



*Miami-Dade County Public Schools*

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

*The Financial Statements Were Fairly Stated For Most Schools/Centers Reported Herein.*

*At Three Schools/Centers, Controls Over The Bookkeeping Function And Supporting Documentation, The Receipting And Disbursing Of Funds, The Management Of Student/Fundraising Activities, And FTE Procedures Need Improvement. At One Of These Schools/Centers, Monetary And Payroll Discrepancies Involved The Former Treasurer.*

*Property Inventory Results Were Satisfactory For Most Schools/Centers Where A Property Inventory Was Performed.*

***DECEMBER 2018***

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

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Ms. Mari Tere Rojas

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Superintendent of Schools

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Chief Auditor  
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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
**Alberto M. Carvalho**

**Chief Auditor**  
Maria T. Gonzalez, CPA

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**Lubby Navarro**  
**Dr. Marta Pérez**  
**Mari Tere Rojas**

November 30, 2018

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida  
Members of The School Board Audit and Budget Advisory Committee  
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

This report includes the audit results of 58 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, the Office of Adult/Technical and Educational Opportunity and Access within School Operations, or the Office of Exceptional Student Education. The audit period of 32 of the 58 schools/centers is two fiscal years ended June 30, 2018, while the audit period of the remaining 26 schools/centers is one fiscal year ended June 30, 2018. At 26 schools/centers, there was a change of Principal/Site 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 at all 58 schools/centers. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Generally, as part of audit follow-ups or corollary to review of Title I Program expenditures, we reviewed payroll, the Purchasing Card program, and certain aspects of school site data security. The audits also included the results of property inventories of the schools/centers reported herein where a property inventory was performed.

Audit results proved satisfactory at 55 of the 58 schools/centers reported herein, and property inventory results for most schools/centers were also satisfactory. Notwithstanding the individual findings included in this report, the financial statements of most schools/centers reported herein were fairly stated. At one school/center, our audit identified weaknesses in the execution of the bookkeeping function and in the organization of the associated records; and non-conformity with guidelines over the receipting and disbursing of funds and the managing of student activities. At another school/center, the audit disclosed non-compliance with Full-Time Equivalent (FTE) records which also included teacher certification guidelines and procedures. At North Dade Center for Modern Languages Elementary, the Principal contacted our office to request an audit after she identified monetary and payroll discrepancies involving the Treasurer. We referred this matter to the Miami-Dade Schools Police Department (MDSPD) for their consideration once the audit corroborated the discrepancies. Subsequent to the completion of the internal audit, the Treasurer resigned.

We discussed the audit findings with school, region and district administrations, and their responses are included in this report. 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,

Maria T. Gonzalez, CPA  
Chief Auditor  
Office of Management and Compliance Audits

MTG:ems



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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 58 schools/centers. These include eleven (11) that report to the North Region Office; eighteen (18) that report to the Central Region Office; sixteen (16) that report to the South Region Office; eleven (11) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations<sup>1</sup>; and one (1) that reports to the Division of Athletics, Activities and Accreditation within School Operations<sup>2</sup>. The report also includes one (1) specialized education center that reports to the Office of Exceptional Student Education. For 32 of the schools/centers reported herein, the scope of the audit was two fiscal years ended June 30, 2018. For the remaining 26 schools/centers, the scope of the audit was one fiscal year ended June 30, 2018. At 26 schools/centers, there was a change of Principal/Site Administrator since the prior audit.

The audits disclosed that 55 of the 58 schools/centers reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The three (3) schools/centers with audit findings and the affected areas are as follows:

Work Loc. No.	Name of School/Center <i>Principal's Tenure</i>	Region/ District Office	Int. Funds Audit Scope/ Surv. Period	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/Center	Current Audit-- Total Audit Findings Per School/Center	Findings Per Category				FTE
							Internal Funds & Payroll				
							Monetary & Payroll Discrepancies	Book-Keeping Function	Fund-Raising/ Stud. Act.		
5131	1. North Dade Center for Modern Languages Elementary <i>Same Principal as in prior audit-no change. Audit requested by Principal.</i>	North	2017-2018	No	No	1	1				
6051	2. Carol City Middle <i>Current Audit findings under former Principal. New Principal effective July 2018.</i>	North	2017-2018 FTE: 2017-2018 Survey Per. 3	Yes	No	1				1	
7056	3. Young Men's Preparatory Academy <i>Same Principal as in prior audit-no change.</i>	Central	2016-2017 & 2017-2018	No	No	2		1	1		
<b>TOTALS</b>	<b>3 schools/centers</b>					<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	

<sup>1</sup> These centers include Systemwide Business and Industry Services Center. Refer to pages 79-80 for background information regarding this entity.

<sup>2</sup> This center is the Greater Miami Athletic Conference or GMAC. Refer to page 79 for background information regarding this entity.

As indicated in the table above, depending on the individual school/center audited, we noted certain deficiencies in the execution of the bookkeeping function and the completeness/organization of the internal funds records. One school/center did not maintain proper controls and accountability in the area of fundraising and student activities. Another school/center was non-compliant with Full-Time Equivalent (FTE) ESOL student records and procedures, including teacher certification guidelines. At North Dade Center For Modern Languages Elementary School, through the concern and notification to our office by the school's Principal, and through our office's internal funds audit, we identified certain monetary discrepancies, questionable transactions and bookkeeping errors, and a payroll discrepancy involving the Treasurer (as noted in this report). As a result of this audit, this case was referred to the Miami-Dade Schools Police Department (MDSPD). Subsequent to our audit, the school's former Treasurer resigned.

The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, the tenure of the administration under which the finding was assessed, and whether findings were recurrent/consecutive.

More specific details regarding prior/current findings, names of Principals and timeframes of their administrative assignments are provided on pages 30-45 of this report.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 30-37. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 52-75); and in the *Appendix Section* in memorandum format (Pages 86-99).

Notwithstanding the conditions and findings reported herein, at 57 of the 58 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2016-2017 and/or 2017-2018 fiscal year(s), on the accrual basis of accounting, depending on the school/center audited.

At North Dade Center for Modern Languages Elementary School, due to the conditions cited in the report, which include significant monetary discrepancies and bookkeeping errors during the 2017-2018 fiscal year, as disclosed in the findings of the individual school audit report and in pages 52-55 of this report, the financial statement of the internal funds of the school/center for the 2017-2018 fiscal year does not fairly present the results of its operations, on the accrual basis of accounting.

As of June 30, 2017, for 32 of the 58 schools/centers reported herein, total combined receipts and disbursements amounted to \$12,052,077 and \$(11,855,997), respectively; while total combined Fund Balance amounted to \$6,754,234 (Pages 12-15). As of June 30, 2018, for all 58 schools/centers reported herein, total combined receipts and disbursements amounted to \$14,414,096 and \$(14,550,169), respectively; while total combined Fund Balance amounted to \$7,299,624 (Pages 16-22).

Notwithstanding the conditions and findings reported herein, as of June 30, 2018, the internal control structure at 57 of 58 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. At North Dade Center for Modern Languages Elementary School, as disclosed in the findings of the individual school audit report, the internal control structure was not generally functioning as designed by the school administration.

When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

## **INTERNAL FUNDS**

Internal funds records and procedures were reviewed at all 58 schools/centers. At 56 of the 58 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following two schools/centers we found that:

- At North Dade Center for Modern Languages Elementary School, in September 2018 the Principal reported an incident related to monetary and payroll discrepancies involving the former Treasurer. Our audit discovered that receipting procedures were not followed and certain field trip collections could not be accounted for in 2017-2018. Furthermore, the associated field trip expenditures were diverted to another account with available funds, thus precluding a deficit in the field trip account. We also identified a monetary shortfall in the fundraising activities related to the United Way. In addition, we identified several bookkeeping errors and discrepancies. We have referred the case to the Miami-Dade Schools Police Department for their consideration of possible charges. Soon after the completion of the audit, the Treasurer (who had been on leave since May 2018, and who had been hired by the District to work at this school/center since the start of the 2017-2018 fiscal year) resigned from Miami-Dade County Public Schools (Pages 52-59).
- At Young Men's Preparatory Academy, our review of the financial records and bookkeeping practices for the two-year audit period disclosed improper oversight over the bookkeeping of these funds. The documentation supporting the internal funds transactions was often incomplete or missing necessary approvals; proper procedures for receipting and depositing funds was not followed for many of these student activities, and necessary account reconciliations were not properly maintained. Several discrepancies/errors in the area of student activities, to include field trips, fundraisers, and yearbook, were identified, and these various funds were comingled. Documentation supporting the approval of these activities, and related operating reports and transactions were often not prepared and/or not available. The individual who worked as the Treasurer during the audit period no longer works at this school/center (Pages 65-75).

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all 57 of 58 schools/centers reported herein. Systemwide Business and Industry Services does not have property assigned to its location since it is housed within the Office of Adult/Technical and Educational Opportunity and Access. In addition, results include three schools/centers whose property audit results were pending publication since September 2018 (when their internal audit results were published).

At these 60 schools/centers, Property Audits staff inventoried approximately 12,460 equipment items with a total approximate cost of \$35 million. Of the 60 inventories, 59 proved satisfactory (refer to Property Schedule on Pages 46-50). At one school/center, there was a small loss of equipment.

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process. The analysis of Plant Security Report losses disclosed that two fully depreciated equipment items with a combined acquisition cost of \$2,050 were reported missing at one of the 60 schools/centers. These items consisted of audio-visual equipment (Page 51).

## PAYROLL

We reviewed payroll records and procedures at the following 15 schools/centers. The payroll reviewed covered the 2017-2018 or 2018-2019 fiscal year, depending on the school/center audited, as noted in the following table. Most of these reviews were corollary to our review of Title I Program payroll expenditures, although in some cases, the reviews were the result of audit follow-ups to payroll conditions cited in prior audits of the individual schools/centers. At North Dade Center for Modern Languages Elementary, the payroll review was corollary to our investigation of internal funds and payroll discrepancies reported by the Principal.

