







# 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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August 31, 2009

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 45 schools and centers currently reporting to various region centers and selected district offices. Five of these schools also include the audit results of 2007-08 fiscal year audits that were pending since last June 30th. Except for these five schools, whose audit period is two years ended June 30, 2009, the audit period for the remaining schools is one year ended June 30, 2009.

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. Except for one school, whose property inventory was conducted during the summer as a result of a change of principal, property results for the remaining schools and centers will be reported at a later date.

Our audits disclosed that the financial statements of the schools and centers reported herein were fairly stated. At all 45 schools, we found general compliance with prescribed policies and procedures and site records were maintained in good order.

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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## **At-A-Glance Audit Results**

- ◆ **Of 45 Schools, 21 Reviewed As A Result Of Change Of Principal; And 24 Formerly Reported to South Central Regional Center**
- ◆ **Five of 45 Schools Reported As Two-Year Audits (Carry-Over From Prior Year)**
- ◆ **All 45 Schools Were In Compliance With Prescribed Policies.**

## **EXECUTIVE SUMMARY**

The Office of Management and Compliance Audits has completed the audits of 45 schools and centers. At 21 of the 45 schools, there was a change of principal since the prior audit. The remaining 24 are schools that reported to the South Central Regional Center previous to the reconfiguration of region centers that was approved by the School Board on July 15, 2009. At the present time, and depending on the individual school, these 24 schools report to Region Centers II, III, IV, or to a selected district office. Schools that formerly reported to the South Central Regional Center not included in this report will be audited at a later date, in accordance with the newly established region center configuration and reporting lines.

The 45 schools also include the audit results of five schools whose audits were carried over from the prior year. While the audit period for these five schools was two years ended June 30, 2009, the audit period for the remaining schools was one fiscal year ended June 30, 2009.

The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at all 45 schools reported herein.

Refer to Summary Schedule of Audit Findings on pages 17-18 for a comparison of current and prior year audit results.

At all 45 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions during the 2007-08 and/or 2008-09 fiscal years, depending on the school being audited, on the cash basis of accounting.

As of June 30, 2008, for five schools reported herein, total combined receipts and disbursements amounted to \$3,528,320 and \$3,560,459 respectively; while total combined cash and investments amounted to \$1,719,490.

As of June 30, 2009, for all 45 schools and centers reported herein, total combined receipts and disbursements amounted to \$12,434,689 and \$13,500,510 respectively; while total combined cash and investments amounted to \$2,149,179.

Also, as of June 30, 2009, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration.

#### **INTERNAL FUNDS**

All 45 schools were in compliance with the procedures established in the *Manual of Internal Fund Accounting*.

### **At-A-Glance Audit Results**

- ◆ **During  
FY2007-08,  
Five Schools  
Received And  
Disbursed  
\$3.53 And  
\$3.56M;  
\$1.72M Cash &  
Investments**
  
- ◆ **During  
FY2008-09,  
45 Schools  
Received And  
Disbursed  
\$12.43M And  
\$13.50.M;  
\$2.15M Cash &  
Investments.**

## At-A-Glance Audit Results

- ◆ Payroll Records and Procedures Reviewed at 24 schools
  
- ◆ Payroll Function Proved Satisfactory At All Schools Reviewed.

## PAYROLL

We reviewed payroll records and procedures at 24 of the 45 schools included herein. They are as follows:

- Dr. Bowman Foster Ashe Elementary
- Bent Tree Elementary
- Norma Butler Bossard Elementary
- Citrus Grove Elementary
- Barbara Hawkins Elementary
- Ludlam Elementary
- Wesley Matthews Elementary
- Miami Gardens Elementary
- North County Elementary
- Royal Palm Elementary
- Shadowlawn Elementary
- Ben Sheppard Elementary
- South Miami Heights Elementary
- E.W.F. Stirrup Elementary
- Nathan B. Young Elementary
- Citrus Grove Middle
- Mays Middle
- Parkway Middle
- G. Holmes Braddock Senior
- Young Men's Preparatory Academy Senior
- Coral Gables Senior
- Miami Senior
- New World School Of The Arts Senior
- Lindsey Hopkins Technical Education Center

At all 24 schools there was general compliance with the *Payroll Processing Procedures Manual*.



## **PROPERTY**

With the exception of E.W.F. Stirrup Elementary, where a physical inventory of property items was conducted, the inventories at the remaining schools are currently in progress and results will be reported at a later date. At E.W.F. Stirrup Elementary, the property inventory disclosed that the school was in general compliance with District policy. At the school, the total inventory amounted to \$293,300. There were no losses reported through Plant Security Reports process.

