



*Miami-Dade County Public Schools*

***Internal Audit Report  
Selected Schools/Centers***

*The Financial Statements Were Fairly Stated  
For All 50 Schools/Centers In This Report.  
However, At Two Schools, The Monitoring Of  
Athletic And General Program Expenditures  
And FTE ESOL Student Records  
Need Improvement.*

**April 2023**

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

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Mr. Danny Espino, Vice Chair  
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Dr. Jose L. Dotres  
Superintendent of Schools

Mr. Jon Goodman, CPA, CFE  
Chief Auditor  
Office of Management and Compliance Audits

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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

*Dr. Jose L. Dotres*

**Chief Auditor**

*Jon Goodman, CPA CFE*

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March 27, 2023

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida  
Members of The School Board Audit and Budget Advisory Committee  
Dr. Jose L. Dotres, Superintendent of Schools

Ladies and Gentlemen:

This report includes the internal audit results of 50 schools/centers. The audit scope was one fiscal year ended June 30, 2022. At eight schools/centers, there was a change of Principal/Administrator since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds and an inventory of property. On a selected basis, we reviewed Payroll records and procedures, Full-Time Equivalent (FTE) reporting and student records, Title I Program procedures and expenditures, Purchasing Card Program procedures, and certain aspects of school site data security.

Notwithstanding the conditions and findings reported, the financial statements were fairly stated for all 50 schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools, the audits disclosed that controls and monitoring over athletic and general program expenditures, and Full-Time Equivalent (FTE)-ESOL records need improvement. We discussed the audit findings with school, region, and District administrators, and their responses are included in this report.

For schools/centers with no findings, we congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/District offices for implementing and enforcing business practices that promote accountability and compliance with School Board policy. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jon Goodman, CPA, CFE  
Chief Auditor

JG:tw

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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 50 schools/centers. These include three schools that report to the North Region Office, 42 schools/centers that report to the Central Region Office, two schools/centers that report to the South Region Office, and three schools/centers that report to the Office of Post-Secondary, Career and Technical Education within the Office of School Leadership and Performance. For all schools/centers reported, the audit scope was one fiscal year ended June 30, 2022. At eight schools/centers, there was a change of Principal/Administrator since the prior audit.

The audits disclosed that for 48 of the 50 schools/centers included in this report, records were maintained in good order and in accordance with prescribed policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 12-15). The two schools/centers cited with findings and the affected areas are as follows:

Work Loc.	Name of Schools/Centers	Region Office	Audit Scope	Change Of Principal Since Prior Audit	Prior Year Audit Findings At This School/ Center	Current Audit- Total Audit Findings Per School/ Center	Findings Per Category	
							Internal Funds	FTE
1441	<p>1. Paul Laurence Dunbar K-8 Center</p> <p>Discrepancies in Full Time Equivalent (FTE) ESOL Records and Procedures.</p> <p>Findings under current Principal. No changes in administration and Treasurer since prior audit. Treasurer not part of FTE process.</p>	Central	<p>Int. Funds: 2021-2022</p> <p>FTE: 2022-2023 SP2</p>	No	No	1		1-ESOL Records and Procedures
7301	<p>2. Miami Edison Senior</p> <p>Inadequate controls and monitoring led to overspending in the Athletic and General Fund Programs.</p> <p>Changes in Principal. Findings under former Principal and current Treasurer.</p>	Central	<p>Int. Funds: 2021-2022</p>	Yes	No	1	1-Athletic and General Fund Expenditures	
TOTAL	2 Schools/Centers					2	1	1

As indicated in the preceding table, at two schools/centers, we cited certain non-compliance with the athletic and general fund programs, disbursements, and ESOL records.

The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, whether a change of Treasurer/Responsible Staff occurred and whether findings were recurrent.

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 22-30 of this report.

A *Summary Schedule of Audit Results* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 16-21. Management responses are included following the recommendations in the *Finding and Recommendations* section of this report (Pages 34-45); and in the *Appendix Section* in memorandum format (Pages 55-62). We have also included an *Organizational Chart* in this report (Page 54).

## **INTERNAL FUNDS**

Notwithstanding the conditions and findings reported, the financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2021-2022 fiscal year, on the accrual basis of accounting.

As of June 30, 2022, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$6,821,687.33 and \$(6,766,483.20) respectively, while total combined Fund Balance amounted to \$2,556,812.22 (Pages 6-10).

As of June 30, 2022, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances cited in one of the schools/centers in this report.

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future (refer to Audit Opinion, Page 11).

Internal funds records and procedures were reviewed at all 50 schools/centers. At 49 of the 50 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at one school/center we found that:

- At *Miami Edison Senior*, our review of financial activity disclosed that on June 30, 2022, the Athletic and General Fund Programs closed with deficit balances of approximately \$(39,400) and \$(500) respectively. At the completion of the audit field work at the beginning of March 2023, the Athletic Program was still in a deficit but had decreased to approximately \$(35,300) while the General Fund deficit balance had been corrected. Additionally, we sampled disbursements posted to Athletic Program accounts and although athletic related, we noted that several did not have supporting documentation and proper disbursement procedures were not followed (Pages 40-45).

## **PROPERTY**

Property inventory audits were conducted at all 50 schools/centers included in this report. At the 50 schools/centers reviewed, Property Audits staff inventoried approximately 11,300 equipment items with a total approximate cost of \$31.7 million. Of the 50 inventories, 49 proved satisfactory. At one school/center, two equipment items with a cost of \$3,819 and depreciated value of \$1,931 were reported as “unlocated”. The missing items at this school/center consisted of an air purifier and a portable projector (refer to the *Property Schedule* on Pages 31-33). At most schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.



## PAYROLL

We reviewed payroll records corresponding to the 2022-2023 fiscal year, at one school as a follow-up to a prior year payroll finding.

Work Location No.	School/Center	Region	Payroll Audit Period
2331	Charles R. Hadley Elementary	Central	2022-2023

At this school/center, we found general compliance with the procedures established in the *Payroll Processing Procedures Manual* that relate to time and attendance.

## TITLE I PROGRAM, PURCHASING CARD (P-CARD) AND DATA SECURITY

We reviewed Title I Program expenditures at four schools/centers. Total Title I Program expenditures reported for the 2021-2022 fiscal year corresponding to these schools/centers amounted to approximately \$2.03 million. The Title I Program audit includes the review of expenditures charged to the Program via use of the Purchasing Card (P-Card), if applicable. We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
1081	Coral Terrace Elementary	Central	2021-2022	N/A-none <sup>1</sup>	2021-2022	\$ 333,938
4841	Santa Clara Elementary	Central	2021-2022	N/A-none <sup>1</sup>	2021-2022 & 2022-2023	387,999
5861	Dr. Henry W. Mack/West Little River K-8 Center	Central	2021-2022	2021-2022	2021-2022 & 2022-2023	579,877
7791	Booker T. Washington Senior	Central	2021-2022	N/A-none <sup>1</sup>	2021-2022 & 2022-2023	723,461
Total Title I Program Expenditures						\$ 2,025,275

At the schools/centers listed in the table above, we found general compliance with the procedures established in the *Title I Administration Handbook*. The review of P-Card expenditures at one school/center disclosed overall compliance with the P-Card Program's procedures.

<sup>1</sup> During 2021-2022, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

In addition, the review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees' access to various computer applications at all four schools/centers.

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

A total of seven schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
4171	Orchard Villa Elementary	Central	2022-2023 SP2	\$ 855,783
4501	Poinciana Park Elementary	Central	2021-2022 SP3	409,465
1441	Paul Laurence Dunbar K-8 Center	Central	2022-2023 SP2	928,405
7071	Coral Gables Senior	Central	2022-2023 SP2	7,914,925
7271	Miami Coral Park Senior	Central	2022-2023 SP2	6,217,179
7721	South Miami Senior	Central	2022-2023 SP2	4,281,890
7601	William H. Turner Technical Arts High School	Central	2022-2023 SP2	3,161,013
<b>Total FTE Funding:</b>				<b>\$ 23,768,660</b>

Total FTE funding amounted to approximately \$23.8 million for the seven schools/centers combined. FTE records reviewed corresponded to the 2021-2022 fiscal year; Survey Period 3 (February 2022) or 2022-2023 Survey Period 2 (October 2022) as noted in the preceding table. We found that six schools/centers were generally compliant with District policy related to FTE documentation and procedures. However, at the following school/center, we found:

- At *Paul Laurence Dunbar K-8 Center*, our audit disclosed discrepancies in the English for Speakers of Other Languages (ESOL) Program (Pages 34-36). The discrepancies identified during our review could have potentially generated funding disallowances to the district.

### **CONDENSED ANNUAL FINANCIAL REPORT AND AUDIT OPINION**

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2022, for the 50 schools/centers included in this report. We are also providing the audit opinion regarding the schools/centers' financial statements:

## CONDENSED ANNUAL FINANCIAL REPORT AND FUND BALANCE AS OF JUNE 30, 2022

The Condensed Annual Financial Report and Fund Balance information as of June 30, 2022, for all 50 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report			Fund Balance						
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
0361	Biscayne Gardens Elementary	\$ 15,113.81	\$ 9,055.87	\$ (8,842.90)	\$ 15,326.78	\$ 3,698.06	\$ 11,628.72	-	-	-	\$ 15,326.78
6281	Thomas Jefferson Middle	20,188.69	36,731.09	(39,322.85)	17,596.93	7,484.93	10,112.00	-	-	-	17,596.93
7231	Miami Carol City Senior	130,484.61	254,141.65	(286,437.52)	98,188.74	10,775.72	87,413.02	-	-	-	98,188.74
<u>Central Region Office Schools/Centers</u>											
0401	Van E. Blanton Elementary	11,803.42	15,493.84	(14,744.21)	12,553.05	3,834.89	8,718.16	-	-	-	12,553.05
1081	Coral Terrace Elementary	19,653.88	92,736.32	(92,627.02)	19,763.18	3,399.32	16,363.86	-	-	-	19,763.18
2531	Thena C. Crowder Early Childhood Diagnostic & Special Educ Ctr	4,552.64	1,194.76	(975.19)	4,772.21	1,518.29	3,253.92	-	-	-	4,772.21
1361	Frederick Douglass Elementary	12,341.19	2,568.12	(3,625.28)	11,284.03	1,444.81	9,839.22	-	-	-	11,284.03
1801	Fairlawn Elementary	16,790.97	111,203.60	(112,199.76)	15,794.81	3,351.24	12,443.57	-	-	-	15,794.81