Work Location No.	Schools/Centers	Audit Period	Region
0641	Bunche Park Elementary	2017-2018	North
2281	Greynolds Park Elementary	2017-2018	North
5131	North Dade Center For Modern Languages Elementary	2017-2018	North
0111	Maya Angelou Elementary	2017-2018	Central
2331	Charles R. Hadley Elementary	2017-2018	Central

Work Location No.	Schools/Centers	Audit Period	Region
2351	Eneida Massas Hartner Elementary	2017-2018	Central
3301	Miami Park Elementary	2018-2019	Central
4171	Orchard Villa Elementary	2017-2018	Central
4071	Agenoria S. Paschal/Olinda Elementary	2017-2018	Central
4401	Kelsey L. Pharr Elementary	2017-2018	Central
4681	Riverside Elementary	2017-2018	Central
6011	Georgia Jones-Ayers Middle	2017-2018	Central
6521	Miami Springs Middle	2017-2018	Central
6821	Rockway Middle	2017-2018	Central
7721	South Miami Senior	2017-2018	Central

At 14 out of the 15 schools/centers, there was general compliance with the District's *Payroll Processing Procedures Manual*. At one school/center, the following conditions were noted:

- At North Dade Center for Modern Languages Elementary School, the former Treasurer did not attend a four-day training session for which she was scheduled, and she failed to inform the Principal or any office personnel of these absences. Payroll records at the school confirmed that she was reported on temporary duty, when she should have been reported on unauthorized leave without pay for her absences (since her absences were never authorized by the Principal). This matter was reported by the Principal as discussed on the Internal Funds summary section of this report and is part of the case that was referred to the Miami-Dade Schools Police Department for consideration of possible charges (Pages 52-59).

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program's procedures and records at the following nine schools/centers. All reviews were corollary to our review of Title I Program disbursements made with the P-Card at the individual schools/centers during the 2017-2018 fiscal year:

Work Location No.	Schools/Centers	Region	Audit Period
0641	Bunche Park Elementary	North	2017-2018
2281	Greynolds Park Elementary	North	2017-2018
2351	Eneida Massas Hartner Elementary	Central	2017-2018
4171	Orchard Villa Elementary	Central	2017-2018
4401	Kelsey L. Pharr Elementary	Central	2017-2018
4681	Riverside Elementary	Central	2017-2018
6521	Miami Springs Middle	Central	2017-2018
6821	Rockway Middle	Central	2017-2018
7721	South Miami Senior	Central	2017-2018

All nine schools/centers reviewed were generally compliant with the guidelines and documentation requirements established in the District's *Purchasing Card Program Policies and Procedures Manual*.

## TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures corresponding to the 2017-2018 fiscal year was conducted at 13 schools/centers. The following table summarizes the schools/centers reviewed:

Work Location No.	Schools/Centers	Region	Audit Period	Total Expenditures
0641	Bunche Park Elementary	North	2017-2018	\$ 151,475
2281	Greynolds Park Elementary	North	2017-2018	226,728
0111	Maya Angelou Elementary	Central	2017-2018	305,110
2331	Charles R. Hadley Elementary	Central	2017-2018	269,716
2351	Eneida Massas Hartner Elementary	Central	2017-2018	190,023
4171	Orchard Villa Elementary	Central	2017-2018	154,932
4071	Agenoria S. Paschal/Olinda Elementary	Central	2017-2018	175,892
4401	Kelsey L. Pharr Elementary	Central	2017-2018	135,310
4681	Riverside Elementary	Central	2017-2018	570,211
6011	Georgia Jones-Ayers Middle	Central	2017-2018	163,971
6521	Miami Springs Middle	Central	2017-2018	281,437
6821	Rockway Middle	Central	2017-2018	252,263
7721	South Miami Senior	Central	2017-2018	315,973
<b>Total Title I Program Expenditures</b>				<b>\$ 3,193,041</b>

At these thirteen schools/centers, aggregate expenditures incurred under various Title I programs amounted to approximately \$3.2 million. All thirteen schools/centers reviewed were generally compliant with the guidelines and documentation requirements established in the District's *Title I Administration Handbook*.

## FULL-TIME-EQUIVALENT (FTE) FUNDING

The following eleven schools/centers were selected for these audits:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
2161	Golden Glades Elementary	North	2017-2018 SP3	\$ 620,548
2401	Hibiscus Elementary	North	2017-2018 SP3	1,377,059
6051	Carol City Middle	North	2017-2018 SP3	839,076
7751	Barbara Goleman Senior	North	2017-2018 SP 3	5,197,341
3301	Miami Park Elementary	Central	2017-2018 SP 3	665,221
5381	E. W. F. Stirrup Elementary	Central	2017-2018 SP3	2,588,885
6361	Jose de Diego Middle	Central	2017-2018 SP3	1,990,308
7033	Law Enforcement Officers' Memorial High	Central	2017-2018 SP3	933,257
0271	Bent Tree Elementary	South	2017-2018 SP 3	1,192,617
0041	Air Base K-8 Center For International Education	South	2017-2018 SP 3	2,710,490
1331	Devon Aire K-8 Center	South	2017-2018 SP3	3,973,672
<b>Total FTE Funding:</b>				<b>\$ 22,088,474</b>

The total FTE funding amounted to approximately \$22.1 million for the eleven schools/centers combined. FTE records reviewed corresponded to the 2017-2018 Survey Period 3 (February 2018), as noted in the table above. Our FTE reviews disclosed that 10 of 11 schools/centers were generally compliant with District policy.

- At Carol City Middle, our review of the FTE records found discrepancies in the areas of ESOL and Teacher Certification. *The findings cited herein happened under the tenure of the former school administration (Pages 60-64).*



## DATA SECURITY

We reviewed the report titled “*Authorized Applications for Employees by Locations Report*” at the following sixteen schools/centers. At Miami Park Elementary, our review was the result of an audit follow-up to conditions cited in the school’s prior audit. Two schools/centers were selected based on prior or current audit concerns, while for the remaining schools, our review was corollary to the Title I Program audit conducted this year:

Work Location No.	Schools/Centers	Audit Period	Region
0641	Bunche Park Elementary	2018-2019	North
2281	Greynolds Park Elementary	2018-2019	North
0111	Maya Angelou Elementary	2018-2019	Central
2331	Charles R. Hadley Elementary	2017-2018	Central
2351	Eneida Massas Hartner Elementary	2018-2019	Central
3301	Miami Park Elementary	2017-2018	Central
4171	Orchard Villa Elementary	2018-2019	Central
4071	Agenoria S. Paschal/Olinda Elementary	2018-2019	Central
4401	Kelsey L. Pharr Elementary	2018-2019	Central
4681	Riverside Elementary	2017-2018	Central
6011	Georgia Jones-Ayers Middle	2018-2019	Central
6521	Miami Springs Middle	2018-2019	Central

Work Location No.	Schools/Centers	Audit Period	Region
6821	Rockway Middle	2018-2019	Central
7721	South Miami Senior	2017-2018	Central
7056	Young Men's Preparatory Academy	2018-2019	Central
4461	Pine Villa Elementary	2017-2018	South

Our review disclosed that the schools/centers generally complied with the review of the report and with the requirements for granting staff's access to system applications. Minor issues regarding staff members' access to certain system applications were discussed with appropriate school administration for their information and follow-up.

## AUDIT OPINION

The following tables summarize total receipts, disbursements and Fund Balance as of June 30, 2017 and/or June 30, 2018, for the 58 schools/centers included herein, depending on the year(s) audited for each individual school/center<sup>3</sup>. It also provides the audit opinion regarding the schools/centers' financial statements:

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<sup>3</sup> This report includes a total of 58 schools/centers, of which 32 underwent a two-year audit ended June 30, 2018, and 26 underwent a one-year audit ended June 30, 2018.

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2017**

The Condensed Annual Financial Report and Total Cash and Investments as of June 30, 2017 for 32 of the 58 schools/centers 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 School/Center</u>											
3001	West Lakes Preparatory Academy	\$ -	\$ 45,466.49	\$ (43,638.13)	\$ 1,828.36	\$ 1,828.36	\$ -	\$ -	\$ -	\$ -	\$ 1,828.36
<u>Central Region Office Schools/Centers</u>											
2331	Charles R. Hadley Elementary	19,560.91	508,137.39	(503,155.48)	24,542.82	13,310.71	11,232.11	-	-	-	24,542.82
4681	Riverside Elementary	15,512.84	191,978.42	(190,281.10)	17,210.16	11,131.69	6,078.47	-	-	-	17,210.16
6361	Jose de Diego Middle	29,848.06	85,041.62	(88,196.40)	26,693.28	13,758.82	12,934.46	-	-	-	26,693.28
7721	South Miami Senior	193,549.25	495,432.24	(522,504.44)	166,477.05	12,462.21	154,014.84	-	-	-	166,477.05
7056	Young Men's Preparatory Academy	19,206.18	45,314.22	(42,744.70)	21,775.70	8,587.90	13,187.80	-	-	-	21,775.70
<u>South Region Office Schools/Centers</u>											
0671	Calusa Elementary	26,657.62	520,886.91	(520,596.54)	26,947.99	15,368.25	11,579.74	-	-	-	26,947.99

