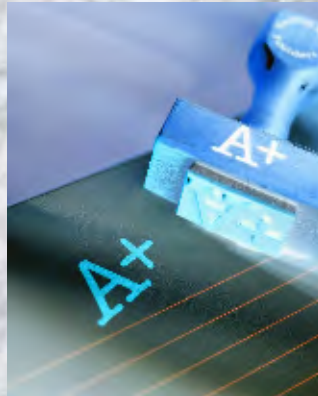


**AUDIT OF
SECONDARY SCHOOLS
AND CENTERS
REGIONAL CENTER II**



MARCH 2006

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Mr. Agustin J. Barrera, Chair
Ms. Perla Tabares Hantman, Vice-Chair
Mr. Frank J. Bolaños
Ms. Evelyn Langlieb Greer
Dr. Robert B. Ingram
Dr. Martin Karp
Ms. Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

Ms. Arielle Maffei, Student Advisor

Dr. Rudolph F. Crew
Superintendent of Schools

Ms. Carolyn Spaht
Chief of Staff

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

Contributors to this Report:

School Audits Performed by:

Ms. Mayte Diaz
Ms. Oria Duarte
Ms. Liana Rangel
Ms. Teresita M. Rodriguez, CPA
Ms. Latosha Styles

School Audits Reviewed by:

Ms. Maria T. Gonzalez, CPA
Mr. Jose Montes-de-Oca, CPA
Ms. Teresita M. Rodriguez, CPA
Ms. Tamara Wain, CPA

School Audits Supervised and Report Prepared by:

Ms. Maria T. Gonzalez, CPA

Property Audits Supervised and Performed by:

Mr. Dario Rosendo, CPA and Property Audits Staff



**INTERNAL AUDIT REPORT
REGIONAL CENTER II SECONDARY SCHOOLS AND CENTERS**

MARCH 2006

AUDIT COMMITTEE MEETING

MARCH 14, 2006

SCHOOL BOARD MEETING

APRIL 18, 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

Assistant Chief Auditor
Jose F. Montes de Oca, CPA

Miami-Dade County School Board
Agustin J. Barrera, Chair
Perla Tabares Hantman, Vice Chair
Frank J. Bolaños
Evelyn Langlieb Greer
Dr. Robert B. Ingram
Dr. Martin Karp
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

March 6, 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 six secondary schools and one adult education center of the 14 secondary schools and centers from Regional Center II. The audit period was the fiscal year ended June 30, 2005. Previously, five schools from this Regional Center were published as result of a change in principal. The audit results of the remaining two secondary schools will be published at a later date.

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 all seven schools in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program and 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 the schools were in compliance with property procedures. Property losses reported missing through Plant Security Reports were mostly in the area of computer equipment.

This report will be presented to the Audit Committee at its March 14, 2006 meeting and to the School Board at its April 18, 2006 meeting.

Sincerely,

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

AMV:mtg

TABLE OF CONTENTS

**Page
Number**

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY	1
BACKGROUND	3
OBJECTIVES, SCOPE, AND METHODOLOGY	6
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL	8
PROPERTY SCHEDULES	9

II. INDIVIDUAL AUDIT REPORTS

SENIOR HIGH SCHOOLS

Miami Beach Senior	10
North Miami Senior	12

MIDDLE SCHOOLS

Highland Oaks Middle	14
John F. Kennedy Middle	16
Norland Middle	18
Parkway Middle	20

ADULT EDUCATION CENTER

Miami Beach Adult	22
-------------------------	----

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of six secondary schools and one adult education center of the 14 secondary schools and centers from Regional Center II. The audit period was the fiscal year ended June 30, 2005. Previously, five schools from this Regional Center were published as result of a change in principal: Nautilus Middle, North Miami Middle, Dr. Michael M. Krop Senior, Miami Norland Senior, and North Miami Adult Education Center. The audit results of the remaining two schools, North Miami Beach Senior and Thomas Jefferson Middle, will be published at a later date.

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

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 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

Internal Funds

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at all seven schools in this report (See Schedule on page 8).