**CONDENSED ANNUAL FINANCIAL REPORT  
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
2331	Charles R. Hadley Elementary	17,493.40	190,455.77	(191,629.28)	16,319.89	4,471.52	11,848.37	-	-	-	16,319.89
2351	Eneida Massas Harther Elementary	21,078.83	67,769.68	(64,878.41)	23,970.10	9,090.44	14,879.66	-	-	-	23,970.10
2501	Holmes Elementary	8,508.72	12,357.58	(13,142.95)	7,723.35	1,927.60	5,795.75	-	-	-	7,723.35
2781	Kinloch Park Elementary	48,260.25	111,017.12	(108,882.21)	50,395.16	5,915.86	44,479.30	-	-	-	50,395.16
2981	Liberty City Elementary	4,977.41	19,836.62	(20,077.25)	4,736.78	2,651.71	2,085.07	-	-	-	4,736.78
3021	Jesse J. McCrary, Jr. Elementary	7,370.18	1,732.35	(2,346.32)	6,756.21	1,398.29	5,357.92	-	-	-	6,756.21
3381	Miami Springs Elementary	12,690.69	102,321.02	(103,895.59)	11,116.12	5,553.93	5,562.19	-	-	-	11,116.12
3431	Phyllis Ruth Miller Elementary	15,781.27	133,164.67	(134,060.19)	14,885.75	9,730.99	5,154.76	-	-	-	14,885.75
4171	Orchard Villa Elementary	8,455.44	5,189.99	(4,507.57)	9,137.86	4,878.82	4,259.04	-	-	-	9,137.86
4501	Poinciana Park Elementary	4,024.26	4,964.80	(4,771.35)	4,217.71	1,579.81	2,637.90	-	-	-	4,217.71
4841	Santa Clara Elementary	15,146.60	3,495.52	(3,826.25)	14,815.87	1,138.78	13,677.09	-	-	-	14,815.87
0081	Lenora B. Smith Elementary	12,541.54	6,382.46	(7,405.30)	11,518.70	5,835.08	5,683.62	-	-	-	11,518.70

**CONDENSED ANNUAL FINANCIAL REPORT  
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5361	Springview Elementary	19,097.94	46,966.38	(44,442.64)	21,621.68	5,484.97	16,136.71	-	-	-	21,621.68
5441	Sylvania Heights Elementary	12,725.42	120,220.14	(120,879.60)	12,065.96	3,884.27	8,181.69	-	-	-	12,065.96
5561	Frances S. Tucker Elementary	16,250.11	17,792.09	(18,871.17)	15,171.03	13,138.19	2,032.84	-	-	-	15,171.03
3881	Andrea Castillo Preparatory Academy	10,765.68	60,435.10	(57,995.67)	13,205.11	10,209.73	2,995.38	-	-	-	13,205.11
1441	Paul Laurence Dunbar K-8 Center	12,513.02	11,690.60	(12,099.62)	12,104.00	2,068.48	10,035.52	-	-	-	12,104.00
5861	Dr. Henry W. Mack/West Little River K-8 Center	12,347.83	14,828.09	(12,893.12)	14,282.80	8,478.32	5,818.98	-	-	(14.50)	14,282.80
4491	Henry E.S. Reeves K-8 Center	4,959.48	44,090.81	(42,788.04)	6,262.25	5,000.40	1,261.85	-	-	-	6,262.25
5101	John I. Smith K-8 Center	26,580.49	315,501.59	(307,738.14)	34,343.94	13,958.45	20,385.49	-	-	-	34,343.94
5321	Southside Preparatory Academy	31,438.21	430,367.83	(421,973.45)	39,832.59	10,889.97	28,942.62	-	-	-	39,832.59
5831	Henry S. West Laboratory School	6,202.93	113,555.54	(109,454.62)	10,303.85	8,802.99	1,500.86	-	-	-	10,303.85
6071	George Washington Carver Middle	61,820.60	163,741.30	(117,633.95)	107,927.95	52,680.90	55,247.05	-	-	-	107,927.95
6741	Ponce de Leon Middle	31,683.00	80,687.47	(99,735.48)	12,634.99	6,911.93	5,723.06	-	-	-	12,634.99

**CONDENSED ANNUAL FINANCIAL REPORT  
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
6331	Kinloch Park Middle	42,975.19	25,945.08	(36,752.76)	32,167.51	3,696.79	28,470.72	-	-	-	32,167.51
6391	Madison Middle	21,275.73	33,866.65	(32,740.68)	22,401.70	7,135.74	15,265.96	-	-	-	22,401.70
6821	Rockway Middle	76,944.13	204,220.93	(199,083.13)	82,081.93	5,509.50	76,572.43	-	-	-	82,081.93
7641	J.C. Bermudez Doral Senior	31,107.00	29,910.42	(21,357.34)	39,660.08	19,695.73	19,964.35	-	-	-	39,660.08
7071	Coral Gables Senior	298,253.26	622,754.08	(570,725.48)	350,281.86	197,592.27	157,574.09	-	-	(4,884.50)	350,281.86
7005	iTech @ Thomas A. Edison Educational Center	25,696.45	95,142.26	(77,114.14)	43,724.57	39,452.72	4,271.85	-	-	-	43,724.57
7161	Maritime & Science Technology Academy (MAST)	203,808.64	390,426.44	(410,253.15)	183,981.93	120,873.51	63,108.42	-	-	-	183,981.93
7251	Miami Central Senior	75,803.83	381,604.67	(357,596.32)	99,812.18	36,273.87	63,538.31	-	-	-	99,812.18
7271	Miami Coral Park Senior	147,876.39	447,727.36	(433,521.30)	162,082.45	17,146.48	144,935.97	-	-	-	162,082.45
7301	Miami Edison Senior	50,901.76	193,209.13	(232,735.90)	11,374.99	5,987.52	5,387.47	-	-	-	11,374.99
7721	South Miami Senior	116,772.49	310,791.27	(304,289.16)	123,274.60	15,769.70	107,504.90	-	-	-	123,274.60

**CONDENSED ANNUAL FINANCIAL REPORT  
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7601	William H. Turner Technical Arts High School	90,699.17	308,685.65	(274,858.15)	124,526.67	83,167.04	41,359.63	-	-	-	124,526.67
7791	Booker T. Washington Senior	108,851.79	250,243.22	(250,692.40)	108,402.61	38,229.86	70,172.75	-	-	-	108,402.61
<u>South Region Office Schools/Centers</u>											
2541	Howard Drive Elementary	17,238.05	228,040.18	(227,573.64)	17,704.59	3,289.23	14,415.36	-	-	-	17,704.59
3621	Coconut Palm K-8 Academy	24,788.95	41,905.32	(42,923.40)	23,770.87	4,605.67	19,165.20	-	-	-	23,770.87
<u>Adult Education Centers/Technical Colleges</u>											
7012	American Adult and Community Education Center	205,993.60	104,865.29	(107,666.35)	203,192.54	19,401.97	183,790.57	-	-	-	203,192.54
7112	Hialeah Adult Education Center	173,983.40	149,756.71	(175,457.22)	148,282.89	23,037.36	125,245.53	-	-	-	148,282.89
7702	South Dade Technical College	134,995.75	400,902.90	(426,439.78)	109,458.87	15,082.87	85,827.58	-	8,548.42	-	109,458.87
<b>TOTAL</b>		<b>\$ 2,501,608.09</b>	<b>\$ 6,821,687.33</b>	<b>\$ (6,766,483.20)</b>	<b>\$ 2,556,812.22</b>	<b>\$ 887,136.52</b>	<b>\$1,666,026.28</b>	<b>\$ -</b>	<b>\$ 8,548.42</b>	<b>\$(4,899.00)</b>	<b>\$ 2,556,812.22</b>

## AUDIT OPINION

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

Notwithstanding the conditions and findings reported, the financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2021-2022 fiscal year, on the accrual basis of accounting.

As of June 30, 2022, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$6,821,687.33 and \$(6,766,483.20) respectively, while total combined Fund Balance amounted to \$2,556,812.22 (Pages 6-10).

As of June 30, 2022, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting, except for those instances cited in one of the schools/centers in this report.

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future.

*Tamara Wain*

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Tamara Wain  
Certified Public Accountant  
Assistant Chief Auditor, School Audits Division  
Office of Management and Compliance Audits  
Miami-Dade County Public Schools



## INTERNAL CONTROLS RATING

The internal control ratings for the two schools/centers in this report **with audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office Schools/Centers</u>							
Paul Laurence Dunbar K-8 Center		✓			✓		Likely to impact.
Miami Edison Senior		✓			✓		Likely to impact.

## INTERNAL CONTROLS RATING

The internal control ratings for the 48 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Biscayne Gardens Elementary	✓			✓			Not Likely to impact.
Thomas Jefferson Middle	✓			✓			Not Likely to impact.
Miami Carol City Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Van E. Blanton Elementary	✓			✓			Not Likely to impact.
Coral Terrace Elementary	✓			✓			Not Likely to impact.
Thena C. Crowder Early Childhood Diagnostic & Special Education Center	✓			✓			Not Likely to impact.
Frederick Douglass Elementary	✓			✓			Not Likely to impact.
Fairlawn Elementary	✓			✓			Not Likely to impact.
Charles R. Hadley Elementary	✓			✓			Not Likely to impact.
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact.
Holmes Elementary	✓			✓			Not Likely to impact.
Kinloch Park Elementary	✓			✓			Not Likely to impact.
Liberty City Elementary	✓			✓			Not Likely to impact.
Jesse J. McCrary, Jr. Elementary	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Springs Elementary	✓			✓			Not Likely to impact.
Phyllis Ruth Miller Elementary	✓			✓			Not Likely to impact.
Orchard Villa Elementary	✓			✓			Not Likely to impact.
Poinciana Park Elementary	✓			✓			Not Likely to impact.
Santa Clara Elementary	✓			✓			Not Likely to impact.
Lenora B. Smith Elementary	✓			✓			Not Likely to impact.
Springview Elementary	✓			✓			Not Likely to impact.
Sylvania Heights Elementary	✓			✓			Not Likely to impact.
Frances S. Tucker Elementary	✓			✓			Not Likely to impact.
Andrea Castillo Preparatory Academy	✓			✓			Not Likely to impact.
Dr. Henry W. Mack/West Little River K-8 Center	✓			✓			Not Likely to impact.
Henry E.S. Reeves K-8 Center	✓			✓			Not Likely to impact.
John I. Smith K-8 Center	✓			✓			Not Likely to impact.
Southside Preparatory Academy	✓			✓			Not Likely to impact.
Henry S. West Laboratory School	✓			✓			Not Likely to impact.
George Washington Carver Middle	✓			✓			Not Likely to impact.
Ponce de Leon Middle	✓			✓			Not Likely to impact.
Kinloch Park Middle	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Madison Middle	✓			✓			Not Likely to impact.
Rockway Middle	✓			✓			Not Likely to impact.
J.C. Bermudez Doral Senior	✓			✓			Not Likely to impact.
Coral Gables Senior	✓			✓			Not Likely to impact.
iTech @ Thomas A. Edison Educational Center	✓			✓			Not Likely to impact.
Maritime & Science Technology Academy (MAST)	✓			✓			Not Likely to impact.
Miami Central Senior	✓			✓			Not Likely to impact.
Miami Coral Park Senior	✓			✓			Not Likely to impact.
South Miami Senior	✓			✓			Not Likely to impact.
William H. Turner Technical Arts High School	✓			✓			Not Likely to impact.
Booker T. Washington Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Howard Drive Elementary	✓			✓			Not Likely to impact.
Coconut Palm K-8 Academy	✓			✓			Not Likely to impact.
<u>Adult Education Centers/Technical Colleges</u>							
American Adult and Community Educ Center	✓			✓			Not Likely to impact.
Hialeah Adult Education Center	✓			✓			Not Likely to impact.
South Dade Technical College	✓			✓			Not Likely to impact.

## SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the two schools/centers included in this report **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>							
1441	Paul Laurence Dunbar K-8 Center <sup>(a)</sup>	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	1	• FTE-ESOL Records and Procedures	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
7301	Miami Edison Senior <sup>(b)</sup>	Int. Funds: 2021-2022	1	• Athletic and General Program Disbursements	Int. Funds: 2020-2021	None	
<b>TOTAL</b>			<b>2</b>			<b>None</b>	

Notes:

(a) No change of Principal since prior audit.