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2017**

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
4461	Pine Villa Elementary	5,774.85	10,803.82	(10,690.38)	5,888.29	2,674.15	3,214.14	-	-	-	5,888.29
0041	Air Base K-8 Center For International Education	18,663.58	461,421.24	(463,783.47)	16,301.35	8,936.87	7,364.48	-	-	-	16,301.35
1331	Devon Aire K-8 Center	23,373.62	612,510.17	(617,773.72)	18,110.07	(3,804.62)	21,914.69	-	-	-	18,110.07
4031	Gateway Environmental K-8 Learning Center	22,007.79	203,185.13	(203,285.16)	21,907.76	11,554.53	10,353.23	-	-	-	21,907.76
3101	Frank C. Martin K-8 Center	18,591.80	269,169.74	(270,337.72)	17,423.82	5,018.06	12,405.76	-	-	-	17,423.82
7008	BioTECH @ Richmond Heights 9-12 High	13,336.81	59,469.75	(50,161.21)	22,645.35	17,621.98	5,023.37	-	-	-	22,645.35
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	49,295.16	380,045.37	(373,916.59)	55,423.94	6,867.94	48,556.00	-	-	-	55,423.94
7171	Medical Academy Science And Technology Senior	47,024.40	218,194.88	(208,803.89)	56,415.39	9,147.47	47,267.92	-	-	-	56,415.39
7361	Miami Killian Senior	220,530.59	567,568.30	(569,358.90)	218,739.99	26,194.86	192,545.13	-	-	-	218,739.99
7041,7061,7091,7261 & 7551	School For Advanced Studies (various campuses)	76,722.17	259,337.21	(252,829.13)	83,230.25	3,548.18	79,682.07	-	-	-	83,230.25

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2017**

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
7701	South Dade Senior	213,867.54	605,441.63	(615,196.39)	204,112.78	26,934.09	177,178.69	-	-	-	204,112.78
7029	TERRA Environmental Research Institute	193,081.23	568,766.71	(576,956.76)	184,891.18	28,402.31	156,488.87	-	-	-	184,891.18
<u>Adult Education Centers and Technical Colleges</u>											
8139	D. A. Dorsey Technical College	236,334.54	363,751.51	(201,970.11)	398,115.94	155,157.17	54,399.36	-	188,030.87	528.54	398,115.94
7841	The English Center	749,837.83	1,030,345.43	(922,364.78)	857,818.48	254,316.94	602,221.41	-	1,280.13	-	857,818.48
8005	Lindsey Hopkins Technical College	1,377,524.51	1,441,095.81	(1,499,876.41)	1,318,743.91	41,787.97	1,116,585.40	-	160,370.54	-	1,318,743.91
7272	Miami Coral Park Adult Education Center	381,944.99	587,376.70	(523,515.55)	445,806.14	216,926.66	141,948.25	-	86,931.23	-	445,806.14
8901	Miami Lakes Technical College	1,060,772.68	1,407,265.76	(1,452,301.80)	1,015,736.64	87,492.85	846,896.66	-	81,314.46	32.67	1,015,736.64
7432	Miami Palmetto Adult Education Center	208,759.38	117,522.14	(117,885.84)	208,395.68	12,940.42	195,390.26	-	65.00	-	208,395.68
7512	Miami Springs Adult And Community Education Center	360,805.02	440,447.66	(468,081.84)	333,170.84	89,382.99	245,268.68	-	(1,480.83)	-	333,170.84
7702	South Dade Technical College	210,661.86	352,684.36	(332,190.49)	231,155.73	59,534.19	93,818.95	-	77,802.59	-	231,155.73

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2017**

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>Alternative Education Centers</u>											
8019	Dr. Marvin Dunn Academy For Community Education	10,982.08	6,895.31	(5,614.18)	12,263.21	4,031.66	8,231.55	-	-	-	12,263.21
8141	Juvenile Justice Center	20,252.08	775.42	(625.96)	20,401.54	3,096.52	17,305.02	-	-	-	20,401.54
<u>Specialized Education Center</u>											
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	3,708.62	1,649.53	(1,829.66)	3,528.49	444.31	3,084.18	-	-	-	3,528.49
<u>Other Centers</u>											
9723	Greater Miami Athletic Conference	140,094.75	146,727.26	(174,899.37)	111,922.64	35,025.81	76,896.83	-	-	-	111,922.64
8018	Systemwide Business And Industry Services Center	589,870.36	47,369.13	(30,630.46)	606,609.03	40,537.26	566,071.77	-	-	-	606,609.03
<b>TOTALS</b>		<b>\$6,558,153.10</b>	<b>\$12,052,077.26</b>	<b>\$(11,855,996.56)</b>	<b>\$6,754,233.80</b>	<b>\$1,220,218.51</b>	<b>\$4,939,140.09</b>	<b>\$</b>	<b>-</b>	<b>\$594,313.99</b>	<b>\$6,754,233.80</b>

## CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

The Condensed Annual Financial Reports and Fund Balance as of June 30, 2018 for the 58 schools/centers reported herein 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>											
0641	Bunche Park Elementary	\$ 15,389.38	\$ 8,739.00	\$ (8,964.24)	\$ 15,164.14	\$ 3,924.47	\$ 11,239.67	\$ -	\$ -	\$ -	\$ 15,164.14
2161	Golden Glades Elementary	9,148.64	8,872.11	(9,039.44)	8,981.31	8,259.62	721.69	-	-	-	8,981.31
2281	Greynolds Park Elementary	25,380.69	122,967.33	(119,922.15)	28,425.87	15,218.81	13,207.06	-	-	-	28,425.87
2401	Hibiscus Elementary	12,920.17	17,221.90	(18,064.36)	12,077.71	8,111.36	3,966.35	-	-	-	12,077.71
5131	North Dade Center For Modern Languages	14,904.48	22,524.15	(24,867.94)	12,560.69	8,445.02	4,115.67	-	-	-	12,560.69
5091	South Pointe Elementary	28,491.39	233,612.80	(231,486.93)	30,617.26	7,202.50	23,414.76	-	-	-	30,617.26
0231	Aventura Waterways K-8 Center	49,520.55	637,811.60	(644,858.75)	42,473.40	31,345.60	11,127.80	-	-	-	42,473.40
3581	Myrtle Grove K-8 Center	15,443.09	63,410.00	(64,061.12)	14,791.97	5,097.61	10,064.86	-	-	(370.50)	14,791.97
3001	West Lakes Preparatory Academy	1,828.36	129,131.07	(128,810.05)	2,149.38	2,149.38	-	-	-	-	2,149.38



## CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

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
6051	Carol City Middle	17,691.29	18,582.71	(19,133.85)	17,140.15	8,268.02	8,872.13	-	-	-	17,140.15
7751	Barbara Goleman Senior	186,481.20	496,616.63	(485,551.24)	197,546.59	12,646.43	184,900.16	-	-	-	197,546.59
<u>Central Region Office Schools/Centers</u>											
0111	Maya Angelou Elementary	8,707.11	20,118.16	(19,632.84)	9,192.43	6,009.31	3,183.12	-	-	-	9,192.43
0801	Citrus Grove Elementary	20,300.08	16,505.89	(30,279.31)	6,526.66	5,686.99	839.67	-	-	-	6,526.66
2331	Charles R. Hadley Elementary	24,542.82	446,498.18	(334,153.30)	136,887.70	125,503.23	11,384.47	-	-	-	136,887.70
2351	Eneida Massas Hartner Elementary	18,861.75	78,890.92	(78,191.83)	19,560.84	10,063.31	9,497.53	-	-	-	19,560.84
2501	Holmes Elementary	9,657.12	5,229.13	(7,574.25)	7,312.00	5,906.19	1,405.81	-	-	-	7,312.00
3301	Miami Park Elementary	11,570.49	15,669.38	(16,113.02)	11,126.85	662.87	10,463.98	-	-	-	11,126.85
4171	Orchard Villa Elementary	6,386.46	8,823.76	(7,861.34)	7,348.88	3,742.44	3,606.44	-	-	-	7,348.88
4071	Agenoria S. Paschal/Olinda Elementary	4,220.35	7,213.95	(8,044.24)	3,390.06	397.26	2,992.80	-	-	-	3,390.06

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2018**

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	
4401	Kelsey L. Pharr Elementary	7,630.27	1,486.76	(845.10)	8,271.93	4,928.63	3,701.87	-	-	(358.57)	8,271.93	
4681	Riverside Elementary	17,210.16	159,675.61	(153,206.81)	23,678.96	17,518.04	6,160.92	-	-	-	23,678.96	
5381	E. W. F. Stirrup Elementary	36,256.75	350,432.76	(360,886.56)	25,802.95	2,429.09	22,885.86	-	-	488.00	25,802.95	
6361	Jose de Diego Middle	26,693.28	126,736.81	(126,500.75)	26,929.34	13,819.41	13,109.93	-	-	-	26,929.34	
6011	Georgia Jones-Ayers Middle	19,873.19	39,568.11	(36,143.06)	23,298.24	4,346.14	18,952.10	-	-	-	23,298.24	
6521	Miami Springs Middle	25,642.19	73,463.37	(67,592.10)	31,513.46	12,718.18	18,795.28	-	-	-	31,513.46	
6821	Rockway Middle	52,348.53	187,989.80	(190,520.42)	49,817.91	2,922.89	46,895.02	-	-	-	49,817.91	
7033	Law Enforcement Officers' Memorial High	37,158.92	87,478.12	(85,103.76)	39,533.28	8,768.50	30,764.78	-	-	-	39,533.28	
7721	South Miami Senior	166,477.05	494,963.49	(513,721.42)	147,719.12	11,353.50	136,365.62	-	-	-	147,719.12	
7056	Young Men's Preparatory Academy	21,775.70	23,893.12	(24,334.04)	21,334.78	7,987.32	13,347.46	-	-	-	21,334.78	

