

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

**SUBJECT: INTERNAL AUDIT REPORT – SECONDARY SCHOOLS AND CENTERS REGIONAL CENTER III**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

The Office of Management and Compliance Audits has completed the audits of five secondary schools, two adult education centers and two alternative education centers of the 22 secondary schools and centers from Regional Center III for the fiscal year ended June 30, 2005. The audit of seven schools from this Regional Center were previously published as a result of a change in principal. The audits for the remaining six schools will be published at a later date.

**Senior High Schools**

Design and Architecture Senior  
Miami Coral Park Senior

**Adult Education Center**

Miami Coral Park Adult  
Miami Springs Adult

**Middle Schools**

Doral Middle  
Miami Springs Middle  
Rockway Middle

**Alternative Education Centers**

C.O.P.E. Center North  
Juvenile Justice Center

The audits at these schools included a review of internal funds, property, and payroll records. Purchasing credit card usage and IT controls were also reviewed at selected schools. The audits disclosed that all nine schools were in compliance with prescribed policies and procedures.

The School Board Audit Committee reviewed this report at its May 2, 2006 meeting and recommended that the School Board receive the report.

Copies of this report were previously distributed and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the **Internal Audit Report – Secondary Schools and Centers Regional Center III.**

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



**APRIL 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. Yvonne Barrios  
Mr. Harry Demosthenes  
Ms. Oria M. Duarte  
Mr. Reginald Lafontant  
Ms. Liana Rangel

School Audits Supervised and Report Prepared by:

Ms. Maria T. Gonzalez, CPA

School Audits Report Reviewed by:

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

Property Audits Performed and Supervised by:

Mr. Dario Rosendo, CPA and Property Audits Staff



Miami-Dade County Public Schools  
*giving our students the world*

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

**APRIL 2006**

**AUDIT COMMITTEE MEETING**

**MAY 2, 2006**

**SCHOOL BOARD MEETING**

**MAY 10, 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

April 24, 2006

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of five secondary schools, two adult education centers, and two alternative education centers of the 22 secondary schools and centers from Regional Center III. The audit period was the fiscal year ended June 30, 2005. Previously, seven schools from this Regional Center were published as result of a change in principal. The audit results of the remaining six 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 nine 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 minimal.

This report will be presented to the Audit Committee at its May 2, 2006 meeting and to the School Board at its May 10, 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	
Comparative Property Inventory Results .....	9
Analysis of Property Losses.....	10

## II. INDIVIDUAL AUDIT REPORTS

### SENIOR HIGH SCHOOLS

Design and Architecture Senior .....	11
Miami Coral Park Senior .....	13

### MIDDLE SCHOOLS

Doral Middle .....	15
Miami Springs Middle .....	17
Rockway Middle .....	19

### ADULT EDUCATION CENTERS

Miami Coral Park Adult .....	21
Miami Springs Adult .....	23

### ALTERNATIVE EDUCATION CENTERS

C.O.P.E. Center North .....	25
Juvenile Justice Center .....	27

## **I. INTRODUCTORY SECTION**

## **EXECUTIVE SUMMARY**

The Office of Management and Compliance Audits has completed the audits of five secondary schools, two adult education centers, and two alternative education centers of the 22 secondary schools and centers from Regional Center III. The audit period was the fiscal year ended June 30, 2005. Previously, seven secondary schools from this Regional Center were published as result of a change in principal. The audit results of the remaining six schools 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 three schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at four 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 nine 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 nine secondary schools in this report. In addition, we included the property inventory of George T. Baker Aviation School, whose results were pending until now. Inventory results indicated that the schools were in compliance with property procedures and there were "no unlocated" items. Approximately \$9.7 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed six items at a cost of \$13,726 and a depreciated value of \$2,598 reported missing at three schools (Page 10).