(b) Audit findings under former Principal's tenure through June 23, 2022. Current Principal's tenure began June 23, 2022.

## SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 48 schools/centers included in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
0361	Biscayne Gardens Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
6281	Thomas Jefferson Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7231	Miami Carol City Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Property: 2021-2022	3	<ul style="list-style-type: none"> <li>• Disbursements</li> <li>• Student Activities</li> <li>• Property</li> </ul>
<u>Central Region Office Schools/Centers</u>							
0401	Van E. Blanton Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1081	Coral Terrace Elementary	Int. Funds: 2021-2022 Title I: 2021-2022 Data Security: 2021-2022	None		Int. Funds: 2020-2021	None	
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1361	Frederick Douglass Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll & P-Card: 2020-2021 Data Security: 2020-2021 2021-2022	None	
1801	Fairlawn Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	

**SUMMARY SCHEDULE OF AUDIT RESULTS  
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
2331	Charles R. Hadley Elementary	Int. Funds: 2021-2022 Payroll: 2022-2023	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll & Data Security: 2020-2021 2021-2022	1	• Payroll
2351	Eneida Massas Hartner Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
2501	Holmes Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll & Data Security: 2020-2021	None	
2781	Kinloch Park Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
2981	Liberty City Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
3021	Jesse J. McCrary, Jr. Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
3381	Miami Springs Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
3431	Phyllis Ruth Miller Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4171	Orchard Villa Elementary	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	

**SUMMARY SCHEDULE OF AUDIT RESULTS  
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
4501	Poinciana Park Elementary	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021 Title I: 2020-2021 P-Card, Payroll & Data Security: 2020-2021	None	
4841	Santa Clara Elementary	Int. Funds: 2021-2022 Title I: 2021-2022 Data Security: 2021-2022 & 2022-2023	None		Int. Funds: 2020-2021	None	
0081	Lenora B. Smith Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll, P-Card & Data Security: 2020-2021	None	
5361	Springview Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
5441	Sylvania Heights Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5561	Frances S. Tucker Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3881	Andrea Castillo Preparatory Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5861	Dr. Henry W. Mack/West Little River K-8 Center	Int. Funds: 2021-2022 Title I & P-Card: 2021-2022 Data Security: 2021-2022 & 2022-2023	None		Int. Funds: 2020-2021	None	
4491	Henry E.S. Reeves K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 P-Card & Payroll: 2020-2021 Data Security: 2020-2021 2021-2022	None	



**SUMMARY SCHEDULE OF AUDIT RESULTS  
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
5101	John I. Smith K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
5321	Southside Preparatory Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5831	Henry S. West Laboratory School	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6071	George Washington Carver Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6741	Ponce de Leon Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6331	Kinloch Park Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6391	Madison Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6821	Rockway Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
7641	J.C. Bermudez Doral Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
7071	Coral Gables Senior	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
7005	iTech @ Thomas A. Edison Educational Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7161	Maritime & Science Technology Academy (MAST)	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	1	• Disbursements & Grants/Donations
7251	Miami Central Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll & Data: 2020-2021	None	

**SUMMARY SCHEDULE OF AUDIT RESULTS  
CURRENT AND PRIOR AUDIT PERIODS**

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
7271	Miami Coral Park Senior	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
7721	South Miami Senior	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
7601	William H. Turner Technical Arts High School	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	1	• FTE: On-The-Job Training (OJT) Records
7791	Booker T. Washington Senior	Int. Funds: 2021-2022 Title I: 2021-2022 Data Security: 2021-2022 & 2022-2023	None		Int. Funds: 2020-2021	None	
<u>South Region Office Schools/Centers</u>							
2541	Howard Drive Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2019-2020 2020-2021	None	
3621	Coconut Palm K-8 Academy	Int. Funds: 2021-2022	None		Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None	
<u>Adult Education Centers/Technical Colleges</u>							
7012	American Adult and Community Education Center	Int. Funds: 2021-2022	None		Int. Funds: 2019-2020 2020-2021	None	
7112	Hialeah Adult Education Center	Int. Funds: 2021-2022	None		Int. Funds: 2019-2020 2020-2021	None	
7702	South Dade Technical College	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
<b>TOTAL</b>			<b>None</b>			<b>6</b>	

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the two schools/centers with **an audit exception**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
1441	Paul Laurence Dunbar K-8 Center  Current Audit: (1-Year Audit) (2021-2022)  Prior Audit: (1-Year Audit) (2020-2021)  Prior audit presented to ABAC on February 1, 2022. No findings reported.	Principal: • Ms. Maria D. de Armas  Treasurers: Ms. Angela Camell-Rowe (Part-Time; Through November 2021) Ms. Melissa Jimenez	Principal: • Ms. Maria D. de Armas (No Change).  Treasurer: Ms. Melissa Jimenez (No Change).
7301	Miami Edison Senior <sup>(a)</sup>  Current Audit: (1-Year Audit) (2021-2022)  Prior Audit: (1-Year Audit) (2020-2021)  Prior audit presented to ABAC on February 1, 2022. No findings reported.	Principal: • Mr. Leon P. Maycock (Through June 2022; presently Administrative Director at Educational Transformation Office)  Treasurer: Ms. Jacquelyn S. Mills	Principal: • Mr. James Dominique (Change of Principal Since Prior Audit).  Treasurer: Ms. Jacquelyn S. Mills (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (8 schools/centers).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 48 schools/centers with **no audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
0361	Biscayne Gardens Elementary <sup>(a)(b)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Marie R. Dugas (Through June 2022; presently Principal at Gratigny Elementary School)	Principal: • Mr. Patrick Lacouty (Change of Principal Since Prior Audit).
		Treasurer: Ms. Pamela L. Johnson	Treasurer: Ms. Pamela L. Johnson (No Change).
6281	Thomas Jefferson Middle <sup>(a)(b)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Rhonda L. Gaines-Miller (Through June 2022; presently Principal at Miami Norland Senior High School)	Principal: • Mr. Patrick Lacouty (No Change).
		Treasurers: Ms. Ethell Lewis (Through October 2022) Mr. Alex Dor (Part-time)	Treasurers: Mr. Alex Dor (Part-time) Ms. Pamela L. Johnson (Change Of Treasurer Since Prior Audit).
7231	Miami Carol City Senior (1-Year Audit) (2021-2022)	Principals: • Ms. Adrena Y. Williams (Through July 2021; resigned) • Mr. Kenneth L. Williams	Principal: • Mr. Kenneth L. Williams (No Change).
		Treasurers: Ms. Tamara V. Wilson (Through August 2021) Ms. Dione Jones	Treasurer: Ms. Dione Jones (No Change).
<u>Central Region Office Schools/Centers</u>			
0401	Van E. Blanton Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Kimula D. Oce	Principal: • Ms. Kimula D. Oce (No Change).
		Treasurer: Ms. Hilda I. Diaz	Treasurer: Ms. Hilda I. Diaz (No Change).
1081	Coral Terrace Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Eva N. Ravelo	Principal: • Ms. Eva N. Ravelo (No Change).
		Treasurer: Ms. Nicole Castro	Treasurer: Ms. Nicole Castro (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (8 schools/centers).

(b) Schools merged operations as of June 30, 2022. Financial activity continued during the 2022-2023 school year.

