

Internal Audit Report

AUDIT OF SELECTED SCHOOLS



JANUARY 2006

Office of Management and Compliance Audits

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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

Contributors to this report:

Internal Audits Performed by:

Mr. Harry Demosthenes
Ms. Mayte Diaz
Ms. Germa Garcia
Ms. Oria M. Lacayo
Mr. Reginald Lafontant
Ms. Liana Rangel
Ms. Teresita M. Rodriguez, CPA
Ms. Latosha Styles

Internal Audits Supervised by:

Ms. Maria T. Gonzalez, CPA

Property Audits Supervised and Performed by:

Mr. Dario Rosendo, CPA and Property Audits Staff



**INTERNAL AUDIT REPORT
SELECTED SCHOOLS**

JANUARY 2006

AUDIT COMMITTEE MEETING

JANUARY 31, 2006

SCHOOL BOARD MEETING

FEBRUARY 15, 2006

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

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Miami-Dade County School Board

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Dr. Solomon C. Stinson

January 24, 2006

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:

The Office of Management and Compliance Audits has completed the audits of 13 schools from various Regional Centers. This group consists of schools where there was a change of principal since the prior audit. The audit period was the fiscal year ended June 30, 2005.

The audits included a review of internal funds, property, and payroll records. We reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. We also reviewed the Purchasing Credit Card Program and the most current "Authorized Applications for Employees by Locations Report" at selected schools. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process are included herein.

Our audits disclosed that seven of the thirteen schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were six schools with audit exceptions in the areas of internal funds, payroll, and district grant expenditures. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were generally followed at the schools where such reviews were performed. The physical inventory results showed that, with a few exceptions, schools were in compliance with property procedures. Property losses reported missing through the Plant Security Report Process were minimal.

The audit findings noted in this report were discussed with the appropriate Regional Center staff and the principal, whose written response is included in this report and with which we concur. This report will be presented to the Audit Committee at its January 31, 2006 meeting and to the School Board at its February 15, 2006 meeting.

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 13 schools from various Regional Centers. This group is comprised of schools with a change of principal since the prior audit. The audit period was the fiscal year ended June 30, 2005.

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 three schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at six schools.

Financial Statements and Control over Financial Reporting

Notwithstanding the exceptions noted below, 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 2004-05 fiscal year, on the cash basis of accounting.

Additionally, as of June 30, 2005, 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

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at seven of the 13 schools in this report (See Schedule on page 10).
 - **We commend the administration and staff of these schools, as well as the corresponding Regional Centers and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

Internal Funds

- o At North Miami Adult Education Center, the school received grant funds under the Skills for Academic Vocational and English Students (SAVES) program to purchase bus passes for eligible students. Controls were deficient over grant funds and related expenditures when the school picked up checks at the District and delivered them directly to the transit agency; instead of depositing the funds in the internal funds of the school and making monthly purchases. In addition, controls were deficient over the distribution of bus passes and the documentation of related transactions. Bank reconciliations and financial records disclosed that many of the financial transactions were not being processed or posted on time (Pages 19-24). The administration concurred with our findings. See responses from senior management on pages 12, 13, and 17; and responses from the current and former principals on pages 25-35.

- o At Miami Edison Senior, several invoices for caps, gowns, and medallions were not paid at year-end. As of the end of our audit, these invoices remained unpaid; however, there were not sufficient funds in the account to cover the expenditures. Additionally, the price charged to students for the graduation items was significantly below the cost to the school. Furthermore, we could not determine how the class ring committee selected the vendor; and bid documentation presented was incomplete (Pages 46-48). The administration concurred with our findings. See responses from senior management on pages 12, 15, and 18; and responses from the current and former principals on pages 49-52.

- o At The English Center, the year-end bookstore's operating report disclosed that the activity generated a profit margin of nearly 10% below the established rate, and the report contained some errors. Also, there were control weaknesses over the purchases of books. These discrepancies occurred under the former administration; and similar discrepancies had been discussed during the prior audit (Pages 53-55). The former principal retired from Miami-Dade County Public Schools effective June 2005. The administration concurred with our findings. See responses from senior management on pages 12 and 15 and from the current principal on pages 56-57).

- o At Homestead Senior, on November 2004, M-DCPS Police requested assistance from the Office of Management and Compliance Audits to review the school's financial records. The request resulted from allegations of improper spending practices at the school during the tenure of former principal Mr. Timothy Dawson. Our review disclosed several purchases that did not adhere to internal funds' general procurement guidelines, as well as several expenditures that appeared to be of a personal nature. A detailed report summarizing our findings was addressed to the M-DCPS Chief of Police and is available upon request. A concurrent police investigation substantiated the allegations. The former principal under whose tenure the exception occurred resigned from Miami-Dade County Public Schools effective June 2005 (Pages 66-68). The administration concurred with our findings. See responses from senior management on pages 12 and 16; and responses from the current co-principals on pages 69-70.
 - **We recommend that the corresponding Regional Center and District offices closely monitor the school's adherence to the procedures in the Manual of Internal Fund Accounting to prevent recurrence of these findings.**

Payroll

- o At North Miami Adult Education Center, the former principal approved compensatory time for an employee that reportedly worked the hours during several months; however, payroll documentation to support the logged hours was not evident, and neither the administration nor the employee could demonstrate that the employee worked the hours listed in the log. Also, compensatory time earned by several other employees was not being properly monitored and documented. All these conditions took place during the tenure of the former principal. Additionally, a payroll approved by the current

principal disclosed a few errors. (Pages 19-24). The administration concurred with our findings. See responses from senior management on pages 12, 13, and 17; and responses from the current and former principals on pages 25-35.

- o At Miami Central Senior, a review of current payrolls disclosed that employees were either overpaid or underpaid several hours. In addition, the leave reported on the Final Rosters did not always match the leave documented on the Daily Payroll Attendance Sheets in that some employees were reported present while on leave, while others were reported on leave while present. Most of these errors happened on payrolls that included hurricane days. Also, leave cards were not always evident, and those that were, were not always signed. Similarly, a few Final Rosters were not signed (Pages 38-41). The administration concurred with our findings. See responses from senior management on pages 12 and 14; and responses from the current co-principals on pages 42-43.
- o At Cutler Ridge Middle, the leave reported on the Final Rosters did not always match the leave documented on the Daily Payroll Attendance Sheets in that some employees were reported present while on leave, while others were reported on leave while present. Payroll documentation for teacher substitutes was incomplete, and compensatory time earned and reported was not being properly monitored and documented. Also, leave cards were not always evident. Almost all these discrepancies occurred during the interim period between principals and none occurred under the tenure of the current principal. Subsequently, we reviewed a payroll processed by the current principal and none of the discrepancies cited above was noted (Pages 71-74). The administration concurred with our findings. See responses from senior management on pages 12 and 16; and responses from the current principal on pages 75-77.
 - **We recommend that the corresponding Regional Center and District offices closely monitor the school's adherence to the procedures in the Payroll Processing Procedures manual to prevent recurrence of these findings.**

Property

- o The results of physical inventories of property items with an individual cost of \$1,000 or more were reported for all schools in this report. Results indicated that 11 of the 13 schools were in compliance with property procedures and items with an individual cost of \$1,000 or more were properly accounted for. At two schools, there were a total of nine items at a cost of \$14,314 and a depreciated value of \$3,337 that could not be accounted for. Approximately \$19.2 million was inventoried at these 13 schools. In addition, property losses reported through the Plant Security Report process disclosed that 16 items at a cost of \$28,744 and a depreciated value of \$18,478 were reported missing at six schools (Page 11).

- **We commend the administration and staff of those schools that fully complied with property procedures, and whose property items were properly accounted for; and we commend the corresponding Regional Center and District staffs, for supporting the schools' efforts to strive for excellence in this area. However, at the schools where property items were unaccounted for, we recommend that the corresponding Regional Center and District office closely monitor the schools' adherence to the procedures in the Manual of Property Control Procedures to prevent recurrence of this finding.**

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at six schools disclosed that the reports were signed by the principals 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.
- **We commend the administration and staff of these schools, as well as the corresponding Regional Center and District office for supporting the schools' efforts to strive for excellence in these areas.**

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, 2005 was 3.25%.

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 value 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/advices are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card (P-Card) Program

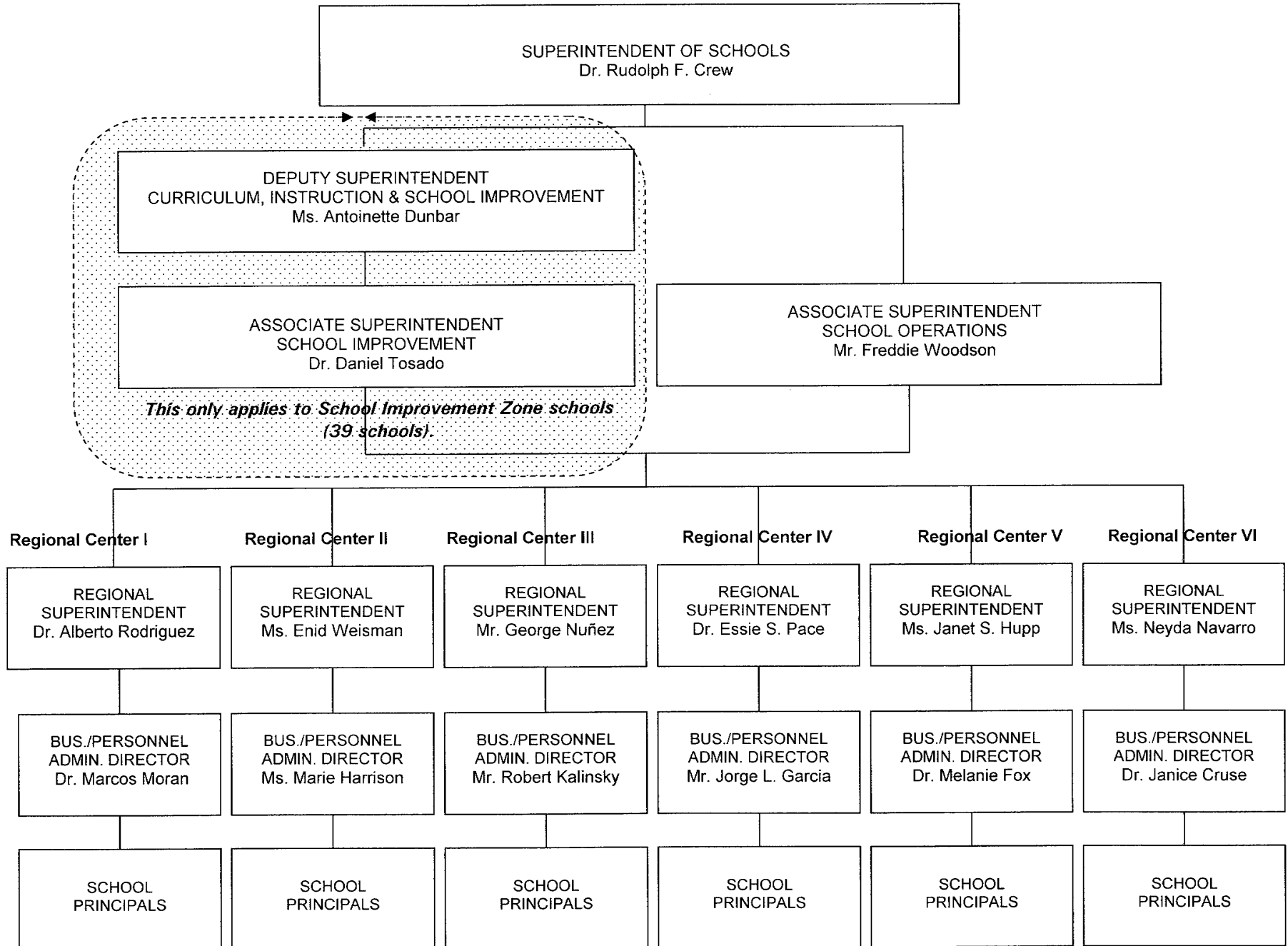
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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.

