

INTERNAL AUDIT REPORT
AUDIT OF THE INTERNAL FUNDS
OF SELECTED SCHOOLS

MARCH 2005



OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Dr. Robert B. Ingram, Vice Chair
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Superintendent of Schools

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Office of Management and Compliance Audits

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Miami-Dade County
Public Schools
giving our students the world

**AUDIT OF THE INTERNAL FUNDS
OF SELECTED SCHOOLS
MARCH 2005**

**AUDIT COMMITTEE MEETING
MARCH 15, 2005**

**SCHOOL BOARD MEETING
APRIL 13, 2005**

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

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

March 8, 2005

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 the internal funds of two schools from Region Center IV not previously published, two other schools that formerly reported to Region Center IV but currently report to the School Improvement Zone, three schools from Region Center V, one school from Region Center I, and an adult education center. The audit period was one fiscal year ended June 30, 2004. The schools from Region Centers I and V were audited ahead of their previously planned audit schedule because of a request for audit that resulted from a change in the administration at those schools. The two Improvement Zone Schools are reported as part of Region Center IV schools, because they reported to that Region Center during the audit period.

The audits at these schools included a review of internal funds, property, and payroll records. We also reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. A review of the Procurement Credit Card Program was performed at two schools, while food service records and the most current "Authorized Applications for Employees by Locations Report" were reviewed at one school. Property inventory results are included for five of the nine schools in this report, because the results from the other four schools were previously published in January 2005. We are also including in this report the physical inventory results of two adult/vocational education centers whose internal funds audits were previously published; however, their inventory results were pending publication.

Our audits disclosed that five of the nine schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At four schools, there were audit exceptions in the areas of internal funds and payroll. Our review of the Procurement Credit Card Program, food service, and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed. The physical inventory results showed that schools where properties were conducted were in compliance with the prescribed procedures related to property. Property reported missing through the Plant Security Report process was insignificant.

The findings noted in this report were discussed with the appropriate Region Center and District staffs and the principals, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its March 15, 2005 meeting and to the School Board at its April 13, 2005 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 the internal funds of two schools from Region Center IV not previously published, two additional schools not previously published that formerly reported to Region Center IV but currently report to the School Improvement Zone, three schools from Region Center V, one school from Region Center I, and an adult education center. The audit period was one fiscal year ended June 30, 2004. The schools from Region Centers I and V were audited ahead of their previously planned audit schedule as result of a change in the administration at those schools. The two Improvement Zone Schools are reported as part of Region Center IV schools, because they reported to that Region Center during the audit period.

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 Procurement Credit Card Program at two schools; (5) review of food service procedures at one school; and (6) review of the "Authorized Applications for Employees by Locations Report" at one school.

Financial Statements and Control over Financial Reporting

In our opinion, the financial statements contained in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting. In addition, the internal controls at the schools as of June 30, 2004 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 5 of the 9 schools in this report (See Schedule on page 9).
- **We commend the administration and staff of these schools, as well as the corresponding Region Center and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

Internal Funds

- o At Miami Edison Senior, about one-third of the yearbooks were unsold, and the school substantially changed the scope of the yearbook contract after the award was made. In addition, the Yearbook Bid Tabulation and Committee Appraisal forms were not evident (Page 24). The administration concurred with our findings. See responses from senior management on pages 11-15; and responses from the school administration on pages 27-31.

- o At Booker T. Washington Senior, several student attendance rosters for the Before School Care Program and child care certification training classes, along with fee approval documents were not evident, while attendance rosters for the pre-school childcare program were not maintained. Generally, records were disorganized and incomplete. As a result, alternative procedures were used to verify potential revenues. The Before/After School Care Program is no longer operated at this school (Page 32). The administration concurred with our findings. See responses from senior management on pages 11-16; and responses from the school administration on pages 36-40.
- o At Shenandoah Middle, some checks were cashed by the bank with only the treasurer's signature. We verified that expenditures were proper. In addition, several check requisitions were incomplete, while some were supported by monthly statements of account, instead of original itemized invoices (Page 41). The administration concurred with our findings. See responses from senior management on pages 12-14; and responses from the school administration on pages 44-45.
- **We recommend that the corresponding Region Center and District staffs closely monitor the adherence to the procedures in the new Manual of Internal Fund Accounting¹ to prevent recurrence of these findings.**

Payroll

- o At Coral Gables Senior, compensatory time was granted in lieu of overtime; however, the school did not use the forms to document and control the compensatory time earned and used by the employees. Also, several employees were reported present on the Final Rosters when they were out on sick leave, while others were reported on leave when they were actually present. In addition, several employees did not always sign in on the Daily Payroll Attendance Sheets but were reported present; and in several instances, one leave cards was used to record more than one type of leave. Corrections were made at the request of the auditor (Page 17). The administration concurred with our findings. See responses from senior management on pages 12-14; and responses from the school administration on pages 21-23.
- **We recommend that the corresponding Region Center and District staffs closely monitor adherence to the procedures in the Payroll Processing Procedures manual to prevent recurrence of these findings.**

¹At the School Board meeting of March 17, 2004, the School Board repealed the Manual of Internal Accounting and promulgated a new Manual of Internal Fund Accounting under the final approval to amend School Board Rules 6Gx13- 3D-1.021 and 6Gx13- 3D-1.061, and to repeal School Board Rule 6Gx13- 3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2003-2004 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the new Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-2005 fiscal year.

Property

- o Of the nine schools in this report, property inventory and Plant Security results of four schools were previously reported to the Audit Committee at its January 25, 2005 meeting and to the School Board at its February 16, 2005 meeting. In addition to the inventory results of the remaining five schools, we are including in this report the property inventories of Miami Coral Park Adult Education Center and William H. Turner Educational Center, which were pending publication.
- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at the seven schools mentioned above. Results indicated that all seven schools were in compliance with property procedures and there were “no unlocated” items. Approximately \$8.7 million was inventoried at these schools (Page 10). In addition, property losses reported through the Plant Security Report process showed 9 items at a cost of \$18,588 and a depreciated value of \$5,639 reported missing at three schools (Page 10).

Procurement Credit Card Program

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

Food Service

- o A review of the food service procedures at one school disclosed that there was general compliance with the Food and Nutrition Procedures Manual.

Data Security Quarterly Management Report And Approval Review

- o Our review of the “Authorized Applications for Employees by Locations Report” at one school 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 the corresponding Region Center and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

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 determined that control policies and procedures were placed in operation by the school administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2004.

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 Accounting, which contains the procedures established to control the use of the internal funds. **The internal control environment at the schools is characterized by a lack of segregation of incompatible accounting duties, which are performed by the bookkeeper/treasurer that include 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.** A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the school's financial records and cash receipts and disbursements may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control would not necessarily disclose all matters in the internal control components that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Because of inherent limitations in any internal control, errors or irregularities may occur and not be detected.

Compliance

In addition to the procedures performed for our audits of the financial statements of the schools, we tested compliance with selected policies and procedures prescribed by the Manual of Internal Accounting.

OTHER FUNCTIONS REVIEWED

In addition to the audit of the internal funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the following activities:

Payroll

A review of selected payroll procedures **currently in effect** was conducted 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. The internal controls over this function, as well as payroll records were reviewed and evaluated to assure the existence of adequate controls.

Property

To verify compliance with the Manual of Property Control Procedures, an inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools. In order to establish reporting parameters and afford the schools some latitude in monitoring their assets, an inventory threshold was established as a baseline for reporting "unlocated" property. The threshold value is based on ***one-third of one percent (0.33%) of the original cost of the assets of the particular school being audited.*** If the aggregate value of the unlocated items at any school was below this threshold, the school was reported as having "no unlocated" items. The District administration, however, requires follow-up on all unlocated items.