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center (1-Year Audit) (2021-2022)	Principal: • Dr. Alberto T. Fernandez	Principal: • Dr. Alberto T. Fernandez (No Change).
		Treasurer: Ms. Latoya T. Thompson	Treasurer: Ms. Latoya T. Thompson (No Change).
1361	Frederick Douglass Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Veronica Bello	Principal: • Ms. Veronica Bello (No Change).
		Treasurer: Ms. Kristal Fredrick	Treasurer: Ms. Kristal Fredrick (No Change).
1801	Fairlawn Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Reandra T. Jordan •	Principal: • Ms. Reandra T. Jordan (No Change).
		Treasurer: Ms. Yenisel Arce	Treasurer: Ms. Yenisel Arce (No Change).
2331	Charles R. Hadley Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Cynthia L. Hannah (Through June 2022; presently Executive Director Dropout Prevention)	Principal: • Ms. Jordana C. Schneider (No Change).
		Treasurer: Ms. Miroslava Zelaya (Through July 2022)	Treasurer: Ms. Monica C. Duenas (Change of Treasurer Since Prior Audit).
2351	Eneida Massas Hartner Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Tangela D. Goa	Principal: • Ms. Tangela D. Goa (No Change).
		Treasurer: Ms. Hilda Labrador	Treasurer: Ms. Hilda Labrador (No Change).
2501	Holmes Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Launa K. Fuller	Principal: • Ms. Launa K. Fuller (No Change).
		Treasurer: Ms. Libby C. Lucas	Treasurer: Ms. Libby C. Lucas (No Change).
2781	Kinloch Park Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Kisa D. Humphrey	Principal: • Ms. Kisa D. Humphrey (No Change).
		Treasurer: Ms. Mercedes D. Quesada	Treasurer: Ms. Mercedes D. Quesada (No Change).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2981	Liberty City Elementary (1-Year Audit) (2021-2022)	Principal: • Mr. Lamar S. Johnson	Principal: • Mr. Lamar S. Johnson (No Change).
		Treasurers: Ms. Jarvis Howard-Williams (Through August 2021) Ms. Gayle E. Williams (Through July 2022)	Treasurer: Ms. Keyyon Snipes (Change Of Treasurer Since Prior Audit).
3021	Jesse J. McCrary, Jr. Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Trellany M. Parrish-Gay	Principal: • Ms. Trellany M. Parrish-Gay (No Change).
		Treasurers: Ms. Nadia Burke (Through March 2022) Ms. Alemarie Gonzalez-Rubi (Part-Time)	Treasurer: Ms. Etophia F. Gilliam (Change Of Treasurer Since Prior Audit).
3381	Miami Springs Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Cheri A. Davis	Principal: • Ms. Cheri A. Davis (No Change).
		Treasurer: Ms. Jennifer D. Marshall	Treasurer: Ms. Jennifer D. Marshall (No Change).
3431	Phyllis Ruth Miller Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Kimberley F. Emmanuel	Principal: • Ms. Kimberley F. Emmanuel (No Change).
		Treasurer: Ms. Wanda P. Parker	Treasurer: Ms. Wanda P. Parker (No Change).
4171	Orchard Villa Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Tanya S. Daly-Barnes	Principal: • Ms. Tanya S. Daly-Barnes (No Change).
		Treasurers: Ms. Alemarie Gonzalez-Rubi (Part-Time) Ms. Silvia E. Soto	Treasurer: Ms. Silvia E. Soto (Change Of Treasurer Since Prior Audit).
4501	Poinciana Park Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Tania L. Burns	Principal: • Ms. Tania L. Burns (No Change).
		Treasurer: Ms. Lori R. Sterling	Treasurer: Ms. Lori R. Sterling (No Change).
4841	Santa Clara Elementary (1-Year Audit) (2021-2022)	Principal: • Mr. Ramses Ancheta	Principal: • Mr. Ramses Ancheta (No Change).
		Treasurer: Ms. Mary B. Carey	Treasurer: Ms. Mary B. Carey (No Change).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
0081	Lenora B. Smith Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Shawntai K. Dalton	Principal: • Ms. Shawntai K. Dalton (No Change).
		Treasurer: Ms. Eleanor O. Taylor (Through September 2022)	Treasurers: Ms. Angela Camell-Rowe (Part-time) Ms. Ebony S. Robbins (Change Of Treasurer Since Prior Audit).
5361	Springview Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Catalina Flor	Principal: • Ms. Catalina Flor (No Change).
		Treasurer: Ms. Raquel Diaz	Treasurer: Ms. Raquel Diaz (No Change).
5441	Sylvania Heights Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Amor Reyes	Principal: • Ms. Amor Reyes (No Change).
		Treasurer: Ms. Maria L. Ceballos	Treasurer: Ms. Maria L. Ceballos (No Change).
5561	Frances S. Tucker Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Fredrelette B. Pickett	Principal: • Dr. Fredrelette B. Pickett (No Change).
		Treasurer: Ms. Raquel Baena-Lara	Treasurer: Ms. Raquel Baena-Lara (No Change).
3881	Andrea Castillo Preparatory Academy (1-Year Audit) (2021-2022)	Principal: • Mr. Adolfo L. Costa	Principal: • Mr. Adolfo L. Costa (No Change).
		Treasurer: Ms. Charisse D. McKenzie	Treasurer: Ms. Charisse D. McKenzie (No Change).
5861	Dr. Henry W. Mack/West Little River K-8 Center (1-Year Audit) (2021-2022)	Principal: • Dr. April M. Thompson-Williams	Principal: • Dr. April M. Thompson-Williams (No Change).
		Treasurers: Ms. Silvia E. Soto (Through July 2021) Ms. Alemarie Gonzalez-Rubi (Through August 2021, Part-Time) Mr. Franklin Thomas (Through September 2022, Part-Time) Ms. Edibet Mansour (Through September 2022)	Treasurer: Ms. Franchesca Wright (Change Of Treasurer Since Prior Audit).
4491	Henry E. S. Reeves K-8 Center (1-Year Audit) (2021-2022)	Principal: • Mr. Julian E. Gibbs	Principal: • Mr. Julian E. Gibbs (No Change).
		Treasurer: Ms. Angela D. Chaney	Treasurer: Ms. Angela D. Chaney (No Change).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5101	John I. Smith K-8 Center (1-Year Audit) (2021-2022)	Principal: • Ms. Maribel Rivera	Principal: • Ms. Maribel Rivera (No Change).
		Treasurer: Ms. Sumey Gil (Through October 2022; on leave)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time) (No Change).
5321	Southside Preparatory Academy (1-Year Audit) (2021-2022)	Principals: • Ms. Annette DeGoti (Through December 2021; retired) • Ms. Linette Tellez	Principal: • Ms. Linette Tellez (No Change).
		Treasurer: Ms. Zuleica J. Hinds	Treasurer: Ms. Zuleica J. Hinds (No Change).
5831	Henry S. West Laboratory School <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Barbara R. Soto Pujadas (Through July 2022; presently Principal at iPreparatory Academy)	Principal: • Ms. Michelle M. Sanchez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Eslyn Regis	Treasurers: Ms. Eslyn Regis Ms. Piedad Abedrabbo (Part-Time) (Change Of Treasurer Since Prior Audit).
6071	George Washington Carver Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Iliana B. Artime	Principal: • Ms. Iliana B. Artime (No Change).
		Treasurer: Ms. Maria M. Buda (Through June 2022)	Treasurer: Ms. Aline L. Khan (Change Of Treasurer Since Prior Audit).
6741	Ponce de Leon Middle (1-Year Audit) (2021-2022)	Principals: • Mr. Hebert M. Penton (Through July 2021; presently Principal at South Miami Senior High) • Mr. Anthony J. Balboa	Principal: • Mr. Anthony J. Balboa (No Change).
		Treasurer: Ms. Jolice A. Lewis (Through August 2022)	Treasurer: Ms. Michelle M. Honore (Change Of Treasurer Since Prior Audit).
6331	Kinloch Park Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Sylvia Coto-Gonzalez	Principal: • Ms. Sylvia Coto-Gonzalez (No Change).
		Treasurer: Ms. Angela Camell-Rowe (Through February 2023)	Treasurer: Ms. Angela Camell-Rowe (Part-Time) (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (8 schools/centers).



## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6391	Madison Middle (1-Year Audit) (2021-2022)	Principal: • Mr. Anthony E. Simons III	Principal: • Mr. Anthony E. Simons III (No Change).
		Treasurer: Ms. Susan G. Vilchez	Treasurer: Ms. Susan G. Vilchez (No Change).
6821	Rockway Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Josephine Otero	Principal: • Ms. Josephine Otero (No Change).
		Treasurer: Mr. Fabio Ramirez	Treasurer: Mr. Fabio Ramirez (No Change).
7641	J.C. Bermudez Doral Senior (1-Year Audit) (2021-2022)	Principal: • Mr. Edward R. Smith	Principal: • Mr. Edward R. Smith (No Change).
		Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time) (No Change).
7071	Coral Gables Senior (1-Year Audit) (2021-2022)	Principal: • Mr. Tony G. Ullivarri	Principal: • Mr. Tony G. Ullivarri (No Change).
		Treasurer: Ms. Elena Rosas (Through December 2022)	Treasurers: Ms. Elena Rosas (Through December 2022) Ms. Alemarie Gonzalez-Rubi (Change Of Treasurer Since Prior Audit).
7005	iTech @ Thomas A. Edison Education Center (1-Year Audit) (2021-2022)	Principal: • Mr. Wallace Aristide	Principal: • Mr. Wallace Aristide (No Change).
		Treasurer: Ms. Fania Innocent	Treasurer: Ms. Fania Innocent (No Change).
7161	Maritime & Science Technology Academy (MAST) (1-Year Audit) (2021-2022)	Principal: • Dr. Cadian Collman	Principal: • Dr. Cadian Collman (No Change).
		Treasurer: Ms. Teressa White (Through June 2022)	Treasurers: Ms. Valeria Zapata (Through October 2022) Ms. Lourdes E. Marquez (Change Of Treasurer Since Prior Audit).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7251	Miami Central Senior (1-Year Audit) (2021-2022)	Principal: • Mr. Raymond J. Sands	Principal: • Mr. Raymond J. Sands (No Change).
		Treasurer: Ms. Rebvét Melo	Treasurer: Ms. Rebvét Melo (No Change).
7271	Miami Coral Park Senior (1-Year Audit) (2021-2022)	Principal: • Mr. Scott A. Weiner	Principal: • Mr. Scott A. Weiner (No Change).
		Treasurers: Ms. Isabel M. Santana (Through March 2022) Ms. Angela C. Rowe (Part-Time)	Treasurer: Ms. Eileen Suarez-Arguelles (No Change).
7721	South Miami Senior (1-Year Audit) (2021-2022)	Principal: • Mr. Hebert M. Penton	Principal: • Mr. Hebert M. Penton (No Change).
		Treasurer: Ms. Marta C. Morales	Treasurer: Ms. Marta C. Morales (No Change).
7601	William H. Turner Technical Arts High School (1-Year Audit) (2021-2022)	Principal: • Mr. Uwezo B. Frazier	Principal: • Mr. Uwezo B. Frazier (No Change).
		Treasurers: Ms. Cassandra E. Blevins (Through March 2022) Ms. Manoucheka Luma	Treasurer: Ms. Manoucheka Luma (No Change).
7791	Booker T. Washington Senior (1-Year Audit) (2021-2022)	Principal: • Mr. Kevin E. Lawrence	Principal: • Mr. Kevin E. Lawrence (No Change).
		Treasurer: Ms. Dionne A. Plummer	Treasurer: Ms. Dionne A. Plummer (No Change).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>South Region Office Schools/Centers</u>			
2541	Howard Drive Elementary <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Deanna D. Dalby (Through September 2022; retired)	Principal: • Ms. Christina V. Diaz (Change of Principal Since Prior Audit).
		Treasurer: Ms. Claudina Santana (Through January 2023)	Treasurer: Position Open (Change Of Treasurer Since Prior Audit).
3621	Coconut Palm K-8 Academy <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principals: • Dr. Carmen Jones-Carey (Through November 2021; presently Principal at Arthur & Polly Mays Conservatory of the Arts) • Mr. Jose L. Peña III	Principal: • Mr. Jose L. Peña III (Change of Principal Since Prior Audit).
		Treasurer: Ms. Martine Gousse	Treasurer: Ms. Martine Gousse (No Change).
<u>Adult Education Centers/Technical Colleges</u>			
7012	American Adult and Community Education Center <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Alexis Cazañas (Through October 2022; presently Principal at Hialeah Adult Educational Center)	Principal: • Ms. Octavia H. Williams (Change of Principal Since Prior Audit).
		Treasurer: Ms. Ricardo Megia Hernandez	Treasurer: Ms. Ricardo Megia Hernandez (No Change).
7112	Hialeah Adult Education Center <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Manuel Gonzalez (Through October 2022; retired)	Principal: • Mr. Alexis Cazañas (Change of Principal Since Prior Audit).
		Treasurer: Ms. Vivian Gonzalez (Through February 2023)	Treasurer: Position Open (Change Of Treasurer Since Prior Audit).
7702	South Dade Technical College (1-Year Audit) (2021-2022)	Principal: • Dr. Susana Mauri (Through June 2022; presently District Director at Career Preparation Office - Adult/Vocational & Community Education)	Principal: • Dr. Ericka H. Caldwell (No Change).
		Treasurers: Ms. Rosa Smith (Through September 2021) Ms. Patricia Perez (Through February 2022) Ms. Teresita M. Garcia Ms. Dayneris Castillo	Treasurers: Ms. Teresita M. Garcia Ms. Dayneris Castillo (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (8 schools/centers).

## PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 50 schools/centers. The results of the property inventories are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0361	Biscayne Gardens Elementary	176	\$ 435,810	2	\$ 3,819	\$ 1,931	-	\$ -
6281	Thomas Jefferson Middle	177	411,653	-	-	-	-	-
7231	Miami Carol City Senior	696	2,447,769	-	-	-	14	32,579
<u>Central Region Office Schools/Centers</u>								
0401	Van E. Blanton Elementary	100	219,150	-	-	-	-	-
1081	Coral Terrace Elementary	84	213,821	-	-	-	-	-
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	62	149,880	-	-	-	-	-
1361	Frederick Douglass Elementary	68	158,986	-	-	-	-	-
1801	Fairlawn Elementary	91	260,006	-	-	-	-	-
2331	Charles R. Hadley Elementary	187	419,054	-	-	-	-	-
2351	Eneida Massas Hartner Elementary	94	238,750	-	-	-	-	-
2501	Holmes Elementary	140	389,997	-	-	-	-	-
2781	Kinloch Park Elementary	131	316,753	-	-	-	-	-
2981	Liberty City Elementary	172	407,783	-	-	-	-	-
3021	Jesse J. McCrary, Jr. Elementary	76	208,890	-	-	-	-	-
3381	Miami Springs Elementary	118	245,492	-	-	-	-	-
3431	Phyllis Ruth Miller Elementary	132	398,414	-	-	-	-	-
4171	Orchard Villa Elementary	88	224,649	-	-	-	-	-
4501	Poinciana Park Elementary	124	347,778	-	-	-	-	-
4841	Santa Clara Elementary	99	233,726	-	-	-	-	-
0081	Lenora B. Smith Elementary	130	356,150	-	-	-	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
5361	Springview Elementary	126	312,822	-	-	-	-	-
5441	Sylvania Heights Elementary	158	338,130	-	-	-	-	-
5561	Frances S. Tucker Elementary	113	337,513	-	-	-	-	-
3881	Andrea Castillo Preparatory Academy	40	166,453	-	-	-	-	-
1441	Paul Laurence Dunbar K-8 Center	134	238,913	-	-	-	-	-
5861	Dr. Henry W. Mack/West Little River K-8 Center	101	255,468	-	-	-	-	-
4491	Henry E.S. Reeves K-8 Center	359	834,439	-	-	-	-	-
5101	John I. Smith K-8 Center	174	441,021	-	-	-	-	-
5321	Southside Preparatory Academy	128	539,506	-	-	-	-	-
5831	Henry S. West Laboratory School	93	201,901	-	-	-	-	-
6071	George Washington Carver Middle	163	390,200	-	-	-	-	-
6741	Ponce de Leon Middle	267	677,444	-	-	-	-	-
6331	Kinloch Park Middle	235	604,446	-	-	-	-	-
6391	Madison Middle	162	428,384	-	-	-	-	-
6821	Rockway Middle	261	639,766	-	-	-	-	-
7641	J.C. Bermudez Doral Senior	114	304,405	-	-	-	-	-
7071	Coral Gables Senior	455	1,367,217	-	-	-	-	-
7005	iTech @ Thomas A. Edison Educational Center	439	1,035,833	-	-	-	-	-
7161	Maritime & Science Technology Academy (MAST)	371	1,143,340	-	-	-	-	-
7251	Miami Central Senior	651	2,661,184	-	-	-	-	-
7271	Miami Coral Park Senior	788	2,545,617	-	-	-	-	-
7301	Miami Edison Senior	612	1,467,613	-	-	-	-	-
7721	South Miami Senior	498	1,224,048	-	-	-	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7601	William H. Turner Technical Arts High School	774	2,315,684	-	-	-	-	-
7791	Booker T. Washington Senior	475	1,605,227	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
2541	Howard Drive Elementary	148	276,306	-	-	-	-	-
3621	Coconut Palm K-8 Academy	289	673,703	-	-	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
7012	American Adult and Community Education Center	6	18,734	-	-	-	-	-
7112	Hialeah Adult Education Center	22	71,158	-	-	-	-	-
7702	South Dade Technical College	175	595,649	-	-	-	-	-
<b>TOTAL</b>		<b>11,276</b>	<b>\$ 31,796,635</b>	<b>2</b>	<b>\$ 3,819</b>	<b>\$ 1,931</b>	<b>14</b>	<b>\$ 32,579</b>

## **FINDINGS AND RECOMMENDATIONS**

### **1. School Non-Compliant With Full-Time Equivalent (FTE) ESOL Program Records And Procedures Resulted In Potential FTE Funding Disallowances *Paul Laurence Dunbar K-8 Center***

#### *Results Of ESOL Program Records Review*

For the 2022-2023 school year, guidelines, and procedures for maintaining student information for English Language Learners (ELL) in the English for Speakers of Other Languages (ESOL) Program, were provided through the *2022-2023 Opening of School ESOL Guidelines and Procedures* by the Department of Bilingual Education and World Languages.

According to the procedures, the Individual English Language Learners (ELL) Plan for students must be generated, saved, printed, and maintained in the student's cumulative folder. In addition, parents/guardians must be notified each school year of their child's participation or any programmatic change in the ESOL Program. For each school year, an *ELL Plan*, and a *Notification of English Language Program Placement, Continuation* must be completed for all ELL students. In addition, the *Home Language Survey* [FM-5196] must be properly completed and filed in the student's ESOL Program Records Folder.

For students with three academic years or more in ESOL, an ELL Committee meeting must be convened annually to re-evaluate the student's progress towards English language proficiency. The ELL Committee shall be convened no earlier than thirty (30) school days prior to the third anniversary of the student's Date Entered United States School (DEUSS)<sup>2</sup> and no later than the anniversary date unless the student's anniversary date falls within the first two (2) weeks of any school year. Then, the ELL Committee meeting may convene no later than October 1. Any student being considered for extension of ESOL services shall be assessed on at least one department-approved assessment instrument unless the DEUSS date falls between the release of the spring statewide assessment and October 1 of the following school year. Evidence of that assessment must be maintained in the student's file.

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<sup>2</sup> The *Date Entered United States School* (DEUSS) refers to the first time the student enters a school in the United States. DEUSS is obtained from the parents; consequently, it is the responsibility of the school to verify that the DEUSS date is correct. The date is necessary to calculate whether a student has attended a U.S. school for three (3) full academic years.

At this school, according to the October 2022 FTE records, a total of 71 students were enrolled in the ESOL program. We reviewed 15 student folders (21%). Discrepancies were identified in all folders reviewed. These identified lapses in compliance with established procedures could have generated a funding disallowance to the District of approximately \$4,000. Overall, the ESOL records were disorganized and incomplete. The high error rate requires management's immediate attention. According to the Principal, the school did not have an ESOL chair at the beginning of the school year and did not hire an ESOL chair until late October 2022. Therefore, required documentation was not prepared for any of the students in the ESOL program resulting in 100% error rate. Details are as follows:

- 1.1. In 15 instances, the *Notification of EL Program Continuation* and the *Individual English Language Learners (ELL) Plan* were not evident in the student's ESOL Program Records Folder.
- 1.2. In five instances, the student was beyond three ESOL anniversaries; however, the ELL Committee meeting was not convened by the state required deadline of October 1 or 30 days prior to the student's Date Entered United States School (DEUSS) anniversary date.
- 1.3. In three instances, the required assessment to determine the student's continued participation in the ELL Program was not completed and in one instance, the Home Language Survey [FM-5196] was not evident.



## RECOMMENDATIONS

- 1.1. The school administration should identify a designee to oversee FTE records.
- 1.2. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into DSIS (Integrated Student Information System).
- 1.3. To ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before the FTE week. Particular attention should be made to the student's DEUSS date to ensure compliance with ESOL anniversary requirements.
- 1.4. The school administration should contact the appropriate District departments to inquire about additional training opportunities for staff involved with ESOL Program records.
- 1.5. A *Home Language Survey* [FM-5196] must be properly completed and filed in the student's ESOL Program Records Folder for each student in the program.

**Person(s) Responsible:**

**Principal/Designee, Registrar and FTE Staff**

**Management Response:**

An ESOL position was allocated during the October budget conference, and the ESOL position was filled on October 25, 2022. Principal met with the Assistant Principal, Registrar, and ESOL Teacher to review the audit findings. The Principal designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. The Assistant Principal and the Registrar will review these records monthly to ensure that procedures are followed accurately.

The Principal reviewed the ESOL Program requirements with the Assistant Principal, Registrar, and ESOL teacher. The Principal, Assistant Principal, and ESOL teacher will attend professional development sessions provided by the Division of Bilingual Education and World Languages to ensure their understanding of all procedures regarding the program and compliance requirements. Additionally, the ESOL department has been contacted for guidance as needed.

The Principal directed the Assistant Principal, Registrar, and ESOL teacher to review the ESOL Program Folders to ensure that the information is accurate and that pertinent forms are completed and filed in the student folders immediately after the information is entered in DSIS. All ESOL folders will be reviewed to ensure that a *Home Language Survey* [FM-5196] is appropriately completed and filed. The Assistant Principal will distribute to parents/guardians the Notification of ELL Program Continuation each school year. The Assistant Principal will ensure that student records are properly maintained using a checklist provided by the Division of Bilingual Education and World Languages. The Principal and Assistant Principal will review each student folder and ensure any discrepancies are corrected immediately.

The Assistant Principal and ESOL teacher will review student Date Entered United States School (DEUSS) dates using the Elevation Platform to schedule and convene English Language Learners (ELL) Committee meetings in a timely manner and prior to the survey period. Additionally, the ELL Committee meetings will convene no earlier than 30 school days prior to the third anniversary of the student's DEUSS and no later than the anniversary date unless the student's anniversary date falls within the first two weeks of any school year. The Principal will monitor all documents completed, and any discrepancies will be corrected immediately.

Since the audit, the ESOL teacher has attended ESOL compliance training and has been paired with a veteran ESOL teacher to provide guidance. All ELL records have been reviewed and updated using the ESOL department checklist.

**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

The Central Region Office's Financial/Business Operations Director and the Principal reviewed the audit findings, recommendations, and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures.

- The Financial/Business Operations Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) to ensure that the records are maintained in accordance with district program guidelines.
- The Central Region Financial/Business Operations Director instructed the Principal to thoroughly review the 2022-2023 ESOL Program Compliance/Elevation Procedures to ensure the information located in the ESOL Program Record Folders are accurate and follow district guidelines.
- The Principal will monitor the ELL Program documentation, FTE Records and information entered into DSIS to ensure compliance with district and state guidelines.
- The Principal will monitor students enrolled over six semester hours in the ESOL program to ensure that meetings are identified with ample time to schedule said meetings.
- The Principal will communicate with the District's Department of Bilingual Education to coordinate a training for staff involved with ELL Program records to learn best practices with maintaining accurate ELL records.
- The Principal and Assistant Principal will conduct quarterly reviews of ELL records to ensure that the Home Language Survey (FM-5196) is completed and filed in the student's ELL Program Records Folder.

**Person(s) Responsible:**

**Office of School Leadership and Performance  
Administration**

**Management Response:**

School Leadership and Performance has reviewed the audit findings cited in the 2021-2022 fiscal year reports of Paul Laurence Dunbar K-8 Center, and Miami Edison Senior High School.

In response to the report, the following list outlines preventative actions taken by School Leadership and Performance:

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions to participate in this year-long training. The English Language Learners (ELL) program requirements are a part of MDMSP as well as the monitoring of Athletic Program balances and expenditures.
- School Leadership and Performance Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss, and identify strategies that will ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include ELL Program documentation, and proper fiscal management of Athletic Programs.
- Mentor Principals and District Departments will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school so that there is adequate review of ELL and Athletic Program fiscal management.

## **2. Inadequate Controls And Monitoring Over Disbursements Led To Overspending In The Athletic And General Fund Programs *Miami Edison Senior***

At this school, we performed an audit covering the 2021-2022 fiscal year. Our review of financial activity disclosed that on June 30, 2022, the Athletic and General Fund Programs closed with deficit balances. During the audit, we brought this issue to the attention of the school administration; however, the deficit balance in the Athletic Program continued to increase in the 2022-2023 fiscal year. Additionally, we sampled disbursements posted to Athletic Program accounts and although athletic related, we noted that several did not have supporting documentation. These issues happened under the tenure of the former Principal.

### *Financial Management*

Section III, Chapter 1 of the *Manual of Internal Fund Accounting* requires that expenditures charged to the individual sport team and general accounts do not exceed the overall positive available balance in the Athletic Program, and the Athletic Program must not close the fiscal year with an overall deficit balance. In those instances where game ticket sales are not sufficient to cover sport team's expenditures, fundraising is encouraged to help subsidize costs, and transfers from other related accounts can be made to offset and prevent an overall Athletic Program deficit. According to the school administration, ticket sales, fundraising activities, assistance from the Division of Athletics, Activities and Accreditation, booster club and donations will assist the school in reducing the deficit balance by the end of the 2022-2023 fiscal year. With regards to the General Program, Section III, Chapter 8 of the *Manual of Internal Fund Accounting* states that schools may not end the fiscal year with an overall deficit balance in the General Program. The specific conditions are as follows:

- 2.1. On June 30, 2022, the Athletic and General Programs disclosed an overall deficit balance of approximately \$(39,400) and \$(500) respectively. At the beginning of our audit in October 2022, the Athletic Program deficit balance had increased to approximately \$(43,700). At the completion of the audit field work at the beginning of March 2023, the Athletic Program was still in a deficit but had decreased to approximately \$(35,300). This is due to deposits from game ticket sales and game shared profits received during the 2022-2023 fiscal year. We also noted that the General Fund deficit balance had been corrected.