ORGANIZATION CHART SCHOOL OPERATIONS



OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2005-06 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2005 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, 2005.

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.

SCHEDULE OF AUDIT FINDINGS

**SELECTED SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
REGIONAL CENTER II SCHOOLS						
7592	North Miami Adult Ed. Center ⁽¹⁾	19	3	<ul style="list-style-type: none"> • Payroll • Bus Passes • Fin. Mgt. 	None	
7381	Miami Norland Senior ⁽¹⁾⁽²⁾	36	None		None	
REGIONAL CENTER III SCHOOLS						
7251	Miami Central Senior ⁽¹⁾⁽²⁾⁽³⁾	38	1	<ul style="list-style-type: none"> • Payroll 	None	
6031	Brownsville Middle ⁽²⁾⁽³⁾	44	None		None	
REGIONAL CENTER IV SCHOOLS						
7301	Miami Edison Senior ⁽²⁾⁽⁴⁾	46	1	<ul style="list-style-type: none"> • Class Rings and Caps and Gowns 	1	<ul style="list-style-type: none"> • Yearbook
7841	The English Center	53	1	<ul style="list-style-type: none"> • Bookstore 	None	
6411	Horace Mann Middle ⁽²⁾	58	None		None	
8171	School for Applied Technology ⁽¹⁾⁽³⁾	60	None		1	<ul style="list-style-type: none"> • Fin. Mgt.
REGIONAL CENTER V SCHOOLS						
6041	Paul W. Bell Middle ⁽¹⁾	62	None		1	<ul style="list-style-type: none"> • Mat. Tickets
6861	Southwood Middle	64	None		1	<ul style="list-style-type: none"> • Fund-Raising Act.
REGIONAL CENTER VI SCHOOLS						
7151	Homestead Senior ⁽¹⁾⁽²⁾⁽⁵⁾	66	1	<ul style="list-style-type: none"> • Investigation Re: Improper Exp. 	1	<ul style="list-style-type: none"> • Fin. Mgt.
6111	Cutler Ridge Middle	71	1	<ul style="list-style-type: none"> • Payroll 	None	
7781	Felix Varela Senior	78	None		None	
	TOTAL		8		5	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (6 schools).
- (2) School Improvement Zone School (6 schools).
- (3) Purchasing Credit Card at this school (3 schools).
- (4) Former school administration responsible for findings during prior and current audit periods not the same (1 school).
- (5) Same former school administration responsible for findings during both audit periods resigned from M-DCPS (1 school).

PROPERTY SCHEDULES

**SELECTED SCHOOLS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

Work Location No.	School	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items		No. of Unloc. Items	Dollar Value	
				No. of items	At Cost			At Deprec. Value
REGIONAL CENTER II SCHOOLS								
7592	North Miami Adult Ed. Center	340	\$ 316,479	None			None	
7381	Miami Norland Senior	1,125	1,453,284	None			3	\$ 4,474
REGIONAL CENTER III SCHOOLS								
7251	Miami Central Senior	1,561	2,629,824	None			None	
6031	Brownsville Middle	981	1,333,998	None			None	
REGIONAL CENTER IV SCHOOLS								
7301	Miami Edison Senior	1,105	1,428,545	None			None	
7841	The English Center	644	1,118,808	None			None	
6411	Horace Mann Middle	1,000	1,318,791	4	\$ 5,763	\$ 1,937	None	
8171	School for Applied Technology	145	201,395	None			None	
REGIONAL CENTER V SCHOOLS								
6041	Paul W. Bell Middle	608	919,786	None			None	
6861	Southwood Middle	682	1,101,813	None			None	
REGIONAL CENTER VI SCHOOLS								
7151	Homestead Senior	1,736	2,611,993	5	8,551	1,400	None	
6111	Cutler Ridge Middle	675	908,698	None			None	
7781	Felix Varela Senior	1,887	3,881,016	None			None	
	TOTAL	12,489	\$ 19,224,430	9	\$ 14,314	\$ 3,337	3	\$ 4,474

**SELECTED SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORT
SINCE PRIOR PHYSICAL INVENTORY**

Work Location No.	School	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY		Total Depreciated Value
					Computers	Other	
REGIONAL CENTER II SCHOOLS							
7592	North Miami Adult Ed. Center	2	4	\$ 9,519	\$ 9,519		\$ 8,730
7381	Miami Norland Senior	1	1	1,550	1,550		181
REGIONAL CENTER IV SCHOOLS							
7301	Miami Edison Senior	6	6	9,380	7,495	\$ 1,885	5,906
6411	Horace Mann Middle	1	1	1,249	1,249		937
REGIONAL CENTER VI SCHOOLS							
7151	Homestead Senior	2	3	4,999		4,999	2,031
7781	Felix Varela Senior	1	1	2,047	2,047		693
	TOTAL	13	16	\$ 28,744	\$ 21,860	\$ 6,884	\$ 18,478

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

January 23, 2006

TO: Mr. Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

FROM: Daniel Tosado, Associate Superintendent
School Improvement


Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: SELECTED SCHOOLS – RESPONSES TO AUDIT EXCEPTIONS FOR
THE 2004-2005 FISCAL YEAR**


Three School Improvement Zone Schools and schools from Regional Centers II, IV, and VI:

- Miami Central Senior (SIZ)
- Miami Edison Senior (SIZ)
- Homestead Senior (SIZ)
- North Miami Adult Education Center (Regional Center II)
- The English Center (Regional Center IV)
- Cutler Ridge Middle (Regional Center VI)

We concur with the assistance that the Regional Superintendents plans to provide to the affective personnel at these schools. The Office of School Improvement and School Operations will continue the practice of ongoing action of the administrators at these locations to prevent and eliminate audit exceptions in Internal Funds Accounting.



FW

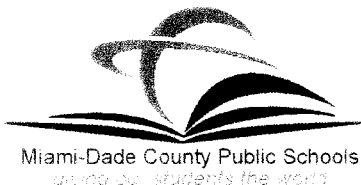


DT

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M295

Attachments

cc: Selected Regional Superintendents
Ms. Blanca Valle
Dr. Geneva Woodard
Ms. Cynthia Gracia
Selected Regional Directors



MEMORANDUMJanuary 18, 2006
AR#038/2005-06

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Enid Weisman, Regional Superintendent *EW*
Regional Center II

**SUBJECT: REGIONAL CENTER II ELEMENTARY SCHOOLS-RESPONSE TO AUDIT
EXCEPTIONS FOR THE 2004-05 FISCAL YEAR**

- North Miami Adult Educational Center

Please find attached the response to the internal funds audit for the 2004-2005 fiscal year for the following above-mentioned school. Regional Center II has reviewed the audit response for North Miami Adult Education Center. As a result of the audit exceptions cited, the following support activities will be implemented at the Regional level:

- The affected principal will be required to address specific fiscal management in the job target on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principal will have regional/district mini-audit reviews conducted each semester for internal funds procedures, at the school during the 2005-2006 school year.
- The Regional Center II Business/Personnel Administrative Director will review selected areas of the internal funds procedures of the affected school during the 2005-2006 school year. The Regional Center II Business/Personnel Administrative Director will provide additional support and assistance to the affected school during the 2005-2006 school year.
- A mentor principal, treasurer or payroll clerk will be assigned by the Regional Center.
- The principal will participate in the district's mandatory Money Matters Support Program.
- The principal will confer with the Regional Center II Director to ensure compliance with all guidelines found in the **Manual of Internal Fund Accounting and the Adult and Applied Technology Education Procedures Manual** to prevent future exceptions in the internal fund account.

The Regional Center II Director will continue to work with the principal to promote efficient fiscal practices. Should you have any questions, please contact me at 305-624-8802.

AR/mvo

Attachment

cc: Ms. Cynthia Gracia
Ms. Marie Harrison

REGIONAL CENTER III

MEMORANDUM

January 20, 2006
GAN#228/2005-2006
305-883-0403

TO: Dr. Daniel Tosado, Associate Superintendent
School Improvement

Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: George A. Núñez, Regional Superintendent
Regional Center III

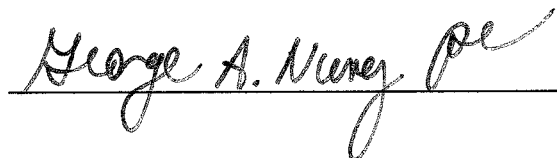
**SUBJECT: RESPONSE TO 2004-2005 SCHOOL YEAR INTERNAL FUNDS AUDIT
MIAMI CENTRAL SENIOR HIGH SCHOOL**

Please find enclosed the response to the internal funds audit conducted for the 2005-2006 school year for Miami Central Senior High School. Attached, you will find a memorandum from the co-principals addressing the audit exception.

The co-principals have implemented corrective and preventive strategies in response to the cited audit exception in payroll. The co-principals' response to the cited audit exception addresses the actions they will take.

Throughout the 2005-2006 school year, the principals will put a system in place to monitor and review payroll on a bi-weekly basis. The principals will meet with the payroll clerk and selected school staff to monitor compliance and ensure supporting documentation is maintained. The principals will review appropriate internal accounting procedures to ensure compliance with collecting, receipting, and depositing of funds. Both principals will confer with the Regional Administrative Director to maintain compliance with all guidelines found in the *new* Manual of Internal Funds Accounting.

I will continue to work with the principals to promote efficient fiscal practices. Should you have any questions, please contact me at 305-883-0403.



GAN

GAN/RK:cp
Attachments

cc: Mr. Jose Montes de Oca
Ms. Cynthia Gracia
Mr. Robert Kalinsky

Dr. Rosa Simmons
Ms. Lisa Noffo

MEMORANDUM

January 16, 2006
ESP# 173/2005-06

TO: Dr. Daniel Tosado, Associate Superintendent
School Improvement

Mr. Freddie Woodson, Associate Superintendent
School Operations

From: ~~Essie S. Pace~~, Regional Superintendent
Regional Center IV

SUBJECT: RESPONSES TO INTERNAL FUNDS AUDIT OF MIAMI EDISON SENIOR HIGH SCHOOL AND THE ENGLISH CENTER FISCAL YEAR 2004-2005

Please find attached the responses to the internal funds audits for the 2004-2005 fiscal year for the following schools:

- Miami Edison Senior High School (Co-Principal)
- The English Center

Regional Center IV has reviewed the audit responses for Miami Edison Senior High School and The English Center. As a result to the audit exceptions cited, the following support activities will be implemented at the regional level:

- The affected principal and co-principals will be required to address specific fiscal management in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principal and co-principals will have regional/district mini-audits reviews conducted each semester for internal funds procedures, at their schools during the 2005-2006 school year.
- The Regional Center Business Director will review selected areas of the internal funds and payroll procedures to the affected schools during the 2005-2006 school year. The Regional Center IV Business Director will provide additional support and assistance to the affected schools during the 2005-2006 school year.
- A mentor principal, payroll clerk or treasurer will be assigned to affective personnel.

If you need additional information, please contact me at (305) 642-7555. Thank you for your continued support and assistance.

cc: Ms. Cynthia Gracia
Mr. Jorge L. Garcia

MEMORANDUM

January 18, 2006
NGN/2005-2006/#150
305-246-5934

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Neyda G. Navarro, Regional Superintendent
Regional Center VI

**SUBJECT: SELECTED SCHOOLS – AUDIT RESPONSES TO AUDIT REPORT
FOR THE 2004-2005 FISCAL YEAR**

- **Cutler Ridge Middle School**
- **Homestead Senior High School (SIZ)**

Attached please find the response to the 2004-2005 internal audit conducted at Cutler Ridge Middle and Homestead Senior High School prepared by the principals and co-principals. Regional Center VI staff has reviewed and supports the internal audit exception response for these schools. Appropriate administrative actions, in conjunction with preventative strategies, are incorporated in the above-referenced schools' responses; when implemented, these should eliminate a recurrence of audit exceptions in internal accounts management.

The support and assistance of the business director will ensure that the principal, co-principals and school treasurers participate in the district's mandatory Money Matters Support Program. The business director will review, on a quarterly basis, the mini-audit from the school and will work closely with the principal and treasurer to monitor that the appropriate procedures, policies, and rules are enforced.