Procurement Credit Card Program

To determine compliance with the Procurement Credit Card Program Policies & Procedures Manual, a review of the procurement credit card records and procedures **currently in effect** was made at **selected** schools. The internal controls over this program, as well as procurement credit card reconciliations and expenditure records were reviewed and evaluated to assure the existence of adequate controls and the proper disbursement of funds through this process.

Food Service

To determine compliance with the Food and Nutrition Procedures Manual, a review of the food service records and procedures was made at **selected** schools. The applications for the **2004-05 school year** for free and reduced price meals submitted by the students were reviewed to verify the students' eligibility, as well as the random sample verification of income required by the federal government. Cash collection procedures were also reviewed and evaluated to assure the existence of adequate controls.

Data Security Quarterly Management Report and Approval Review

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. We reviewed these reports 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.

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

School	Page No.	Total per School	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS
Region Center IV Schools				
Coral Gables Senior	17	1	• Payroll	None
Miami Edison Senior ⁽¹⁾⁽⁵⁾	24	1	• Yearbook	None
Booker T. Washington Senior ⁽¹⁾⁽²⁾⁽⁵⁾	32	1	• Community School	None
Shenandoah Middle	41	1	• Disbursements	None
Region Center I School				
Lake Stevens Middle ⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾	46	None		None
Region Center V Schools				
Miami Killian Senior ⁽⁵⁾	48	None		None
Glades Middle ⁽⁵⁾	50	None		None
Flagami Elementary ⁽⁵⁾	52	None		None
Adult Education Center				
Miami Springs Ad. Ed. Center ⁽⁶⁾	54	None		None
TOTAL		4		None

Notes:

- (1) School Improvement Zone school (2 schools).
- (2) Review of Procurement Credit Card Program records and procedures conducted at this school (2 schools).
- (3) Review of Food Service records and procedures at this school (1 school),
- (4) Review of the "Authorized Applications for Employees by Locations" Report conducted at this school (1 school).
- (5) Change in Principal at this school since prior year audit (6 schools).
- (6) One of Region Center III schools. Reporting change subsequent to the October 20, 2004 District's reassignment of the central office of Adult, Vocational, and Alternative Education to the six region center offices and other areas of curriculum and instruction.

**SELECTED SCHOOLS
COMPARATIVE PROPERTY INVENTORY RESULTS**

SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
			No. of items	At Cost	At Deprec. Value		
Region Center IV Schools							
Coral Gables Senior	*						
Miami Edison Senior	*						
Booker T. Washington Senior	*						
Shenandoah Middle	*						
Region Center I School							
Lake Stevens Middle	636	\$ 844,032	None			None	
Region Center V Schools							
Miami Killian Senior	1,317	2,032,248	None			None	
Glades Middle	503	670,893	None			None	
Flagami Elementary	304	400,916	None			None	
Adult/Vocational Education Centers							
Miami Coral Park Adult Ed. Center**	249	311,146	None			None	
Miami Springs Adult Ed. Center	123	206,758	None			None	
William H. Turner Educational Center ***	1,927	4,209,225	None			None	
TOTAL	5,059	\$ 8,675,218	None			None	

Notes:

- * Property inventory results previously reported in January 2005 Audit Report.
- ** Property inventory results reported in progress in January 2005 Audit Report.
- *** Current property inventory results included in this report. Results of Internal Funds audit reported in January 2005 Audit Report.

**ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

SCHOOLS	No. of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)			Total Depreciated Value
				Audio Visual	Computers	Other	
Region Center V Schools							
Miami Killian Senior	4	7	\$ 13,220	\$ 7,843	\$ 5,377		\$ 5,639
Glades Middle	1	1	1,722	1,722			0
Adult/Vocational Education Center							
William H. Turner Educational Center	1	1	3,646			\$ 3,646	0
TOTAL	6	9	\$ 18,588	\$ 9,565	\$ 5,377	\$ 3,646	\$ 5,639

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

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

February 25, 2005

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

FROM: Irving Hamer, Deputy Superintendent
School Improvement



SUBJECT: RESPONSE TO 2003-2004 INTERNAL AUDIT OF BOOKER T. WASHINGTON AND MIAMI EDISON SENIOR HIGH SCHOOLS

Attached are the responses to the internal funds audit conducted for the 2003-2004 school year by the Office of Management and Compliance Audits at the following sites:

- Booker T. Washington Senior High School
- Miami Edison Senior High School

This office will continue the practice of providing assistance and monitoring the ongoing actions of the administrators at these sites to prevent and eliminate future audit exceptions in internal funds and property.

IH/RLH:sr
M195


Attachments

cc: Ms. Blanca M. Valle
Dr. Ana Maria Lopez-Ochoa

MEMORANDUM

February 23, 2005

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

From:  Sonia E. Díaz, Deputy Superintendent
Curriculum and Instruction

**SUBJECT: RESPONSE TO 2003-2004 INTERNAL FUNDS AUDITS –
SELECTED SCHOOLS AND CENTERS**

The responses to the internal funds audits conducted for the 2003-2004 fiscal year by the Office of Management and Compliance Audits at the following schools and centers are attached:

- √ Coral Gables Senior High School
- √ Shenandoah Middle School
- √ Miami Edison Senior High School
- √ Booker T. Washington Senior High School

The Region Superintendents will provide assistance to the affected personnel at these schools and centers. This office will monitor the ongoing actions of the administrators at these locations and the Regions in order to prevent future audit exceptions in the internal funds.

SED/pag
Attachments
M130

MEMORANDUM

February 18, 2005
WSY/#M141/2004-2005

To: Dr. Sonía Diaz, Deputy Superintendent
Curriculum and Instruction

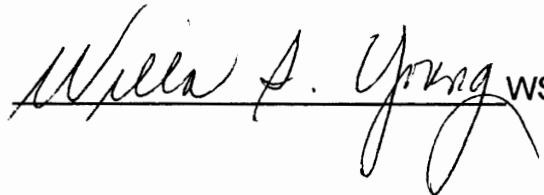
From: Willa S. Young, Associate Superintendent
Region Operational Centers

**SUBJECT: INTERNAL FUNDS AUDIT RESPONSES – SELECTED
SCHOOLS AND CENTERS FISCAL YEAR 2003-2004**

Please find attached responses to the internal funds audits conducted for the 2003-2004 fiscal year for the following selected schools and centers:

- √ Coral Gables Senior High School
- √ Shenandoah Middle School
- √ Miami Edison Senior High School
- √ Booker T. Washington Senior High School

I concur with the assistance that the Region Superintendents plan to provide to the affected personnel at these schools and centers. This office will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate audit exceptions in internal funds.

 WSY

WSY:pag
Attachments

cc: Ms. Margarita Alemany-Moreno
Ms. Carol Cortes
Dr. Essie Pace

REGION CENTER IV

MEMORANDUM

February 15, 2005
ESP/#312/2004-05
305 642-7555

TO: Mrs. Willa S. Young, Associate Superintendent
Regional Operations

FROM:  Essie S. Pace, Region Superintendent
Region Center IV

**SUBJECT: RESPONSE TO 2003-2004 INTERNAL FUNDS AUDIT
SELECTED SCHOOLS AND SITES**

Please find enclosed the response to the internal funds audit conducted for the 2003-2004 school year for Shenandoah Middle School and Coral Gables Senior High School. Also attached are memoranda from the principals listed below addressing the audit exceptions for their respective schools:

- √ Ms. Lourdes Delgado, Shenandoah Middle School
- √ Dr. Alexis Martinez, Coral Gables Senior High School

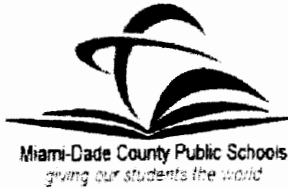
The principals indicated the immediate corrective actions taken and what preventive monitoring strategies would be put in place to prevent the recurrence of any further audit exceptions.