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* establishes that payment to vendors must be documented with an original itemized vendor invoice, which must be stamped and signed by the individual to acknowledge that the goods/services were received, and the corresponding payment is in order. In addition, for expenditures of \$100 or more, a purchase order entry must be processed by the school treasurer and approved by the principal or his/her designee prior to the order being placed or the purchase being made.

For the 2021-2022 fiscal year, total disbursements were approximately \$193,200. We selected all (100%) of disbursements posted to the Athletic related accounts to ensure propriety which consisted of 268 Athletic related disbursements posted to both the Athletic Program and four Trust accounts. These totaled approximately \$151,400 or 78% of total disbursements. Forty-eight disbursements or 18% had discrepancies. Details are as follow:

- 2.2. Thirty-five disbursements totaling approximately \$11,100 did not have any supporting documentation. The majority of disbursements were for game day payroll, student insurance, game officials, transportation and security.
- 2.3. In 12 instances, the school did not use an Internal Fund Purchase Order [FM-1012] for athletic related purchases of \$100 or more. These totaled approximately \$3,400.

Section IV, Chapter 1 of the *Manual of Internal Fund Accounting* establishes that advances provided for meals shall not exceed available funds and are limited to \$2,500 per trip. In addition, the *Manual of Internal Fund Accounting* and *Field Trip Guidelines* state that when per diem amounts are given to students, the treasurer must be provided with the signatures of the students acknowledging receipt of these funds, and the *Travel Expense Report by Faculty When Accompanying Students* [FM-0994] and *Field Trip Request Packet* [FM-2431] must be completed.

- 2.4. In one instance, we noted that an incorrect form was utilized to document the food allowance for football players and coaches which was incurred during out-of-county travel. Additionally, the form utilized was not signed by any of the individuals receiving the cash payment. The total food allowance was \$5,472. In addition, the *Travel Expense Report by Faculty When Accompanying Students* [FM-0994] and *Field Trip Request Packet* [FM-2431] were not completed.

## RECOMMENDATIONS

- 2.1. The Principal should assign an administrator to oversee the internal fund activity of the school throughout the year. Any discrepancies should be immediately addressed and brought to the attention of the Principal for resolution.
- 2.2. The school administration/designee together with the Athletic Director and Athletic Business Manager, and the Treasurer should have an understanding and be fully aware that an overall positive fund balance in the Athletic Program must be maintained. Consequently, the Athletic Business Manager and the Treasurer, with direct oversight from the Principal/designee should monitor the financial activity within the Athletic Program and its related accounts throughout the year to ascertain that expenditures charged to the Athletic Program do not exceed available revenues. Any discrepancies should be immediately addressed and brought to the attention of the Principal for resolution.
- 2.3. The school administration/designee, the Athletic Director, and Athletic Business Manager, in consultation with the Division of Athletics, Activities and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and consider any potential shortfalls that may require fundraising efforts. Consideration should be given to augmenting fundraising activities or seek approved alternative funding sources in 2022-2023 to assist with covering any overall deficits in the Athletic Fund Program.
- 2.4. The school administration/designee should perform periodic reviews to ensure disbursements are processed with proper supporting documentation and expenditures of \$100 or more are created and approved by the school principal or designee prior to the order being placed or the purchase being made.
- 2.5. The school administration/designee must ensure that Field Trip guidelines are followed.
- 2.6. Going forward, the treasurer should attend training and/or request assistance from the Office of the Controller.

**Person(s) Responsible:** Principal/Assistant Principal, Athletic Director,  
Athletic Business Manager,  
and Treasurer

**Management Response:**

To ensure that awareness and understanding of adequate controls over the Athletic Fund take place, the Principal implemented the following corrective actions and preventative strategies regarding the Athletic Fund Program.

The Principal assigned the Assistant Principal to oversee the Athletic Fund account balances and activity. The Assistant Principal will meet weekly with the Athletic Director, Business Manager, and the Treasurer to review expenditures and current balances. Weekly operating reports for all Athletic Accounts will be provided to review and reconcile. Prior to approving any expenditure or signing a check, the Principal will ensure that the Athletic Fund has the available funds to cover any expenditures as well as ensuring the appropriate Internal Funds Account is charged, supporting documentation is completed and purchase orders have been cleared and approved.

On Friday, February 17, 2023, the Principal reviewed the *Manual of Internal Fund Accounting* with the Treasurer and Assistant Principal over Athletics to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

The Principal and the Treasurer will contact Division of Athletics and Activities with the Internal Funds Business Manager, along with the Central Region Financial/Business Director to allocate funds to bring the Athletic Program accounts back to positive.

The Principal will conduct weekly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required. The Principal will consider augmenting fundraising activities and seek approved alternative funding sources in 2022-2023 to prevent deficits from occurring in the Athletics account.

The Principal will meet with the Athletic Director, Treasurer, and Business Manager weekly to review all expenditures and commissions received from vending and other revenue generating sources related to Athletic accounts. At such time, the necessary and allowable transfers will be made to address any negative balances.

The Principal will seek written approval from the Region Superintendent or the Financial Business Director and the Internal Fund Accounting Division Supervisor within the Office of the Controller, prior to transferring any funds from any Trust Program Accounts, Property Accounts, Classes or Club accounts to assist with the athletic accounts.

On Monday, March 13, 2023, the Principal in collaboration with the Central Region Office, will contact Internal Funds Accounting within the office of the Controller to request monthly trainings for designated school site personnel.



**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

The Central Region Office's Financial/Business Operations Director, Principal, Athletic Director and Athletic Business Manager reviewed the audit findings, recommendations and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures.

- The Central Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapter 1 and 8 of the Manual of Internal Fund Accounting to ensure that procedures are followed as related to monitoring of the Athletic Fund and general fund Programs and to ensure that expenditures charged to the Athletic Program do not exceed available revenues.
- The Principal was instructed to establish and implement a plan for the Assistant Principal who oversees the Athletic Program. This plan includes the Assistant Principal meeting on a weekly basis with the Athletic Director, Business Manager and Treasurer to review all Athletic related Internal Fund Accounts. The Athletic Director will give an update of the weekly meetings with the coaching staff of all upcoming events and fundraising to ensure that any concerns or issues are addressed immediately.
- The Principal was directed to conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities and donations are required.
- The Principal and assigned Assistant Principal will monitor and oversee the financial activity within the Athletic Program and its related accounts throughout the year to ascertain that expenditures charged to the Athletic Program do not exceed available revenues.
- The Principal was directed to review the Field Trip Procedures manual with appropriate staff to ensure compliance with procedures.
- The Principal will facilitate an overview for the faculty and staff on proper disbursement procedures and requirements. Section II: General Accounting Policies and Procedures within the Manual of the Internal Fund Accounting will be carefully reviewed with the treasurer for understanding.
- The Principal and Treasurer at Miami Edison Senior High School will participate in the Money Matters Support Program during the 2023-2024 school year.

**Person(s) Responsible:** **Office of School Leadership and Performance  
Administration**

**Management Response:**

Refer to page 39 of this report and page 62 in the report's Appendix Section for Office of School Leadership and Performance administration's comprehensive response addressing the recommendations to the school findings of Miami Edison Senior High School.

## OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one fiscal year ended June 30, 2022, depending on the school/center being audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures* and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and

ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives, and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2021, through June 30, 2022. Also, depending on the individual school/center audited:

- the scope of the Title I Program (including Purchasing Card Program expenditures) was the 2021-2022 fiscal year;
- the scope of payroll was the 2022-2023 fiscal year;
- the scope of selected information technology controls audit covered 2021-2022 or 2021-2022 and 2022-2023 fiscal years;
- the scope of the FTE audit was the 2021-2022, Survey Period 3 (February 2022) or 2022-2023, Survey Period 2 (October 2022); and
- the scope of the Property Inventory audit was the 2023-2024 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures.
- interviewed school staff and performed analytical analysis of account balances.
- examined, on a sample basis, transactions, processes, supporting documentation and records. Generally, unless otherwise stated, transactions were selected for testing based on auditor judgement, which primarily considers risk or random number selection.
- performed current physical inventories of property items with an individual cost of \$1,000 or more.
- follow-up on prior audit recommendations.
- performed various other audit procedures as deemed necessary.

We conducted our audits in accordance with Generally Accepted Government Auditing standards (GAGAS) issued by the Comptroller General of the United States Government Accountability Office (GAO). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures stated in this report. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion. The results of the property audits in this report were in all material respects similarly conducted in accordance with GAGAS, except for the continuing professional education requirement not followed by our property auditors.

### **Internal Control Matters**

Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified during our audits. Other matters found not significant within the context of the audit objectives were communicated orally and/or in writing to management.

## BACKGROUND

### INTERNAL FUNDS

Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, states the District school board shall be responsible for the administration and control of all local school funds derived by any public school from all activities or sources, and shall prescribe the principles and procedures to be followed in administering these funds consistent with regulations adopted by the State Board of Education. State Board of Education Rule 6A-1.001, *District Financial Records*, makes reference to the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book - Chapter 8, Section 4.2)*, which states the School Board shall provide for an annual audit of the schools' internal funds.



Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. These monies are collected in connection with school athletic events, fund-raising activities, various student activities and class field trips, after school care and Community School programs, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, commercial agencies and all other similar monies, properties, or benefits.

Each school administers its internal funds separately through an operational checking account, following District procedures as established in the *Manual of Internal Fund Accounting*.

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2022, was 1.07%.

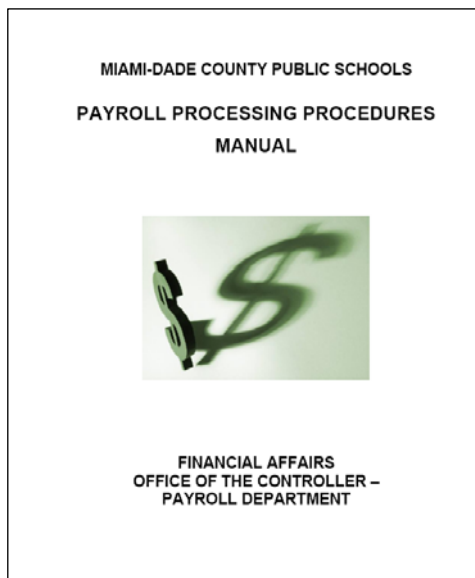
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools/centers' internal funds and consequently are not audited by us.

## PROPERTY

At M-DCPS, the management of property items must comply with the procedures established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, the Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes. Florida Department of Financial Services, Rule Chapter 69I-73.002 was amended October 2020 to increase the threshold of property items reported for inventory purposes from \$1,000 to \$5,000. This rule states that “all property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes. Attractive items with a value or cost less than \$5,000 shall be recorded in the local government’s financial system as property for inventory purposes”. The administration is in the process of implementing new property software and is considering various factors in determining the manner to increase the threshold for property control tagging as permitted by State of Florida Rules.