## 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 three schools disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

## Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at four 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 III 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**

SUPERINTENDENT OF SCHOOLS  
Dr. Rudolph F. Crew

ASSOCIATE SUPERINTENDENT  
SCHOOL OPERATIONS  
Mr. Freddie Woodson

REGIONAL SUPERINTENDENT  
REGIONAL CENTER III  
Mr. George Nuñez

REGIONAL CENTER III BUSINESS DIRECTOR Mr. Robert L. Kalinsky	
<u>School</u>	<u>Principal</u>
<b>SENIOR HIGH SCHOOLS</b>	
Design and Architecture Senior	Dr. Stacey Mancuso
Miami Coral Park Senior	Dr. Nicholas P. JacAngelo
<b>MIDDLE SCHOOLS</b>	
Doral Middle	Ms. Tatiana De Miranda
Miami Springs Middle	Dr. Gail M. Quigley
Rockway Middle	Ms. Maria D. Cedeño
<b>ADULT EDUCATION CENTERS</b>	
Miami Coral Park Adult	Mr. Robert D. Novak
Miami Springs Adult	Mr. Robert Hernandez
<b>ALTERNATIVE EDUCATION CENTERS</b>	
C.O.P.E. Center North	Ms. Mary M. Richards
Juvenile Justice Center	Mr. Orlando Milligan

## 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 III 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
<b>SENIOR HIGH SCHOOLS</b>					
7081	Design and Architecture Senior <sup>(1)</sup>	11	None	None	
7251	Miami Central Sr. <sup>(2)(3)</sup>	--			
7271	Miami Coral Park Sr. <sup>(1)(4)</sup>	13	None	1	• Food Serv.
7411	Miami Northwestern Sr. <sup>(3)(5)</sup>	--			
7511	Miami Springs Sr. <sup>(2)</sup>	--			
<b>MIDDLE SCHOOLS</b>					
6031	Brownsville Middle <sup>(2)(3)</sup>	--			
6121	Ruben Dario Middle <sup>(2)</sup>	--			
6151	Doral Middle <sup>(1)</sup>	15	None	None	
6141	Charles R. Drew Middle <sup>(3)(5)</sup>	--			
6391	Madison Middle <sup>(3)(5)</sup>	--			
6521	Miami Springs Middle <sup>(4)</sup>	17	None	None	
6821	Rockway Middle	19	None	None	
6981	Westview Middle <sup>(2)(3)</sup>	--			
<b>ADULT EDUCATION CENTERS</b>					
7801	George T. Baker Aviation School <sup>(2)</sup>	--			
8139	D.A. Dorsey Adult Ed. Center <sup>(5)</sup>	--			
7272	Miami Coral Park Adult Ed. Center	21	None	None	
7512	Miami Springs Adult Ed. Center	23	None	None	
7601/7602	William H. Turner Ed. (H.S./Ad. Ed.) <sup>(5)</sup>	--			
<b>ALTERNATIVE EDUCATION CENTERS</b>					
8121	C.O.P.E. Center North <sup>(1)(4)</sup>	25	None	None	
8161	Corporate Academy North <sup>(5)</sup>	--			
8141	Juvenile Justice Center	27	None	None	
8119	The 500 Role Model Acad. of Exc. <sup>(2)</sup>	--			
	<b>TOTAL</b>		None	1	

**Notes:**

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (4 schools).
- (2) Audit report previously published as result of a change in principal (7 schools).
- (3) School Improvement Zone school (6 schools).
- (4) Purchasing Credit Card Program records and procedures reviewed at this school (3 schools).
- (5) Audit results to be published at a later date (6 schools).