We look forward to the opportunity to assist the school principal and co-principals in assuring compliance with the policies and procedures delineated in the Manual of Internal Fund Accounting.



NGN

NGN:nkr
Attachments

cc: Mr. Allen M. Vann
Ms. Cynthia Gracia
Dr. Janice Cruse-Sanchez

MEMORANDUM

January 12, 2006
REVISED January 18, 2006

TO: Mr. Allen Vann, Chief Auditor
Management and Compliance Audit

FROM: Mariaelena Vidal, Human Resources Officer
Office of Human Resources



**SUBJECT: RESPONSE TO 2004-2005 INTERNAL FUNDS AUDIT AT NORTH
MIAMI ADULT CENTER**

Please find the attached memorandum from Mr. Lesly Prudent, former principal at North Miami Adult Center School, addressing the audit exceptions.

Mr. Prudent indicated the immediate corrective actions and what preventative monitoring strategies would have been put in place to prevent reoccurrence of any further audit exceptions. Mr. Prudent will attend Money Matters and appropriate financial professional development offerings, as part of his professional growth plans.


MEV:dsj
M0220
Attachments

cc: ✓ Mr. Jose Montes de Oca
Mr. Lesly Prudent

MEMORANDUM

January 20, 2006

TO: Mr. Allen Vann, Chief Auditor
Office of Management and Compliance Audits

FROM: Deborah A. Montilla, Administrative Director 
Division of Student Services

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI EDISON
SENIOR HIGH SCHOOL FOR THE 2004-2005 SCHOOL YEAR**

Attached, please find the response to the 2004-2005 internal audit conducted at Miami Edison Senior High School prepared by Ms. Barbara Mallard, past principal. Ms. Mallard indicated the immediate corrective actions and what preventative monitoring strategies would have been put in place to prevent reoccurrence of any similar exceptions.

I have reviewed the internal audit exception response prepared by Ms. Mallard. I concur with the corrective and preventative strategies outlined to prevent future audit exceptions in internal funds. While Ms. Mallard is no longer in the position of principal, as a current District level administrator, she will attend the Money Matters Support Program as part of her Professional Growth Plan.

If you need additional information, please contact me at (305) 995-7324.

Attachments

cc. Mr. Jose Montes de Oca
Mr. Jorge L. Garcia
Ms. Barbara Mallard

II. INDIVIDUAL AUDIT REPORTS

REGIONAL CENTER II SCHOOLS

NORTH MIAMI ADULT EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 800 N. E. 137 Street, North Miami, Florida 33161

Date Center Established: 1958

Principal During Audit Period: Mr. Lesly Prudent (Through June 2005; presently District Supervisor of Non-Instructional Staffing)

Current Principal: Mr. Jean C. Ridore

Treasurer: Ms. Silvinia St. Hilaire

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:				
Bank of America, N. A.	--	--	0.10	\$ 20,617.21
Investments:				
Bank of America, N. A.	08/20/05	90 days	1.79	10,000.00
Bank of America, N. A.	10/14/05	6 months	2.47	15,000.00
Bank of America, N. A.	12/16/05	6 months	2.72	20,000.00
Bank of America, N. A.	Open-end	--	0.35	4,784.61
MDCPS-Money Market Pool Fund	Open-end	--	3.25	126,530.95
TOTAL				<u>\$196,932.77</u>

NORTH MIAMI ADULT EDUCATION CENTER (Continued)

Property and Data Security

Property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

Internal Funds

Notwithstanding the exceptions noted below, 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 2004-05 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

The following exceptions were noted:

Payroll

1. In conjunction with our normal audit of payroll practices, we also reviewed other payroll issues at the request of the Regional Superintendent, which are reported herein. Our review of the payroll records disclosed the following discrepancies:
 - a. The entries in a compensatory time log for a teacher appear to have been made all at the same time. Between August 2004 and May 2005, the report listed a total of 99 hours credited at time and one-half for a total of 148.5 compensatory hours. The times worked each day were not documented, only the daily total number of hours was entered. The former principal claimed that he approved the compensatory time to compensate the employee for additional time worked and for which she had not been paid. However, neither the employee nor the former administrator could demonstrate that the employee had actually worked the hours contained in the log. Shortly after the closing of the year, this employee transferred to another school. The employee received compensatory time for a total of ten days or 73 hours. We could not verify the legitimacy of these transactions.
 - b. Three other employees accrued compensatory time in excess of the allowed 30 hours. Compensatory time logs did not always indicate the times worked to support the hours reported as earned on the log; logs were not always updated

NORTH MIAMI ADULT EDUCATION CENTER (Continued)

to reflect hours used; and some logs were not signed by the principal. In addition, when accrued compensatory times were used, the employees were usually reported present on the Daily Payroll Attendance Sheet and Final Roster, instead of being reported as taking "OTHER" leave and preparing a leave card to document the compensatory time. The compensatory time earned and used took place under the former school administration.

- c. We reviewed the payroll records for a pay period under the current administration and noted that eight leave cards were not properly completed and three employees were underpaid several hours. Corrections were made at the request of the auditors.

Chapters 1 and 2 of the Payroll Processing Procedures Manual establish the procedures to process, maintain, and document the payroll, and also provide the guidelines and limitations for compensatory time. Furthermore, Article XX of the contract between Miami-Dade County Public Schools and the United Teachers of Dade restricts compensatory time to a very limited group of instructional positions, none of which included the teacher discussed above. Additionally, the October 13, 2005 memorandum from the Business Operations Deputy Superintendent clarifies that compensatory time for instructional personnel shall be granted at the rate one hour for each additional hour worked instead of the time and one-half noted herein. We recommend that the new school administration review the controls over this activity to ensure compliance and prevent recurrence of these errors; and also recommend that they pay particular attention to any compensatory time granted in the future. We further recommend that the Regional Center and District administration determine the propriety and course of action regarding the transactions discussed above.

Bus Passes

2. The school received grant funds under the Skills for Academic Vocational and English Students (SAVES) program to purchase bus passes for eligible students. Bus passes were purchased on a monthly basis from the transit agency and were valid for that month. Monthly usage ranged between 125 and 200 bus passes. Once bus passes were distributed to students, the school district obtained reimbursement from the grantor by submitting a reconciliation of the expenditures, which included the signatures of those students who received the bus passes. Between May 2004 and November 2005, the school generated purchase orders under the program amounting to \$126,000 and purchased 2,675 bus passes. Our review of the activity disclosed the following:
 - a. The two-year grant period ended on August 17, 2005; however, in July, 2005 the school gave the transit authority a district check of \$56,250 for the purchase of 1,000 bus passes. Of that amount, \$19,902 was used to pay for bus passes purchased in prior months that were pending payment; \$4,537 for bus passes

NORTH MIAMI ADULT EDUCATION CENTER (Continued)

issued during July; and \$23,006 was used to purchase bus passes distributed subsequent to the closing of the grant. As of November 2005, the school still had a credit balance of \$8,805 with the transit authority.

- b. District checks were not mailed directly to the transit agency, instead they were picked up at the district and delivered to the transit agency by school personnel. The transit agency would apply the payments to charges incurred by the school from prior purchases, and any balances left would be applied to future purchases.
- c. We performed a reconciliation of bus passes received by the school and issued to students, based on documentation presented by the school. Although our reconciliation disclosed minor discrepancies between bus passes purchased and bus passes issued, we noted many instances where passes were distributed to students without obtaining the signatures of the recipients. Also, preparation of the reconciliation was difficult because bus passes were not issued sequentially and a few corollary records could not be located.
- d. We sampled student registration records to determine whether individuals who received passes were actively enrolled in courses and discovered that three individuals who received bus passes were not enrolled in any courses at the time they received the passes.
- e. According to the new grant, the reimbursement will be at \$45 per recipient; however, the transit agency is currently charging \$56.25 for these passes. The District needs to determine how the difference is going to be subsidized.

We recommend that controls be strengthened over this activity, especially over the generation of monthly purchase orders to avoid credit balances for bus passes and ensure grant expenditures are in concert with the life of the grant. We also recommend that grant funds be deposited in the internal funds of the school to properly safeguard these funds. In addition, we recommend that distribution logs and supporting documentation be properly maintained to ensure that the sequential issuance of bus passes is properly documented. We further recommend that bus pass reconciliations be prepared monthly to timely identify any discrepancies, and that copies of the student registration schedules be maintained as proof that students receiving these bus passes are actively enrolled in the school.

Financial Management and Records

3. During our review of the financial records we noted the following discrepancies:
 - a. The June 2005 bank reconciliation disclosed adjustments for late posting of six checks totaling \$4,793, and for an unprocessed sales tax payment of \$1,623 that remained unresolved since February 2004. The reconciliation also listed eight

NORTH MIAMI ADULT EDUCATION CENTER (Continued)

outstanding checks amounting to \$504 that were over six months old and for which stale-dated procedures had not been followed. In addition, a running checkbook balance was not maintained.

- b. The six checks in the June 2005 reconciliation that were posted late to the MSAF system corresponded to invoices that were paid late as well. Delays ranged from 13 to 112 days.
- c. The school deposited a total of \$26,894 in July 2005; however, these deposits were not posted to the MSAF system until requested by the auditor in August 2005. One of these deposits disclosed a \$200 overage that was reconciled and posted at the end of August 2005.

Section II, Chapters 3 and 4 and Section V, Chapter 1 of the Manual of Internal Fund Accounting establish the policies and procedures for timely deposits, disbursements, and for preparing the bank reconciliation. We recommend compliance with established procedures and a closer monitoring of these activities by the new school administration.

VOCATIONAL/ADULT

SCHOOL - 7592 NO MIAMI ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	700.00	.00	.00	.00	700.00
TRUST	33,816.71	35,698.93	25,183.82	2,988.09	47,319.91
SCHOOL STORE	50,229.36	116,295.77	115,209.66	1,068.03	52,383.50
INSTRUCTIONAL AIDS	41,404.21	4,600.00	.00	5.00-	45,999.21
GENERAL	6,320.57	4,161.66	2,541.19	83.91	8,024.95
INSTRUCTIONAL MATE	4,880.88	20,912.83	20,947.28	4,068.03-	778.40
ADULT EDUCATION	376.00	35,201.00	35,510.00	67.00-	.00
COMMUNITY SCHOOL	1,273.01	10,518.00	10,990.19	.00	800.82
PRODUCTION/SERVICE	38,749.84	6,718.50	4,542.36	.00	40,925.98
TOTAL	177,750.58	234,106.69	214,924.50	.00	196,932.77

CHECKING	20,617.21	INVESTMENTS	49,784.61	SBMMF	126,530.95	TOTAL	196,932.77
			ACCOUNTS PAYABLE		.00		

M E M O R A N D U M

January 13, 2006

TO: Enid Weisman, Assistant Superintendent
Regional Center II

FROM: Mr. Jean Coty Ridore, Principal 
North Miami Education Center

**SUBJECT: NORTH MIAMI ADULT EDUCATION CENTER-AUDIT TO AUDIT
REPORT FOR THE 2004-2005 FISCAL YEAR**

The current principal was appointed on July 14, 2005. The principal reviewed the audit findings cited for Payroll Procedures; Issuance of Bus Passes and Financial Management and Records with appropriate personnel and discussed specific audit findings for the period of July 2004 through June 2005 that occurred under the previous administration.

The principal met with the administrative team, the treasurer, and the Skills for Academic Vocational and English Students (SAVES) coordinator to review procedures delineated in the Manual of Internal Fund Accounting Section II, Chapters 3 and 4 and Section V, Chapter 1; and Chapters 1 and 2 of the Payroll Processing Procedures Manual and Skills for Academic Vocational and English Students (SAVES) guidelines.

The principal has implemented corrective and preventive strategies to avoid recurrence of existing audit exceptions. The principal designated the assistant principal to review payroll with the treasurer prior to principal's approval on final roster. Members of the administrative team have been assigned to conduct initial evaluations on the implementation of the corrective and preventive strategies and report their findings to the principal to take the necessary actions.