In compliance with Florida Administrative Rule Chapter 69I-73.006, an inventory of all property shall be taken annually and whenever there is a change of custodian. According to School Board Policy 7450, *Property Inventory*, a complete inventory of all District owned tangible personal property shall be conducted annually and submitted to the Board. Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites after the first day of school and before the end of the school year. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted later, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported during the following fiscal year.

## PAYROLL



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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module is used by the school system to process the payroll.

**Each school/center 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.

Employees who receive paper checks at the sites are requested to enroll in direct deposit for all payroll-related payments and directed to the Employee Portal located in the District's website to access their payroll information and print payroll check advices. Although payroll check distribution at the sites has been greatly minimized, sites are still required to maintain controls over the distribution of payroll checks for those employees who have not signed for direct deposit.

### PURCHASING CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the procedures established in the M-DCPS' Purchasing Card Program Policies and Procedures Manual. The P-Card program was designed to streamline the acquisition process by enabling employees at the school sites to make small dollar purchases (less than \$3,000 per individual transaction) for goods and services. The program is currently managed by the Accounts Payable/P-Card Department.

- *The P-Card Program enables school sites to make small purchases of less than \$3,000 per individual transaction for goods and services.*
- *It expedites the procurement process at the school sites.*

## TITLE I PROGRAM



Title I funding flows from the U.S. Department of Education (as appropriated by Congress) to the Florida Department of Education (FDOE), which then allocates funds to Miami-Dade County Public Schools (M-DCPS). The District adheres to Federal ESSA law mandates to ensure that Title I Schoolwide Program funding is provided directly to eligible schools above the 75 percent poverty threshold. Eligible schools spend the funds allocated based on formalized School Improvement Processes approved by M-DCPS and FDOE.

Schools/centers implementing Title I Programs are required to meet the requirements of the, *Every Student Succeeds Act* (ESSA) that was signed into law on December 10, 2015, and that took effect in the 2017-2018 fiscal year. ESSA amended the *Elementary and Secondary Education Act* (ESEA) of 1965 and replaced *No Child Left Behind* (NCLB).

Schools/centers follow specific criteria for the use of Title I funds as delineated in the *Title I Administration Handbook*. Purchases of supplies and equipment are processed through regular District channels or via use of the P-Card Program, depending on the amount. Salary expenditures must comply with budgetary requirements and must be directly related to activities associated with the grant.

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration. To promote schoolwide compliance with Federal, State, and District regulations and procedures, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers.



## FULL-TIME EQUIVALENT (FTE)

Miami-Dade County Public Schools receives a significant portion of its revenue from State funding through the Florida Education Finance Program (FEFP).

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The

**Section 1010.305, Florida Statutes** vests the Auditor General with the authority to periodically examine the records of school districts, to determine compliance with law and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment and student transportation reported under the FEFP. Generally, these audits are conducted every two years; but could be scheduled sooner.

individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the District transmits the information to the FDOE. During the 2021-2022 and 2022-2023 fiscal years, months selected by the FDOE for these surveys are as follows:

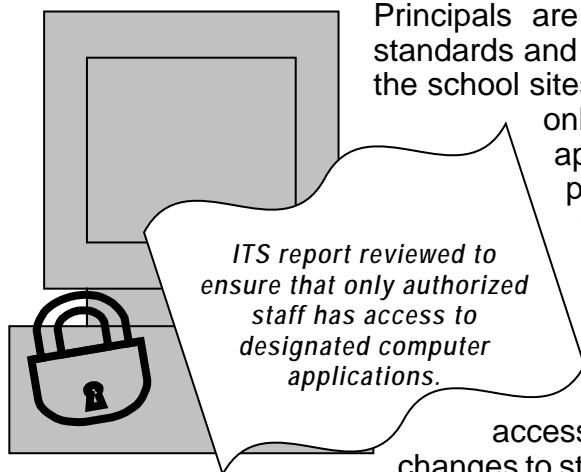
<b>Survey Period No.</b>	<b>Time Period of Survey</b>
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Policies as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

Incomplete/inaccurate student records which do not adequately support/justify funding levels may give rise to losses in funding. Similarly, teacher certification is closely linked to FTE funding and must be monitored on an ongoing basis to prevent similar losses in funding to the District. Aside from the monetary losses, non-compliance issues are closely reviewed by the Auditor General and included in their reports.

FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

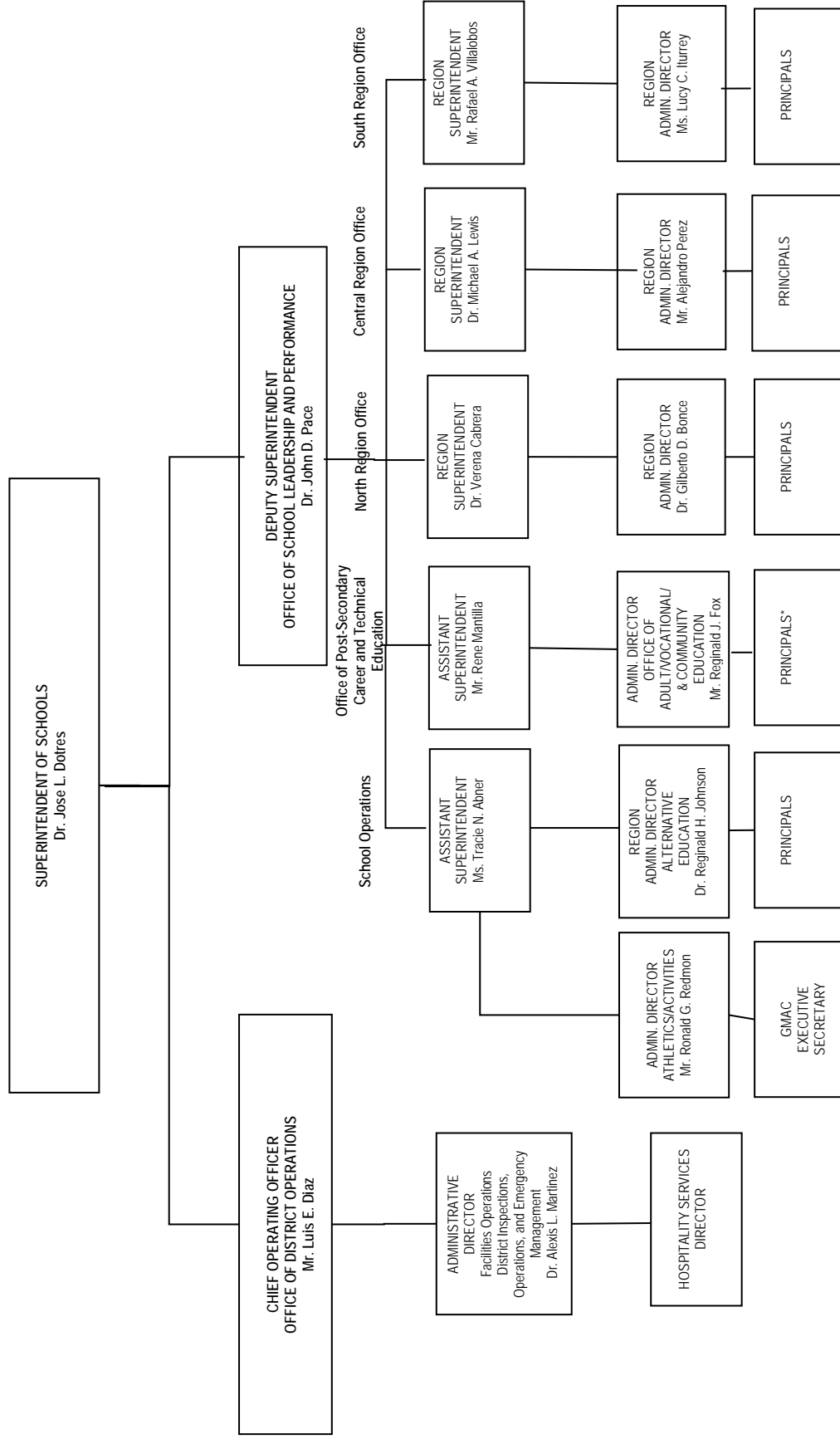
## DATA SECURITY MANAGEMENT REPORT



*ITS report reviewed to ensure that only authorized staff has access to designated computer applications.*

Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. Part of their responsibility includes ensuring that only authorized staff has access to designated applications. Information Technology Services (ITS) produces a monthly report for each location titled “*Authorized Applications for Employees by Locations Report*”. Principals are responsible for reviewing this report to determine the appropriateness of applications approved for each employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students’ academic grades is limited to a specific and restricted number of authorized personnel.

# ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




\*Includes Systemwide Business and Industry Service Center.

***APPENDIX  
MANAGEMENT'S RESPONSES***

**MEMORANDUM**

March 9, 2023

**TO:** Dr. Michael A. Lewis, Region Superintendent  
Central Region Office

**FROM:** Ms. Maria D. de Armas, Principal   
Paul Laurence Dunbar K-8 Center

**SUBJECT: ADMINISTRATIVE RESPONSE OF SCHOOL AUDIT REPORT OF  
PAUL L. DUNBAR K-8 CENTER – 1441 FOR 2021-2022 FISCAL YEAR  
AND 2022-2023 FTE SURVEY PERIOD TWO**

The following is a response to the findings related to the School Audit Report for Paul L. Dunbar K-8 Center 2021-2022 fiscal year and 2022-2023, survey period two. A management plan has been developed to address the recommendations below.

**RECOMMENDATIONS:**

- 1.1. The school administration should identify a designee to oversee the FTE records.
- 1.2. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into DSIS (Integrated Student Information System).
- 1.3. To ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program. Improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before the FTE week. Particular attention should be made to the student's DEUSS date to ensure compliance with the ESOL anniversary requirements.
- 1.4. The school administration should contact the appropriate District department to inquire about additional training opportunities for staff involved with ESOL Program records.
- 1.5. A *Home Language Survey* [FM-5196] must be properly completed and filed in the student's ESOL Program Records Folder for each student in the program.

Person(s) Responsible: Principal, Assistant Principal, Registrar, ESOL Teacher

**MANAGEMENT RESPONSE:**

An ESOL position was allocated during the October budget conference, and the ESOL position was filled on October 25, 2022. Principal met with the Assistant Principal,

Registrar, and ESOL Teacher to review the audit findings. The Principal designated the Assistant Principal to oversee the Full Time Equivalent (FTE) records. The Assistant Principal and the Registrar will review these records monthly to ensure that procedures are followed accurately.

The Principal reviewed the ESOL Program requirements with the Assistant Principal, Registrar, and ESOL teacher. The Principal, Assistant Principal, and ESOL teacher will attend professional development sessions provided by the Division of Bilingual Education and World Languages to ensure their understanding of all procedures regarding the program and compliance requirements. Additionally, the ESOL department has been contacted for guidance as needed.

The Principal directed the Assistant Principal, Registrar, and ESOL teacher to review the ESOL Program Folders to ensure that the information is accurate and that pertinent forms are completed and filed in the student folders immediately after the information is entered in DSIS. All ESOL folders will be reviewed to ensure that a *Home Language Survey* [FM-5196] is appropriately completed and filed. The Assistant Principal will distribute to parents/guardians the Notification of ELL Program Continuation each school year. The Assistant Principal will ensure that student records are properly maintained using a checklist provided by the Division of Bilingual Education and World Languages. The Principal and Assistant Principal will review each student folder and ensure any discrepancies are corrected immediately.