The Region Center IV Administrative Director will conduct mini-audits, closely monitor the financial transactions at these schools and work with each of these principals. We look forward to working with the principals to promote efficient fiscal practices at their respective schools.

ESP:e

Attachments

cc: Mr. Jose Montes de Oca
Mr. Jorge L. Garcia
Ms. Lourdes Delgado
Dr. Alexis Martinez



MEMORANDUM

February 16, 2005
MAM#139/2004-05

TO: Ms. Willa S. Young, Associate Superintendent
Regional Operations

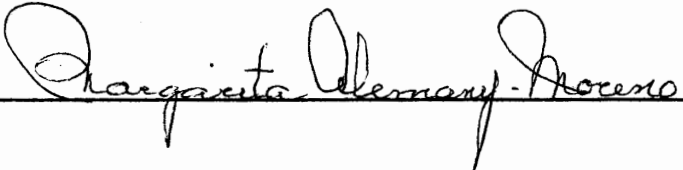
FROM: Margarita Alemany-Moreno, Region Superintendent
Region Center I

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI EDISON SENIOR
HIGH SCHOOL**

Region Center I Staff has reviewed the audit response for Miami Edison Senior High School, since the former principal is currently a principal of a Region Center I school. As a result of the audit exception cited, the following support activities, in addition to those specifically indicated in the school's respective response, will be implemented:

- The affected principal will address the audit exception in the job targets section of the School Site Administrative Evaluation Form.
- The affected principal will conduct mini audits of internal accounts at his new school site, Golden Glades Elementary School, and report the outcomes to this administrator.
- The Region Center I Business Director will make onsite visits to Golden Glades Elementary School to spot check selected areas of the internal accounts.
- A mentor principal and treasurer will be assigned to affected personnel.

Should you have questions or require additional information, please advise.



MAM

MAM:MFH/rad
Attachments
cc: Region Center I Directors

REGION CENTER III

MEMORANDUM

February 15, 2005
CC#225/2004-2005
305-883-0403

TO: Ms. Willa S. Young, Associate Superintendent
Regional Operations

FROM: Carol Cortes, Region Superintendent
Region Center III

SUBJECT: **RESPONSE TO INTERNAL FUNDS AUDIT OF
BOOKER T. WASHINGTON SENIOR HIGH SCHOOL FOR THE
2003-2004 SCHOOL YEAR**

Please find the response to the internal funds audit of Booker T. Washington Senior High School for the 2003-2004 School Year. Ms. Gloria Evans, Principal of D. A. Dorsey Skills Center was the principal of Booker T. Washington Senior High School during the audit period.

The principal has implemented corrective and preventative strategies at her present location in response to the cited audit exceptions. In that Ms. Evans is no longer the principal of Booker T. Washington Senior High School, her response to the exception addresses what actions she would take if this type of program was under her supervision in the future.

Throughout the 2004-2005 school year the principal will take an active role in monitoring all personnel associated with collecting, depositing, and managing internal funds. Further, the principal will meet with the treasurer and selected school staff to monitor compliance and ensure supporting documentation is maintained. The principal will confer with the Management Support Director to maintain compliance with all guidelines found in the new Manual of Internal Fund Accounting.

I will continue to work with Ms. Evans to promote efficient fiscal practices at D. A. Dorsey Skill Center. Should you have any questions, please contact me at (305) 883-0403.

 CC

CC/RK:cp
Attachments

cc: Mr. Jose Montes de Oca
Mr. Robert Kalinsky
Ms. Gloria Evans

II. INDIVIDUAL AUDIT REPORTS

REGION CENTER IV SCHOOLS

CORAL GABLES SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 450 Bird Road, Coral Gables, Florida 33146

Date School Established: 1950

Grades: 9-12

Principal: Dr. Alexis L. Martinez

Treasurer: Ms. Lourdes Salzlein

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Coconut Grove Bank	--	0.50	\$ 84,391.70
Savings Account:			
Coconut Grove Bank	--	0.60	17,913.29
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>122,024.04</u>
TOTAL			<u><u>\$ 224,329.03</u></u>

CORAL GABLES SENIOR HIGH SCHOOL (Continued)

AUDIT EXCEPTION

Payroll

1. Our review of the payroll disclosed the following discrepancies:
 - a. In several instances, compensatory time was granted to several employees; however, time reports to record compensatory time earned and used were not evident. According to the principal, they did not use the required compensatory time report forms; instead, they accounted for the compensatory time on a note pad, which could not be produced. As a result of the condition noted, the school administration presented for audit spreadsheets prepared after-the fact to provide proof of the compensatory time earned by the employees. In addition, two of the employees presented memoranda indicating that compensatory time was granted for work performed during the summer and/or Saturdays that was not compensated. In two instances, employees who reported compensatory time were reported as present those days on the Final Rosters. At the request of the auditor, the necessary payroll corrections were made.
 - b. The attendance reported on the Final Rosters did not match the attendance recorded on the Daily Payroll Attendance Sheets for several daily paid employees and one hourly paid employee. At the request of the auditor, several payroll corrections were made for leave under-reported as well as for leave over-reported, and for some hours overpaid to one hourly paid employee.
 - c. Some employees did not sign in on the Daily Payroll Attendance Sheets; however, they were reported present on the Final Rosters. The principal vouched for their presence on the days in question; therefore, no corrections were taken.
 - d. In several instances, one leave card was used to record more than one type of leave. At the request of the auditor, separate leave cards were prepared to separately document the types of leave used.

Chapter 1 of the Payroll Processing Procedures manual establishes the procedures for properly documenting and processing the payroll. It also states that if compensatory is granted in lieu of overtime, then it must be accounted for by using a Compensatory Time report for each employee. Also, it requires that the principal be responsible for the up-to-date maintenance of this form, and that this responsibility not be delegated to the individual employee. We recommend compliance with the established procedures and closer monitoring of the payroll by the administration.

CORAL GABLES SENIOR HIGH SCHOOL (Continued)

OTHER COMMENTS

Internal Funds

There were no significant audit exceptions noted in our review of the internal funds records. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

Property

The current property inventory results were reported in January 2005, which showed "no unlocated" items. In addition, there were no property losses reported missing through the Plant Security Report Process.

ACCESS CENTER IV

SCHOOL - 7071 CORAL GABLES SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	3,902.96	49,733.49	54,303.67	9,920.00	9,252.78
MUSIC	2,617.87	14,701.00	18,686.28	3,236.30	1,868.89
CLASSES AND CLUBS	110,126.84	403,369.28	437,948.64	22,085.76	97,633.24
TRUST	63,565.76	76,018.71	139,247.29	33,388.95	33,726.13
PROPERTY DEPOSITS	3,794.58	2,788.00	206.25	.00	6,376.33
INSTRUCTIONAL AIDS	29,987.33	33,672.30	37,638.04	969.52-	25,052.07
GENERAL	19,932.61	123,035.92	45,472.69	66,896.19-	30,599.65
INSTRUCTIONAL MATE	10,501.58	73,306.73	75,829.53	110.72-	7,868.06
PRODUCTION/SERVICE	23,465.84	35,138.96	45,998.34	654.58-	11,951.88
TOTAL	267,895.37	811,764.39	855,330.73	.00	224,329.03

CHECKING	84,391.70	INVESTMENTS	17,913.29	SBMMF	122,024.04	TOTAL	224,329.03
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

February 14, 2005

TO: Dr. Essie S. Pace, Assistant Superintendent
Region Center IV

FROM: Dr. Alexis L. Martinez, Principal
Coral Gables Senior High School

SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT REPORT OF CORAL GABLES SENIOR HIGH SCHOOL FOR THE 2003-2004 SCHOOL YEAR

The principal has thoroughly reviewed and discussed the internal funds audit report for the 2003-2004 school year with the payroll clerk and the assistant principal that he has designated to review the procedures pertaining to the payroll process using the Payroll Processing Procedures manual as a guide to address this exception.