## **PURCHASING CREDIT CARD (P-CARD) PROGRAM**

We reviewed the P-Card Program's procedures and records at the following 6 schools:

- Dr. Bowman Foster Ashe Elementary
- Coconut Grove Elementary
- Wesley Matthews Elementary
- Citrus Grove Middle
- Lamar Louise Curry Middle
- South Miami Senior

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

## **At-A-Glance Audit Results**

- ◆ **Property Inventory Satisfactory At E.W. F. Stirrup Elementary. Property Inventories For Remaining Schools Will Be Reported At A Later Date**
  
- ◆ **P-Card Program Procedures Reviewed At Six Schools**
  
- ◆ **All Six Schools Generally Compliant With P-Card Procedures.**

## At-A-Glance Audit Results

- ◆ **Data Security: Access To Student Grade Changes Was Restricted To Principal, Assistant Principal, And Registrar At All Eight Schools Reviewed**
  
- ◆ **All Eight Schools Generally Compliant With District Policy**
  
- ◆ **FTE Audits At Six Schools.**

## DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY AUDIT CHECKLIST

We reviewed the report titled “Authorized Applications for Employees by Locations Report” at the following eight schools:

- South Miami Heights Elementary
- Nathan B. Young Elementary
- Kinloch Park Middle
- Parkway Middle
- South Miami Middle
- Young Men's Preparatory Academy Senior
- Coral Gables Senior
- Miami Senior

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

### FULL-TIME-EQUIVALENT (FTE) FUNDING

The following six schools were selected for these audits:

School	FTE Funding Reported
Bent Tree Elementary	\$ 1,345,942
Citrus Grove Elementary	2,116,683
Zora N. Hurston Elementary	1,659,398
Olympia Heights Elementary	1,221,332
Royal Green Elementary	1,664,543
Citrus Grove Middle	2,192,884
<b>Total FTE Funding</b>	<b>\$ 10,200,782</b>

The total FTE funding amounted to approximately \$10.2 million for all six schools combined. FTE records corresponding to the 2008-09 fiscal year FTE Survey Period 3 (February 2009 FTE activity) were reviewed.

Our reviews disclosed that all six 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.

### **AUDIT OPINION**

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments *as of June 30, 2008 for five schools reported herein (2-year audits); and as of June 30, 2009 for all 45 schools and centers included herein.* It also provides the audit opinion regarding the schools' financial statements:

### **At-A-Glance Audit Results**

- ◆ **Total Combined Funding Of Almost \$10.2 Million**
- ◆ **2008-09, Survey Period 3 Records Reviewed**
- ◆ **All Six Schools Generally Compliant With FTE Policy**
- ◆ **This Report Provides An Unqualified Audit Opinion for all 45 schools Included Herein.**

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2008**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2008 for the following five schools are:

Schools/Centers	Beginning Balance	Receipts	Disbursements	Ending Balance	Cash	Investments	Other	Total Cash and Investments
<b>Region Center III Schools</b>								
Citrus Grove Middle	\$ 60,609.25	\$ 53,418.13	\$ 70,409.03	\$ 43,618.35	\$ 4,028.16	\$ 39,590.19	\$ -	\$ 43,618.35
Kinloch Park Middle	63,833.45	181,981.52	183,427.03	62,387.94	19,095.52	43,292.42	-	62,387.94
Miami Senior	191,836.74	615,725.07	630,169.82	177,391.99	14,252.66	163,139.33	-	177,391.99
<b>Region Center IV Schools</b>								
G. Holmes Braddock Senior	765,703.58	977,669.52	1,096,531.48	646,841.62	14,279.69	632,561.93	-	646,841.62
<b>Adult/Career Technical Education Center</b>								
Lindsey Hopkins Technical Ed. Center	669,646.28	1,699,526.09	1,579,922.12	789,250.25	53,889.26	735,360.99	-	789,250.25
<b>TOTAL</b>	<b>\$1,751,629.30</b>	<b>\$3,528,320.33</b>	<b>\$3,560,459.48</b>	<b>\$1,719,490.15</b>	<b>\$ 105,545.29</b>	<b>\$1,613,944.86</b>	<b>\$ -</b>	<b>\$1,719,490.15</b>