The Assistant Principal and ESOL teacher will review student Date Entered United States School (DEUSS) dates using the Elevation Platform to schedule and convene English Language Learners (ELL) Committee meetings in a timely manner and prior to the survey period. Additionally, the ELL Committee meetings will convene no earlier than 30 school days prior to the third anniversary of the student's DEUSS and no later than the anniversary date unless the student's anniversary date falls within the first two weeks of any school year. The Principal will monitor all documents completed, and any discrepancies will be corrected immediately.

Since the audit, the ESOL teacher has attended ESOL compliance training and has been paired with a veteran ESOL teacher to provide guidance. All ELL records have been reviewed and updated using the ESOL department checklist.


If additional information is needed, please contact me at 305-573-2344.

cc: Mr. Alejandro Pérez  
Dr. Gloria Arazoza

**MEMORANDUM**

**March 9, 2023**

**TO:** Dr. Michael A. Lewis, Region Superintendent  
Central Region Office

**FROM:** James Dominique, Principal   
Miami Edison Senior High School

**SUBJECT: SCHOOL AUDITS OF MIAMI EDISON SENIOR HIGH SCHOOL – 7301**

The following is in response to the relevant findings in the school audit report for Miami Edison Senior High School for the 2021-2022 fiscal year.

**RECOMMENDATIONS**

- 1.1 The principal should assign an administrator to oversee the internal fund activity of the school throughout the year. Any discrepancies will be immediately addressed and brought to the attention of the principal for resolution.
- 1.2 The school administration/designee together with the Athletic Director and Athletic Business Manager, and the Treasurer should have an understanding and be fully aware that an overall positive fund balance in the Athletic Program must be maintained. Consequently, the Athletic Business Manager and the Treasurer, with direct oversight from the principal/designee will monitor the financial activity within the Athletic Program and its related accounts throughout the year to ascertain that expenditures charged to the Athletic Program do not exceed available revenues. Any discrepancies will be immediately addressed and brought to the attention of the principal for resolution.
- 1.3 The school administration/designee, the Athletic Director, and Athletic Business Manager, in consultation with the Division of Athletics, Activities and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and consider any potential shortfalls that may require fundraising efforts. Consideration will be given to augmenting fundraising activities or seek approved alternative funding sources in 2022-2023 to assist with covering any overall deficits in the Athletic Fund Program.
- 1.4 The school administration/designee will perform periodic reviews to ensure disbursements are processed with proper supporting documentation and expenditures of \$100 or more are created and approved by the school principal or designee prior to the order being placed or the purchase being made.

- 1.5 The school administration/designee must ensure that Field Trip guidelines are followed.
- 1.6 Going forward, the treasurer should attend training and request assistance from the Office of the Controller.

**Person (s) Responsible:** Principal, Assistant Principal, Athletic Director, Athletic Business Manager, and Treasurer

**Management Response:**

To ensure that awareness and understanding of adequate controls over the Athletic Fund take place, the Principal implemented the following corrective actions and preventative strategies regarding the Athletic Fund Program.

The Principal assigned the Assistant Principal to oversee the Athletic Fund account balances and activity. The Assistant Principal will meet weekly with the Athletic Director, Business Manager, and the Treasurer to review expenditures and current balances. Weekly operating reports for all Athletic Accounts will be provided to review and reconcile. Prior to approving any expenditure or signing a check, the Principal will ensure that the Athletic Fund has the available funds to cover any expenditures as well as ensuring the appropriate Internal Funds Account is charged, supporting documentation is completed and purchase orders have been cleared and approved.

On Friday, February 17, 2023, the Principal reviewed the *Manual of Internal Fund Accounting* with the Treasurer and Assistant Principal over Athletics to ensure an understanding of all procedures relating to the transferring of funds and maintaining a positive balance in all athletic accounts.

The Principal and the Treasurer will contact Division of Athletics and Activities with the Internal Funds Business Manager, along with the Central Region Financial/Business Director to allocate funds to bring the Athletic Program accounts back to positive.

The Principal will conduct weekly meetings with the Assistant Principal, Athletic Director, Business Manager, and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities are required. The Principal will consider augmenting fundraising activities and seek approved alternative funding sources in 2022-2023 to prevent deficits from occurring in the Athletics account.

The Principal will meet with the Athletic Director, Treasurer, and Business Manager weekly to review all expenditures and commissions received from vending and other revenue generating sources related to Athletic accounts. At such time, the necessary and allowable transfers will be made to address any negative balances.

The Principal will seek written approval from the Region Superintendent or the Financial Business Director and the Internal Fund Accounting Division Supervisor within the Office



of the Controller, prior to transferring any funds from any Trust Program Accounts, Property Accounts, Classes or Club accounts to assist with the athletic accounts.

On Monday, March 13, 2023, the Principal in collaboration with the Central Region Office, will contact Internal Funds Accounting within the office of the Controller to request monthly trainings for designated school site personnel.

cc: Ms. Gloria M. Arazoza  
Mr. Alejandro Pérez

CENTRAL REGION OFFICE

MEMORANDUM

March 9, 2023  
ML#031/2022-2023  
(305) 499-5050

TO: Dr. John D. Pace, III, Deputy Superintendent  
Office of School Leadership and Performance

FROM: Dr. Michael A. Lewis, Region Superintendent  
Central Region Office

SUBJECT: RESPONSE TO AUDIT REPORTS FOR CENTRAL REGION

Please find the attached response to the audit findings for the 2021-2022 fiscal year for Miami Edison Senior High School and Paul L. Dunbar K-8 Center. The Central Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**Miami Edison Senior High School - 7301**

**Inadequate Controls and Monitoring Over Disbursements Led to Overspending in the Athletic and General Fund Programs**

**Person(s) Responsible: Principal, Assistant Principal, Treasurer**

The Central Region Office's Financial/Business Operations Director, Principal, Athletic Director and Athletic Business Manager reviewed the audit findings, recommendations and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures.

- The Central Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapter 1 and 8 of the **Manual of Internal Fund Accounting** to ensure that procedures are followed as related to monitoring of the Athletic Fund and general fund Programs and to ensure that expenditures charged to the Athletic Program do not exceed available revenues.
- The Principal was instructed to establish and implement a plan for the Assistant Principal who oversees the Athletic Program. This plan includes the Assistant Principal meeting on a weekly basis with the Athletic Director, Business Manager and Treasurer to review all Athletic related Internal Fund Accounts. The Athletic Director will give an update of the weekly meetings with the coaching staff of all upcoming events and fundraising to ensure that any concerns or issues are addressed immediately.
- The Principal was directed to conduct monthly meetings with the Assistant Principal, Athletic Director, Business Manager and Treasurer to review all athletic related account budgets and to advise if any additional fundraising activities and donations are required.
- The Principal and assigned Assistant Principal will monitor and oversee the financial activity within the Athletic Program and its related accounts throughout

the year to ascertain that expenditures charged to the Athletic Program do not exceed available revenues.

- The Principal was directed to review the Field Trip Procedures manual with appropriate staff to ensure compliance with procedures.
- The Principal will facilitate an overview for the faculty and staff on proper disbursement procedures and requirements. Section II: General Accounting Policies and Procedures within the Manual of the Internal Fund Accounting will be carefully reviewed with the treasurer for understanding.
- The Principal and Treasurer at Miami Edison Senior High School will participate in the Money Matters Support Program during the 2023-2024 school year.

**Paul L. Dunbar K-8 Center – 1441**

**School Non-Compliant with Full-time Equivalent (FTE), ESOL Program Records and Procedures Resulted in Potential FTE Funding Disallowances**

**Person(s) Responsible: Principal, Assistant Principal, ESOL Chairperson**

The Central Region Office's Financial/Business Operations Director and the Principal reviewed the audit findings, recommendations and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures.

- The Financial/Business Operations Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) to ensure that the records are maintained in accordance with district program guidelines.
- The Central Region Financial/Business Operations Director instructed the Principal to thoroughly review the **2022-2023 ESOL Program Compliance/Elevation Procedures** to ensure the information located in the ESOL Program Record Folders are accurate and follow district guidelines.
- The Principal will monitor the ELL Program documentation, FTE Records and information entered into DSIS to ensure compliance with district and state guidelines.
- The Principal will monitor students enrolled over six semester hours in the ESOL program to ensure that meetings are identified with ample time to schedule said meetings.
- The Principal will communicate with the District's Department of Bilingual Education to coordinate a training for staff involved with ELL Program records to learn best practices with maintaining accurate ELL records.
- The Principal and Assistant Principal will conduct quarterly reviews of ELL records to ensure that the Home Language Survey (FM-5196) is completed and filed in the student's ELL Program Records Folder.


Should you need additional information, please contact Mr. Alejandro Pérez, Administrative Director or this administrator at 305-499-5061.

cc: Dr. Gloria M. Arazoza  
Mr. Alejandro Pérez

**MEMORANDUM**

March 16, 2023

**TO:** Mr. John Goodman, Chief Auditor  
Office of Management and Compliance Audits

**FROM:** Dr. John D. Pace III, Deputy Superintendent   
Office of School Leadership and Performance

**SUBJECT: SCHOOL LEADERSHIP AND PERFORMANCE RESPONSE TO AUDITS  
OF PAUL LAURENCE DUNBAR K-8 CENTER AND MIAMI EDISON  
SENIOR HIGH SCHOOL**

School Leadership and Performance has reviewed the audit findings cited in the 2021-2022 fiscal year reports of Paul Laurence Dunbar K-8 Center, and Miami Edison Senior High School.

In response to the report, the following list outlines preventative actions taken by School Leadership and Performance:

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions to participate in this year-long training. The English Language Learners (ELL) program requirements are a part of MDMSP as well as the monitoring of Athletic Program balances and expenditures.
- School Leadership and Performance Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss, and identify strategies that will ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include ELL Program documentation, and proper fiscal management of Athletic Programs.
- Mentor Principals and District Departments will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school so that there is adequate review of ELL and Athletic Program fiscal management.

If you have any questions, please contact me at 305 995-2938.

JDP:ga  
M060

cc: Dr. Michael Lewis  
Ms. Gloria Arazoza  
Mr. Alejandro Perez  
Principals

## **Anti-Discrimination Policy**

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities 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. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

**Age Discrimination Act of 1975** - prohibits discrimination based on age in programs or activities.

**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 years old.

**The Equal Pay Act of 1963 as amended** - prohibits gender 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.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** - prohibits discrimination against employees or applicants because of genetic information.

**Boy Scouts of America Equal Access Act of 2002** – No public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

**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.

### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, sex/gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

**For additional information about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Asst. Secretary for Civil Rights or:**

**Office of Civil Rights Compliance  
(CRC) Executive Director/Title IX  
Coordinator 155 N.E. 15th Street,  
Suite P104E Miami, Florida 33132**

**Phone: (305) 995-1580 TDD: (305) 995-2400**

**Email: [crc@dadeschools.net](mailto:crc@dadeschools.net) Website: <https://hrdadeschools.net/civilrights>**

Revised 07/2020



## *Miami-Dade County Public Schools*

**INTERNAL AUDIT REPORT  
SELECTED SCHOOLS/CENTERS  
April 2023**

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