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all seven secondary schools in this report. Results indicated that the schools were in compliance with property procedures and there were "no unlocated" items. Approximately \$7.3 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed 26 items at a cost of \$48,517 and a depreciated value of \$23,109 reported missing at five schools (Page 9).

Payroll

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

Purchasing Credit Card Program

- o A review of the Purchasing Credit Card Program's records and procedures at two 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 five schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
 - **We commend the administration and staff of these schools, as well as Regional Center II, School Improvement, and District staffs 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 cost of \$1,000 or more, the results of which are reported herein.

Payroll

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

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

Purchasing Credit Card (P-Card) Program

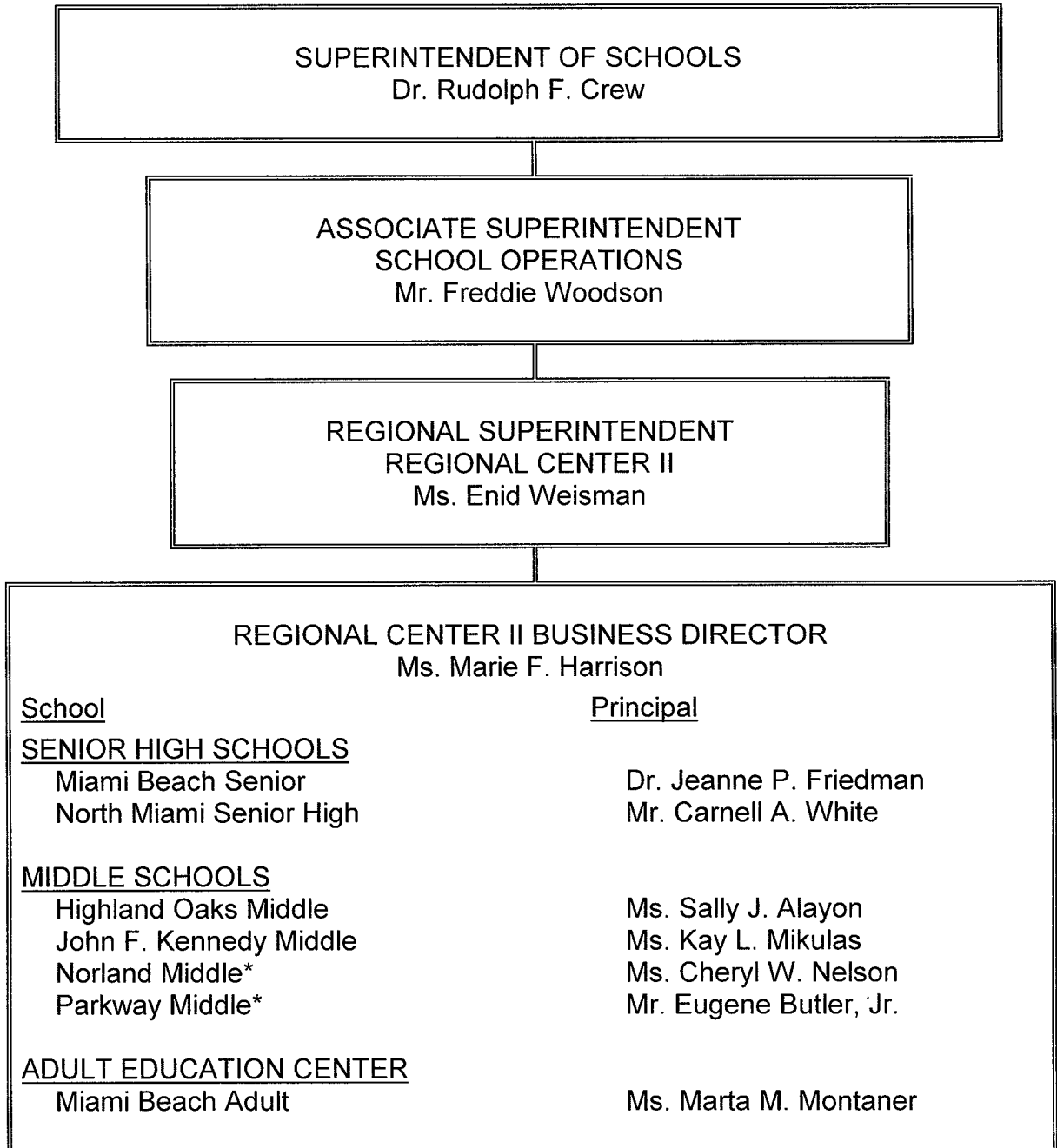
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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.