The principal has implemented corrective measures and preventive strategies to prevent the recurrence of similar discrepancies in future audits. During the 2004-2005 school year and subsequently thereafter, the principal will take a more active role in the monitoring of all personnel involved with the payroll function and with those involved in the maintenance of the payroll records.

The principal will confer with the Region Center IV Business Director and the District's payroll office for support in ensuring compliance with all guidelines established in the Payroll Processing Procedures manual.

AUDIT EXCEPTION

Payroll

The following corrective actions have been taken:

- The principal discussed with the payroll clerk and designated assistant principal Chapter 1.8 of the Payroll Processing Procedures Manual, which relates to procedures for documenting, reporting, and recording compensatory time. The principal placed emphasis on the section that indicates that the responsibility of maintaining compensatory time is not to be delegated to the individual employee. (February 2005)

- The principal directed the payroll clerk and all eligible employees to maintain The School Board of Miami-Dade County form, **FM-2378 Compensatory Time Report**, in a log to record all compensatory time after he has given his approval. The principal further directed the payroll clerk to ensure that employees receiving compensatory time payment are not reported as present on Final Rosters. He directed the payroll clerk to file documentation for audit. (February 14, 2005)
- The principal established a procedure which requires the payroll clerk and the designated assistant principal to review, reconcile, and initial the Final Rosters and the Daily Payroll Attendance Sheets prior to presenting these to the principal for his review and final signature. (February 2005)
- The principal directed the payroll clerk to inform the principal when daily paid employees fail to sign in on the Daily Payroll Attendance Sheets. The principal will meet with those employees who fail to sign the Daily Payroll Attendance Sheets. If the problem persists, the principal directed the payroll clerk to report those employees who do not sign the Daily Payroll Attendance Sheets as absent on the Final Roster. (February 2005)
- The principal directed the payroll clerk to only report the hours that are recorded on the Daily Payroll Attendance Sheets for hourly employees when completing the Final Roster. (February 2005)
- The principal directed the designated assistant principal to maintain the **FM-2378 Compensatory Time Report** for all eligible employees and to ensure that he updates the forms when compensatory time is either earned or used by the employees. He further directed the assistant principal to ensure that those employees requesting to use compensatory time has permission from the principal. (February 2005)
- The principal directed the payroll clerk to complete one leave card for each type of leave to separately document the types of leave used. (February 2005)

The following preventative strategies have been established and will be implemented by the principal:

- The principal, on a random basis, will check with the designated assistant principal to ensure that those persons who received prior permission from the principal for compensatory time have used the **FM-2378 Compensatory Time Report** to record compensatory time and that the form is being updated as per the procedures outlined in the manual.
- The principal will check the Daily Payroll Attendance, the Compensatory Time Report and the Final Rosters after the clerk and the designated assistant principal have reviewed them and presented these documents to him to ensure that persons receiving compensatory time are not reported as present on Final Rosters. Discrepancies will be corrected immediately.
- The principal will check the Daily Payroll Attendance Sheets and the Final Rosters to ensure that the clerk and the designated assistant principal have initialed that they have reconciled these documents before he reviews and signs the Final Rosters. In the event that the clerk and the designated assistant principal have not initialed the documents, he will return these to them for review and initialing. Discrepancies will be addressed immediately.
- The principal, prior to signing the Final Roster, will ensure that hourly paid employees and daily paid employees are only being paid for the hours and days that are recorded on the Daily Payroll Attendance Sheets. Discrepancies will be addressed immediately.
- The principal, when checking the Daily Payroll Attendance Sheets and the Final Roster, will review the leave cards to ensure that persons reported for more than one type of leave have one leave card for each kind of leave reported. Where this is not occurring, he will bring it to the attention of the payroll clerk for immediate correction.

Should you need any further information, please contact me at your earliest convenience at 305 443-4871.

cc: Mr. Jorge L. Garcia, Administrative Director

MIAMI EDISON SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

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

Date School Established: 1917

Grades: 9-12

Principals During Audit Period: Mr. Theron A. Clark (Through November 2003; presently at Golden Glades Elementary School)

Mr. Dennis Davis (Through June 2004; resigned)

Current Principal: Ms. Barbara Mallard

Business Manager: Mr. Jorge F. Gonzalez (Position effective October 2003)

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

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:				
Wachovia Bank, N.A.	--	--	0.10	\$ 31,027.71
Investments:				
Union Planters Bank, N.A.	12/12/04	11 mos.	1.50	12,000.00
MDCPS-Money Market Pool Fund	Open-end	--	1.86	<u>138,002.79</u>
TOTAL				<u><u>\$ 181,030.50</u></u>

* School Improvement Zone School.

MIAMI EDISON SENIOR HIGH SCHOOL (Continued)

AUDIT EXCEPTION

Yearbook

1. During our review of the yearbook activity we noted the following:
 - a. Of the 331 yearbooks received, 108 yearbooks with a cost of \$9,375 remained unsold at the end of the fiscal year.
 - b. The school solicited bids for the yearbook and selected a vendor that offered the books at a base price of \$53, exclusive of color page charges. Subsequently, an addendum was made changing the yearbook to an all-color book with a base price of \$87.
 - c. The Yearbook Bid Tabulation Form and the Committee Appraisal Form were not evident.

Section 7-12 of the Manual of Internal Accounting and Section IV, Chapter 6 of the *new* Manual of Internal Fund Accounting establish the procedures to conduct yearbook activity. We recommend closer monitoring and planning of this operation by the school administration to ensure that yearbooks ordered are sold. We also recommend that in the future, addenda be limited to moderate changes to the original bid and that if the school wants to produce an all-color book then bids must be solicited from all interested vendors accordingly, to afford all vendors, an equal opportunity to bid on the item solicited.

OTHER COMMENTS

Internal Funds

The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

Payroll

There was general adherence to payroll procedures.

Property

The current property inventory results were reported in January 2005, which showed "no unlocated" items. Property losses reported missing through the Plant Security Report Process were also reported in January 2005, for which the current school administration provided a written response.

ACCESS CENTER IV

SCHOOL - 7301 MIAMI EDISON SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	8,950.51	62,179.26	62,858.14	19,308.69	27,580.32
MUSIC	5,897.94	1,346.00	722.10	.00	6,521.84
CLASSES AND CLUBS	64,526.62	92,624.02	105,750.41	3,331.98	54,732.21
TRUST	54,351.65	67,657.17	69,372.00	10,831.59	63,468.41
PROPERTY DEPOSITS	1,778.66	.00	.00	.00	1,778.66
SCHOOL STORE	73.39	.00	.00	.00	73.39
INSTRUCTIONAL AIDS	5,067.07	1,213.00	854.45	.00	5,425.62
GENERAL	11,165.56	46,316.42	14,213.00	33,472.26	9,796.72
INSTRUCTIONAL MATE	12,594.84	27,794.31	29,080.33	.00	11,308.82
PRODUCTION/SERVICE	344.51	.00	.00	.00	344.51
TOTAL	164,750.75	299,130.18	282,850.43	.00	181,030.50

CHECKING	31,027.71	INVESTMENTS	12,000.00	SBMF	138,002.79	TOTAL	181,030.50
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

February 23, 2005

TO: Dr. Irving Hamer, Deputy Superintendent
School Improvement Zone

FROM: Barbara Mallard, Principal *BM*
Miami Edison Senior High School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI EDISON
SENIOR HIGH SCHOOL FOR THE 2003-2004 SCHOOL YEAR**

The principal has reviewed and thoroughly discussed with appropriate personnel the findings in this internal audit report for the 2003-2004. A meeting was held with all affected personnel to reinforce their understanding of the necessity to implement sound business practices. Particular emphasis was placed on Section IV, Chapter 6 of the **new Manual of Internal Fund Accounting** pertaining to the yearbook process.