## 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 45 schools are:

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
<b>Region Center I Schools</b>								
Ben Sheppard Elementary	\$ 13,678.75	\$ 284,977.68	\$ 293,253.25	\$ 5,403.18	\$ 1,252.13	\$ 4,151.05	-	\$ 5,403.18
Nathan B. Young Elementary	5,083.70	23,051.86	22,385.65	5,749.91	3,959.85	1,790.06	-	5,749.91
<b>Region Center II Schools</b>								
Barbara Hawkins Elementary	17,337.52	54,084.57	56,291.54	15,130.55	11,302.99	2,729.25	\$ 1,098.31	15,130.55
Miami Gardens Elementary	5,866.08	20,392.04	21,220.54	5,037.58	981.89	4,055.69	-	5,037.58
North County Elementary	18,156.27	30,329.01	29,449.89	19,035.39	10,758.06	8,277.33	-	19,035.39
Shadowlawn Elementary	11,220.23	22,195.57	22,468.48	10,947.32	4,497.68	6,449.64	-	10,947.32
Parkway Middle	24,243.31	39,629.55	38,244.06	25,628.80	8,830.86	16,797.94	-	25,628.80
Young Women's Preparatory Academy Senior	19,131.43	61,379.62	49,482.90	31,028.15	31,028.15	-	-	31,028.15
<b>Region Center III Schools</b>								
Auburndale Elementary	36,682.70	308,325.57	319,949.17	25,059.10	6,128.71	18,930.39	-	25,059.10

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

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Citrus Grove Elementary	18,890.11	32,557.05	34,645.54	16,801.62	16,801.62	-	-	16,801.62
Coconut Grove Elementary	39,923.88	170,094.12	179,554.63	30,463.37	9,381.02	21,082.35	-	30,463.37
Key Biscayne K-8 Center	26,168.85	232,354.40	233,213.50	25,309.75	12,563.65	12,746.10	-	25,309.75
Ludlam Elementary	24,985.99	201,945.38	197,903.83	29,027.54	10,424.89	18,602.65	-	29,027.54
Silver Bluff Elementary	26,803.18	203,866.08	212,678.25	17,991.01	13,237.64	4,753.37	-	17,991.01
Sunset Elementary	56,467.16	576,322.46	613,846.65	18,942.97	17,405.99	1,536.98	-	18,942.97
Citrus Grove Middle	43,618.35	36,570.62	63,891.73	16,297.24	940.56	15,356.68	-	16,297.24
Kinloch Park Middle	62,387.94	120,350.49	146,126.34	36,612.09	7,995.48	28,616.61	-	36,612.09
Shenandoah Middle	20,555.56	75,831.64	73,181.17	23,206.03	7,267.63	15,938.40	-	23,206.03
South Miami Middle	46,019.57	591,419.07	606,854.01	30,584.63	5,278.26	25,306.37	-	30,584.63
Coral Gables Senior	321,813.09	1,105,331.66	1,259,767.11	167,377.64	9,425.01	139,462.84	18,489.79	167,377.64
Miami Senior	177,391.99	517,780.86	593,265.99	101,906.86	6,939.08	94,967.78	-	101,906.86
New World School Of The Arts Senior	73,094.32	171,587.51	187,230.08	57,451.75	2,303.57	55,148.18	-	57,451.75

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

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
South Miami Senior	197,335.12	540,259.26	610,172.32	127,422.06	9,327.11	118,094.95	-	127,422.06
Young Men's Preparatory Academy Senior	-	19,358.74	5,827.50	13,531.24	13,531.24	-	-	13,531.24
<b>Region Center IV Schools</b>								
Dr. Bowman Foster Ashe Elementary	14,470.51	287,797.32	297,730.88	4,536.95	2,319.96	2,216.99	-	4,536.95
Bent Tree Elementary	64,936.47	175,652.19	209,671.21	30,917.45	19,264.62	11,652.83	-	30,917.45
Norma Butler Bossard Elementary	23,010.91	494,245.84	501,153.87	16,102.88	6,827.62	9,275.26	-	16,102.88
Coral Park Elementary	39,368.92	461,172.91	480,926.84	19,614.99	3,178.20	16,436.79	-	19,614.99
Marjory S. Douglas Elementary	25,610.32	508,510.56	512,954.41	21,166.47	3,738.03	17,428.44	-	21,166.47
Zora N. Hurston Elementary	22,168.94	175,472.57	181,521.59	16,119.92	13,692.58	2,427.34	-	16,119.92
Wesley Matthews Elementary	19,914.99	341,584.50	346,507.13	14,992.36	8,002.00	6,990.36	-	14,992.36
Olympia Heights Elementary	13,534.71	37,470.97	39,029.65	11,976.03	5,822.26	6,153.77	-	11,976.03
Royal Green Elementary	23,581.34	223,770.19	225,210.60	22,140.93	12,774.98	9,365.95	-	22,140.93
Royal Palm Elementary	12,775.02	257,356.54	258,157.60	11,973.96	3,651.96	8,322.00	-	11,973.96