The principal will confer with the regional Center II Business Director and District Business Manager for support in maintaining compliance with all guidelines found in Payroll Procedures Manual, Manual of Internal Fund Accounting, and SAVES grant guidelines.

If you have any questions, concerns, or comments, please contact me at 305 891 6590.

Your generous assistance is well appreciated.

JCR:

cc: Ms. Cynthia Gracia
Ms. Marie F. Harrison
Dr. Kathleen P. Caballero

**NORTH MIAMI ADULT EDUCATION CENTER
MR. JEAN RIDORE, PRINCIPAL
ACTION PLAN FOR 2004-2005 AUDIT EXCEPTIONS**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION(S)	PREVENTIVE MONITORING STRATEGIES	
1. <u>Payroll</u>	<ul style="list-style-type: none"> • The principal, upon his appointment to North Miami Adult Education Center, on July 14, 2005, directed the payroll clerk to discontinue the use of Compensatory Time. • The principal met with the vice principal, assistant principals, and payroll clerk to discuss and review Chapters 1 and 2 of the <u>Payroll Processing Procedures Manual</u>. (January, 2006) • The principal reviewed staff assignments and schedules to ensure that the hours assigned complied with applicable Labor contracts. (January 2006) 	<ul style="list-style-type: none"> • The principal informed the staff of the discontinued use of Compensatory Time and directed them to adhere to their established schedules. • The principal will not authorize or approve the use of Compensatory Time. • Upon hiring new personnel, the principal will ascertain that employee schedules and hours are developed in compliance with Labor Relations. • Principal will ensure that employees reported hours are in compliance with their set schedule and reported and in accordance with <u>Payroll Processing Procedures Manual</u>. 	<p>Principal Vice Principal Assistant Principals Payroll Clerk</p> <p>Principal</p> <p>Principal Vice Principal Assistant Principal</p>

**NORTH MIAMI ADULT EDUCATION CENTER
MR. JEAN RIDORE, PRINCIPAL
ACTION PLAN FOR 2004-2005 AUDIT EXCEPTIONS**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION(S)	PREVENTIVE MONITORING STRATEGIES	
1. <u>Payroll (Cont.)</u>	<ul style="list-style-type: none"> • The principal met with the vice principal, assistant principal, and payroll clerk to develop a systematic approach for properly maintaining payroll procedures to include: <ul style="list-style-type: none"> - review for accuracy of the final roster, - review accurate calculations of hours recorded for hourly employees - daily payroll corresponds to Employee attendance. (January, 2006) - identify appropriate leave type on leave card, and attach appropriate documentation to leave card as needed. 	<ul style="list-style-type: none"> • The vice principal will initially review the payroll to ensure that the daily and hourly payrolls are accurate, leave cards match daily payroll attendance sheets, and there is proper documentation to support the rosters. Payroll will be submitted to the principal for final approval. <p>Errors will be corrected immediately and discussed with the vice principal and payroll clerk.</p> <p>A log of errors will be kept by the principal and payroll clerk to reduce overpayment, underpayment, etc. Corrective actions will be taken immediately.</p>	Principal Vice Principal Assistant Principals Payroll Clerk

**NORTH MIAMI ADULT EDUCATION CENTER
MR. JEAN RIDORE, PRINCIPAL
ACTION PLAN FOR 2004-2005 AUDIT EXCEPTIONS**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION(S)	PREVENTIVE MONITORING STRATEGIES	
2. <u>Bus Passes</u>	<ul style="list-style-type: none"> • A trust fund has been established for purchases of bus passes for students enrolled in the <i>Skills for Academic Vocational and English Students</i> (SAVES) program. • Monthly purchase orders will be generated by the treasurer to replenish the SAVES grant funds needed to purchase bus passes. • The principal directed the treasurer to make checks payable to the transit agency. • The principal directed the treasurer to prepare a monthly bus pass reconciliation to account for bus passes purchased and distributed. • Every month a copy of bus pass reconciliation will be presented to the principal for his review and approval. 	<ul style="list-style-type: none"> • The principal will ensure that a check is written directly to the transit agency, monthly, to purchase bus passes and to expand grant funds in concert with the life of the grant. 	<p>Principal Vice Principal SAVES Coordinator Treasurer</p> <p>Principal Vice Principal SAVES Coordinator Treasurer</p> <p>Principal Vice Principal SAVES Coordinator Treasurer</p>

**NORTH MIAMI ADULT EDUCATION CENTER
MR. JEAN RIDORE
ACTION PLAN FOR 2004-2005**

AUDIT EXCEPTION(S)	RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION(S)	PREVENTIVE MONITORING STRATEGIES	
<u>2. Bus Passes (Cont.)</u>	<ul style="list-style-type: none"> • The principal directed the SAVES coordinator to create and maintain a <i>Monthly Bus Pass Log</i>. • In the log, bus passes will be listed in numerical order, and will require student signatures for documentation purposes. • The principal directed the SAVES Coordinator to attach copies of student registration schedules to Bus Pass Logs. • The principal directed the assistant principal to create and update daily a data base identifying all eligible, registered SAVES program students. 	<ul style="list-style-type: none"> • The principal will periodically review all documentation associated with bus passes to ensure compliance with his directives. 	Principal Vice Principal SAVES Coordinator Principal Vice Principal SAVES Coordinator

**NORTH MIAMI ADULT EDUCATION CENTER
MR. JEAN RIDORE, PRINCIPAL
ACTION PLAN FOR 2004-2005 AUDIT EXCEPTIONS**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION(S)	PREVENTIVE MONITORING STRATEGIES	
3. <u>Financial Management and Records</u>	<ul style="list-style-type: none"> • The principal met with the vice principal, assistant principals, and the treasurer to review the audit findings, as well as Section II, Chapters 3 and 4 and Section V, Chapter I of the <u>Manual of Internal Fund Accounting</u>. The principal further directed the treasurer to reconcile the monthly bank statement with the school's checkbook and bank reconciliation, as specified in the <u>Manual of Internal Fund Accounting</u>. (January 2006) • The principal further directed the treasurer to reconcile the MSAF checkbook balance on a daily basis. (January, 2006) • The principal directed the treasurer to process entries on a timely manner. 	<ul style="list-style-type: none"> • The principal, vice principal, assistant principal, and treasurer will meet at the end of each month to review the Monthly Financial Report and Bank Reconciliation. Any adjusting of entries that have not been processed on a timely basis will be discussed for immediate corrective action. • The principal on an unannounced basis will request from the treasurer a printout of the MSAF balance and compare it to the checkbook. Discrepancies will be addressed immediately by the principal/treasurer. 	Principal Vice Principal Assistant Principals Treasurer


**NORTH MIAMI ADULT EDUCATION CENTER
MR. JEAN RIDORE
ACTION PLAN FOR 2004-2005 AUDIT EXCEPTIONS**

AUDIT EXCEPTION(S)	RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTION(S)	PREVENTIVE MONITORING STRATEGIES	
3. <u>Financial Management Records (Cont.)</u>	<ul style="list-style-type: none"> • The principal directed the treasurer to maintain a record of all unclaimed/stale dated checks and that she sends letters to parties holding these checks and follow appropriate policies and procedures as outlined in the <u>Manual of Internal Fund Accounting</u>. (January – August 2006) • The principal directed the treasurer to post all deposits and checks in a timely manner. (January, 2006) 	<ul style="list-style-type: none"> • The principal, vice principal, and assistant principal will review the log of unclaimed and/or dated checks on a monthly basis. • Copies of certified letters will be sent by the treasurer regarding the status on the unclaimed and/or stale dated checks and follow-up immediately with vendors and other parties as necessary. • The principal will request that the treasurer print and provide him with the <i>Daily Activity Report</i> from the MSAF system on a daily basis to ensure that deposits made and checks issued are posted in a timely manner. 	<p>Principal Vice Principals Assistant Principals Treasurer</p> <p>Principal Vice Principals Assistant Principals Treasurer</p>

MEMORANDUM

January 9, 2006

TO: Ms. Mariaelena Vidal, Human Resource Officer
Office of Human Resources

FROM: Lesly Prudent, District Director 
Division of Non-Instructional Staffing

SUBJECT: ACTION PLAN FOR THE 2004-2005 AUDIT EXCEPTIONS

Attached, please find the action plan that would be implemented at an Adult Education Center, if I were the principal. Several issues were identified by the last audit as areas of concern for the school. However, the issue of the compensatory time credited to the teacher, warrants some clarification. The following is being offered to explain the circumstances that led to the compensatory time alluded to in the first item of the audit.

Historically all employees at North Miami Adult Education Center worked an eight hour day. During the 2003-2004 school year, in an effort to address tardiness issues that were becoming more prevalent with the staff, and formally establish the operating hour for North Miami Adult Education Center, a memorandum was distributed to all employees re-establishing the reporting and closing times as 2:00 P.M to 10:00 P.M., Monday through Thursday and 9:00 A.M. to 5:00 P.M. on Friday. The memorandum simply reiterated the schedule the staff was observing. However, that schedule did not take into account that teachers and counselors contractually work a seven hours and twenty minutes day. The counselor and the teacher at North Miami Adult Education Center followed the schedule resulting in a forty minutes of over-time worked each day.

The counselor threatened to grieve and had his union representative bring the issue to the Region Superintendent's attention. The teacher did not want to go through the inimical process involved in a grievance. She requested and received compensatory time in lieu of payment. Since full-time employees do not record the time they sign-in and out, a roster of the actual hours could not be established for both employees. However, they were credited with twenty minutes for each day they reported to work during the period that resulted in an overage. The counselor received a lump sum payment for the over-time hours, beginning with the date of the memorandum. The teacher actually used half the time allocated to her and transferred to another location. The other issues identified in the audit are specifically addressed in the schedule.

The implementation of these strategies will help the school maintain all functions in accordance with Miami-Dade County Public School's policies and procedures. Should you need additional information, please do not hesitate to contact me.

NORTH MIAMI ADULT EDUCATION CENTER
 Mr. Lesly Prudent, Principal
 ACTION PLAN FOR THE 2004-2005 AUDIT EXCEPTIONS

Audit Responses

Audit Exception	Immediate Corrective Actions	Preventive Monitoring Strategies	Person (s) Responsible
Payroll	An employee, who was supposed to work a seven hours and twenty minutes day, was authorized to work eight hours. She was given compensatory time to avoid a grievance. This resulted in an audit exception that will be addressed as follows: The principal would meet with the payroll clerk and her assistants, and review Chapters 1 and 2 of the <u>Payroll Processing Procedures Manual</u> .	The principal, as part of the bi-weekly payroll approval procedures, would ensure that all leave cards are properly filled out and are signed. All discrepancies would be addressed immediately.	Principal
	The principal would discontinue the use of compensatory time at the school.	Additionally, The principal would review the daily attendance records to ensure that the leave cards match time taken by employees.	Principal
	The principal would direct the clerk to pay close attention to the Leave Cards, ensuring they are properly filled-out and signed. Additionally, he would have someone other than the payroll clerk re- compute the hours to avoid under payment to employees	The Principal would monitor the payroll approval more closely.	Principal Payroll clerk
	At the present location, this writer will ensure that all entries are checked by another administrator prior to approving the payroll.		