The principal has implemented corrective and preventative strategies to prevent the reoccurrence of similar conditions. Beginning in the 2004-2005 school year, the principal will take an active role in monitoring all personnel involved with the school's yearbook and the proper maintenance of yearbook records.

To support compliance with the **new Manual of Internal Fund Accounting**, close communication between the principal and the School Improvement Zone business director, the yearbook sponsor, the school's business manager, and the district's internal funds business manager will be established.

AUDIT EXCEPTION:

Yearbook

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

- The yearbook sponsor and the business manager have been directed not to make changes to the original yearbook bid without the approval and signature of the principal.
- The principal reviewed Section IV, Chapter 6 of the **new Manual of Internal Fund Accounting** with the yearbook sponsor, business manager, and the treasurer.
- The principal directed the yearbook sponsor to discuss any changes that are being considered with the principal before entering into an agreement with the yearbook vendor.

- The principal reviewed the use of the Yearbook Bid Tabulation Form and the Committee Appraisal Form with the yearbook sponsor, business manager, and the treasurer and requested that a copy of each form be presented for her review. The principal also reviewed with them the importance of maintaining a file for all paperwork pertaining to the yearbook.
- The principal reviewed with the yearbook sponsor the necessity of procuring accurate student data before ordering yearbook.

The following preventative strategies have been established and will be implemented by the principal.

- The principal will meet with the business manager, the treasurer, and the yearbook sponsor on a monthly basis to ensure that all procedures are being followed and to discuss any problems that need to be addressed.
- The principal will meet with the business manager and treasurer on a monthly basis to ensure that the yearbook file is up-to-date.
- The principal will review the yearbook process and coordinate the bidding to ensure compliance with all requirements.
- The principal will review and approve all changes or addendum to the original yearbook with the yearbook sponsor. When there is a need for change, only the principal will sign for changes, based on the guidelines in the **new Manual of Internal Fund Accounting**.
- The principal will meet with the yearbook sponsor monthly to ensure that procedures are being followed. Problems will be addressed as they arise.
- The principal or designee will research the sales patterns of previous years and present population and recommend a realistic quantity of books to be ordered.

cc. Ms. Blanca Valle
Dr. Ron Hunter

MEMORANDUM

February 14, 2005

TO: Ms. Margarita Alemany-Moreno, Region Superintendent
Region Center I

FROM: Mr. Theron A. Clark, Principal *Theron A. Clark*
Golden Glades Elementary School

**SUBJECT: RESPONSE TO INTERNAL AUDIT FOR JULY 1, 2003
THROUGH JUNE 30, 2004 AT MIAMI EDISON SENIOR HIGH
SCHOOL**

The principal is presently assigned to Golden Glades Elementary and is no longer at Miami Edison Senior High School. If the principal moves to either a high school or middle school where yearbook activity occurs, the principal would take proactive measures to implement strategies and procedures to prevent the cited exception from the 2003-2004 audit from re-occurring. The principal would review and become familiar with Section IV, Chapter 6 of the **new Manual of Internal Fund Accounting**.

If assigned to a secondary school site, the principal would meet with the yearbook sponsor, treasurer and assistant principal to implement procedures that comply with the **new Manual of Internal Fund Accounting**. The principal would ensure the proper manner for submitting bids and selecting a vendor is followed. The principal would also monitor the compliance of the procedures ensuring that all supporting documentation for yearbook sales is accurately maintained.

The principal would confer with the Business Director and District Business Manager for the appropriate Regional Center assigned, for support in maintaining compliance with all guidelines found in the **new Manual of Internal Fund Accounting**.

AUDIT EXCEPTION

Yearbook

The following corrective actions would occur if this principal were assigned to a location with a yearbook:

- The principal would meet with the yearbook sponsor, assistant principal and the treasurer to review and discuss Section IV, Chapter 6 of the **new Manual of Internal Fund Accounting**.

- The principal would direct the yearbook sponsor to follow proper procedures for submitting bids and selecting vendors, and if the school wants to produce an all-color book, proper bidding procedures as outlined in the manual would be followed.
- The principal would direct the yearbook sponsor to discuss any changes that are being considered with the principal before entering into an agreement with the yearbook vendor and to secure the principal's approval and signature on any changes to the original yearbook bid.
- The principal would direct the yearbook sponsor to complete and present to him all required reports for the yearbook including the Yearbook Bid Tabulation Form and the Committee Appraisal Form. The sponsor would be directed to file these for audit.
- The principal would direct the yearbook sponsor to review the yearbook sales of previous years and base the number of yearbooks ordered on that number for any given year. Further, he would ensure that the final number of yearbooks to be ordered would be determined by the principal prior to submitting the bid.

The following preventative strategies would occur:

- The principal would review all changes or addendum to the original yearbook bid with the sponsor. If changes were presented, the principal would sign only if the changes complied with the procedures outlined in the **new Manual of Internal Fund Accounting**. In addition, the principal would ensure that the bidding procedures for an all-color book, if requested, followed the bidding procedures as outlined in the manual.
- Monthly, the principal would review with the yearbook sponsor and the treasurer all yearbook activities to ensure that the guidelines as outlined in the manual are being followed.
- The principal would review previous sales of the yearbook to determine that the number requested for the year is reasonable. In addition, he would closely monitor yearbook sales on a monthly basis. If any adjustment to the number of

yearbooks were needed, the principal would request that the vendor reduce the number of books originally ordered within the time allowed to avoid large numbers of unsold yearbooks at the end of the year.

- The principal, before school closes for the fiscal year, would review with the yearbook sponsor and the treasurer all yearbooks reports to ensure that they are complete and accurate. Discrepancies would be addressed immediately.

Should you have any questions or concerns, please contact me at 305 628-4093. Your assistance is sincerely appreciated.

cc: Marie F. Harrison, Director

BOOKER T. WASHINGTON SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 1200 N.W. 6th Avenue, Miami, Florida 33136

Date School Established: 1999

Grades: 9-12

Principal During Audit Period: Ms. Gloria F. Evans (Through August 2004; presently at
 D. A. Dorsey Educational Center)

Current Principal: Dr. Rosann P. Sidener

Business Manager: Mr. Terence S. Phillips (Position effective October 2003)

Treasurers: Ms. Margaret Washington (Through March 2004)
 Ms. Pamela Davis

Community School Assistant Principal: Ms. Acquanetta Buggs

Community School Program Manager: Mr. Gregory Kelley

Community School Secretaries: Ms. Sakinah Nelson (Through March 2004)
 Ms. Lataya Adams

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	--	\$20,352.28
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	38,994.65
TOTAL			<u>\$59,346.93</u>

* School Improvement Zone School.