ORGANIZATIONAL CHART



* Effective August 2004, this school became a School Improvement Zone school. As part of the reorganization, it also reports to School Improvement Zone Operations (two secondary schools in this report).

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.

SUMMARY SCHEDULE OF AUDIT FINDINGS

**REGIONAL CENTER II SECONDARY SCHOOLS AND CENTERS
SUMMARY SCHEDULE OF AUDIT FINDINGS**

Work Loc. No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS	
			Total per School	Total per School	AREA OF FINDINGS
SENIOR HIGH SCHOOLS					
7141	Dr. Michael M. Krop Senior ⁽¹⁾	--			
7201	Miami Beach Senior ⁽²⁾⁽³⁾	10	None	1	• Financial Mgt.
7381	Miami Norland Senior ⁽¹⁾	--			
7591	North Miami Senior ⁽²⁾⁽³⁾	12	None	4	• Disbursements • Pictures • Yearbook • Fund-Raising Act.
7541	North Miami Beach Senior ⁽⁴⁾	--			
MIDDLE SCHOOLS					
6241	Highland Oaks Middle	14	None	None	
6281	Thomas Jefferson Middle ⁽⁴⁾	--			
6301	John F. Kennedy Middle ⁽³⁾	16	None	None	
6541	Nautilus Middle ⁽¹⁾	--			
6571	Norland Middle ⁽⁵⁾	18	None	1	• Comm. School
6631	North Miami Middle ⁽¹⁾				
6721	Parkway Middle ⁽³⁾⁽⁵⁾	20	None	None	
ADULT EDUCATION CENTERS					
7202	Miami Beach Adult ⁽³⁾⁽⁶⁾	22	None	1	• Bookstore
7592	North Miami Adult ⁽¹⁾	--			
	TOTAL		None	7	

Notes:

- (1) Audit report previously published as result of a change in principal (5 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (2 schools).
- (3) "Authorized Applications for Employees by Locations" Report reviewed at this school (5 schools).
- (4) Audit results to be published at a later date (2 schools).
- (5) School Improvement Zone school (2 schools).
- (6) This center and Fienberg/Fisher Adult Education Center consolidated their operations into one center (Miami Beach Adult Education Center) effective November 2004.

PROPERTY SCHEDULES

**REGIONAL CENTER II SECONDARY SCHOOLS AND CENTERS
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		
SENIOR HIGH SCHOOLS								
7141	Dr. Michael M. Krop Sr. ⁽¹⁾	--						
7201	Miami Beach Senior	1,146	\$ 1,701,177	None			None	
7381	Miami Norland Senior ⁽²⁾	--						
7591	North Miami Senior	809	1,272,658	None			None	
7541	North Miami Beach Sr. ⁽³⁾	--						
MIDDLE SCHOOLS								
6241	Highland Oaks Middle	578	853,110	None			None	
6281	Thomas Jefferson Midd. ⁽³⁾	--						
6301	John F. Kennedy Midd.	954	1,281,196	None			None	
6541	Nautilus Middle ⁽¹⁾	--						
6571	Norland Middle	770	1,033,725	None			3	\$ 4,748
6631	North Miami Middle ⁽¹⁾	--						
6721	Parkway Middle	464	586,424	None			None	
ADULT EDUCATION CENTERS								
7202	Miami Beach Adult	380	599,356	None			None	
7592	North Miami Adult ⁽²⁾	--						
	TOTAL	5,101	\$ 7,327,646	None			3	\$ 4,748

Notes:

- (1) Property inventory results presented to the Audit Committee on December 7, 2005 and to the School Board on December 14, 2005 (3 schools).
(2) Property inventory results presented to the Audit Committee on January 31, 2006 and to the School Board on February 15, 2006 (2 schools).
(3) Property inventory results to be presented at a later date, in conjunction with the results of the audit (2 schools).