NORTH MIAMI ADULT EDUCATION CENTER
 Mr. Lesly Prudent, Principal
 ACTION PLAN FOR THE 2004-2005 AUDIT EXCEPTIONS

Audit Responses

Audit Exception	Immediate Corrective Actions	Preventive Monitoring Strategies	Person (s) Responsible
Bus Passes	The principal would direct the treasurer and SAVES coordinator to ensure that all fund utilized to pay for bus passes are for the current year.	The principal would continue to monitor the bus pass expenditures, to ensure that no fund is utilized beyond the authorized period.	Principal Treasurer
	The principal would direct the SAVES coordinator to ensure that bus passes are distributed sequentially, and every student receiving a bus pass is currently registered. Additionally, the SAVES coordinator would be directed to secure the signature of every student receiving a bus pass.	The principal would request the establishment of a fund based at the school to pay for bus passes from the District. Additionally, the principal would monitor the fund more closely to ensure that no deficit spending takes place.	Principal Treasurer SAVES Coordinator
	The principal would direct the SAVES coordinator to ensure that all bus pass distribution records are available for audit. Additionally, the principal would direct the treasurer to avoid making advanced payment to the Miami-Transit Authority.	The principal would conduct a monthly review of bus pass distribution to ensure compliance with established policies and procedures.	Principal

NORTH MIAMI ADULT EDUCATION CENTER
 Mr. Lesly Prudent, Principal
 ACTION PLAN FOR THE 2004-2005 AUDIT EXCEPTIONS

Audit Responses

Audit Exception	Immediate Corrective Actions	Preventive Monitoring Strategies	Person (s) Responsible
Financial Management and Records	The principal would direct the treasurer to pay closer attention to all internal fund activities, to reconcile MSAF's checkbook balance daily, and reconcile the bank statement to the school's bank reconciliation monthly. Additionally, the principal would meet with the treasurer and review Section II, Chapters 3 and 4 and Section V, Chapter I of the <u>Manual of Internal Fund Accounting</u> .	The principal would continue to monitor the reconciliation and posting process to ensure timely compliance with established procedures. Additionally, the principal would compare the dates on the invoices to avoid late payments. Furthermore, the principal would visually inspect check books to ensure that a running balance is maintained.	Principal Treasurer
	The principal would direct the treasurer to deposit, post and pay all MSAF reconciliation invoices on a timely basis.	The principal would conduct a monthly review of internal fund accounting to ensure compliance with established policies and procedures.	Principal Treasurer
	The principal would direct the treasurer to pay all tax liability incurred promptly.		Principal

MIAMI NORLAND SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 1050 N. W. 195 Street, Miami, Florida 33169

Date School Established: 1958

Grades: 9-12

Principals: Mr. Willie B. Turner (Through May 2005; retired)
 Ms. Gale Cunningham

Treasurer: Ms. Nikita Stephens

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.38	\$ 73,681.33
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	93,788.84
TOTAL			<u>\$ 167,470.17</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 2004-05 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.

*School Improvement Zone School.

ACCESS CENTER II

SCHOOL - 7381 MIAMI NORLAND SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	317.34-	68,448.39	85,635.95	17,733.50	228.60
MUSIC	5,743.58	3,962.00	5,388.08	549.09-	3,768.41
CLASSES AND CLUBS	53,118.57	227,414.89	220,493.71	9,652.55	69,692.30
TRUST	30,324.01	126,225.03	138,550.34	11,307.82	29,306.52
INSTRUCTIONAL AIDS	12,302.19	8,953.00	12,458.54	232.31-	8,564.34
GENERAL	45,126.78	77,780.92	44,246.27	37,562.59-	41,098.84
INSTRUCTIONAL MATE	14,244.78	58,119.41	57,203.15	349.88-	14,811.16
TOTAL	160,542.57	570,903.64	563,976.04	.00	167,470.17

CHECKING	73,681.33	INVESTMENTS	.00	SBMMF	93,788.84	TOTAL	167,470.17
			ACCOUNTS PAYABLE		.00		

REGIONAL CENTER III SCHOOLS

MIAMI CENTRAL SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 1781 N. W. 95 Street, Miami, Florida 33147

Date School Established: 1959

Grades: 9-12

Principal During Audit Period: Mr. Samuel L. Johnson (Through June 2005; presently at
 The 500 Role Model Academy
 Of Excellence)

Current Principals: Ms. Lisa Noffo (Co-Principal)
 Dr. Rosa Simmons (Co-Principal)

Treasurer: Ms. Robin A. Collings

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$12,375.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>109,336.02</u>
TOTAL			<u><u>\$ 121,711.15</u></u>

* School Improvement Zone School.

MIAMI CENTRAL SENIOR HIGH SCHOOL (Continued)

Internal Funds, Purchasing Credit Card, Property and Data Security

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, 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 balance arising from cash transactions during the 2004-05 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.

The following exception was noted:

Payroll

With respect to the payroll procedures tested, the school was in general compliance with the policies and procedures in the Payroll Processing Procedures Manual, except as noted below.

1. Our review of four current payrolls disclosed the following discrepancies:
 - a. Thirty-nine employees were overpaid between ½ hour and 12.5 hours each, while another employee was overpaid 52 hours. A few other employees were underpaid a few hours. Most of these errors were related to payrolls that included hurricane days.
 - b. The leave reported on the Final Rosters did not match the leave documented on the Daily Payroll Attendance Sheets for 18 daily paid employees. Some of these employees were reported present while on leave, while others were reported on leave while present. Sixteen of the errors were noted on payrolls that included hurricane days.
 - c. Several leave cards were not evident to support the leave taken and reported on the Final Rosters, while many other leave cards did not contain the required signatures.

MIAMI CENTRAL SENIOR HIGH SCHOOL (Continued)

- d. The principal or designated administrator and the payroll clerk did not sign some of the Final Rosters reviewed for one pay period.



The necessary corrections were made at the request of the auditor. Chapters 1 and 2 of the Payroll Processing Procedures manual establish the guidelines for maintaining the Daily Payroll Attendance Sheets and the final rosters. We recommend compliance with these guidelines, a closer review of the payroll records, and continued monitoring by the school administration to prevent similar conditions from recurring in the future.

ACCESS CENTER III
 SCHOOL - 7251 MIAMI CENTRAL SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	913.40	154,283.15	165,083.58	13,615.71	3,728.68
MUSIC	2,240.51	.00	425.00	.00	1,815.51
CLASSES AND CLUBS	49,510.13	141,017.40	165,438.33	28,331.68	53,420.88
TRUST	48,785.13	160,591.05	177,004.08	9,999.06-	22,373.04
PROPERTY DEPOSITS	175.30	.00	.00	.00	175.30
INSTRUCTIONAL AIDS	12,283.59	7,256.00	5,172.79	40.00	14,406.80
GENERAL	11,623.59	44,523.41	14,615.52	32,197.93-	9,333.55
INSTRUCTIONAL MATE	14,201.45	51,275.70	53,938.50	.00	11,538.65
PRODUCTION/SERVICE	5,141.07	938.27	1,370.20	209.60	4,918.74
TOTAL	144,874.17	559,884.98	583,048.00	.00	121,711.15

CHECKING	12,375.13	INVESTMENTS	.00	SBMMF	109,336.02	TOTAL	121,711.15
			ACCOUNTS PAYABLE		.00		

TO: George A. Núñez, Regional Superintendent
Regional Center III

FROM: Rosa R. Simmons, Ed.D., Co-Principal 
Lisa Noffo, Co-Principal 

SUBJECT: **MIAMI CENTRAL SENIOR HIGH SCHOOL AUDIT RESPONSE TO AUDIT REPORT FOR THE 2004-2005 SCHOOL YEAR**

The co-principals have thoroughly reviewed and discussed the internal audit findings pertaining to payroll for the 2004-2005 school year with the appropriate personnel. A meeting was held with the payroll clerk to review Chapters 1 and 2 of the Payroll Processing Procedures Manual.

The co-principals have implemented corrective and preventive strategies to prevent the recurrence of similar conditions in future audits. An assistant principal has been designated to assist in reviewing the payroll prior to approval of the final roster. Discrepancies will be addressed immediately.

AUDIT EXCEPTION:

Payroll:

The following corrective actions were taken to prevent recurrence of conditions cited in this audit:

- Audit findings were discussed with the payroll clerk and the designated assistant principal on January 9, 2006. The Payroll Processing Procedures Manual was reviewed, specifically, Chapters 1 and 2. The areas of deficiency cited by the auditor were acknowledged by the Co-Principals and selected staff.
- On January 10, 2006, the co-principals and the designated assistant principal (designee) established system for the payroll clerk to carefully review the working roster prior to the final approval. A back-up for the payroll clerk was identified. She will receive payroll procedures training to ensure that payroll is processed in accordance with established procedures.
- The payroll clerk was directed on January 9, 2006, to pay particular attention to the proper maintenance of the Daily Payroll Attendance Sheets for all employees, with particular attention to hourly employees and the calculation of hours worked. An hourly increment table was provided to the payroll clerk to facilitate the proper calculation of hourly paid employees.
- The payroll clerk was directed, on January 9, 2006, to submit leave cards to the co-principals on the day the absence is reported, along with supporting documentation in accordance with the type of leave. (i.e. temporary/agenda)
- Payroll corrections were entered and processed which resulted in an adjustment to salary for the employees who were overpaid and for those who were underpaid as noted by the auditor.

- Affected employees were notified that adjustments to salary would be made in accordance with payroll guidelines.

The following preventive strategies will be implemented to avoid audit exceptions in payroll in the future:

1. The co-principals will direct the payroll clerk to maintain payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.
2. An assistant principal will review payroll prior to the co-principals' approval in order to correct any errors that may have occurred. The co-principals will maintain a record of any errors discovered during the payroll period.
3. During the bi-weekly payroll review process, the co-principals and/or assistant principal will thoroughly review the hourly payrolls to ensure that computations, daily payroll attendance sheets, supporting documentation, information entered into the system, and leave cards are correct. Additionally, the co-principals and/or assistant principal will compare the total hours worked on both the working and final rosters, paying special attention to anticipated payroll periods.
4. The co-principals will immediately correct any errors detected during the final review of payroll and will discuss these with the payroll clerk, back up payroll clerk, and the designated assistant principal to eliminate a recurrence of this nature. The final roster will not be approved until all errors are corrected. Co-principals will review the daily payroll attendance sheets to ensure that they match final rosters.
5. The co-principals will sign leave cards with attached documentation each day an employee is reported absent.
6. The co-principals will review and sign the final rosters to ensure that final rosters are signed in accordance with established procedures.

Thank you for your attention to this matter. Should you need further information please contact me at (305) 696-4161.

cc: Dr. Daniel Tosado
Mr. Jose Montes de Oca
Ms. Cynthia Gracia
Mr. Robert Kalinsky

BROWNSVILLE MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 4899 N. W. 24th Avenue, Miami, Florida 33142

Date School Established: 1959

Grades: 6-8

Principals During Audit Period: Mr. Orlando B. Milligan (Through August 2004; presently at Juvenile Justice Center)
 Mr. Guillermo A. Muñoz (Through September 2005; presently at Miami Northwestern Senior High School)

Current Principal: Ms. Regina Lowe-Smith

Treasurer: Ms. Roshan Y. Bruce

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
Bank of America, N. A.	--	0.10	\$ 8,107.14
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>20,940.42</u>
TOTAL			<u><u>\$29,047.56</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 2004-05 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

*School Improvement Zone School.

ACCESS CENTER III
 SCHOOL - 6031 BROWNSVILLE MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	777.89	160.00	445.50	.00	492.39
CLASSES AND CLUBS	6,067.86	23,166.50	20,903.68	917.52-	7,413.16
TRUST	4,051.94	6,790.93	7,417.43	362.19-	3,063.25
PROPERTY DEPOSITS	500.00	286.00	.00	.00	786.00
INSTRUCTIONAL AIDS	1,681.82	630.00	903.32	.00	1,408.50
GENERAL	1,848.47	493.64	1,529.85	1,279.71	2,091.97
INSTRUCTIONAL MATE	13,284.98	10,641.38	10,134.07	.00	13,792.29
TOTAL	28,212.96	42,168.45	41,333.85	.00	29,047.56

CHECKING	8,107.14	INVESTMENTS	.00	SBMMF	20,940.42	TOTAL	29,047.56
			ACCOUNTS PAYABLE		.00		

REGIONAL CENTER IV SCHOOLS

MIAMI EDISON SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 6161 N. W. 5 Court, Miami, Florida 33127

Date School Established: 1917

Grades: 9-12

Principal During Audit Period: Ms. Barbara Mallard (Through August 2005; presently District Supervisor, Instructional Support)

Current Principals: Dr. David Moore (Co-Principal)
 Dr. Jean Teal (Co-Principal)

Business Manager: Mr. Jorge F. Gonzalez

Treasurers: Ms. Lodine Jenkins (Through December 2004)
 Ms. Amina Perry-Smith

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 19,024.27
Investments:			
Union Planters Bank, N. A.	1/12/06	2.85	12,000.00
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>191,434.25</u>
TOTAL			<u><u>\$ 222,458.52</u></u>

*School Improvement Zone School.