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

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
E.W.F.Stirrup Elementary	43,064.80	278,288.10	303,299.71	18,053.19	18,053.19	-	-	18,053.19
Sweetwater Elementary	28,274.49	277,232.02	274,366.74	31,139.77	10,199.36	-	20,940.41	31,139.77
Tropical Elementary	19,182.33	97,058.69	101,323.53	14,917.49	9,125.88	5,791.61	-	14,917.49
Village Green Elementary	8,869.94	189,201.42	187,857.40	10,213.96	8,399.48	1,814.48	-	10,213.96
Lamar Louise Curry Middle	43,325.05	179,389.26	193,252.24	29,462.07	4,938.94	24,523.13	-	29,462.07
W. R. Thomas Middle	33,854.93	188,175.29	192,260.57	29,769.65	6,453.99	23,315.66	-	29,769.65
G. Holmes Braddock Senior	646,841.62	946,804.51	1,343,173.52	250,472.61	21,470.65	229,001.96	-	250,472.61
<b>Region Center V Schools</b>								
South Miami Heights Elementary	16,023.97	33,196.72	32,880.12	16,340.57	7,500.68	8,839.89	-	16,340.57
Mays Middle	26,794.15	91,402.66	99,238.22	18,958.59	3,790.63	15,167.96	-	18,958.59
<b>Adult/Career Technical Education Center</b>								
Lindsey Hopkins Technical Education Center	789,250.25	1,734,637.89	1,833,634.66	690,253.48	18,922.63	671,330.85	-	690,253.48



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

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
<b>Alternative Education Center</b>								
Academy For Community Education	13,291.24	16,273.97	15,454.95	14,110.26	2,875.78	11,234.48	-	14,110.26
<b>Total</b>	<b>\$3,215,000.00</b>	<b>\$12,434,688.93</b>	<b>\$13,500,509.57</b>	<b>\$2,149,179.36</b>	<b>\$412,566.49</b>	<b>\$1,696,084.36</b>	<b>\$40,528.51</b>	<b>\$2,149,179.36</b>


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

The financial statements of the schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of the schools during the 2007-08 and/or 2008-09 fiscal years, depending on the school being audited, on the cash basis of accounting.

As of June 30, 2008, for five of the 45 schools reported herein as identified in the tables above, total combined receipts and disbursements amounted to \$3,528,320 and \$3,560,459 respectively; while total combined cash and investments amounted to \$1,719,490. As of June 30, 2009, for all 45 schools reported herein, total combined receipts and disbursements amounted to \$12,434,689 and \$13,500,510 respectively; while total combined cash and investments amounted to \$2,149,179.