**PROPERTY SCHEDULES**

**REGIONAL CENTER III 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		
<b>SENIOR HIGH SCHOOLS</b>								
7081	Design and Arch. Senior	466	\$ 849,613	None			None	
7251	Miami Central Sr. <sup>(1)</sup>	--						
7271	Miami Coral Park Sr.	973	1,885,146	None			None	
7411	Miami Northwestern Sr. <sup>(2)</sup>	--						
7511	Miami Springs Sr. <sup>(3)</sup>	--						
<b>MIDDLE SCHOOLS</b>								
6031	Brownsville Middle <sup>(1)</sup>	--						
6121	Ruben Dario Middle <sup>(3)</sup>	--						
6151	Doral Middle	639	1,219,112	None			None	
6141	Charles R. Drew Middle <sup>(2)</sup>	--						
6391	Madison Middle <sup>(2)</sup>	--						
6521	Miami Springs Middle	842	1,121,894	None			None	
6821	Rockway Middle	521	848,766	None			None	
6981	Westview Middle <sup>(3)</sup>	--						
<b>ADULT EDUCATION CENTERS</b>								
7801	G. T. Baker Aviation School <sup>(4)</sup>	641	2,342,937	None			None	
8139	D. A. Dorsey Adult Ed. Ctr. <sup>(2)</sup>	--						
7272	Miami Coral Park Adult Ed. Ctr.	322	541,966	None			None	
7512	Miami Springs Ad. Ed. Center	138	221,804	None			None	
7601/7602	W. H. Turner Ed. (HS. & Ad.) <sup>(2)</sup>	--						
<b>ALTERNATIVE EDUCATION CENTERS</b>								
8121	C.O.P.E. Center North	281	411,561	None			None	
8161	Corp. Academy North <sup>(2)</sup>	--						
8141	Juvenile Justice Center	212	232,255	None			None	
8119	The 500 Role Model Acad. of Exc. <sup>(3)</sup>	--						
	<b>TOTAL</b>	<b>5,035</b>	<b>\$ 9,675,054</b>	<b>None</b>			<b>None</b>	<b>-</b>

**Notes:**

- (1) Property inventory results presented to the Audit Committee on January 31, 2006 and to the School Board on February 15, 2006 ( 2 schools).
- (2) Property inventory results to be presented at a later date, in conjunction with the results of the audit (6 schools).
- (3) Property inventory results presented to the Audit Committee on December 7, 2005 and to the School Board on December 14, 2005 (4 schools).
- (4) Property inventory results pending until now. Audit results presented to the Audit Committee on December 7, 2005 and to the School Board on December 14, 2005 (1 school).

**REGIONAL CENTER III 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	
<b>SENIOR HIGH SCHOOL</b>							
7081	Design and Arch. Sr.	1	1	\$ 1,278	-	\$ 1,278	\$ 660
<b>MIDDLE SCHOOL</b>							
6821	Rockway Middle	1	4	9,660	\$ 9,660	-	-
<b>ALTERNATIVE EDUCATION CENTER</b>							
8141	Juvenile Justice Ctr.	1	1	2,788	-	2,788	1,938
	Totals	3	6	\$ 13,726	\$ 9,660	\$ 4,066	\$ 2,598

**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**

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

PROFILE OF THE SCHOOL

Address: 4001 N.E. Second Avenue, Miami, Florida 33137

Date School Established: 1990

Grades: 9-12

Principal: Dr. Stacey Mancuso

Treasurer: Ms. Roberta Peurifoy

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Eagle National Bank of Miami	--	--	\$ 21,226.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>39,512.16</u>
TOTAL			<u>\$ 60,738.57</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 III  
 SCHOOL - 7081 DESIGN & ARCHITECTURE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	217.79	990.00	1,203.00	500.00	504.79
CLASSES AND CLUBS	22,233.03	59,722.25	42,067.08	11,595.61-	28,292.59
TRUST	10,104.21	40,446.43	54,824.80	16,823.74	12,549.58
INSTRUCTIONAL AIDS	2,670.86	18,939.00	17,254.88	25.00	4,379.98
GENERAL	4,892.85	27,125.11	16,763.56	5,753.13-	9,501.27
INSTRUCTIONAL MATE	15,169.20	79,789.82	89,448.66	.00	5,510.36
<b>TOTAL</b>	<b>55,287.94</b>	<b>227,012.61</b>	<b>221,561.98</b>	<b>.00</b>	<b>60,738.57</b>