**REGIONAL CENTER II SECONDARY SCHOOLS AND CENTERS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

WORK LOCATION NO.	SCHOOL	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Audio Visual	Computers	
7201	Miami Beach Senior	2	4	\$ 6,815		\$ 6,815	\$ 1,733
7591	North Miami Senior	6	12	23,382	\$ 5,718	17,664	12,325
6241	Highland Oaks Middle	2	3	4,739	1,705	3,034	3,403
6301	John F. Kennedy Middle	1	1	1,908		1,908	350
6571	Norland Middle	3	6	11,673		11,673	5,298
	Totals	14	26	\$ 48,517	\$ 7,423	\$ 41,094	\$ 23,109

Note:

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

II. INDIVIDUAL AUDIT REPORTS

SENIOR HIGH SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 2231 Prairie Avenue, Miami Beach, Florida 33139

Date School Established: 1926

Grades: 9-12

Principal: Dr. Jeanne P. Friedman

Treasurer: Ms. Anna L. Echevarria

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:				
SunTrust Bank	--	--	--	\$ 73,869.85
Investments:				
SunTrust Bank	5/12/06	12 mos.	2.47	3,000.00
MDCPS-Money Market Pool Fund	Open-end	--	3.25	<u>244,336.36</u>
TOTAL				<u>\$ 321,206.21</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 7201 MIAMI BEACH SENIOR ACCESS CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	41,065.65	36,722.09	78,787.71	25,060.31	24,060.34
MUSIC	5,763.37	3,361.00	3,554.00	28.00-	5,542.37
CLASSES AND CLUBS	98,720.56	160,810.93	164,027.01	18,379.08	113,883.56
TRUST	31,160.70	249,929.96	224,690.83	5,645.24-	50,754.59
INSTRUCTIONAL AIDS	8,754.94	9,094.00	8,923.35	1,245.97-	7,679.62
GENERAL	65,285.57	115,475.19	43,118.09	34,120.18-	103,522.49
INSTRUCTIONAL MATE	16,960.20	8,166.05	6,963.01	2,400.00-	15,763.24
TOTAL	267,710.99	583,559.22	530,064.00	.00	321,206.21

CHECKING 73,869.85 INVESTMENTS 3,000.00 SBMMF 244,336.36 TOTAL 321,206.21
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

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

Date School Established: 1951

Grades: 9-12

Principal: Mr. Carnell A. White

Treasurer: Ms. Susie Easterling

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
City National Bank	--	--	\$ 14,573.06
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>298,141.32</u>
TOTAL			<u>\$ 312,714.38</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 II

SCHOOL - 7591 NORTH MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	6,273.27	56,166.33	91,915.86	53,660.45	24,184.19
MUSIC	3,034.17	2,837.05	6,378.89	.00	507.67-
CLASSES AND CLUBS	66,291.19	201,568.71	198,965.68	5,773.43	74,667.65
TRUST	51,613.44	120,545.27	111,235.97	25,042.58-	35,880.16
PROPERTY DEPOSITS	3,278.50	.00	.00	.00	3,278.50
INSTRUCTIONAL AIDS	11,088.05	550.50	1,366.69	.00	10,271.86
GENERAL	117,270.98	85,425.36	21,336.40	34,391.30-	146,968.64
INSTRUCTIONAL MATE	10,958.20	20,172.45	19,905.53	.00	11,225.12
PRODUCTION/SERVICE	6,360.54	5,355.00	4,969.61	.00	6,745.93
TOTAL	276,168.34	492,620.67	456,074.63	.00	312,714.38