BOOKER T. WASHINGTON SENIOR HIGH SCHOOL (Continued)

AUDIT EXCEPTION

Community School

1. Our review of the Community School records disclosed the following discrepancies:
 - a. Student attendance rosters corresponding to the Before School Care Program for the months of July, September, October, March, and April were missing. In addition, the Community School offers a pre-school childcare program, and our review of this program disclosed that monthly attendance rosters were not maintained to record attendance. Instead, the school maintained the daily sign-in sheets where parents signed upon picking up the children attending the program. The Before/After School Care Program has been transferred to Kensington Park Elementary School.
 - b. Several child care certification training classes were also offered at the school; however, student attendance rosters and the fee approval for these classes were not evident. In addition, we noted some instances where the fees were paid by the participants between one and almost two months after the completion of the classes.
 - c. Records were generally disorganized in that student registration cards were not always properly completed, while others were missing. A similar finding was discussed with the former school administration during the last audit.

Because several attendance rosters were not presented for audit, alternative procedures were used to verify potential revenues. The Community School Procedures Manual establishes the procedures for maintaining the attendance rosters and student registration cards, and related records. We recommend adherence to the established requirements and closer monitoring of these activities by the school administration.

OTHER COMMENTS

Internal Funds

The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

BOOKER T. WASHINGTON SENIOR HIGH SCHOOL (Continued)

Procurement Credit Card and Payroll

There were no significant audit exceptions noted in our review of the procurement credit card records. In addition, there was general adherence to payroll procedures.

Property

The current property inventory results were reported in January 2005, which showed “no unlocated” items. Property losses reported missing through the Plant Security Report Process were also reported in January 2005.

ACCESS CENTER IV
 SCHOOL - 7791 BOOKER T. WASHINGTON S


FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	3,947.28	78,865.35	80,546.23	6,418.80	8,685.20
MUSIC	2,586.00	4,367.60	5,373.16	589.82	2,170.26
CLASSES AND CLUBS	21,911.44	109,546.48	113,264.18	618.26	18,812.00
TRUST	17,036.26	49,216.09	60,081.68	7,363.66	13,534.33
PROPERTY DEPOSITS	607.96	84.00	.00	.00	691.96
SCHOOL STORE	783.81	.00	.00	.00	783.81
INSTRUCTIONAL AIDS	3,752.87	2,289.50	2,336.19	1,352.75-	2,353.43
GENERAL	4,378.73	18,797.02	6,753.93	12,852.80-	3,569.02
INSTRUCTIONAL MATE	5,754.58	18,942.19	16,863.75	649.99-	7,183.03
COMMUNITY SCHOOL	1,591.63	157,352.29	158,069.24	.00	874.68
PRODUCTION/SERVICE	835.17	8,699.20	8,710.16	135.00-	689.21
TOTAL	63,185.73	448,159.72	451,998.52	.00	59,346.93

CHECKING 20,352.28 INVESTMENTS .00 SBMMF 38,994.65 TOTAL 59,346.93
 ACCOUNTS PAYABLE .00

MEMORANDUM

February 23, 2005

TO: Dr. Irving S. Hamer, Deputy Superintendent
School Improvement

FROM: Rosann Sidener, Principal 
Booker T. Washington High School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF
BOOKER T. WASHINGTON HIGH SCHOOL FOR THE
2003-2004 SCHOOL YEAR**

The principal has reviewed and thoroughly discussed the internal funds audit for the 2003-2004 school year with the appropriate personnel. A meeting was held with the Assistant Principal for Community Education, the Community School Program Manager, the Community School Secretary and the Business Manager to review the results of the internal funds audit.

The Pre-School Child Care Program and the Before/After School Care Program were discontinued at the close of the 2003-2004 school year. Similarly, the childcare certification classes are no longer offered at the school. If this principal was to oversee these or similar programs in the future, the corrective actions and preventative strategies listed below would be implemented to prevent the recurrence of similar conditions.

The principal would confer with the School Improvement Zone Business Director and the District's community school office for support in maintaining compliance with all of the guidelines established in the Community School Procedures Manual.

AUDIT EXCEPTION

Before/After School Care Program

The following are corrective actions to be taken:

- The principal would review in detail with the Assistant Principal for Community Education, the Community School Program Manager and the Community School Secretary the appropriate sections of the Community School Procedures Manual.
- The principal would review, with the Assistant Principal for Community Education, the guidelines in the Community School Procedures Manual regarding fee approval, fee collection, and student attendance rosters for community education classes.

- The principal would participate in and require the Assistant Principal for Community Education and the Community School Program Manger to participate in a training session on community school procedures.
- The principal would direct the Assistant Principal for Community Education to oversee the collection of registration cards and related records, ensuring that all were collected, completed correctly, and submitted to the Business Manager for review.

The following strategies would be implemented by the principal to prevent recurrence:


- The principal would direct the Assistant Principal for Community Education to carefully review the attendance rosters at the end of the month to ensure that they are complete and give them to the Business Manager for signature, verifying a second review, before being submitted to the principal for final review and signature. On an unannounced basis, the principal would randomly check the rosters and registration cards to see that they are complete and filed correctly.
- The principal would direct the Assistant Principal for Community Education to carefully review all paperwork to ensure that all fees were approved in advance, collected as per the Community School Procedures Manual, and to review the attendance rosters monthly for completeness and summarizing information. The principal would spot check the fee approvals and the attendance rosters to ensure accuracy.
- The principal would review the community school internal accounts with the treasurer monthly to ensure that fees are collected in a timely manner as outlined in the Community School Procedures Manual.

cc: Dr. Ana Maria Lopez-Ochoa
Dr. Ronnie L. Hunter

MEMORANDUM

February 14, 2005

TO: Ms. Carol Cortes, Assistant Superintendent
Region Center III

FROM: Gloria F. Evans, Principal 
D.A. Dorsey Educational Center

SUBJECT: **RESPONSE TO INTERNAL FUNDS AUDIT OF BOOKER
T. WASHINGTON SENIOR HIGH SCHOOL FOR THE
2003-2004 SCHOOL YEAR.**

The respondent is no longer at the work location, and the current work location does not operate a similar program. However, in the event that this type program is under my supervision, as principal I would review the Community School Procedures Manual with appropriate personnel. A meeting would be held with Before/After School Care Program Managers and the Assistant Principal for Community Education.

As principal, I would take an active role in monitoring the Before/After School Care Program. Additionally, I would confer with the Business Director for support in maintaining compliance with all of the guidelines established in the Community School Procedures Manual.

AUDIT EXCEPTION:

In the event that this type program would be under the principal's supervision, the following corrective action would be taken.

1. The principal would provide and participate in a training session for the Before/After School Care Program Managers and the Assistant Principal for Community Education to thoroughly review the Community School Procedures Manual which outlines procedures established for maintaining fee records, attendance rosters, and student registration cards.
2. The principal would review in detail with the Assistant Principal for Community Education and the Before/After School Care Program Managers the appropriate sections of the Community School Procedures Manual.
3. The principal would direct the Before/After School Care Program Managers to check the attendance rosters at the end of the month to ensure that they are complete and that the summarizing information is

listed on the rosters. She would further direct the Before/After School Care Program Managers to submit the rosters to the principal or her designee for a signature verifying that they have been reviewed.

4. The principal would review the procedures with Before/After School Care Program Managers and the Community School Assistant Principal as they relate to the student registration cards. She would direct them to complete separate registration cards for the After School Care Program and the Before School Care Program and file the registration cards according to the activity. In the event the school offers a pre-school childcare program, similar procedures would be established.
5. The principal would direct the Before/After School Care Program Managers to submit the registration cards to her or her designee for review and signature.
6. The principal would direct the staff to maintain accurate and complete student attendance rosters for the childcare certification training classes. Further, the staff would be directed to submit fee approvals for the training classes for her signature in a timely manner, and file for audit. The principal would direct the staff to collect fees as outlined in the manual and follow up in writing when fees have not been collected. Staff would also be directed to file copies of the letters for audit.