As of June 30, 2009, 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

Internal controls' ratings 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	
<b><u>Region Center I Schools</u></b>							
<b>Elementary Schools</b>							
Ben Sheppard Elementary	✓			✓			Not Likely to impact
Nathan B. Young El.	✓			✓			Not Likely to impact
<b><u>Region Center II Schools</u></b>							
<b>Elementary Schools</b>							
Barbara Hawkins Elementary	✓			✓			Not Likely to impact
Miami Gardens Elementary	✓			✓			Not Likely to impact
North County Elementary	✓			✓			Not Likely to impact
Shadowlawn Elementary	✓			✓			Not Likely to impact
<b>Middle Schools</b>							
Parkway Middle	✓			✓			Not Likely to impact
<b>Senior High Schools</b>							
Young Women's Preparatory Academy Sr.	✓			✓			Not Likely to impact
<b><u>Region Center III Schools</u></b>							
<b>Elementary Schools</b>							
Auburndale Elementary	✓			✓			Not Likely to impact
Citrus Grove 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	
Coconut Grove Elementary	✓			✓			Not Likely to impact
Key Biscayne K-8 Center	✓			✓			Not Likely to impact
Ludlam Elementary	✓			✓			Not Likely to impact
Silver Bluff Elementary	✓			✓			Not Likely to impact
Sunset Elementary	✓			✓			Not Likely to impact
<b>Middle Schools</b>							
Citrus Grove Middle	✓			✓			Not Likely to impact
Kinloch Park Middle	✓			✓			Not Likely to impact
Shenandoah Middle	✓			✓			Not Likely to impact
South Miami Middle	✓			✓			Not Likely to impact
<b>Senior High Schools</b>							
Coral Gables Senior	✓			✓			Not Likely to impact
Miami Senior	✓			✓			Not Likely to impact
New World School Of The Arts Senior	✓			✓			Not Likely to impact
South Miami Senior	✓			✓			Not Likely to impact
Young Men's Preparatory Academy Sr.	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS/ CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<b><u>Region Center IV Schools</u></b>							
<b>Elementary Schools</b>							
Dr. Bowman F. Ashe Elementary	✓			✓			Not Likely to impact
Bent Tree Elementary	✓			✓			Not Likely to impact
Norma B. Bossard Elementary	✓			✓			Not Likely to impact
Coral Park Elementary	✓			✓			Not Likely to impact
Marjory S. Douglas Elementary	✓			✓			Not Likely to impact
Zora N. Hurston Elementary	✓			✓			Not Likely to impact
Wesley Matthews Elementary	✓			✓			Not Likely to impact
Olympia Heights Elementary	✓			✓			Not Likely to impact
Royal Green Elementary	✓			✓			Not Likely to impact
Royal Palm Elementary	✓			✓			Not Likely to impact
E.W.F. Stirrup Elementary	✓			✓			Not Likely to impact
Sweetwater 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	
Tropical Elementary	✓			✓			Not Likely to impact
Village Green Elementary	✓			✓			Not Likely to impact
<b>Middle Schools</b>							
Lamar Louise Curry Middle	✓			✓			Not Likely to impact
W. R. Thomas Middle	✓			✓			Not Likely to impact
<b>Senior High School</b>							
G. Holmes Braddock Senior	✓			✓			Not Likely to impact
<b><u>Region Center V Schools</u></b>							
<b>Elementary School</b>							
South Miami Heights Elementary	✓			✓			Not Likely to impact
<b>Middle School</b>							
Mays Middle	✓			✓			Not Likely to impact
<b><u>Adult/Career Technical Education Center</u></b>							
Lindsey Hopkins Technical Ed. Center	✓			✓			Not Likely to impact
<b><u>Alternative Education Center</u></b>							
Academy For Community Education	✓			✓			Not Likely to impact

## SUMMARY SCHEDULE OF AUDIT FINDINGS

Summary of findings at 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
<b><u>Region Center I Schools</u></b>					
5021	Ben Sheppard Elementary	None		None	
5971	Nathan B. Young Elementary	None		None	
<b><u>Region II Center Schools</u></b>					
3781	Barbara Hawkins Elementary	None		None	
3241	Miami Gardens Elementary	None		None	
3821	North County Elementary	None		None	
4961	Shadowlawn Elementary	None		None	
6721	Parkway Middle	None		None	
7055	Young Women's Preparatory Academy Senior	None		None	
<b><u>Region III Center Schools</u></b>					
0121	Auburndale Elementary	None		None	
0801	Citrus Grove Elementary	None		None	
0841	Coconut Grove Elementary	None		None	
2741	Key Biscayne K-8 Center	None		None	
3061	Ludlam Elementary	None		None	
5041	Silver Bluff Elementary	None		None	
5401	Sunset Elementary	None		None	
6091	Citrus Grove Middle	None		None	
6331	Kinloch Park Middle	None		None	
6841	Shenandoah Middle	None		None	
6881	South Miami Middle	None		None	
7071	Coral Gables Senior	None		None	
7461	Miami Senior	None		None	
7901	New World School Of The Arts Senior	None		None	
7721	South Miami Senior	None		None	
7056	Young Men's Preparatory Academy Senior	None		N/A –First Year Audit	

## 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
<b><u>Region Center IV Schools</u></b>					
0451	Dr. Bowman Foster Ashe Elementary	None		None	
0271	Bent Tree Elementary	None		None	
0125	Norma Butler Bossard Elementary	None		None	
1001	Coral Park Elementary	None		None	
1371	Marjory S. Douglas Elementary	None		None	
2511	Zora N. Hurston Elementary	None		None	
3111	Wesley Matthews Elementary	None		None	
4091	Olympia Heights Elementary	None		None	
4741	Royal Green Elementary	None		None	
4761	Royal Palm Elementary	None		None	
5381	E.W.F.Stirrup Elementary	None		None	
5431	Sweetwater Elementary	None		None	
5521	Tropical Elementary	None		None	
5641	Village Green Elementary	None		None	
6921	Lamar Louise Curry Middle	None		None	
6901	W. R. Thomas Middle	None		None	
7051	G. Holmes Braddock Senior	None		None	
<b><u>Region Center V Schools</u></b>					
5281	South Miami Heights Elementary	None		2	<ul style="list-style-type: none"> <li>▪ Payroll</li> <li>▪ Title I</li> </ul>
6431	Mays Middle	None		None	
<b><u>Adult/Career Technical Education Center</u></b>					
8005	Lindsey Hopkins Technical Education Center	None		2	<ul style="list-style-type: none"> <li>▪ Disbursements</li> <li>▪ Cafeteria</li> </ul>
<b><u>Alternative Education Center</u></b>					
8019	Academy For Community Education	None		None	
<b>TOTAL</b>		<b>None</b>		<b>4</b>	

## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable:

Work Loc. No.	Schools/Centers	Current Principal	Former Principal
<b><u>Region Center I Schools</u></b>			
<b>Elementary Schools</b>			
5021	Ben Sheppard Elementary	Dr. Eduardo J. Tagle	Dr. Georgette C. Menocal (Through July '09; presently at Ludlam Elementary)
5971	Nathan B. Young Elementary	Mr. Raymond J. Sands	Ms. Apryle L. Kirnes (Through July '09; presently at Miami Gardens Elementary)
<b><u>Region Center II Schools</u></b>			
<b>Elementary Schools</b>			
3781	Barbara Hawkins Elementary	Ms. Rhonda Y. Williams	Ms. Evelyn C. Harrison (Through June '09; retired)
3241	Miami Gardens Elementary	Ms. Apryle L. Kirnes	Ms. Johnnie P. Brown (Through June '09; retired)
3821	North County Elementary	Ms. Alfredia D. Robinson	Dr. Lucille E. Collins (Through August '09; presently Executive Director, Title I)
4961	Shadowlawn Elementary	Ms. Gwendolyn Haynes	Ms. Cathleen A. McGinnis (Through July '09; presently at Orchard Villa Elementary)
<b>Middle School</b>			
6721	Parkway Middle	Dr. Allison Harley	Ms. Paulette Covin-Fredrik (Through June '09; presently at Robert Renick Ed. Center)
<b>Secondary School</b>			
7055	Young Women's Preparatory Academy Senior	Ms. Concepcion I. Martinez	N/A-No Change of Principal Since Prior Year Audit
<b><u>Region Center III Schools</u></b>			
<b>Elementary Schools</b>			
0121	Auburndale Elementary	Ms. Liliana Salazar	N/A-No Change of Principal Since Prior Year Audit
0801	Citrus Grove Elementary	Mr. William J. Kinney	Ms. Gwendolyn Haynes (Through July '09' presently at Shadowlawn Elementary)
0841	Coconut Grove Elementary	Ms. Eva N. Ravelo	N/A-No Change of Principal Since Prior Year Audit
2741	Key Biscayne K-8 Center	Ms. Silvia Tarafa	N/A-No Change of Principal Since Prior Year Audit



## LIST OF SCHOOL PRINCIPALS

<b>Work Loc. No.</b>	<b>Schools/Centers</b>	<b>Current Principal</b>	<b>Former Principal</b>
3061	Ludlam Elementary	Dr. Georgette C. Menocal	Ms. Pamela G. Sanders (Through June '09; presently at Frederick Douglass Elementary)
5041	Silver Bluff Elementary	Dr. Brenda B. Dawkins	N/A-No Change of Principal Since Prior Year Audit
5401	Sunset Elementary	Dr. Marlene Leyte Vidal	Dr. Aline E. Sarria (Through July '09; presently at E.W.F. Stirrup Elementary)
<b>Middle Schools</b>			
6091	Citrus Grove Middle	Ms. Emirce Ladaga	N/A-Two-Year Audit
6331	Kinloch Park Middle	Mr. Scott A. Weiner	N/A-Two-Year Audit
6841	Shenandoah Middle	Ms. Lourdes F. Delgado	N/A-No Change of Principal Since Prior Year Audit
6881	South Miami Middle	Dr. Lisa R. Robertson	N/A-No Change of Principal Since Prior Year Audit
<b>Senior High Schools</b>			
7071	Coral Gables Senior	Mr. Adolfo L. Costa	Ms. JoAnne D. Gans (Through June '09; presently at Rockway Middle)
7461	Miami Senior	Mr. Benny Valdes	Dr. Daniel Tosado (Through March '09; presently Assistant Superintendent, Schools of Choice, School Operations)
7901	New World School Of The Arts Senior	Dr. Frederic E. Conde	N/A-No Change of Principal Since Prior Year Audit
7721	South Miami Senior	Mr. Gilberto D. Bounce	N/A-No Change of Principal Since Prior Year Audit
7056	Young Men's Preparatory Academy Senior	Mr. Leonard J. Ruan	N/A=New School (First Audit)
<b>Region Center IV Schools</b>			
0451	Dr. Bowman Foster Ashe Elementary	Ms. Lourdes A. Lopez	Dr. Kamela K. Patton (Through July '09; presently Admin. Director, School Improvement & Accountability)
0271	Bent Tree Elementary	Dr. Miguel A. Balsera	Dr. Esther Visiedo (Through July '09; presently Dante Fascell Elementary)
0125	Norma B. Bossard Elementary	Ms. Eileen W. Medina	Ms. Charmyn Kirton (Through July '09; presently Admin. Director, Region Ctr. IV)
1001	Coral Park Elementary	Ms. Maria F. Nunez	N/A-No Change of Principal Since Prior Year Audit