CHECKING	21,226.41	INVESTMENTS	.00	SBMMF	39,512.16	TOTAL	60,738.57
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 8865 S. W. 16 Street, Miami, Florida 33165

Date School Established: 1963

Grades: 9-12

Principal: Dr. Nicholas P. JacAngelo

Treasurer: Ms. Isabel Nuñez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 46,938.66
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>266,107.53</u>
TOTAL			<u>\$ 313,046.19</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 III  
 SCHOOL - 7271 MIAMI CORAL PARK SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	26,335.29	74,380.10	126,135.14	61,699.12	36,279.37
MUSIC	1,448.42	1,032.00	1,048.35	.00	1,432.07
CLASSES AND CLUBS	66,852.56	316,868.38	305,320.94	526.53-	77,873.47
TRUST	73,413.52	149,154.84	201,416.50	55,704.79	76,856.65
PROPERTY DEPOSITS	12,472.36	3,891.00	3,571.16	38.15	12,830.35
SCHOOL STORE	855.90	.00	.00	.00	855.90
INSTRUCTIONAL AIDS	14,132.62	26,172.16	27,979.07	30.00-	12,295.71
GENERAL	34,402.74	198,246.60	36,237.36	116,885.53-	79,526.45
INSTRUCTIONAL MATE	11,289.40	43,817.61	40,010.79	.00	15,096.22
<b>TOTAL</b>	<b>241,202.81</b>	<b>813,562.69</b>	<b>741,719.31</b>	<b>.00</b>	<b>313,046.19</b>

CHECKING	46,938.66	INVESTMENTS	.00	SBMMF	266,107.53	TOTAL	313,046.19
			ACCOUNTS PAYABLE		.00		

**MIDDLE SCHOOLS**

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

PROFILE OF THE SCHOOL

Address: 5005 N.W. 112 Avenue, Miami, Florida 33178

Date School Established: 2000

Grades: 6-8

Principal: Ms. Tatiana De Miranda

Treasurer: Ms. Maria E. Bonce

Community School Manager: Mr. Gilbert Varela

Community School Secretary: Ms. Leyden Rodriguez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Banco Popular, N. A.	--	1.36	\$ 16,787.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>10,270.33</u>
TOTAL			<u>\$ 27,058.12</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 III  
 SCHOOL - 6151 DORAL MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	105.00	105.00	.00
MUSIC	240.00	624.00	516.00	.00	348.00
CLASSES AND CLUBS	246.53	11,810.00	9,624.80	.00	2,431.73
TRUST	5,225.18	50,756.98	49,612.52	636.84	7,006.48
INSTRUCTIONAL AIDS	413.82	1,316.00	1,180.01	.00	549.81
GENERAL	1,436.12	6,736.10	5,163.78	741.84	2,266.60
INSTRUCTIONAL MATE	12,886.33	18,511.16	18,563.05	.00	12,834.44
COMMUNITY SCHOOL	463.01	52,626.00	51,467.95	.00	1,621.06
TOTAL	20,910.99	142,380.24	136,233.11	.00	27,058.12

CHECKING	16,787.79	INVESTMENTS	.00	SBMMF	10,270.33	TOTAL	27,058.12
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 150 South Royal Poinciana, Miami Springs, Florida 33166