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2018**

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>South Region Office Schools/Centers</u>											
0271	Bent Tree Elementary	19,230.66	127,125.76	(134,273.73)	12,082.69	4,234.78	7,847.91	-	-	-	12,082.69
0671	Calusa Elementary	26,947.99	511,319.75	(505,833.79)	32,433.95	20,697.12	11,736.83	-	-	-	32,433.95
4091	Olympia Heights Elementary	12,224.06	16,785.70	(16,611.07)	12,398.69	3,954.05	8,444.64	-	-	-	12,398.69
4461	Pine Villa Elementary	5,888.29	5,784.99	(5,823.80)	5,849.48	2,591.73	3,257.75	-	-	-	5,849.48
5281	South Miami Heights Elementary	16,024.25	13,503.35	(14,174.13)	15,353.47	8,766.22	6,587.25	-	-	-	15,353.47
0041	Air Base K-8 Center For International Education	16,301.35	476,190.08	(471,044.36)	21,447.07	13,982.68	7,464.39	-	-	-	21,447.07
1331	Devon Aire K-8 Center	18,110.07	547,659.34	(548,261.10)	17,508.31	15,551.81	1,956.50	-	-	-	17,508.31
4031	Gateway Environmental K-8 Learning Center	21,907.76	176,103.50	(177,024.98)	20,986.28	10,492.60	10,493.68	-	-	-	20,986.28
3101	Frank C. Martin K-8 Center	17,423.82	223,041.77	(212,533.04)	27,932.55	15,358.47	12,574.08	-	-	-	27,932.55
7008	BioTECH @ Richmond Heights 9-12 High	22,645.35	83,928.02	(83,542.50)	23,030.87	8,824.27	14,206.60	-	-	-	23,030.87

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2018**

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
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	55,423.94	427,834.39	(425,343.47)	57,914.86	12,777.63	45,137.23	-	-	-	57,914.86
7171	Medical Academy Science And Technology Senior	56,415.39	266,584.61	(246,783.70)	76,216.30	13,037.95	63,178.35	-	-	-	76,216.30
7361	Miami Killian Senior	218,739.99	475,826.83	(477,472.25)	217,094.57	51,944.12	165,150.45	-	-	-	217,094.57
7041,7061,7091,7261 & 7551	School For Advanced Studies (various campuses)	83,230.25	290,262.36	(294,675.87)	78,816.74	3,865.72	74,951.02	-	-	-	78,816.74
7701	South Dade Senior	204,112.78	617,413.08	(597,697.88)	223,827.98	44,245.68	179,582.30	-	-	-	223,827.98
7029	TERRA Environmental Research Institute	184,891.18	549,491.23	(534,829.16)	199,553.25	30,020.42	169,532.83	-	-	-	199,553.25
<u>Adult Education Centers and Technical Colleges</u>											
8139	D. A. Dorsey Technical College	398,115.94	249,140.27	(342,909.96)	304,346.25	118,195.47	102,254.89	-	83,895.89	-	304,346.25
7841	The English Center	857,818.48	819,760.34	(962,306.81)	715,272.01	104,556.21	610,391.15	-	324.65	-	715,272.01
8005	Lindsey Hopkins Technical College	1,318,743.91	1,662,577.97	(1,747,316.73)	1,234,005.15	10,080.64	1,131,803.29	-	92,121.22	-	1,234,005.15

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2018**

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
7272	Miami Coral Park Adult Education Center	445,806.14	326,292.30	(345,283.19)	426,815.25	216,682.18	143,873.93	-	66,259.14	-	426,815.25
8901	Miami Lakes Technical College	1,015,736.64	1,480,655.31	(1,415,135.04)	1,081,256.91	45,092.18	993,992.51	-	42,172.22	-	1,081,256.91
7432	Miami Palmetto Adult Education Center	208,395.68	92,425.47	(97,108.95)	203,712.20	15,780.01	187,920.19	-	12.00	-	203,712.20
7512	Miami Springs Adult And Community Education Center	333,170.84	490,947.97	(450,048.02)	374,070.79	66,961.50	308,895.12	-	(1,785.83)	-	374,070.79
7702	South Dade Technical College	231,155.73	371,654.43	(422,359.34)	180,450.82	39,809.86	105,242.94	-	35,398.02	-	180,450.82
<u>Alternative Education Centers</u>											
8019	Dr. Marvin Dunn Academy For Community Education	12,263.21	6,377.97	(6,318.39)	12,322.79	3,979.57	8,343.22	-	-	-	12,322.79
8141	Juvenile Justice Center	20,401.54	1,938.06	(1,754.58)	20,585.02	3,045.25	17,539.77	-	-	-	20,585.02
<u>Specialized Education Center</u>											
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	3,528.49	1,566.04	(572.24)	4,522.29	1,396.28	3,126.01	-	-	-	4,522.29

## CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

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>Other Centers</u>											
9723	Greater Miami Athletic Conference	111,922.64	161,051.98	(176,004.12)	96,970.50	19,030.49	77,940.01	-	-	-	96,970.50
8018	Systemwide Business And Industry Services Center	606,609.03	36,726.76	(21,662.79)	621,673.00	47,921.88	573,751.12	-	-	-	621,673.00
<b>TOTALS</b>		<b>\$7,435,696.86</b>	<b>\$14,414,096.25</b>	<b>\$(14,550,169.21)</b>	<b>\$7,299,623.90</b>	<b>\$1,308,308.89</b>	<b>\$5,673,158.77</b>	<b>\$</b>	<b>-\$318,397.31</b>	<b>\$(241.07)</b>	<b>\$7,299,623.90</b>

## AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, at 57 of the 58 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2016-2017 and/or 2017-2018 fiscal year(s), on the accrual basis of accounting, depending on the school audited. At North Dade Center for Modern Languages Elementary School, due to the conditions cited in the report, which include significant monetary discrepancies and bookkeeping errors during the 2017-2018 fiscal year, as disclosed in the findings of the individual school audit report and in pages 52-55 of this report, the financial statement of the internal funds of the school/center for the 2017-2018 fiscal year does not fairly present the results of its operations, on the accrual basis of accounting.

As of June 30, 2017, for 32 of the 58 schools/centers reported herein, total combined receipts and disbursements amounted to \$12,052,077 and \$(1,855,997), respectively; while total combined Fund Balance amounted to \$6,754,234 (Pages 12-15). As of June 30, 2018, for all 58 schools/centers reported herein, total combined receipts and disbursements amounted to \$14,414,096 and \$(14,550,169), respectively; while total combined Fund Balance amounted to \$7,299,624 (Pages 16-22).

Notwithstanding the conditions and findings reported herein, as of June 30, 2018, the internal control structure at 57 of 58 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. At North Dade Center for Modern Languages Elementary School, as disclosed in the findings of the individual school audit report, the internal control structure was not generally functioning as designed by the school administration.

When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.



Elvira M. Sanchez  
Certified Public Accountant, Certified Fraud Examiner  
District Director, School Audits Division  
Office of Management and Compliance Audits

## INTERNAL CONTROLS RATING

The internal control ratings for the three schools/centers reported herein **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>North Region Office Schools/Centers</u>							
North Dade Center for Modern Languages			✓			✓	Impacted operations.
Carol City Middle		✓			✓		Likely to impact.
<u>Central Region Office School/Center</u>							
Young Men's Preparatory Academy		✓			✓		Likely to impact.



## INTERNAL CONTROLS RATING

The internal control ratings for the 55 schools/centers reported herein **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>							
Bunche Park Elementary	✓			✓			Not Likely to impact.
Golden Glades Elementary	✓			✓			Not Likely to impact.
Greynolds Park Elementary	✓			✓			Not Likely to impact.
Hibiscus Elementary	✓			✓			Not Likely to impact.
South Pointe Elementary	✓			✓			Not Likely to impact.
Aventura Waterways K-8 Center	✓			✓			Not Likely to impact.
Myrtle Grove K-8 Center	✓			✓			Not Likely to impact.
West Lakes Preparatory Academy	✓			✓			Not Likely to impact.
Barbara Goleman Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Maya Angelou 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	
Citrus Grove 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.
Miami Park Elementary	✓			✓			Not Likely to impact.
Orchard Villa Elementary	✓			✓			Not Likely to impact.
Agenoria S. Paschal/Olinda Elementary	✓			✓			Not Likely to impact.
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact.
Riverside Elementary	✓			✓			Not Likely to impact.
E. W. F. Stirrup Elementary	✓			✓			Not Likely to impact.
Jose de Diego Middle	✓			✓			Not Likely to impact.
Georgia Jones-Ayers Middle	✓			✓			Not Likely to impact.
Miami Springs 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	
Rockway Middle	✓			✓			Not Likely to impact.
Law Enforcement Officers' Memorial High	✓			✓			Not Likely to impact.
South Miami Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Bent Tree Elementary	✓			✓			Not Likely to impact.
Calusa Elementary	✓			✓			Not Likely to impact.
Olympia Heights Elementary	✓			✓			Not Likely to impact.
Pine Villa Elementary	✓			✓			Not Likely to impact.
South Miami Heights Elementary	✓			✓			Not Likely to impact.
Air Base K-8 Center For International Education	✓			✓			Not Likely to impact.
Devon Aire K-8 Center	✓			✓			Not Likely to impact.
Gateway Environmental K-8 Learning Center	✓			✓			Not Likely to impact.
Frank C. Martin K-8 Center	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
BioTECH @ Richmond Heights 9-12 High	✓			✓			Not Likely to impact.
Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	✓			✓			Not Likely to impact.
Medical Academy Science And Technology Senior	✓			✓			Not Likely to impact.
Miami Killian Senior	✓			✓			Not Likely to impact.
School For Advanced Studies (various campuses)	✓			✓			Not Likely to impact.
South Dade Senior	✓			✓			Not Likely to impact.
TERRA Environmental Research Institute	✓			✓			Not Likely to impact.
<u>Adult Education Centers and Technical Colleges</u>							
D. A. Dorsey Technical College	✓			✓			Not Likely to impact.
The English Center	✓			✓			Not Likely to impact.
Lindsey Hopkins Technical College	✓			✓			Not Likely to impact.
Miami Coral Park Adult Education Center	✓			✓			Not Likely to impact.
Miami Lakes Technical College	✓			✓			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 Palmetto Adult Education Center	✓			✓			Not Likely to impact.
Miami Springs Adult And Community Education Center	✓			✓			Not Likely to impact.
South Dade Technical College	✓			✓			Not Likely to impact.
<u>Alternative Education Centers</u>							
Dr. Marvin Dunn Academy For Community Education	✓			✓			Not Likely to impact.
Juvenile Justice Center	✓			✓			Not Likely to impact.
<u>Specialized Education Center</u>							
Thena C. Crowder Early Childhood Diagnostic & Special Education Center	✓			✓			Not Likely to impact.
<u>Other Centers</u>							
Greater Miami Athletic Conference	✓			✓			Not Likely to impact.
Systemwide Business And Industry Services Center	✓			✓			Not Likely to impact.