## LIST OF SCHOOL PRINCIPALS

<b>Work Loc. No.</b>	<b>Schools/Centers</b>	<b>Current Principal</b>	<b>Former Principal</b>
1371	Marjory S. Douglas Elementary	Mr. Rodolfo Rodriguez	N/A-No Change of Principal Since Prior Year Audit
2511	Zora N. Hurston Elementary	Dr. Lilia A. Dobao	N/A-No Change of Principal Since Prior Year Audit
3111	Wesley Matthews Elementary	Ms. Annette M. Diaz	Mr. John A. Lengomin (Through June '09; retired)
4091	Olympia Heights Elementary	Ms. Francisca C. Nobregas	N/A-No Change of Principal Since Prior Year Audit
4741	Royal Green Elementary	Ms. Alba M. Misas	N/A-No Change of Principal Since Prior Year Audit
4761	Royal Palm Elementary	Ms. Marta Garcia	Mr. Carlos E. Fernandez (Through June '09; retired)
5381	E.W.F. Stirrup Elementary	Dr. Aline E. Sarria	Dr. Marisel Elias-Miranda (Through July '09; presently Administrative Director, Pre-K/Elementary Instructional Support)
5431	Sweetwater Elementary	Ms. Janet P. Olivera	Mr. Delio G. Diaz (Through April '09; retired) Dr. Maria E. Hernandez (Temporary Principal through July '09; presently Assistant Principal at Sweetwater Elementary)
5521	Tropical Elementary	Ms. Yubeda Miah	N/A-No Change of Principal Since Prior Year Audit
5641	Village Green Elementary	Ms. Maria D. Chappotin	N/A-No Change of Principal Since Prior Year Audit
<b>Middle Schools</b>			
6921	Lamar Louise Curry Middle	Ms. Wandarece Ruan	N/A-No Change of Principal Since Prior Year Audit
6901	W. R. Thomas Middle	Ms. Lisa L. Pizzimenti	N/A-No Change of Principal Since Prior Year Audit
<b>Senior High School</b>			
7051	G. Holmes Braddock Senior	Mr. Manuel S. Garcia	N/A-Two-Year Audit
<b><u>Region Center V Schools</u></b>			
<b>Elementary School</b>			
5281	South Miami Heights Elementary	Ms. Suzet M. Hernandez	Dr. Maria D. Pabellon (Through July '09; presently at Goulds Elementary)

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal	Former Principal
<b>Middle School</b>			
6431	Mays Middle	Mr. Martin T. Reid	Mr. Kenneth S. Cooper (Through July '09; presently at Reg. Center V to retire September 30, 2009)
<b><u>Adult/Career Technical Education Center</u></b>			
8005	Lindsey Hopkins Technical Education Center	Dr. Rosa D. Borgen	N/A-Two-Year Audit
<b><u>Alternative Education Center</u></b>			
8019	Academy For Community Education	Mr. Carlos J. Cambo	N/A-No Change of Principal Since Prior Year Audit

## 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, 2008 and/or June 30, 2009, 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, 2007 through June 30, 2008, and/or July 1, 2008 through June 30, 2009 (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 2009 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 *at one school*;
- 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, 2008 and June 30, 2009 was 3.79% and 1.29%, 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, 2008 and June 30, 2009, the MDCPS-Money Market Pool Fund's interest rate was 3.79% and 1.29%, 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 check advices has changed in 2009.* Customarily, paper checks and check advices would be distributed at sites throughout the District by Treasury Management. Effective with the pay period which ended on March 5, 2009, *the district has changed payroll check distribution procedures in order to eliminate paper checks and check advices as a cost saving measure.* Employees who receive paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments. Those employees who received check advices at the sites 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, it has not been fully implemented, pending 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, property inventory results of school audits conducted during the summer months of July and August will be conducted and published at a later date. In the case of E.W.F. Stirrup Elementary, the inventory was conducted earlier this summer as a result of a change of principal at that school.

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

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

## DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY ASSESSMENT

The School Site IT Security Audit Assessment is a tool for evaluating network security and compliance with District security policy.