Date School Established: 1955

Grades: 6-8

Principal: Dr. Gail M. Quigley

Treasurers: Ms. Danelia Cespedes (Through August 2004)  
 Ms. Barbara Wolff

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 23,387.58
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>36,529.71</u>
TOTAL			<u>\$ 59,917.29</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER III  
 SCHOOL - 6521 MIAMI SPRINGS MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	495.00	495.00	.00
MUSIC	1,162.24	5,900.25	4,957.25	240.00	2,345.24
CLASSES AND CLUBS	12,293.00	75,232.92	74,532.37	755.77-	12,237.78
TRUST	19,461.75	30,309.42	35,000.87	3,215.15	17,985.45
PROPERTY DEPOSITS	3,228.30	185.50	637.45	2,575.00-	201.35
INSTRUCTIONAL AIDS	1,018.32	2,488.00	975.39	165.00-	2,365.93
GENERAL	12,885.53	25,188.05	26,920.19	454.38-	10,699.01
INSTRUCTIONAL MATE	13,475.01	15,220.58	14,613.06	.00	14,082.53
TOTAL	63,524.15	154,524.72	158,131.58	.00	59,917.29

CHECKING	23,387.58	INVESTMENTS	.00	SBMMF	36,529.71	TOTAL	59,917.29
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 9393 S. W. 29 Terrace, Miami, Florida 33165

Date School Established: 1959

Grades: 6-8

Principal: Ms. Maria D. Cedeño

Treasurers: Ms. Marieta Revilla (Through March 2005)  
 Ms. Jacqueline Gonzalez (Through February 2006)  
 Mr. Fabio Ramirez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 17,203.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>31,383.26</u>
TOTAL			<u><u>\$ 48,587.02</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. 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 III  
 SCHOOL - 6821 ROCKWAY MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	15.00	600.00	585.00	.00
MUSIC	8,299.59	11,645.99	11,804.07	1,310.23-	6,831.28
CLASSES AND CLUBS	20,730.85	41,336.15	42,757.24	4,334.67-	14,975.09
TRUST	4,191.86	91,554.64	96,901.64	6,088.40	4,933.26
PROPERTY DEPOSITS	751.29	444.00	.00	600.00-	595.29
INSTRUCTIONAL AIDS	94.13	3,762.00	3,034.74	.00	821.39
GENERAL	5,346.54	15,461.31	13,799.84	428.50-	6,579.51
INSTRUCTIONAL MATE	10,928.82	42,694.09	39,771.71	.00	13,851.20
TOTAL	50,343.08	206,913.18	208,669.24	.00	48,587.02

CHECKING	17,203.76	INVESTMENTS	.00	SBMMF	31,383.26	TOTAL	48,587.02
			ACCOUNTS PAYABLE		.00		



**ADULT EDUCATION CENTERS**

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

PROFILE OF THE SCHOOL

Address: 8865 S. W. 16 Street, Miami, Florida 33165

Date Center Established: 1974

Principal: Mr. Robert D. Novak

Treasurer: Ms. Teresa D. Diaz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 44,368.58
Savings Account:			
SunTrust Bank	--	0.38	9,334.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>38,366.48</u>
TOTAL			<u><u>\$ 92,069.36</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

VOCATIONAL/ADULT  
 SCHOOL - 7272 MIA CORAL PARK ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	13,104.43	25,885.02	34,156.64	9,189.29	14,022.10
SCHOOL STORE	52,058.03	53,552.82	38,567.18	7,926.37-	59,117.30
INSTRUCTIONAL AIDS	4,432.26	3,580.00	3,549.83	.00	4,462.43
GENERAL	1,777.93	928.46	1,991.91	.00	714.48
INSTRUCTIONAL MATE	12,948.41	18,308.36	16,393.80	1,329.92-	13,533.05
ADULT EDUCATION	.00	3,207.00	3,207.00	.00	.00
COMMUNITY SCHOOL	477.00	72,506.00	72,830.00	67.00	220.00
TOTAL	84,798.06	177,967.66	170,696.36	.00	92,069.36

CHECKING	44,368.58	INVESTMENTS	9,334.30	SBMMF	38,366.48	TOTAL	92,069.36
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 751 Dove Avenue , Miami Springs, Florida 33166