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

Summary of findings of the three schools/centers reported herein **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
5131	North Dade Center for Modern Languages <sup>(a)</sup>	Int. Funds & Payroll: 2017-2018	1	<ul style="list-style-type: none"> <li>Monetary and Payroll Discrepancies and Bookkeeping Mispostings and Discrepancies</li> </ul>	None	
6051	Carol City Middle <sup>(b)</sup>	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	1	<ul style="list-style-type: none"> <li>FTE ESOL and Teacher Certification</li> </ul>	None	
<u>Central Region Office School/Center</u>						
7056	Young Men's Preparatory Academy <sup>(a)</sup>	Int. Funds: 2016-2017 2017-2018 Data Security: 2018-2019	2	<ul style="list-style-type: none"> <li>Bookkeeping Function</li> <li>Fundraising and Student Activities</li> </ul>	None	
<b>TOTAL</b>			<b>4</b>		<b>None</b>	

Notes:

(a) No change of Principal since prior audit.

(b) Change of Principal since prior audit (in July 2018). Findings happened under the tenure of the former school administration.

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

Summary of findings of the 55 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
0641	Bunche Park Elementary	Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None		None	
2161	Golden Glades Elementary	Int. Funds: 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
2281	Greynolds Park Elementary	Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None		None	
2401	Hibiscus Elementary	Int. Funds: 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
5091	South Pointe Elementary	Int. Funds: 2017-2018	None		None	
0231	Aventura Waterways K-8 Center	Int. Funds: 2017-2018	None		None	
3581	Myrtle Grove K-8 Center	Int. Funds: 2017-2018	None		None	
3001	West Lakes Preparatory Academy	Int. Funds: 2016-2017 2017-2018	None		None	
7751	Barbara Goleman Senior	Int. Funds: 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>						
0111	Maya Angelou Elementary	Int. Funds Payroll & Title I: 2017-2018 Data Security: 2018-2019	None		None	
0801	Citrus Grove Elementary	Int. Funds: 2017-2018	None		None	
2331	Charles R. Hadley Elementary	Int. Funds: 2016-2017 2017-2018 Payroll & Title I Data Security: 2017-2018	None		None	
2351	Eneida Massas Hartner Elementary	Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None		None	
2501	Holmes Elementary	Int. Funds: 2017-2018	None		None	
3301	Miami Park Elementary	Int. Funds Data Security: 2017-2018 Payroll: 2018-2019 <i>FTE: 2017-18 SP3</i>	None		3	<ul style="list-style-type: none"> <li>• School-sponsored Fundraising Activities</li> <li>• Payroll Sign-In/Reporting and In-County Travel Reimbursements</li> <li>• Data Security</li> </ul>
4171	Orchard Villa Elementary	Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None		None	



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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
4071	Agenoria S. Paschal/Olinda Elementary	Int. Funds Payroll & Title I: 2017-2018 Data Security: 2018-2019	None		None	
4401	Kelsey L. Pharr Elementary	Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None		None	
4681	Riverside Elementary	Int. Funds: 2016-2017 2017-2018 Payroll & Title I P-Card Data Security: 2017-2018	None		None	
5381	E. W. F. Stirrup Elementary	Int. Funds: 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
6361	Jose de Diego Middle	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
6011	Georgia Jones-Ayers Middle	Int. Funds Payroll & Title I: 2017-2018 Data Security: 2018-2019	None		None	
6521	Miami Springs Middle	Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
6821	Rockway Middle	Int. Funds Payroll & Title I P-Card: 2017-2018 Data Security: 2018-2019	None		None	
7033	Law Enforcement Officers' Memorial High	Int. Funds: 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
7721	South Miami Senior	Int. Funds: 2016-2017 2017-2018 Payroll & Title I P-Card Data Security: 2017-2018	None		None	
<u>South Region Office Schools/Centers</u>						
0271	Bent Tree Elementary	Int. Funds: 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
0671	Calusa Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
4091	Olympia Heights Elementary	Int. Funds: 2017-2018	None		None	
4461	Pine Villa Elementary	Int. Funds: 2016-2017 2017-2018 Data Security: 2017-2018	None		None	
5281	South Miami Heights Elementary	Int. Funds: 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
0041	Air Base K-8 Center For International Education	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
1331	Devon Aire K-8 Center	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
4031	Gateway Environmental K-8 Learning Center	Int. Funds: 2016-2017 2017-2018	None		None	
3101	Frank C. Martin K-8 Center	Int. Funds: 2016-2017 2017-2018	None		None	
7008	BioTECH @ Richmond Heights 9-12 High	Int. Funds: 2016-2017 2017-2018	None		None	
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	Int. Funds: 2016-2017 2017-2018	None		None	
7171	Medical Academy Science And Technology Senior	Int. Funds: 2016-2017 2017-2018	None		None	
7361	Miami Killian Senior	Int. Funds: 2016-2017 2017-2018	None		None	
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)	Int. Funds: 2016-2017 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7701	South Dade Senior	Int. Funds: 2016-2017 2017-2018	None		None	
7029	TERRA Environmental Research Institute	Int. Funds: 2016-2017 2017-2018	None		None	
<u>Adult Education Centers and Technical Colleges</u>						
8139	D. A. Dorsey Technical College	Int. Funds: 2016-2017 2017-2018	None		None	
7841	The English Center	Int. Funds: 2016-2017 2017-2018	None		None	
8005	Lindsey Hopkins Technical College	Int. Funds: 2016-2017 2017-2018	None		None	
7272	Miami Coral Park Adult Education Center	Int. Funds: 2016-2017 2017-2018	None		None	
8901	Miami Lakes Technical College	Int. Funds: 2016-2017 2017-2018	None		None	
7432	Miami Palmetto Adult Education Center	Int. Funds: 2016-2017 2017-2018	None		None	
7512	Miami Springs Adult And Community Education Center	Int. Funds: 2016-2017 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7702	South Dade Technical College	Int. Funds: 2016-2017 2017-2018	None		None	
<u>Alternative Education Centers</u>						
8019	Dr. Marvin Dunn Academy For Community Education	Int. Funds: 2016-2017 2017-2018	None		None	
8141	Juvenile Justice Center	Int. Funds: 2016-2017 2017-2018	None		None	
<u>Specialized Education Center</u>						
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	Int. Funds: 2016-2017 2017-2018	None		None	
<u>Other Centers</u>						
9723	Greater Miami Athletic Conference	Int. Funds: 2016-2017 2017-2018	None		None	
8018	Systemwide Business And Industry Services Center	Int. Funds: 2016-2017 2017-2018	None		None	
<b>TOTAL</b>			<b>None</b>		<b>3</b>	

## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the three schools/centers **with audit exceptions**. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center during the audit period and/or responsible for the audit exception(s):**

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
5131	North Dade Center For Modern Languages	Dr. Maria A. Castaigne	N/A = No Change of Principal Since Prior Audit.
6051	Carol City Middle <sup>(a)</sup>	Mr. Derek A. Negron	Ms. Maria Medina (Through July 2018; presently Principal at Miami Lakes Middle School).
<u>Central Region Office School/Center</u>			
7056	Young Men's Preparatory Academy	Mr. Pierre R. Edouard	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 schools/centers).

## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the 55 schools/centers **without audit exceptions**. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center during the audit period:**

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
0641	Bunche Park Elementary <sup>(a)</sup>	Ms. Jacqueline N. Lewis	Ms. Yesenia M. Aponte (Through July 2018; presently Principal at Aventura Waterways K-8 Center).
2161	Golden Glades Elementary <sup>(a)</sup>	Ms. Andrija A. Harrison	Mr. Jason H. Allen (Through August 2018; presently Principal at New World School of The Arts).
2281	Greynolds Park Elementary <sup>(a)</sup>	Ms. Janine A. Townsley	Mr. Jorge Mazon (Through June 2018; presently Principal at South Pointe Elementary School).
2401	Hibiscus Elementary <sup>(a)</sup>	Ms. Veronica Bello	Ms. Valerie O. Gilchrist (Through June 2018; presently Assistant Principal at South Hialeah Elementary).
5091	South Pointe Elementary <sup>(a)</sup>	Mr. Jorge Mazon	Ms. Melanie B. Fishman (Through July 2018; presently Principal at North Beach Elementary School).
0231	Aventura Waterways K-8 Center <sup>(a)</sup>	Ms. Yesenia M. Aponte	Mr. Luis A. Bello (Through June 2018; presently Region Administrative Director at the North Region Office).
3581	Myrtle Grove K-8 Center	Dr. Apryle L. Kirnes	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 schools/centers).

## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
3001	West Lakes Preparatory Academy	Ms. Richelle P. Thomas	N/A = New School. First Audit.
7751	Barbara Goleman Senior <sup>(a)</sup>	Dr. Manuel Sanchez III	Mr. Joaquin P. Hernandez (Through June 2018; retired).
<u>Central Region Office Schools/Centers</u>			
0111	Maya Angelou Elementary <sup>(a)</sup>	Dr. Donna M. Lewis	Ms. Adrena Y. Williams (Through June 2018; presently Principal at Miami Carol City Senior High School).
0801	Citrus Grove Elementary <sup>(a)</sup>	Ms. Jennifer D. Savigne	Ms. Sharon Johnson (Through June 2018; retired).
2331	Charles R. Hadley Elementary	Ms. Maria R. Menchero	N/A = No Change of Principal Since Prior Audit.
2351	Eneida Massas Hartner Elementary <sup>(a)</sup>	Ms. Tangelita D. Goa	Dr. Derick R. McKoy (Through July 2018; presently Principal at Maritime & Science Technology Academy).
2501	Holmes Elementary <sup>(a)</sup>	Dr. Ottolita T. Thompson	Dr. Yvonne D. Perry (Through July 2018; presently Principal at Miami Park Elementary School).
3301	Miami Park Elementary <sup>(a)</sup>	Dr. Yvonne D. Perry	Dr. Philippe J. Napoleon (Through June 2018; presently Assistant Principal at Hialeah-Miami Lakes Senior High School).
4171	Orchard Villa Elementary <sup>(a)</sup>	Ms. Tanya S. Daly-Barnes	Mr. Tony G. Ullivarri (Through June 2018; presently Principal at Law Enforcement Officers' Memorial High School).

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 schools/centers).



## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
4071	Agenoria S. Paschal/Olinda Elementary <sup>(a)</sup>	Ms. Cisely J. Scott	Ms. Jennifer D. Savigne (Through June 2018; presently Principal at Citrus Grove Elementary School).
4401	Kelsey L. Pharr Elementary <sup>(a)</sup>	Ms. Teandra E. Calixte	Dr. Carol R. Sampson (Through July 2018; presently Principal at Georgia Jones-Ayers Middle School).
4681	Riverside Elementary	Dr. Erica Y. Paramore-Respress	N/A = No Change of Principal Since Prior Audit.
5381	E. W. F. Stirrup Elementary <sup>(a)</sup>	Ms. Naomi P. Simon	Dr. Maria E. Hernandez (Through June 2018; retired).
6361	Jose de Diego Middle	Dr. April M. Thompson-Williams	N/A = No Change of Principal Since Prior Audit.
6011	Georgia Jones-Ayers Middle <sup>(a)</sup>	Dr. Carol R. Sampson	Mr. Bernard O. Edwards (Through July 2018; presently at Central Region Office).
6521	Miami Springs Middle <sup>(a)</sup>	Ms. Alina Valero	Ms. Kimberley F. Emmanuel (Through June 2018; presently Principal at Phyllis Ruth Miller Elementary School).
6821	Rockway Middle <sup>(a)</sup>	Ms. Josephine Otero	Ms. Melanie E. Megias (Through July 2018; presently Executive Director at Labor Relations).
7033	Law Enforcement Officers' Memorial High <sup>(a)</sup>	Mr. Tony G. Ullivarri	Ms. Layda M. Nasr (Through June 2018; presently Assistant Principal at Ronald W. Reagan/Doral Senior High School).

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 schools/centers).

## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7721	South Miami Senior	Mr. Gilberto D. Bonce	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office Schools/Centers</u>			
0271	Bent Tree Elementary <sup>(a)</sup>	Ms. Emily D. Falcon	Ms. Victoria E. Bourland (Through August 2018; presently Principal at Olympia Heights Elementary School).
0671	Calusa Elementary <sup>(a)</sup>	Ms. Suzet M. Hernandez	Ms. Carmen B. Fuentes (Through July 2018; presently Principal at Kendall Square K-8 Center).
4091	Olympia Heights Elementary <sup>(a)</sup>	Ms. Victoria E. Bourland	Ms. Francisca C. Nobregas (Through June 2018; retired).
4461	Pine Villa Elementary	Ms. Elianeys Basulto	N/A = No Change of Principal Since Prior Audit.
5281	South Miami Heights Elementary <sup>(a)</sup>	Dr. Yolanda D. Green-Samuel	Ms. Suzet M. Hernandez (Through July 2018; presently Principal at Calusa Elementary)
0041	Air Base K-8 Center For International Education	Mr. Raul Calzadilla, Jr.	N/A = No Change of Principal Since Prior Audit.
1331	Devon Aire K-8 Center	Mr. Brian Hamilton	N/A = No Change of Principal Since Prior Audit.
4031	Gateway Environmental K-8 Learning Center	Ms. Tiffany D. Anderson	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 of the schools/centers).

## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
3101	Frank C. Martin K-8 Center	Ms. Felicia K. Joseph	N/A = No Change of Principal Since Prior Audit.
7008	BioTECH @ Richmond Heights 9-12 High	Mr. Daniel M. Mateo	N/A = No Change of Principal Since Prior Audit.
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	Mr. Martin T. Reid	N/A = No Change of Principal Since Prior Audit.
7171	Medical Academy Science And Technology Senior	Ms. Lisa S. Noffo	N/A = No Change of Principal Since Prior Audit.
7361	Miami Killian Senior	Ms. Magda R. Pereira	N/A = No Change of Principal Since Prior Audit.
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)	Dr. Omar Monteagudo	N/A = No Change of Principal Since Prior Audit.
7701	South Dade Senior	Mr. Juan C. De Armas	N/A = No Change of Principal Since Prior Audit.
7029	TERRA Environmental Research Institute	Mr. Jose L. Sirven	N/A = No Change of Principal Since Prior Audit.
<u>Adult Education Centers and Technical Colleges</u>			
8139	D. A. Dorsey Technical College	Dr. Angela E. Thomas-Dupree	N/A = No Change of Principal Since Prior Audit.
7841	The English Center	Ms. Yamila M. Carballo	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 schools/centers).

## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
8005	Lindsey Hopkins Technical College	Ms. Nyce Daniel	N/A = No Change of Principal Since Prior Audit.
7272	Miami Coral Park Adult Education Center	Mr. Robert D. Novak	N/A = No Change of Principal Since Prior Audit.
8901	Miami Lakes Technical College	Ms. Lourdes Diaz	N/A = No Change of Principal Since Prior Audit.
7432	Miami Palmetto Adult Education Center	Ms. Octavia H. Williams	N/A = No Change of Principal Since Prior Audit.
7512	Miami Springs Adult And Community Education Center	Mr. Miguel Veloso	N/A = No Change of Principal Since Prior Audit.
7702	South Dade Technical College	Dr. Susana Mauri	N/A = No Change of Principal Since Prior Audit.
<u>Alternative Education Centers</u>			
8019	Dr. Marvin Dunn Academy For Community Education	Dr. Deborah A. Carter	N/A = No Change of Principal Since Prior Audit.
8141	Juvenile Justice Center	Mr. Alberto Iber	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 schools/centers).

## LIST OF SCHOOL PRINCIPALS/SITE ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>Specialized Education Center</u>			
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	Ms. Kathryn K. Cadieux, Instructional Supervisor Site Administrator	N/A = No Change of Site Administrator Since Prior Audit.
<u>Other Centers</u>			
9723	Greater Miami Athletic Conference	Mr. George A. Nuñez, Administrative Director, School Operations Division of Athletics, Activities and Accreditation	N/A = No Change of Principal Since Prior Audit.
8018	Systemwide Business And Industry Services Center <sup>(a)</sup>	Mr. Luis E. Diaz, Assistant Superintendent Office of Adult/Technical and Educational Opportunity and Access	Mr. Robert G. Gornto, Assistant Superintendent Office of Adult/Technical and Educational Opportunity and Access (Through August 2018; retired).

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (26 schools/centers).

## PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 60 schools/centers. Of the 58 schools/centers reported herein with regard to internal funds, only 57 sites have property assigned to their location. In addition, we are including property audit results of three schools/centers whose property audit results were pending publication since September 2018. The results of the property inventories reported herein 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>								
0641	Bunche Park Elementary	58	\$150,703	-	\$ -	\$ -	\$ -	\$ -
2161	Golden Glades Elementary	110	255,193	-	-	-	-	-
2281	Greynolds Park Elementary	233	524,769	-	-	-	-	-
2401	Hibiscus Elementary	141	301,010	-	-	-	-	-
5131	North Dade Center For Modern Languages	56	118,652	-	-	-	-	-
5091	South Pointe Elementary	48	125,970	-	-	-	-	-
0231	Aventura Waterways K-8 Center	550	910,346	-	-	-	-	-
3581	Myrtle Grove K-8 Center	134	306,068	-	-	-	1	1,038
3001	West Lakes Preparatory Academy	24	124,182	-	-	-	-	-
6051	Carol City Middle	218	645,369	-	-	-	-	-
7751	Barbara Goleman Senior	680	1,796,709	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0111	Maya Angelou Elementary	179	340,609	-	-	-	-	-

## 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		
0801	Citrus Grove Elementary	169	369,266	-	-	-	-	-
2331	Charles R. Hadley Elementary	208	438,438	-	-	-	-	-
2351	Eneida Massas Hartner Elementary	118	361,071	-	-	-	-	-
2501	Holmes Elementary	126	351,802	1	1,318	-	-	-
3301	Miami Park Elementary	188	413,651	-	-	-	-	-
4171	Orchard Villa Elementary	81	168,786	-	-	-	-	-
4071	Agenoria S. Paschal/Olinda Elementary	127	263,459	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	75	219,859	-	-	-	-	-
4681	Riverside Elementary	149	365,224	-	-	-	-	-
5381	E. W. F. Stirrup Elementary	135	332,997	-	-	-	-	-
6361	Jose de Diego Middle	226	723,586	-	-	-	-	-
6011	Georgia Jones-Ayers Middle	244	703,642	-	-	-	-	-
6521	Miami Springs Middle	304	819,223	-	-	-	-	-
6821	Rockway Middle	296	676,621	-	-	-	-	-
7033	Law Enforcement Officers' Memorial High	119	281,885	-	-	-	-	-
7721	South Miami Senior	478	124,333	-	-	-	-	-
7056	Young Men's Preparatory Academy	172	639,910	-	-	-	-	-

## 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		
<u>South Region Office Schools/Centers</u>								
0161	Avocado Elementary <sup>(a)</sup>	216	471,079	-	-	-	-	-
0271	Bent Tree Elementary	109	274,843	-	-	-	-	-
0671	Calusa Elementary	104	297,421	-	-	-	-	-
1241	Cutler Ridge Elementary <sup>(a)</sup>	308	603,507	-	-	-	7	11,379
4091	Olympia Heights Elementary	88	243,179	-	-	-	-	-
4461	Pine Villa Elementary	137	284,821	-	-	-	-	-
5281	South Miami Heights Elementary	116	248,388	-	-	-	-	-
0041	Air Base K-8 Center For International Education	137	329,498	-	-	-	-	-
1331	Devon Aire K-8 Center	233	516,466	-	-	-	-	-
4031	Gateway Environmental K-8 Learning Center	204	638,285	-	-	-	-	-
3101	Frank C. Martin K-8 Center	278	636,349	-	-	-	-	-
6021	Arvida Middle <sup>(a)</sup>	212	519,354	-	-	-	-	-
7008	BioTECH @ Richmond Heights 9-12 High	168	523,816	-	-	-	-	-
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	357	865,182	-	-	-	-	-

Note:

(a) Schools/centers whose property inventory results were pending when their related audit report was published in September 2018 (3 schools/centers).