CHECKING 14,573.06 INVESTMENTS .00 SBMMF 298,141.32 TOTAL 312,714.38
 ACCOUNTS PAYABLE .00

MIDDLE SCHOOLS

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

PROFILE OF THE SCHOOL

Address: 2375 N. E. 203 Street, North Miami Beach, Florida 33180

Date School Established: 1976

Grades: 6-8

Principal: Ms. Sally J. Alayon

Treasurer: Ms. Christine Shipman

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.	--	--	\$ 24,523.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>44,286.52</u>
TOTAL			<u>\$ 68,810.09</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 II
 SCHOOL - 6241 HIGHLAND OAKS MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	520.00	520.00	.00
MUSIC	289.32	1,181.00	817.00	.00	653.32
CLASSES AND CLUBS	31,999.27	99,948.71	99,404.93	6,246.59-	26,296.46
TRUST	28,118.42	177,738.20	196,406.89	7,879.06	17,328.79
PROPERTY DEPOSITS	2,030.45	3,735.00	4,124.76	.00	1,640.69
INSTRUCTIONAL AIDS	3,666.71	5,417.08	7,713.82	7.96	1,377.93
GENERAL	9,459.63	26,159.52	19,114.24	2,160.43-	14,344.48
INSTRUCTIONAL MATE	6,998.85	49,518.03	49,348.46	.00	7,168.42
TOTAL	82,562.65	363,697.54	377,450.10	.00	68,810.09

CHECKING	24,523.57	INVESTMENTS	.00	SBMMF	44,286.52	TOTAL	68,810.09
			ACCOUNTS PAYABLE		.00		

JOHN F. KENNEDY MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 1075 N. E. 167 Street, No. Miami Beach, Florida 33162

Date School Established: 1957

Grades: 6-8

Principal: Ms. Kay L. Mikulas

Treasurers: Ms. Lavern Thornton (Through October 2004)
 Ms. Rochelle Frost

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
<u>Checking Account:</u>			
Union Planters Bank, N. A.	--	--	\$ 12,869.85
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>26,090.44</u>
TOTAL			<u><u>\$ 38,960.29</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 II
 SCHOOL - 6301 JOHN F. KENNEDY MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	75.00	525.00	450.00	.00
MUSIC	246.51	380.00	502.00	7.17-	117.34
CLASSES AND CLUBS	14,819.28	22,528.58	24,188.91	66.02	13,224.97
TRUST	12,598.06	48,870.69	60,065.15	3,555.59	4,959.19
PROPERTY DEPOSITS	321.24	2,121.00	2,044.21	.00	398.03
INSTRUCTIONAL AIDS	2,205.69	270.00	140.00	812.31-	1,523.38
GENERAL	10,165.39	16,531.94	14,025.96	3,252.13-	9,419.24
INSTRUCTIONAL MATE	3,463.41	60,088.68	54,233.95	.00	9,318.14
TOTAL	43,819.58	150,865.89	155,725.18	.00	38,960.29

CHECKING 12,869.85 INVESTMENTS .00 SBMMF 26,090.44 TOTAL 38,960.29
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 1235 N. W. 192 Terrace, Miami, Florida 33169

Date School Established: 1960

Grades: 6-8

Principal: Ms. Cheryl W. Nelson

Treasurer: Ms. Mae Anderson

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	\$ 26,724.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>36,555.18</u>
TOTAL			<u>\$ 63,279.38</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.

* School Improvement Zone school.

ACCESS CENTER II
 SCHOOL - 6571 NORLAND MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	15.00	540.00	525.00	.00
MUSIC	319.08	1,438.00	469.03	120.00-	1,168.05
CLASSES AND CLUBS	33,207.17	109,593.65	128,340.51	12,838.35	27,298.66
TRUST	8,963.96	110,424.69	94,285.66	15,069.01-	10,033.98
PROPERTY DEPOSITS	3,584.56	1,758.25	3,033.45	.00	2,309.36
SCHOOL STORE	1,276.82	.00	.00	.00	1,276.82
INSTRUCTIONAL AIDS	5,333.95	6,792.00	6,573.90	.00	5,552.05
GENERAL	11,825.26	15,252.21	14,763.80	1,825.66	14,139.33
INSTRUCTIONAL MATE	8,040.07	22,720.58	29,316.38	.00	1,444.27
COMMUNITY SCHOOL	20.00	4,875.85	4,838.99	.00	56.86
TOTAL	72,570.87	272,870.23	282,161.72	.00	63,279.38