The following strategies would be established and would be implemented by the principal to prevent reoccurrence:

1. The principal would review the attendance rosters monthly, checking to see that they are complete and that the summarizing information listed on the roster is correct. Once the rosters are complete and accurate, the principal would sign the rosters. Further, on an unannounced basis, the principal would do a random check of the rosters that have been filed to ensure that they are complete, accurate, and have the signature of the principal as required.
2. The principal would visually check to ensure that the Before/After School Program Managers and Community School Assistant Principal have filed the before school care and the after school care registration cards separately. On a random basis, the principal would review the registration cards to ensure that the registration cards are being maintained in the proper order and are signed. If the registration cards are missing or have been improperly filed, the principal would direct the Before/After School Program Managers and the Community School Assistant Principal to correct the cards immediately.

3. The principal, on a random basis, would check the rosters and the fee payment records to ensure that they are accurate and that fees are being paid. Documents that are missing or incorrect would be completed or corrected immediately.
4. The principal would randomly check to ensure that copies of the letters sent to students who are delinquent in their fees are being filed.

Should you have questions, please contact me at 305 693-2490.

cc: Mr. Robert Kalinsky, Director

GFE:ic
M037

SHENANDOAH MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 1950 S. W. 19 Street, Miami, Florida 33145

Date School Established: 1926

Grades: 6-8

Principal: Ms. Lourdes F. Delgado

Treasurers: Ms. Maria Santos (Through February 2004)
 Ms. Teresa Gutierrez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$6,798.22
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>26,785.45</u>
TOTAL			<u><u>\$33,583.67</u></u>

SHENANDOAH MIDDLE SCHOOL (Continued)

AUDIT EXCEPTION

Disbursements

1. During our review of financial records we noted the following discrepancies:
 - a. Eight checks, cashed by the bank amounting to \$4,093, contained only the treasurer's signature; however, expenditures were proper. These checks were issued during the audit period and the current fiscal year up to November 2004.
 - b. Several check requisitions were not signed by the principal or her delegate.
 - c. We also noted some instances where check requisitions were supported by monthly statements of account, instead of original itemized invoices.

Sections 4-1 and 4-2 of the Manual of Internal Accounting and Section II, Chapter 5 of the *new* Manual of Internal Fund Accounting establish the procedures for making disbursements and also require that checks issued be signed by the principal or his/her designee and one clerical cosigner. The use of monthly statements as documentation to support payments is also prohibited. We recommend compliance with these procedures and closer monitoring of this activity by the school administration.

OTHER COMMENTS

Internal Funds

The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

Payroll

There was general adherence to payroll procedures.

Property

The current property inventory results were reported in January 2005, which showed "no unlocated" items. In addition, there were no property losses reported missing through the Plant Security Report Process.

ACCESS CENTER IV
 SCHOOL - 6841 SHENANDOAH MIDDLE SCHO


FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	2,194.32	7,600.05	6,900.75	14.82-	2,878.80
CLASSES AND CLUBS	16,638.18	59,109.48	55,571.82	439.42-	19,736.42
TRUST	5,490.99	17,044.32	19,627.16	2,824.06	5,732.21
PROPERTY DEPOSITS	1,130.50	.00	.00	1,116.75-	13.75
INSTRUCTIONAL AIDS	588.14	5,193.32	4,505.63	226.80	1,502.63
GENERAL	18.64-	10,581.91	5,391.35	1,479.87-	3,692.05
INSTRUCTIONAL MATE	5,478.29	13,520.12	18,970.60	.00	27.81
TOTAL	31,501.78	113,049.20	110,967.31	.00	33,583.67

CHECKING 6,798.22 INVESTMENTS .00 SBMMF 26,785.45 TOTAL 33,583.67
 ACCOUNTS PAYABLE .00

MEMORANDUM

February 14, 2005

To: Dr. Essie S. Pace, Region Superintendent
Region Center IV

From: Lourdes F. Delgado, Principal. 
Shenandoah Middle School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF
SHENANDOAH MIDDLE SCHOOL FOR THE
2003-2004 SCHOOL YEAR**

The principal discussed the results of the 2003-2004 audit findings with the appropriate staff. Additionally, the principal reviewed Sections 4-1 and 4-2 of the Manual of Internal Accounting and Section II, Chapter 5 of the **new** Manual of Internal Fund Accounting with the treasurer.

Corrective and preventative actions have been taken by the principal to address and remedy the areas cited as audit exceptions. Strategies have also been developed and are being implemented to ensure compliance with the guidelines and procedures found in the **new** Manual of Internal Fund Accounting.

The principal will continue to take an active role in the implementation and monitoring of all internal fund activities to prevent future audit exceptions. Continued utilization of the District Business Manager and Region IV Business Director as added resources will further help to ensure compliance with the guidelines found in the **new** Manual of Internal Fund Accounting.

Disbursements

The following corrective actions have been taken:

- The principal discussed the audit finding with the appropriate staff and reviewed Sections 4-1 and 4-2 of the Manual of Internal Accounting and Section II, Chapter 5 of the **new** Manual of Internal Fund Accounting. (February 2005)
- The principal directed the treasurer to first sign all checks and check requisitions, attach all supporting documentation, and present these to the principal for a second signature. (February 2005)

- The principal directed the treasurer to obtain the original invoice for all expenditures prior to writing check requisitions and to only pay expenditures from original invoices. Further, the principal directed the treasurer that statements are not to be used as supporting documentation. (February 2005)

The following preventative strategies have been established and will be implemented by the principal:

- The principal will ensure that checks presented for her signature have the treasurer's signature affixed and the supporting documentation is complete and attached to include the original invoice. Any checks and check requisitions that are missing the treasurer's signature or missing documentation will be returned to the treasurer. Once the documentation is presented and the signature of the treasurer is affixed, the principal will review for completeness and sign the check. Prior to mailing, the principal and the treasurer will review the checks and documentation a second time to ensure that the checks have two signatures as required.
- The principal will open the sealed bank envelope containing the returned cancelled checks and review to ensure that checks are properly signed. Discrepancies will be discussed immediately with the treasurer.
- The principal, on a monthly basis, will meet with the treasurer and review all transactions pertaining to disbursements. The principal and treasurer will review all documents for signatures and accuracy before placing them in the file for audit.

