1,259.00	.00	.00
COMMUNITY SCHOOL	.00	33,865.00	33,780.00	85.00-	.00
TOTAL	63,817.49	199,569.40	170,382.22	.00	93,004.67

CHECKING	74,122.82	INVESTMENTS	.00	SBMMF	18,881.85	TOTAL	93,004.67
			ACCOUNTS PAYABLE		.00		

ALTERNATIVE EDUCATION CENTERS

MIAMI DOUGLAS MACARTHUR SOUTH SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 11035 S. W. 84 Street, Miami, Florida 33173

Date School Established: 1960

Grades: 9-12

Principal: Mr. Steve J. Rummel

Treasurer: Ms. Sheila J. Freckleton

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Executive National Bank	--	0.05	\$ 14,510.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>8,292.87</u>
TOTAL			<u><u>\$ 22,803.44</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ALTERNATIVE EDUC
 SCHOOL - 7631 M DOUG MACARTHUR SR SO

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	926.11-	6,601.38	10,350.23	4,695.01	20.05
CLASSES AND CLUBS	3,336.08	12,730.05	10,783.36	590.09-	4,692.68
TRUST	7,651.25	18,123.24	16,478.54	3,252.22-	6,043.73
PROPERTY DEPOSITS	287.06	6.50	.00	.00	293.56
SCHOOL STORE	.06	.00	.00	.00	.06
INSTRUCTIONAL AIDS	11.65	.00	.00	.00	11.65
GENERAL	250.94	4,079.72	3,255.09	8.35-	1,067.22
INSTRUCTIONAL MATE	8,538.65	25,204.19	23,742.84	.00	10,000.00
AGRICULTURE	59.49	615.00	.00	.00	674.49
PRODUCTION/SERVICE	1,935.80	1,445.15	2,536.60	844.35-	.00
TOTAL	21,144.87	68,805.23	67,146.66	.00	22,803.44

CHECKING	14,510.57	INVESTMENTS	.00	SBMMF	8,292.87	TOTAL	22,803.44
		ACCOUNTS PAYABLE	.00		.00		

J.R.E. LEE EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 6521 SW 62nd Avenue, South Miami, Florida 33143

Date Center Established: 1955

Grades: 6-8

Principal: Ms. Claire C. Warren

Treasurer: Ms. Maria I. Alvarez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 5,921.55
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,847.03</u>
TOTAL			<u><u>\$ 9,768.58</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications by Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ALTERNATIVE EDUC

SCHOOL - 2861 J.R.E. LEE CENTER

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
STUDENT COUNCIL	230.95	.00	.00	230.95-	.00		
(STUDENT) CHAMBE	366.18	.00	.00	366.18-	.00		
CLASSES AND CLUBS	597.13	.00	.00	597.13-	.00		
TRUST							
ROLE MODELS TRUS	10.36	100.00	104.71	.00	5.65		
DONATIONS	1,000.00	.00	892.00	.00	108.00		
LIBRARY	156.31	70.11	.00	.00	226.42		
SPECIAL EVENTS	626.99	930.00	602.67	.00	954.32		
SPECIAL PURPOSE	167.46	1,509.12	2,052.47	773.60	397.71		
UNITED WAY	.00	223.20	223.20	.00	.00		
VANDALISM	255.52	.00	.00	.00	255.52		
DONATION TWO	270.75	976.15	470.10	500.00-	276.80		
DONATION FOUR	697.46	.00	309.64	.00	387.82		
DONATIONS FIVE	34.06	.00	.00	.00	34.06		
DONATIONS 6	169.38	.00	100.00	.00	69.38		
EESAC FUNDS	.00	.00	2,000.00	2,000.00	.00		
TRUST	3,388.29	3,808.58	6,754.79	2,273.60	2,715.68		
GENERAL							
GENERAL MISCELLA	1,575.91	.00	458.33	597.13	1,714.71		
INTEREST	.00	157.43	.00	.00	157.43		
VENDING MACHINES	.00	273.60	.00	273.60-	.00		
REGISTRATION FEE	.00	.00	200.00	.00	200.00-		
DONATIONS	.00	380.76	.00	.00	380.76		
GENERAL	1,575.91	811.79	658.33	323.53	2,052.90		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,441.06	14,913.46	11,354.52	2,000.00-	5,000.00		
INSTRUCTIONAL MATE	3,441.06	14,913.46	11,354.52	2,000.00-	5,000.00		
TOTAL	9,002.39	19,533.83	18,767.64	.00	9,768.58		
CHECKING	5,921.55	INVESTMENTS	.00	SBMMF	3,847.03	TOTAL	9,768.58
			ACCOUNTS PAYABLE	.00			

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.



Miami-Dade County Public Schools
giving our students the world