MIAMI EDISON SENIOR HIGH SCHOOL (Continued)

Property and Payroll

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to.

Internal Funds

Notwithstanding the exception noted below, 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 2004-05 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

The following exception was noted:

Class Rings and Caps and Gowns

1. Our review of caps and gowns and class rings disclosed the following discrepancies:
 - a. Caps, gowns, and medallions invoices totaled \$7,725 and remained unpaid as of the end of our audit. We were informed that payment had not been made because a credit was due from the vendor. We verified that credits totaling \$1,435 were issued in September 2005; however, the balance due, \$6,290, exceeded the \$5,476 balance in the Caps and Gowns account. Students were charged \$16 each for their caps and gowns; whereas the cost to the school was almost \$30 each. Similarly, we found \$810 in outstanding invoices for faculty gowns as of the end of our audit.
 - b. We could not determine how the class ring committee selected the vendor and there was only bid documentation from the awarded vendor.

Section IV, Chapter 7 of the Manual of Internal Fund Accounting establishes the guidelines for conducting graduation and senior class activities. We recommend compliance with established procedures and that all documentation related to these activities be maintained as required. We also recommend prompt resolution of all outstanding balances.

ACCESS CENTER IV

SCHOOL - 7301 MIAMI EDISON SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	27,580.32	41,273.74	58,256.39	130.09	10,727.76
MUSIC	6,521.84	674.50	941.03	235.74-	6,019.57
CLASSES AND CLUBS	54,732.21	99,092.06	78,103.62	13,305.64-	62,415.01
TRUST	63,468.41	80,582.28	92,108.96	24,980.96	76,922.69
PROPERTY DEPOSITS	1,778.66	93.50	.00	.00	1,872.16
SCHOOL STORE	73.39	.00	.00	.00	73.39
INSTRUCTIONAL AIDS	5,425.62	502.50	179.18	.00	5,748.94
GENERAL	9,796.72	56,836.24	9,753.87	11,569.67-	45,309.42
INSTRUCTIONAL MATE	11,308.82	30,116.81	28,400.56	.00	13,025.07
PRODUCTION/SERVICE	344.51	.00	.00	.00	344.51
TOTAL	181,030.50	309,171.63	267,743.61	.00	222,458.52

CHECKING 19,024.27 INVESTMENTS 12,000.00 SBMMF 191,434.25 TOTAL 222,458.52
 ACCOUNTS PAYABLE .00

MEMORANDUM

January 13, 2006

TO: Dr. Essie S. Pace, Regional Superintendent
Regional Center IV

FROM: David K. Moore, Co-Principal
Jean E. Teal, Co-Principal
Miami Edison Senior High School

DATE: January 9, 2006

SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI EDISON SENIOR HIGH SCHOOL – LOCATION 7301 FISCAL YEAR 2004-2005

The co-principals reviewed and discussed the internal funds audit exception noted for Class Rings and Caps and Gowns for the fiscal year 2004-2005 audit findings with the appropriate personnel. A meeting was held with the Business Manager, Treasurer, and Activities Director to review procedures delineated in the Manual of Internal Fund Accounting as they relate to Section IV, Chapter 7, Graduation/Senior Class Activities.

The co-principals have implemented corrective and preventive strategies to avoid recurrence of existing audit exception. The co-principals have designated the Business Manager to closely monitor graduation/senior class activities. The co-principals will assume a more active role in the review of senior class activity operating reports.

The co-principals will confer with the Regional Center IV Business Director and the Office of Management and Compliance Audits periodically to ensure adherence to the established guidelines as delineated in the Manual of Internal Fund Accounting.

- AUDIT EXCEPTION:

Class Rings and Caps and Gowns

The following corrective actions have been taken to prevent the recurrence of the noted audit finding:

- On January 6, 2006, the co-principals discussed the audit finding with the Business Manager, treasurer, class sponsor and the activities director. The Manual of Internal Fund Accounting was reviewed, specifically Section IV, Chapter 7 as it relates to Graduation/Senior Class Activities.
- The co-principals closely review the Manual of Internal Fund Accounting as it refers to the Student Activities Handbook issued by School Operations – Division of Activities/Athletics & Accreditation and the guidelines for planning, overseeing and conducting these activities.

- The co-principals directed the treasurer to pay the outstanding invoices for the Caps, Gowns and Medallions totaling \$6,290. Final payment was remitted to the vendor on January 6, 2006, after all credits were reconfirmed. The outstanding invoice for the faculty gowns totaling \$810 was also paid on January 9, 2006.
- The co-principals directed the Business Manager to review and verify compliance with procedures related to Graduation/Senior Class Activities, including but not limited to the caps and gowns and medallions.
- The co-principals directed the Business Manager to verify that the Activities Director, Treasurer and class sponsor adhere to the policies and procedures in the Manual of Internal Fund Accounting as it pertains to Class Rings. All appropriate documentation shall be reviewed by the Business Manager prior to making a recommendation to the administration for the awarding of the bid. This documentation will be maintained on file for auditing purposes.

The following preventive measures have been established and implemented:

- The co-principals will review with the Business Manager and Activities Director the plan of action as it relates to the number of items to be ordered and the fees to be charged to the students will cover the expenses. Adjustments will be addressed immediately as necessary.
- The co-principals will verify that the Business Manager has reviewed all pertinent and required documentation relevant to an activity before its approval by the co-principal. Discrepancies will be addressed immediately.
- The co-principals will meet with the Activities Director, Treasurer and Business Manager, on a monthly basis to review operating reports of activities. Concerns will be discussed and corrected immediately.
- The co-principals will meet with the Business Manager, Activities Director and Treasurer to review the invoices related to an activity and verify adequacy of payment in a timely manner.

Thank you for your attention to this very important matter. If there are any questions regarding this matter, we may be reached at (305) 751-7337.

cc: Ms. Cynthia Gracia
Mr. Jorge L. Garcia

MEMORANDUM

January 20, 2006

TO: Ms. Deborah A. Montilla, Administrative Director
Division of Student Services

FROM: Barbara M. Mallard, Instructional Supervisor *B.M.*
Division of Student Services

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI EDISON
SENIOR HIGH SCHOOL FOR THE 2004-2005 SCHOOL YEAR**

This administrator has thoroughly reviewed the internal funds audit report for the 2004-2005 school year. As principal, I would have scheduled a meeting with appropriate personnel to review and discuss the audit findings and develop a plan to implement corrective and preventative strategies. Additionally, as principal a review of Section IV Chapter 7 of the Manual of Internal Fund Accounting with the treasurer and business manager would occur.

If in a principal position during the 2005-2006 school year or in the future, this administrator would take an active role to ensure compliance with the Manual of Internal Fund Accounting. A meeting with the assistant principal, business manager, treasurer, activities director, senior class sponsor, and other appropriate personnel to ensure compliance with policies and procedures pertinent to internal fund accounts would occur immediately.

Monthly meetings with appropriate staff would be scheduled to assure conformity to established guidelines on an on-going basis. All documentation for remittances and disbursements, and bids would be aligned to policies and procedures as outlined in the Manual of Internal Fund Accounting.

As principal, this administrator would confer with the Regional Center Administrative Director for Business/Personnel and District Business Manager for support in maintaining complete compliance with all guidelines found in the Manual of Internal Fund Accounting.

The following corrective actions would be taken:

- ◆ The principal discusses the audit findings with the appropriate staff and reviews Section IV Chapter 7 of the Manual of Internal Accounting.
- ◆ The principal instructs the activities director to follow outlined procedures for all senior class activities, including graduation.
- ◆ The principal instructs the activities director to properly document the solicitation of at least three class ring bids.

- ◆ Instruct activities director and treasurer to adhere to proper and reasonable ordering of caps and gowns and proper and timely payment of merchandise ordered. Also, to make sure that prices charged to students are commensurate with costs.
- ◆ The principal instructs the activities director to submit to the principal copies of bids and documentation for the selection of the class ring vendor once the selection has taken place.
- ◆ The principal directs the business manager to maintain copies of documents for the audit file.

The following preventative strategies would be established and implemented by the principal:

- ◆ At the time the bids are being solicited, the principal will check to ensure that at least three bids have been solicited.
- ◆ After the selection has taken place, the principal will meet with the activities director to obtain copies of the bids received and documentation regarding the reason for the committee's selection.
- ◆ The principal will personally make sure that all pertinent documents are secured and filed at the school for audit.

Thank you for your attention to this matter. Should you have questions, please contact me at (305) 995-2737.

Cc: Jorge L. Garcia, Administrative Director

THE ENGLISH CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 3501 S. W. 28 Street, Miami, Florida, 33133

Date Center Established: 1962

Principal During Audit Period: Ms. Rosy Diaz-Duque (Through July 2005; retired)

Current Principal: Ms. Chely Rajoy-Tarpin

Treasurers: Ms. Maritza Estrada (Through October 2004)
 Ms. Rosalba Gonzalez
 Mr. Rolando Gonzalez

Community School Assistant Principal: Mr. Armando Gutierrez

Community School Secretary: Ms. Bibiana S. Castro

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	--	\$ 14,037.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	297,074.10
TOTAL			<u>\$ 311,111.70</u>

THE ENGLISH CENTER (Continued)

Property and Payroll

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to.

Internal Funds

Notwithstanding the exception noted below, 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 2004-05 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

The following exception was noted:

Bookstore

1. Our review of the bookstore disclosed that the gross profit from operations was only 7.3%. An additional \$29,065 in revenues would have had to be collected to attain the established 16.7% gross profit rate. Additionally, we observed that the school incurred \$2,868 in shipping charges resulting from apparently ordering an excessive amount of inventory which had to be returned. We also found that the operating report contained a few errors. These discrepancies resulted during the tenure of the former school administration. A similar item was discussed with the former school administration during the prior audit. School administrators need to ensure adherence to procedures established in the Adult and Applied Technology Education Procedures Manual through closer monitoring of the operations and must establish better business practices.

VOCATIONAL/ADULT

SCHOOL - 7841 ENGLISH CTR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	550.49	.00	472.64	.00	77.85
TRUST	52,116.31	171,082.91	153,105.04	28,116.33-	41,977.85
PROPERTY DEPOSITS	12.54	121.75	117.39	.00	16.90
SCHOOL STORE	106,372.03	275,131.42	263,959.80	11,281.42	128,825.07
INSTRUCTIONAL AIDS	57,003.76	62,566.22	53,068.08	3,862.00-	62,639.90
GENERAL	21,225.23	51,969.65	50,213.57	4,066.95-	18,914.36
INSTRUCTIONAL MATE	513.57	27,201.11	23,522.42	1,141.75-	3,050.51
ADULT EDUCATION	.00	359,288.00	385,280.00	25,992.00	.00
COMMUNITY SCHOOL	24.28	45,493.00	45,493.00	.00	24.28
PRODUCTION/SERVICE	82,816.82	57,783.46	84,928.91	86.39-	55,584.98
TOTAL	320,635.03	1,050,637.52	1,060,160.85	.00	311,111.70

CHECKING 14,037.60 INVESTMENTS .00 SBMMF 297,074.10 TOTAL 311,111.70
 ACCOUNTS PAYABLE .00

MEMORANDUM

CRT/M542/05-06
January 13, 2006

TO: Dr. Essie S. Pace, Regional Superintendent
Regional Center IV

FROM: Chely Rajoy-Tarpin, Principal *clrt*
The English Center

DATE: January 6, 2006

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF THE ENGLISH CENTER
LOCATION 7841 FISCAL YEAR 2004-2005**

The principal of the center has reviewed and discussed the internal funds audit exception noted for the bookstore operations for the fiscal year 2004-2005 with the appropriate personnel. A meeting was held with the bookstore clerks to review procedures relating to the operations of the bookstore as delineated in the Adult and Applied Technology Education Procedures Manual.

The principal has implemented corrective and preventive strategies to avoid recurrence of the existing audit exception. The principal has designated an assistant principal to closely monitor the operations of the bookstore. The principal will assume a more active role in the bookstore operating reports on a monthly basis.