Date School Established: 1983

Principal: Mr. Robert Hernandez

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

Community School Assistant Principal: Mr. Rafael Sosa

Community School Secretaries: Ms. Gladys Vital (Through January 2005)  
 Ms. Urania Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 64,881.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>116,182.67</u>
TOTAL			<u><u>\$ 181,063.91</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

VOCATIONAL/ADULT  
 SCHOOL - 7512 MIAMI SPRINGS SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	107,839.50	36,595.43	30,523.86	36.70-	113,874.37
SCHOOL STORE	34,200.46	24,616.68	18,847.40	129.27	40,099.01
GENERAL	12,422.25	2,704.77	1,252.77	75.74-	13,798.51
INSTRUCTIONAL MATE	10,715.36	32,101.74	32,534.41	16.83-	10,265.86
ADULT EDUCATION	.00	19,981.50	19,981.50	.00	.00
COMMUNITY SCHOOL	3,026.16	2,666.00	2,666.00	.00	3,026.16
<b>TOTAL</b>	<b>168,203.73</b>	<b>118,666.12</b>	<b>105,805.94</b>	<b>.00</b>	<b>181,063.91</b>

CHECKING	64,881.24	INVESTMENTS	.00	SBMMF	116,182.67	TOTAL	181,063.91
			ACCOUNTS PAYABLE		.00		

**ALTERNATIVE EDUCATION CENTERS**

C.O.P.E. CENTER NORTH  
 AUDIT REPORT  
 FOR THE 2004-05 FISCAL YEAR  
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 9950 N.W. 19 Avenue, Miami, Florida 33147

Date Center Established: 1968

Grades: 6-12

Principal: Ms. Mary M. Richards

Treasurer: Ms. Rhonda Miller

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N. A.	--	--	\$ 9,941.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>29,053.63</u>
TOTAL			<u>\$ 38,995.10</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.

ALTERNATIVE EDUC  
 SCHOOL - 8121 C.O.P.E. CENTER - NORT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	2,952.90	7,009.06	6,999.89	80.76-	2,881.31
TRUST	10,601.94	1,576.66	12,515.38	454.80	118.02
PROPERTY DEPOSITS	1,214.50	72.00	.00	.00	1,286.50
INSTRUCTIONAL AIDS	155.00	.00	.00	.00	155.00
GENERAL	1,108.69	2,388.94	2,060.12	311.17-	1,126.34
INSTRUCTIONAL MATE	5,683.88	5,015.52	4,699.40	.00	6,000.00
PRODUCTION/SERVICE	28,802.23	50,029.00	51,340.43	62.87-	27,427.93
<b>TOTAL</b>	<b>50,519.14</b>	<b>66,091.18</b>	<b>77,615.22</b>	<b>.00</b>	<b>38,995.10</b>

CHECKING 9,941.47 INVESTMENTS .00 SBMMF 29,053.63 TOTAL 38,995.10  
 ACCOUNTS PAYABLE .00



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

PROFILE OF THE SCHOOL

Address: 3300 N.W. 27 Avenue , Miami, Florida 33142

Date School Established: 1984

Grades: 4-12

Principal: Mr. Orlando Milligan

Treasurer: Ms. Tara West-Virgil

CASH AND/OR INVESTMENT SUMMARY

	Maturity <u>Date</u>	Interest <u>Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 1,420.43
TOTAL			\$ 1,420.43

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.

ALTERNATIVE EDUC  
 SCHOOL - 8141 JUVENILE JUSTICE CENTE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	316.52	10.00	79.28	.00	247.24
GENERAL	134.58	31.47	154.58	.00	11.47
INSTRUCTIONAL MATE	1,067.98	5,190.17	5,096.43	.00	1,161.72
TOTAL	1,519.08	5,231.64	5,330.29	.00	1,420.43
CHECKING	1,420.43	INVESTMENTS	.00 SBMMF	.00 TOTAL	1,420.43
			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*