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. As a means to enhance the safety and security of our District's network, The Office of Management and Compliance Audits, in collaboration with Information Technology Services (ITS), developed an assessment titled "School Site IT Security Audit Assessment". Schools use this self-assessment to evaluate compliance with Network Security Standards and all other related district security policies. Once the assessment- is completed, it is submitted to our office for review. As part of the regular school audit process, IT audit staff will visit the schools to verify the accuracy of the information provided on the checklist, and will make recommendations for improving network security as needed.

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



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

**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.

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 2008-09 FY, months selected by the FDOE for these surveys are as follows:

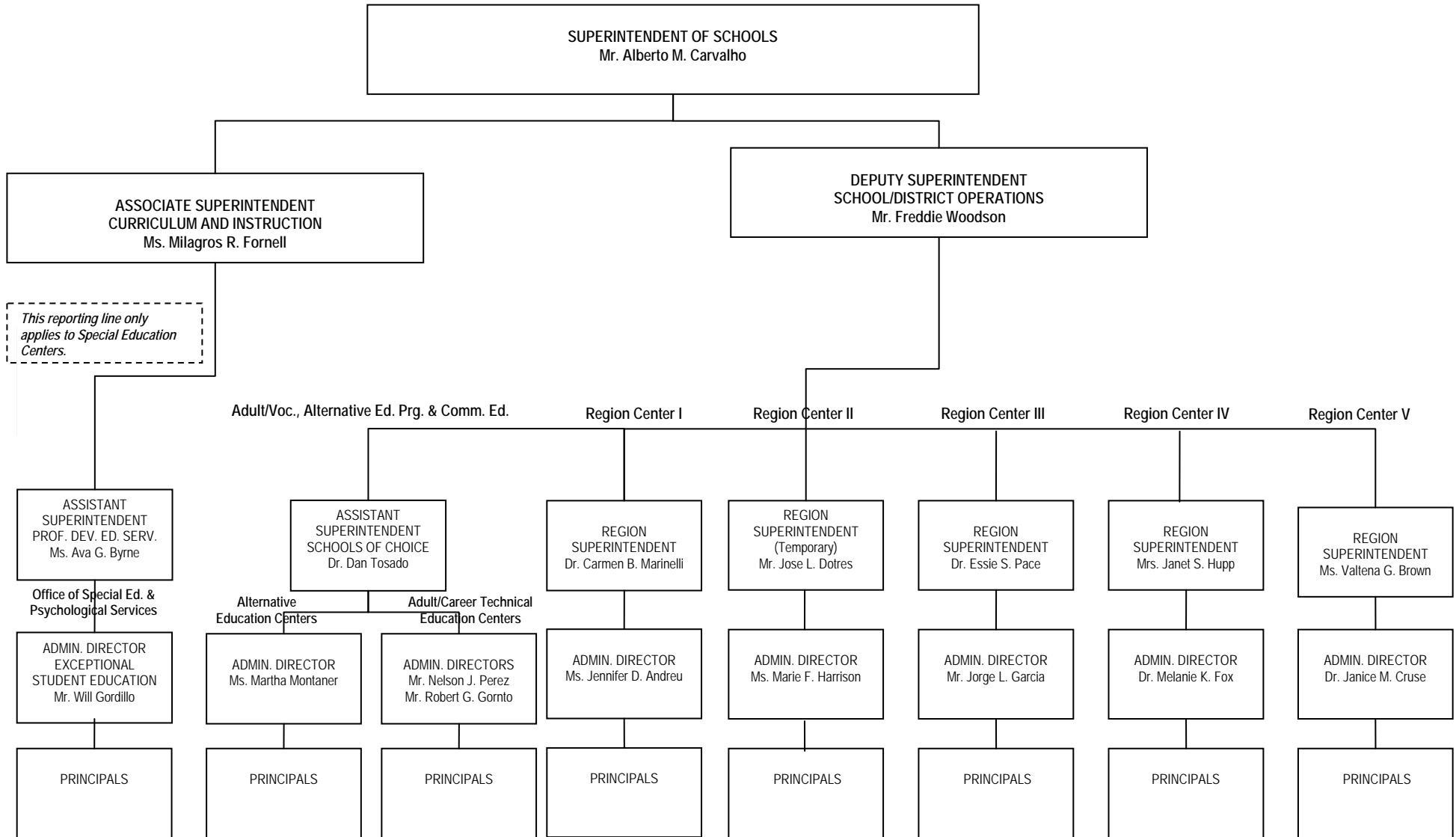
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

# PARTIAL 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.*