The principal will confer with the Regional Center IV Business Director and the Office of Management and Compliance Audits periodically to ensure adherence to the established guidelines as delineated in the Adult and Applied Technology Education Procedures Manual.

AUDIT EXCEPTION:

Bookstore

The following corrective actions have been taken to prevent the recurrence of the noted audit finding:

- On Wednesday, January 6, 2006, the principal met with the assistant and the bookstore clerks to discuss the audit findings. The Adult and Applied Technology Education Procedures Manual was reviewed, specifically the area of bookstore operations for strict adherence to established procedures.
- The principal closely reviewed the Adult and Applied Technology Education Procedures Manual with the assistant principals, the bookstore clerks, and the billing clerk of the center and established a system to maintain an accurate inventory.

- The principal directed the bookstore clerks to pay close attention to the physical inventory of books.
- The principal directed the bookstore clerks to conduct a physical inventory on a monthly basis and to compare it to the cash register tapes.
- The principal directed the assistant principal to compare the monthly inventories to ensure the proper accounting of books.
- The principal directed the bookstore clerks to reconcile the bookstore inventory with the agency vouchers on a monthly basis for accurate accounts receivables' reporting.
- The principal directed the assistant principal to verify items to be purchased and to make recommendations to the principal prior to ordering additional inventory.

The following preventive strategies will be implemented to avoid recurrence of audit exception for The English Center for bookstore operations:

- The principal will review the monthly inventory to ensure accurate counts of physical inventory for the center. Discrepancies will be addressed immediately.
- The principal will randomly check sales throughout the month to ensure compliance with established procedures to reduce potential for loss in bookstore inventory. Errors will be corrected immediately.
- The principal will closely monitor the pricing of the books in the cash registers to ensure compliance with the 20% markup. Areas of concern will be discussed with staff for immediate corrections where necessary.
- The principal will immediately correct any discrepancies noted on the bookstore report prior to affixing her signature. Special emphasis will be placed in the *cash sales, beginning inventory at cost, accounts receivable, and percentage of gross profit from sales.*

Thank you for your attention to this very important matter. If I can answer any questions regarding this matter, you may reach me at (305) 445-7731.

CRT:z

cc: Ms. Cynthia Gracia
Mr. Jorge L. Garcia

HORACE MANN MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 8950 N.W. Second Avenue, Miami, Florida 33150

Date School Established: 1948

Grades: 6-8

Principal During Audit Period: Ms. Carolyn S. Blake (Through June 2005; retired)

Current Principal: Ms. Carol Y. Wright

Treasurer: Ms. Elizabeth Marshall

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 8,637.73
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>22,090.04</u>
TOTAL			<u><u>\$30,727.77</u></u>

AUDIT OPINION

Internal Funds and Payroll

The internal funds records were properly maintained. 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 2004-05 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.

Property

A physical inventory of property items with an individual value of \$1,000 or more indicated that 4 items at a cost of \$5,763 and a depreciated value of \$1,937 could not be located. The Manual of Property Control Procedures requires proper accounting for all items with an individual value of \$1,000 or more.

* School Improvement Zone School.

ACCESS CENTER IV
 SCHOOL - 6411 HORACE MANN MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	435.00	435.00	.00
MUSIC	242.80	816.00	951.68	.00	107.12
CLASSES AND CLUBS	6,551.52	23,943.00	27,058.37	851.65	4,287.80
TRUST	9,294.19	20,245.94	23,445.74	1,070.10-	5,024.29
INSTRUCTIONAL AIDS	1,593.14	2,778.00	2,086.18	.00	2,284.96
GENERAL	7,136.67	2,508.91	1,607.87	216.55-	7,821.16
INSTRUCTIONAL MATE	10,369.69	15,328.75	14,521.79	.00	11,176.65
COMMUNITY SCHOOL	25.79	.00	.00	.00	25.79
TOTAL	35,213.80	65,620.60	70,106.63	.00	30,727.77

CHECKING 8,637.73 INVESTMENTS .00 SBMMF 22,090.04 TOTAL 30,727.77
 ACCOUNTS PAYABLE .00

SCHOOL FOR APPLIED TECHNOLOGY
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 225 N. E. 34 Street, Miami, Florida 33137

Date School Established: 1994

Grades: 9-12

Administrator During Audit Period: Mr. James Guthrie (Through December 2004; presently
 Lead Teacher at this school)

Principal During Audit Period: Dr. Ronald D. Major (Through August 2005; retired)

Current Principal: Ms. Annette DeGoti

Treasurer: Ms. Venada Altheme

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N.A.	--	1.37	\$ 5,729.16
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>7,026.84</u>
TOTAL			<u><u>\$12,756.00</u></u>

AUDIT OPINION

The internal funds, 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 and controls over the review and approval of the Authorized Applications for Employees by Locations Report were compiled 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 2004-05 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 - 8171 SCHOOL FOR APPLIED TEC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	7,881.00	8,454.02	11,158.44	557.57-	4,619.01
TRUST	1,489.61	958.06	1,249.95	11.18-	1,186.54
GENERAL	203.33	501.00	372.21	568.75	900.87
INSTRUCTIONAL MATE	3,971.51	25,838.75	23,760.68	.00	6,049.58
TOTAL	13,545.45	35,751.83	36,541.28	.00	12,756.00

CHECKING 5,729.16 INVESTMENTS .00 SBMMF 7,026.84 TOTAL 12,756.00
 ACCOUNTS PAYABLE .00

REGIONAL CENTER V SCHOOLS

PAUL W. BELL MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1997

Grades: 6-8

Principal During Audit Period: Mr. James Haj (Through June 2005; presently at Southwest Miami Senior High School)

Current Principal: Ms. Ingrid Soto

Treasurers: Ms. Jennifer Gonzalez (Through August 2005)
 Ms. Zenia Colon (On temporary leave)
 Ms. Michelle Miranda

After-School Tutoring Program Manager: Mr. S. Ralph Suppice

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
Wachovia Bank, N. A.	--	1.37	\$17,645.00
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	--	3.25	<u>39,285.83</u>
TOTAL			<u><u>\$ 56,930.83</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 controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. 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 2004-05 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.

SCHOOL - 6041 PAUL W. BELL MIDDLE SC ACCESS CENTER V

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	642.10	642.10	.00
MUSIC	354.38	8,609.00	7,882.15	234.10-	847.13
CLASSES AND CLUBS	23,301.61	70,249.30	71,803.14	1,328.76-	20,419.01
TRUST	13,011.77	47,201.49	55,022.03	8,066.79	13,258.02
PROPERTY DEPOSITS	943.03	1,589.25	.00	.00	2,532.28
INSTRUCTIONAL AIDS	2,722.70	5,418.00	3,602.48	.00	4,538.22
GENERAL	2,541.33	17,750.34	11,968.28	4,147.03-	4,176.36
INSTRUCTIONAL MATE	2,249.92	55,011.05	43,102.16	2,999.00-	11,159.81
TOTAL	45,124.74	205,828.43	194,022.34	.00	56,930.83

CHECKING 17,645.00 INVESTMENTS .00 SBMMF 39,285.83 TOTAL 56,930.83
 ACCOUNTS PAYABLE .00

SOUTHWOOD MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1976

Grades: 6-8

Principal During Audit Period: Ms. Kristal B. Hickmon (Through September 2005;
 presently Administrative Director at Leadership Development)

Current Principal: Ms. Jane M. Garraux

Treasurer: Ms. Beverly Jamerson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SOFISA Bank of Florida	--	0.75	\$ 32,456.68
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>38,915.84</u>
TOTAL			<u><u>\$ 71,372.52</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 2004-05 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 - 6861 SOUTHWOOD MIDDLE SCHOO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	115.00	719.00	604.00	.00
MUSIC	3,476.82	2,831.00	2,110.81	302.73-	3,894.28
CLASSES AND CLUBS	34,865.66	94,894.49	85,480.14	2,392.50-	41,887.51
TRUST	10,759.64	25,913.64	29,195.85	7,919.03	15,396.46
PROPERTY DEPOSITS	335.41	1,970.75	1,595.72	.00	710.44
INSTRUCTIONAL AIDS	8,060.24	27,539.00	31,547.43	1.82-	4,049.99
GENERAL	5,482.71	33,356.20	32,433.47	2,826.98-	3,578.46
INSTRUCTIONAL MATE	2,355.87	65,297.46	62,798.95	2,999.00-	1,855.38
TOTAL	65,336.35	251,917.54	245,881.37	.00	71,372.52

CHECKING	32,456.68	INVESTMENTS	.00	SBMMF	38,915.84	TOTAL	71,372.52
		ACCOUNTS PAYABLE	.00		.00		

REGIONAL CENTER VI SCHOOLS

HOMESTEAD SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 2351 S. E. 12 Avenue, Homestead, Florida 33035

Date School Established: 1979

Grades: 9-12

Principals During Audit Period: Mr. Timothy Dawson (Through October 2004; resigned)
 Dr. Alvin Brennan (Through July 2005; resigned)

Current Principals: Dr. Henry Crawford (Co-Principal)
 Ms. Eunice Soto (Co-Principal)

Treasurers: Ms. Caridad Diaz (Through November 2004)
 Ms. Lisa Bradley (Through September 2005)
 Ms. Brenda Burse

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:				
Community Bank of Florida	--	--	--	\$ 64,791.27
Investments:				
Community Bank of Florida	6/13/2006	12 mos.	2.55	10,000.00
MDCPS-Money Market Pool Fund	Open-end	--	3.25	212,099.84
TOTAL				<u>\$ 286,891.11</u>

* School Improvement Zone School.

HOMESTEAD SENIOR HIGH SCHOOL (Continued)

Payroll and Data Security

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.

Property

A physical inventory of property items with an individual value of \$1,000 or more indicated that 5 items at a cost of \$8,551 and a depreciated value of \$1,400 could not be located. The Manual of Property Control Procedures requires proper accounting for all items with an individual value of \$1,000 or more.

Internal Funds

Notwithstanding the exception noted below, 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 2004-05 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, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

The following exception was noted:

Investigation

1. On November 2004, M-DCPS Police requested assistance from the Office of Management and Compliance Audits to review the financial records of Homestead Senior High School. This request resulted from allegations made against the former principal, Mr. Timothy Dawson, regarding improper spending practices at the school. Our review disclosed that several purchases amounting to approximately \$43,000, made between April 2003 and October 2004, did not adhere to internal funds' general procurement guidelines. Also, some of the expenditures appeared to be of a personal nature and should have never been reimbursed to the former principal. A detailed report summarizing our findings was addressed to the M-DCPS Chief of Police and is available upon request. A concurrent police investigation substantiated the allegations. The former principal resigned from Miami-Dade County Public Schools effective June 2005.

ACCESS CENTER VI

SCHOOL - 7151 HOMESTEAD SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	5,045.62-	84,892.59	85,410.38	23,405.05	17,841.64
MUSIC	1,523.47	1,000.00	1,000.00	.00	1,523.47
CLASSES AND CLUBS	121,141.87	223,908.33	242,168.82	14,860.57	117,741.95
TRUST	84,113.90	85,575.57	105,086.22	14,949.42	79,552.67
PROPERTY DEPOSITS	2,891.24	.00	.00	.00	2,891.24
INSTRUCTIONAL AIDS	9,568.37	8,913.00	11,040.80	27.80-	7,412.77
GENERAL	8,626.97	111,404.04	25,301.75	53,072.94-	41,656.32
INSTRUCTIONAL MATE	11,686.00	60,837.91	54,548.71	114.30-	17,860.90
PRODUCTION/SERVICE	1,760.51	6,060.00	7,410.36	.00	410.15
TOTAL	236,266.71	582,591.44	531,967.04	.00	286,891.11

CHECKING 64,791.27 INVESTMENTS 10,000.00 SBMMF 212,099.84 TOTAL 286,891.11
 ACCOUNTS PAYABLE .00

MEMORANDUM

January 13, 2006
HC/2005-2006/A105

TO: Ms. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Dr. Henry N. Crawford, Jr., Co-Principal
Ms. Eunice Soto, Co-Principal
Homestead Senior High School

**SUBJECT: HOMESTEAD SENIOR HIGH AUDIT RESPONSE TO AUDIT REPORT
FOR THE 2004-2005 FISCAL SCHOOL YEAR**

The co-principals, who began their tenure at Homestead Senior High School on July 14, 2005, have thoroughly reviewed and discussed the audit report and all applicable sections of the Manual of Internal Fund Accounting with the assistant principals, treasurer, clerical staff, activities director, athletic director, club sponsors, and faculty members.