Thank you for your attention to this matter. Should you have questions, please contact me at 305-856-8282.

cc: Mr. Jorge L. Garcia, Administrative Director

ACCESS CENTER I
 SCHOOL - 6351 LAKE STEVENS MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,432.80	.00	215.00	.00	1,217.80
CLASSES AND CLUBS	13,438.26	31,417.31	27,513.53	2,873.42-	14,468.62
TRUST	4,314.57	41,885.65	47,163.17	3,810.37	2,847.42
PROPERTY DEPOSITS	149.93	1,863.55	1,597.81	33.00-	382.67
INSTRUCTIONAL AIDS	1,701.70	2,649.00	2,528.33	83.69-	1,738.68
GENERAL	1,854.99	4,970.68	5,443.50	820.26-	561.91
INSTRUCTIONAL MATE	8,365.38	34,525.50	33,911.36	.00	8,979.52
TOTAL	31,257.63	117,311.69	118,372.70	.00	30,196.62

CHECKING 4,528.33 INVESTMENTS .00 SBMMF 25,668.29 TOTAL 30,196.62
 ACCOUNTS PAYABLE .00

REGION CENTER V SCHOOLS

MIAMI KILLIAN SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 10655 S. W. 97 Avenue, Miami, Florida 33176

Date School Established: 1966

Grades: 9-12

Principal During Audit Period: Dr. Alberto Rodriguez (Through September 2004; presently Assistant Superintendent at School Improvement Zone Operations)

Current Principal: Mr. Ricardo Rodriguez

Treasurer: Ms. Carmen E. Pons

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
<u>Checking Account:</u>			
Executive National Bank	--	0.05	\$ 9,871.26
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>397,662.15</u>
TOTAL			<u><u>\$407,533.41</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER V
 SCHOOL - 7361 MIAMI KILLIAN SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	20,898.01	152,993.86	181,223.84	55,863.35	48,531.38
MUSIC	2,005.95	6,262.04	5,079.04	1,538.72-	1,650.23
CLASSES AND CLUBS	98,572.98	347,804.08	387,500.23	22,145.35	81,022.18
TRUST	71,818.91	176,164.74	164,992.65	30,490.66-	52,500.34
PROPERTY DEPOSITS	27.00	.00	.00	27.00-	.00
INSTRUCTIONAL AIDS	13,874.01	37,325.15	34,497.52	530.00-	16,171.64
GENERAL	147,601.33	152,081.33	54,474.99	45,422.32-	199,785.35
INSTRUCTIONAL MATE	11,263.83	72,721.47	76,113.01	.00	7,872.29
TOTAL	366,062.02	945,352.67	903,881.28	.00	407,533.41

CHECKING 9,871.26 INVESTMENTS .00 SBMMF 397,662.15 TOTAL 407,533.41
 ACCOUNTS PAYABLE .00

GLADES MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 9451 S. W. 64 Street, Miami, Florida 33173

Date School Established: 1963

Grades: 6-8

Principal During Audit Period: Mr. Ricardo Rodriguez (Through November 2004; presently at Miami Killian Senior High School)

Current Principal: Dr. Lucia Cox

Treasurer: Ms. Gloria Mantecon

After School Care Program Manager: Mr. Raul Espinoza (Through July 2004)*

After School Care Program Secretary: Ms. Gloria Mantecon (Through July 2004)*

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 13,622.82
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>32,497.37</u>
TOTAL			<u><u>\$ 46,120.19</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

*After School Care Program closed effective July 2004.

ACCESS CENTER V
 SCHOOL - 6211 GLADES MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	815.77	90.00	.00	.00	905.77
CLASSES AND CLUBS	15,868.17	69,952.83	68,394.97	78.35	17,504.38
TRUST	8,270.23	17,210.88	27,246.66	7,491.28	5,725.73
PROPERTY DEPOSITS	1,575.58	1,319.50	1,281.00	.00	1,614.08
INSTRUCTIONAL AIDS	4,437.00	22,146.60	18,263.95	.00	8,319.65
GENERAL	13,739.82	27,851.22	32,084.30	7,569.63-	1,937.11
INSTRUCTIONAL MATE	3,021.37	57,846.62	50,968.40	.00	9,899.59
COMMUNITY SCHOOL	464.80	52,814.00	53,064.92	.00	213.88
TOTAL	48,192.74	249,231.65	251,304.20	.00	46,120.19

CHECKING 13,622.82 INVESTMENTS .00 SBMMF 32,497.37 TOTAL 46,120.19
 ACCOUNTS PAYABLE .00

FLAGAMI ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 920 S. W. 76 Avenue, Miami, Florida 33144

Date School Established: 1951

Grades: PK-5

Principal During Audit Period: Ms. Maria Teresa Rojas (Through December 2004; presently Assistant Superintendent at the Office of Professional Standards)

Current Principal: Ms. Myra E. Silverstein

Bookkeeper: Ms. Emma M. Noriega

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 7,367.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	24,901.63
TOTAL			<u>\$32,269.58</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year; on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 1841 FLAGAMI ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FUTURE EDUCATORS	92.63	.00	15.80	.00	76.83	
STUDENT COUNCIL	124.24	.00	.00	.00	124.24	
SAFETY PATROL	73.40	.00	.00	.00	73.40	
FIFTH GRADE	211.41	.00	.00	.00	211.41	
CLASSES AND CLUBS	501.68	.00	15.80	.00	485.88	
TRUST						
DONATIONS	343.27	.00	.00	.00	343.27	
FIELD TRIPS	284.00	261.00	250.00	.00	295.00	
GUIDANCE	10.15	.00	.00	.00	10.15	
LIBRARY	1,325.43	653.76	1,122.23	.00	856.96	
LOST&DAMAGE TEXT	.00	795.10	.00	.00	795.10	
SPECIAL PURPOSE	2,927.42	300.00	2,683.31	2,775.52	3,319.63	
UNITED WAY	.00	939.45	939.45	.00	.00	
DONATION TWO	425.00	2,311.50	450.00	.00	2,286.50	
DONATION THREE	2,620.49	.00	2,864.45	.00	243.96-	
DONATIONS FIVE	.00	5,180.00	.00	.00	5,180.00	
TRUST	7,935.76	10,440.81	8,309.44	2,775.52	12,842.65	
GENERAL						
GENERAL MISCELLA	20,553.66	493.50	4,452.30	.00	16,594.86	
INTEREST	.00	8.76	.00	.00	8.76	
SCHOOL PICTURES	.00	7,525.00	4,749.48	2,775.52-	.00	
DONATIONS	.00	388.33	.00	.00	388.33	
GENERAL	20,553.66	8,415.59	9,201.78	2,775.52-	16,991.95	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	1,894.96	4,945.86	.00	1,949.10	
INSTRUCTIONAL MATE	5,000.00	1,894.96	4,945.86	.00	1,949.10	
TOTAL	33,991.10	20,751.36	22,472.88	.00	32,269.58	
CHECKING	7,367.95	INVESTMENTS	.00 SBMMF	24,901.63	TOTAL	32,269.58
			ACCOUNTS PAYABLE	.00		

ADULT EDUCATION CENTER

MIAMI SPRINGS ADULT AND COMMUNITY EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 751 Dove Avenue, Miami Springs, Florida 33166

Date Center Established: 1983

Principal: Mr. Robert Hernandez

Treasurers: Ms. Gladys Vital (Through January 2005)
 Ms. Urania Martinez

Community School Assistant Principals: Ms. Zanith Toomes (Through June 2004)
 Mr. Rafael Sosa

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 54,382.08
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>113,821.65</u>
TOTAL			<u>\$168,203.73</u>

AUDIT EXCEPTIONS

None

OTHER COMMENTS

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

VOCATIONAL/ADULT

SCHOOL - 7512 MIAMI SPRINGS SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	96,303.66	37,890.51	26,036.16	318.51-	107,839.50
SCHOOL STORE	30,150.88	31,684.07	27,776.09	141.60	34,200.46
INSTRUCTIONAL AIDS	236.39	2.56	238.95	.00	.00
GENERAL	11,953.36	2,386.62	2,236.24	318.51	12,422.25
INSTRUCTIONAL MATE	11,835.06	9,050.33	10,028.43	141.60-	10,715.36
ADULT EDUCATION	.00	33,133.00	33,133.00	.00	.00
COMMUNITY SCHOOL	2,919.16	4,973.00	4,866.00	.00	3,026.16
TOTAL	153,398.51	119,120.09	104,314.87	.00	168,203.73

CHECKING	54,382.08	INVESTMENTS	.00	SBMMF	113,821.65	TOTAL	168,203.73
			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.

Revised 5/9/03