## 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		
7171	Medical Academy Science And Technology Senior	136	397,064	-	-	-	-	-
7361	Miami Killian Senior	442	1,373,776	-	-	-	-	-
7041,7061, 7091,7261 & 7551	School For Advanced Studies (various campuses)	21	64,573	-	-	-	2	2,536
7701	South Dade Senior	808	2,709,045	-	-	-	-	-
7029	TERRA Environmental Research Institute	373	1,518,110	-	-	-	-	-
<u>Adult Education Centers and Technical Colleges</u>								
8139	D. A. Dorsey Technical College	161	616,222	-	-	-	-	-
7841	The English Center	216	420,508	-	-	-	-	-
8005	Lindsey Hopkins Technical College	740	2,646,451	-	-	-	-	-
7272	Miami Coral Park Adult Education Center	14	38,053	-	-	-	1	1,443
8901	Miami Lakes Technical College	935	5,057,008	-	-	-	-	-
7432	Miami Palmetto Adult Education Center	8	24,487	-	-	-	-	-
7512	Miami Springs Adult And Community Education Center	2	5,990	-	-	-	-	-
7702	South Dade Technical College	157	488,119	-	-	-	-	-
<u>Alternative Education Centers</u>								
8019	Dr. Marvin Dunn Academy For Community Education	13	30,110	-	-	-	-	-

## 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		
8141	Juvenile Justice Center	28	64,342	-	-	-	-	-
<u>Specialized Education Center</u>								
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	59	137,421	-	-	-	-	-
<u>Other Center</u>								
9723	Greater Miami Athletic Conference	37	125,686	-	-	-	-	-
<b>TOTALS</b>		<b>12,463</b>	<b>\$35,022,486</b>	<b>1</b>	<b>\$ 1,318</b>	<b>\$ -</b>	<b>11</b>	<b>\$ 16,396</b>

## PROPERTY SCHEDULE

The following table is an analysis of Plant Security Reports. Those schools/centers reported herein that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Categories		Total Depreciated Value
					Computers	Audio Visual	
<u>South Region Office School/Center</u>							
6021	Arvida Middle	1	2	\$ 2,050	\$ -	\$ 2,050	\$ -
<b>TOTAL</b>		<b>1</b>	<b>2</b>	<b>\$ 2,050</b>	<b>\$ -</b>	<b>\$ 2,050</b>	<b>\$ -</b>

## FINDINGS AND RECOMMENDATIONS

### **1. Inadequate Bookkeeping Led To Monies Unaccounted For And Questionable Transactions. In Addition, The Treasurer's Failure To Notify Absences At A Four-Day Training Class Resulted In Overreporting Of Payroll** ***North Dade Center For Modern Languages Elementary School***

In September 2018, the Principal reported to our office an incident involving monetary and payroll discrepancies allegedly involving the Treasurer. According to the Principal, following the Treasurer's leave of absence in May 2018, she discovered monetary discrepancies related to the internal funds of the school for the 2017-2018 fiscal year. Also, according to the Principal, the Treasurer had been authorized to register for a four-day internal funds' training class. However, although registered, she did not attend any of the four days, but failed to inform the Principal or any office personnel of these absences. On the payroll, the school had reported the Treasurer on temporary duty. Our office investigated these matters during the performance of the school's internal audit.

Our audit discovered that approximately \$3,000 in field trip collections could not be accounted for. We also discovered that the Treasurer had diverted the associated field trip expenditures totaling approximately \$3,500 to another account with available funds, thus precluding a deficit. In addition, our review of several fundraising activities related to the United Way disclosed a revenue transaction totaling approximately \$2,700; however, supporting documentation could not be found in the records and monies could not be traced to the checking account. It appeared to be a deposit in transit from November 14, 2017 to December 31, 2017. On December 31, 2017, the Treasurer voided the transaction in the accounting system.

During our interviews with several faculty members, we were informed that the Treasurer never issued a receipt to faculty members/activity sponsors when collections were turned in to her office for deposit. In addition, she did not provide sponsors with any reports of account activity or account balances for their information.

This evident lack of controls over the collections and disbursements provided the Treasurer absolute control over the internal funds. Aside from this, her records disclosed numerous posting errors and discrepancies. Our office made efforts to contact the Treasurer to discuss the issues cited herein and obtain clarity; however, we were unable to reach her. Because of these conditions, we could not determine the individual(s) responsible for the monies unaccounted for; however, the issues that remain unexplained are highly suspect. These issues, in addition to the inadequate bookkeeping practices identified at this school during the audit point to a Treasurer who

was negligent in the performance of her duties as the bookkeeper and custodian of the funds.

Regarding the payroll matter alleged by the Principal, we did confirm with instructional staff at Information Technology Services (ITS) that the Treasurer never attended the four-day training session for which she was scheduled. Payroll records at the school confirmed that she was reported on temporary duty, when in fact, she should have been reported on unauthorized leave without pay for her absences (since her absences were never authorized by the Principal). We calculated that the four days amounted to approximately \$500 payroll overpayment, based on her daily pay rate and corresponding fringes.

At the present time, we have referred the case to the Miami-Dade Schools Police Department for their consideration of possible charges.

Details follow:

The school had relatively limited financial activity during the 2017-2018 fiscal year. According to the Annual Financial Report produced by the *Electronic Student Accounting System* (eSAS), the school reported total receipts and total disbursements totaling approximately \$23,000 and \$25,000 respectively. However, due to mispostings between revenue and expense accounts, these totals are understated.

According to procedures in Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting*, a receipt must be issued when monies exchange hands between the Treasurer and the individual handing over receipts. In addition, individual collections of \$15 or more must also be supported by issuing official school board forms/receipts. For this purpose, schools generally use the Official Pre-numbered Official Teachers' receipt Book [FM-0976] Board of Public Instruction Receipt (BPI Receipt). The *Recap of Collections* form [FM-1004] which supports and summarizes the collections, must include date, account name/structure, source of collections, sequence number summary of the supporting official receipts, totals collected (including cash/check breakdown) and original student signatures, if applicable.

#### *Lack of Controls Over Bookkeeping Resulted in Monetary Discrepancies*

- 1.1. An analysis of student participation to the field trips disclosed that the school should have collected from the students an additional \$3,000 that could not be accounted for in the records. During our interviews, we were able to obtain Recaps of Collections (Recaps) totaling \$2,300 that several field trip sponsors maintained with their records and that could not be traced to an account posting or to the bank. None was signed by the Treasurer and we could not find receipts.

According to the sponsors, they turned in the funds to the Treasurer; however, she never signed the Recaps, never issued a receipt, and never provided an accounting of the funds to the sponsors.

- 1.2. Field trip expenditures totaling approximately \$3,500 for payment of transportation to the different field trips were posted to the Instructional Materials and Supplies (Fund 9) account. These expenditures should have been paid from the field trip collections.
- 1.3. The financial transactions corresponding to all field trips were commingled into one field trip. In addition, the Recaps attached to the deposit packages were not always properly completed.

*Bookkeeping Errors and Discrepancies Prevented an Accurate Accounting of Total Receipts and Disbursements*

- 1.4. There were numerous posting errors in the eSAS accounting system which prevented the school's financials from accurately presenting total receipts and disbursements for the year. Most errors related to instances where the Treasurer selected an incorrect account structure to post either revenue or disbursement transactions to the system.

*Misreporting of Temporary Duty for the Treasurer Resulted in a Payroll Overpayment*

- 1.5. The Treasurer started her employment at this school in August 2017. Before this assignment, she had never worked for the school system or had knowledge of the eSAS accounting system. Therefore, she was registered to attend the four-day eSAS training session offered at the Technology Learning Center located at ITS. The training session was to take place from January 16-19, 2018.

We confirmed with the instructor in charge of the training session and documentation maintained at the Technology Learning Center that the Treasurer had not signed in on the training sign-in sheets maintained at the center for the days in question, and there was no evidence to show that she had attended the training on any of the four days. We also confirmed that she did not report to work at the school on those days.

At the school site, the leave card on file was signed by the Treasurer and approved by the Principal documenting the request for temporary duty related to those four days. The Daily Payroll Attendance Sheet documented the Treasurer's attendance as being out on Temporary Duty on the Non-Instructional Full-Time Employees Daily Payroll Attendance Sheet. Ultimately, the Final Roster reported

the four days as Temporary Duty. We reviewed other payrolls related to the Treasurer's attendance and leave reported and no other discrepancies came to our attention.