CHECKING	26,724.20	INVESTMENTS	.00	SBMMF	36,555.18	TOTAL	63,279.38
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL*

Address: 2349 N. W. 175 Street, Opa-Locka, Florida 33056

Date School Established: 1961

Grades: 6-8

Principal: Mr. Eugene Butler, Jr.

Treasurer: Ms. Anna Bennett

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:				
Wachovia Bank, N. A.	--	--	1.37	\$ 12,533.36
Investment:				
Wachovia Bank, N. A.	11/07/05	6 mos.	2.28	<u>16,979.12</u>
TOTAL				<u><u>\$ 29,512.48</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 - 6721 PARKWAY MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	150.00	150.00	.00
MUSIC	76.52	2,002.00	1,266.78	43.93-	767.81
CLASSES AND CLUBS	10,108.14	10,603.00	13,044.84	1,597.85-	6,068.45
TRUST	5,436.23	18,759.81	19,683.61	280.57-	4,231.86
PROPERTY DEPOSITS	1,054.16	102.50	167.89	.00	988.77
SCHOOL STORE	480.09	.00	.00	480.09-	.00
INSTRUCTIONAL AIDS	2,252.84	2,701.92	2,401.19	1,574.66-	978.91
GENERAL	1,066.11-	511.72	357.05-	4,292.36	4,095.02
INSTRUCTIONAL MATE	10,547.31	9,645.89	7,811.54	.00	12,381.66
COMMUNITY SCHOOL	465.26	.00	.00	465.26-	.00
TOTAL	29,354.44	44,326.84	44,168.80	.00	29,512.48

CHECKING 12,533.36 INVESTMENTS 16,979.12 SBMMF .00 TOTAL 29,512.48
 ACCOUNTS PAYABLE .00

ADULT EDUCATION CENTER

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

PROFILE OF THE CENTER*

Address: 1424 Drexel Avenue, Miami Beach, Florida 33139

Date Center Established: 1989

Principal: Ms. Marta M. Montaner

Treasurer: Ms. Haydee Garay

Community School Assistant Principals: Mr. Victor Ferrante
 Ms. Sandra White

After School Care Program Managers: Ms. Cynthia Morales (Fienberg/Fisher Elementary
 Satellite)
 Ms. Flor Schulz (Treasure Island Elementary
 Satellite)

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 18,756.00
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>148,770.25</u>
TOTAL			<u>\$ 167,526.25</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.

* This center and Fienberg/Fisher Adult Education Center consolidated their operations into this center effective November 2004.

VOCATIONAL/ADULT

SCHOOL - 7202 MIAMI BEACH ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	72.00	.00	.00	72.00-	.00
TRUST	11,714.63	42,478.17	22,616.22	302.86	31,879.44
SCHOOL STORE	17,986.42	123,574.81	39,902.65	1,488.34	103,146.92
INSTRUCTIONAL AIDS	.00	9,783.28	1,544.72	.00	8,238.56
GENERAL	7,507.56	12,855.09	10,197.32	115.86-	10,049.47
INSTRUCTIONAL MATE	14,262.93	15,503.54	21,665.80	1,488.34-	6,612.33
ADULT EDUCATION	.00	73,515.00	73,515.00	.00	.00
COMMUNITY SCHOOL	1,350.28	152,803.01	146,838.04	115.00-	7,200.25
PRODUCTION/SERVICE	.00	1,859.28	1,460.00	.00	399.28
TOTAL	52,893.82	432,372.18	317,739.75	.00	167,526.25

CHECKING 18,756.00 INVESTMENTS .00 SBMMF 148,770.25 TOTAL 167,526.25
 ACCOUNTS PAYABLE .00

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Miami-Dade County Public Schools
giving our students the world