The co-principals have implemented corrective and preventive actions to prevent the recurrence of the cited audit exception as the result of an investigation from allegations made against former administration. The co-principals have also designated an assistant principal to assist in reviewing the personal reimbursement requests submitted by faculty/staff. Procedures have also been developed and implemented to ensure compliance with the guidelines and procedures found in the Manual of Internal Fund Accounting. This information has been reviewed with the co-principals, assistant principals, purchasing clerk, treasurer, athletic director, activities director, and faculty to avoid future audit exceptions.

The principal will confer with the Regional Center VI Business Director and the District's payroll office for support in maintaining compliance with all the guidelines established in the Manual of Internal Fund Accounting. In addition, the three year historical review chart will be completed by co-principals, jointly and submitted to the Business Director for Region VI to utilize in the monitoring of these procedures and preventive/corrective actions for item discussions cited during the audit of Internal Accounts.

Expenditures and Disbursements

The following corrective actions have been implemented to ensure non-recurrence:

- On January 6, 2006, the audit findings were discussed with the co-principals, assistant principals, treasurer, clerical staff, activities director, athletic director, and club sponsors. The co-principals reviewed Section II, Chapter 5, Expenditures and Disbursements of the Manual of Internal Fund Accounting, specifically focusing on the areas of deficiency found by the auditor, in order to avoid recurrence.

- The co-principals thoroughly reviewed Section II, Chapter 5, Expenditures and Disbursements of the Manual of Internal Fund Accounting with the designated assistant principal and treasurer to establish a system to review personal reimbursement for accuracy of expenditure.
- On January 17, 2006, the co-principals will conduct a faculty meeting to distribute and discuss Section II, Chapter 5 page 5.2 of the Manual of Internal Fund Accounting, emphasizing procedures for reimbursement requests of faculty and staff. Acknowledgement receipt of guidelines will be obtained from all faculty and staff by the co-principals.
- Reimbursement request will not be processed without prior approval from co-principals.

The following preventive strategies will be implemented to eliminate future audit exceptions in this area:

- Prior to the signing of checks, the co-principals, in conjunction with the assistant principal(s) designee and the treasurer, will conduct an itemized review of personal reimbursement requests.
- The co-principals and assistant principal designee will review requisition for disbursements to ensure compliance with procedures.

If you need further information, please feel free to contact us at 305-245-7000, ext. 2421.

HC:pe

cc: Ms. Cynthia Gracia
Dr. Janice Cruse-Sanchez

CUTLER RIDGE MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 19400 Gulfstream Road, Miami, Florida 33157

Date School Established: 1960

Grades: 6-8

Principal During Audit Period: Dr. Elizabeth Ferreira-Alves (Through March 2005;
 presently Administrative Director of Curriculum and Instruction)
 Position open from April 2005 through June 2005

Current Principal: Mr. Thomas P. Ennis

Treasurer: Ms. Dawn Torres

Community School Manager/Secretary: Ms. Rene Raiden

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 6, 565.45
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>28,992.24</u>
TOTAL			<u><u>\$ 35,557.69</u></u>

CUTLER RIDGE MIDDLE SCHOOL (Continued)

Internal Funds and Property

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balance arising from cash transactions during the 2004-05 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.

The following exception was noted:

Payroll

With respect to the payroll procedures tested, the school was in general compliance with the policies and procedures in the Payroll Processing Procedures Manual, except as noted below.

1. Our review of three pay periods disclosed the following discrepancies:
 - a. There were 12 instances where the leave reported on the Final Rosters and the leave documented on the Daily Payroll Attendance Sheets did not agree. Four of these employees had been reported present while on leave, while four others had been reported on leave while present. The remaining four employees were reported on leave on the Daily Payroll Attendance Sheets; however the payroll as reported on the Final Rosters was correct.
 - b. Eleven employees did not indicate their presence on the Daily Payroll Attendance Sheets for a total of fourteen days and were reported present on the Final Rosters. Subsequent to our inquiries, the administrator who approved these payrolls confirmed that the employees were present on the days in question.
 - c. In 30 instances where substitutes were utilized, the name of the teacher being substituted was not indicated in the records, the employee supposedly substituted was present, or there was no other supporting documentation to show the reason why the substitute was needed.

CUTLER RIDGE MIDDLE SCHOOL (Continued)

- d. The school opted to pay compensatory time in lieu of overtime to eligible employees; however, in four instances, the compensatory time logs were not properly updated to document when compensatory time earned was used by the employees.
- e. Leave cards were not evident to document the leave taken by five employees.

Almost all these discrepancies occurred during the interim period between principals and none occurred under the current administration. The necessary payroll corrections were made during the audit. Subsequently, we reviewed a payroll processed under the current administration and none of the discrepancies cited above was noted. Chapters 1 and 2 of the Payroll Processing Procedures manual establish the procedures to properly maintain and report the payroll. We recommend compliance with these procedures. We also recommend that the current administration continue monitoring this important function to prevent future recurrence of these findings.

ACCESS CENTER VI
 SCHOOL - 6111 CUTLER RIDGE MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	440.00	440.00	.00
MUSIC	47.88	68.00	.00	6.00-	109.88
CLASSES AND CLUBS	5,812.49	64,995.87	60,141.21	1,277.74-	9,389.41
TRUST	7,123.33	24,553.42	26,109.56	2,095.71	7,662.90
PROPERTY DEPOSITS	1,583.85	1,475.00	2,400.77	512.45-	145.63
INSTRUCTIONAL AIDS	2,509.11	5,379.40	5,494.03	.00	2,394.48
GENERAL	1,685.48	10,552.85	10,832.20	540.62-	865.51
INSTRUCTIONAL MATE	14,198.03	57,463.74	56,427.83	233.94-	15,000.00
COMMUNITY SCHOOL	22.24	30,324.00	30,391.40	35.04	10.12-
TOTAL	32,982.41	194,812.28	192,237.00	.00	35,557.69

CHECKING	6,565.45	INVESTMENTS	.00	SBMMF	28,992.24	TOTAL	35,557.69
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

January 13, 2006

TO: Ms. Neyda G. Navarro, Regional Superintendent
Regional Center VI

FROM: Thomas Ennis, Principal
Cutler Ridge Middle School

**SUBJECT: CUTLER RIDGE MIDDLE SCHOOL AUDIT RESPONSE TO
AUDIT REPORT FOR THE 2004-2005 FISCAL SCHOOL YEAR**

The principal who began his tenure at Cutler Ridge Middle School on June 16, 2005, has thoroughly reviewed and discussed the internal funds audit findings pertaining to payroll for the 2004-2005 school year with appropriate personnel. A meeting was held with the payroll clerk to review procedures pertaining to the payroll process using the Payroll Processing Procedures manual as a guide to address this exception and received receipt of written acknowledgement from the payroll clerk of applicable section to this audit findings.

The principal has implemented corrective and preventive strategies to prevent the recurrence of similar conditions in future audits. The principal has also designated an assistant principal to assist in reviewing the payroll and identified a plan of action for staff to follow prior to principal's final approval. During the remainder of the 2005-2006 school year and in the future, the principal will take a more active role in monitoring payroll procedures and maintaining payroll records.

The principal will confer with the Regional Center VI Business Director and the District's payroll office for support in maintaining compliance with all the guidelines established in the Payroll Processing Procedures manual. The principal will attend the district's mandatory Money Matters Support Program as mandated.

AUDIT EXCEPTION:

Payroll:

The following corrective actions were taken to prevent recurrence of conditions noted in this audit:

- On July 27, 2005, the principal discussed the audit findings with the payroll clerk, the designated assistant principal, and the back-up payroll clerk. The principal also reviewed the Payroll Processing Procedures Manual, specifically focusing on the areas of deficiency found by the auditor, in order to avoid reoccurrence.

- The principal thoroughly reviewed the Payroll Processing Procedures Manual with the designated assistant principal and payroll clerk to establish a system to carefully double check and verify the Working Roster with the Daily Payroll Sheets and correlate leave cards with documented absences prior to the principal's final approval.
- On August 4, 2005, the principal conducted a faculty meeting and reviewed applicable sections of the Payroll Processing Procedures Manual with staff members and implemented procedures for staff which emphasize signing-in on the Daily Payroll Attendance Sheets, requesting leave, other than sick or personal signing leave cards and providing supporting documentation as necessary, (i.e. temp leave/workshop agenda).
- On August 4, 2005, the principal directed the payroll clerk to match each substitute with an eligible absent employee and attach supporting documentation to show the reason why the substitute was needed, prior to submitting time for substitutes.
- On August 5, 2005, the principal directed the payroll clerk that compensatory time for eligible employees will only be assigned and approved by the principal. In addition, the designated assistant principal will maintain and update the compensatory time logs. As of 2006-2007, compensatory time will not be utilized.
- On August 5, 2005, the principal directed the payroll clerk to complete employee leave cards daily and indicate the reason for the absence as indicated on the Daily Payroll Attendance Sheets and attach documentation as appropriate and submit leave cards on a daily basis to the principal or designee for review and signature.

The following preventive strategies will be implemented to eliminate audit exceptions in payroll in the future:

- Prior to the approval of payroll, the principal, in conjunction with the assistant principal and the payroll clerk, will conduct a thorough review of attendance logs, daily payroll attendance sheets, leave cards, substitute log and the payroll working roster for accuracy and any other pertinent documentation.
- The principal will review the Daily Payroll Attendance Sheets on a daily basis to ensure that employees are signing in, that the payroll clerk is marking the reason for employee absences on a daily basis, and that employees are not indicating their presence ahead of time. Any discrepancies will be corrected immediately and staff will be directly notified by the administration.

- During the payroll period, the principal will verify with the assistant principal the compensatory time logs have been properly updated and documented.
- The principal will review payroll and verify that a leave card for any employee who is absent has been signed. Additionally, any correspondence related to the absence will be attached to the leave card.

If you need additional information, please feel free to contact me at 305-235-4761.

cc: Ms. Cynthia Gracia
Dr. Janice Cruse-Sanchez

FELIX VARELA SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 15255 S.W. 96 Street, Miami, Florida 33196

Date School Established: 2000

Grades: 9-12

Principal During Audit Period: Ms. Milagros Fornell (Through August 2005; presently Assistant Superintendent, Curriculum, Instruction and School Improvement)

Current Principal: Ms. Luz M. Navarro

Treasurer: Ms. Sharon E. Coleman

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Metro Bank of Dade County	--	0.50	\$15, 072.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	256,289.59
TOTAL			<u>\$271,361.30</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 2004-05 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 VI

SCHOOL - 7781 FELIX VARELA SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	20,772.43	101,847.56	147,687.01	74,077.61	49,010.59
MUSIC	6,454.82	4,836.01	3,945.43	457.00-	6,888.40
CLASSES AND CLUBS	112,946.19	501,286.10	494,118.18	4,134.62	124,248.73
TRUST	29,691.11	223,656.14	252,777.98	52,201.17	52,770.44
PROPERTY DEPOSITS	550.77	3,979.80	4,782.40	339.04-	590.87-
INSTRUCTIONAL AIDS	26,998.53	81,697.80	89,366.21	.00	19,330.12
GENERAL	11,994.92	195,070.49	72,630.18	126,618.36-	7,816.87
INSTRUCTIONAL MATE	3,042.70	55,974.32	44,131.00	2,999.00-	11,887.02
TOTAL	212,451.47	1,168,348.22	1,109,438.39	.00	271,361.30

CHECKING 15,072.07 INVESTMENTS .00 SBMMF 256,289.23 TOTAL 271,361.30
 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
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