**RECOMMENDATIONS:**

- 1.1. Discuss receipting procedures with faculty and staff members for understanding and awareness of the requirements. Direct them to obtain a receipt from the Treasurer when turning collections over for deposit.**
- 1.2. Discuss the bookkeeping procedures with the Treasurer to ensure understanding of the expectations of the job. Direct the Treasurer to always issue receipts when receiving collections from staff.**
- 1.3. Designate an administrator to oversee the bookkeeping function.**
- 1.4. Meet with the administrator on a regular basis and request that discrepancies be brought to the attention of the Principal to ensure that corrective action is timely implemented.**
- 1.5. Regarding payroll and the reporting of Temporary Duty for training and similar activities, the school administration should implement procedures for verifying attendance of employees scheduled to attend training or working off-site. Copies of certificates of attendance/completion, attendance rosters, or similar confirmations should be obtained from the employees and attached to the payroll documents if certificates are issued/available.**

**Person(s) Responsible:**

**Principal,  
Administrative Designee Overseeing  
Bookkeeping Duties, Treasurer, Payroll Clerk**

**Management Response:**

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer (new at the school) and staff to ensure their understanding of all procedures relating to receipting, depositing and bookkeeping.

The Principal has directed faculty and staff members to request a receipt from the Treasurer when submitting collections for deposit. The Principal has also directed the Treasurer to always issue receipts when receiving collections from staff.

The Principal has designated the Assistant Principal to oversee the bookkeeping function.

The Principal has directed the Treasurer to staple the computer-generated receipt to the last official receipt in the receipt book that corresponds to the collections submitted in the instances where official receipts are issued for individual collections of \$15.00 or more.

The Principal will strengthen the internal funds procedures for receipting and depositing collections. All monies receipted and deposited daily; specifically, as it relates to field trips; will be receipted and deposited daily. The Assistant Principal will meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited. Any monies will be brought to the attention of the principal and corrected, immediately.

The Treasurer will be required annually to participate in at least one professional development activity for Internal Fund Accounting. Section II, Chapter 2, of the Manual of Internal Fund Accounting handbook, will be reviewed by the administration with the Treasurer periodically to ensure adherence to all policies and procedures.

All grade level chairs will attend a school-site meeting with the Principal and Treasurer to review internal funds procedures. Faculty and staff will be provided a copy of the District's Field Trip Handbook, a copy of the Region Checklist as well as a school memorandum outlining the processes for the collection of field trip monies.

The Principal will oversee preparation of bank deposits, payment and preparation of invoices, verification and balancing of receipts and disbursements, monitoring of accounts and all other bookkeeping functions to ensure that policies and procedures set forth in the Manual of Internal Fund Accounting are adhered.

The Principal will attend the 2019-2020 Money Does Matter Support Program and any Internal Fund Accounting Trainings provided by the District to strengthen their knowledge of new and or current practices within internal funds.

The Principal will direct all employees, instructional and non-instructional staff, to submit their professional development request(s) for prior approval. The approval will be attached to the employee's leave card. The Principal will direct employees to sign in at all training sessions, and if the employee is not able to attend, he/she shall notify the school administration and the school payroll clerk to make the appropriate payroll correction(s).



Lastly, the Principal will also meet with the Assistant Principal and Treasurer to review all financial activities and with the Payroll Clerk to review payroll procedures on a weekly basis identifying discrepancies and ensuring correction actions are handled immediately.

**Person(s) Responsible:** **North Region Office Administration**

**Management Response:**

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal and new Treasurer to implement and monitor with the Assistant Principal to ensure that controls over receipting and depositing procedures are maintained properly. Additionally, the Principal will thoroughly review Section II, Chapter 2 of the Manual of Internal Fund Accounting with the new Treasurer and Assistant Principal to ensure understanding of procedures and guidelines.

The Principal was instructed to meet with the Assistant Principal (Principal's designee) to oversee the bookkeeping function and to review the timelines for receipting and depositing student collections for timeliness and compliance.

The Principal was instructed to have faculty and staff members request a receipt from the new Treasurer when submitting collections for deposit. She was also instructed to have her Treasurer issue receipts when receiving collections from faculty and staff.

The Principal was instructed to have the Treasurer staple the computer-generated receipt to the last official receipt in the receipt book that corresponds to the collections submitted for individual collections of \$15.00 or more.

The Principal was instructed to ensure that all monies are receipted and deposited daily; specifically, as it relates to field trips. Additionally, the Principal was instructed to direct the Assistant Principal to meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited.

The Principal was directed to have the new Treasurer attend at least one professional development activity for Internal Fund Accounting. The Principal was also directed to review the Manual of Internal Fund Accounting, with the new Treasurer periodically to ensure adherence to all policies and procedures.

The Principal was directed to conduct a faculty meeting to review with grade level chairs, faculty and staff, the internal funds procedures. The Principal was instructed to provide a copy of the District's Field Trip Handbook, a copy of the Region Checklist as

well as a school memorandum outlining the processes for the collection of field trip monies.

The Principal and Assistant Principal have been directed to oversee the preparation of bank deposits, payment and preparation of invoices, verification and balancing of receipts and disbursements, monitoring of accounts and all other bookkeeping functions to ensure that policies and procedures set forth in the Manual of Internal Fund Accounting are adhered.

The Principal was instructed to direct all employees, instructional and non-instructional staff, to submit their professional development request(s) for prior approval. The Principal was directed to attach the approved professional development request(s) to the employee's leave card along with the certificate of attendance/completion that is obtained from the employee once the professional development session has concluded. The Principal was instructed to direct employees to sign in at all training sessions, and if the employee is not able to attend, he/she shall notify the school administration and the school payroll clerk to make the appropriate payroll correction(s).

The Principal was instructed to meet with the Assistant Principal and Treasurer to review all financial activities with the Payroll Clerk to review payroll procedures on a weekly basis identifying discrepancies and ensuring corrective actions are handled immediately.

The North Region Office Financial Human Capital Director has established a support team for school staff. The Region will ensure that school staff are afforded the needed time to meet, review and provide direction and support to ensure compliance moving forward.

Furthermore, the Principal has been instructed to attend for the 2019-2020 School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial Human Capital Director will ensure that the "In-House Review Teams" assist the school to provide additional support in this area.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

School Operations has reviewed the audit findings cited in the 2016-2017 and 2017-2018 fiscal year reports of North Dade Center of Modern Languages; Carol City Middle School and Young Men's Preparatory Academy. Additionally, School Operations and Human Capital/Instructional Certification have collaboratively reviewed and addressed the issue regarding teacher certification identified at Carol City Middle School.

In response to the reports, the following list outlines preventative actions taken by School Operations and/or Human Capital/Instructional Certification:

- The Money DOES Matter Support Program has expanded required participants to include newly assigned, current and former Principals with audit exceptions, as well as, Treasurers of schools with audit findings.
- To reduce the potential losses in funding and to ensure future compliance with District guidelines, School Operations collaboratively with the Region will facilitate a review of ELL records to ensure that upcoming meetings in accordance with student's Date Entered United States School (DEUSS) dates are identified with sufficient time to schedule meetings to further ensure compliance with ESOL anniversary requirements.
- School Operations in collaboration with Human Capital and the Office of Instructional Certification will review the teacher's assignments and certifications held to reconcile with waivers on file and waivers needed to reduce the probability of potential losses at the school site.
- Furthermore, moving forward, a determined effort between School Operations, Human Capital and the Office of Instructional Certification will review teacher assignments and appropriate certification through Out-of-Field Waiver Reports during the two FTE survey periods. Anomalies will be noted with the Region and School Principal for immediate corrective actions.
- District's Fiscal Review Teams will provide additional support to school site administration and designees through periodic visits to review bookkeeping and internal fund procedures implemented to ensure compliance in accordance with the Manual of Internal Fund Accounting.

## **2. School Non-Compliant With Full-Time Equivalent (FTE) Records and Procedures Resulted in Potential FTE Funding Disallowances** *Carol City Middle*

Our review of a sample of FTE records in 2017-2018 found discrepancies in the areas of ESOL and Teacher Certification. Based on our samples, the non-compliant issues identified in these areas could have generated a combined funding disallowance of \$5,300.

A new Principal was assigned to this school in July 2018. All FTE conditions noted herein happened during the tenure of the former Principal.

### *Results Of Review Of ESOL Records*

For the 2017-2018 school year, guidelines and procedures for maintaining student information for English Learners (EL), also known as English for Speakers of Other Languages (ESOL), were provided through the 2017-2018 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda, and the District Plan for Services to English Language Learners.

According to the guidelines, all sections of the ELL Plan for students attending secondary schools must be appropriately initiated and/or updated in a timely manner 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.

The ELL Committee must convene no earlier than 30 school days prior to the third anniversary of the student's Date Entered United States School (DEUSS)<sup>4</sup> and no later than the anniversary date, unless the student's anniversary date falls within the first two weeks of any school year. Then, the ELL Committee may convene no later than October 13. Any student considered for extension of ESOL services will be assessed on at least one department-approved assessment instrument. Evidence of that assessment must be maintained in the student's file.

During the February 2018 FTE Survey<sup>5</sup>, the school reported 19 students enrolled in the ESOL program. This constitutes a small program. A review of a sample of ten EL

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<sup>4</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, *school personnel must make every effort to obtain any previous schooling information for the student from a U.S. school*. The date is necessary to calculate whether a student has attended a U.S. school for three (3) full academic years.

<sup>5</sup> FTE Survey in February is otherwise referred to as FTE Survey Period 3.

student folders disclosed discrepancies in all ten student folders sampled (100%). According to our calculations, the ESOL-related findings could have potentially generated a funding disallowance to the District of approximately \$3,200. We found that:

- 2.1. In eight instances, the individual *ELL Plan* was not completed as of the February FTE survey period. We found that most plans were completed in May 2018. In two other instances, the plan was not evident on the LEP folder or the ESOL-course designation section was not completed.
- 2.2. In eight instances, the *Notification of English Language Program Continuation* letter was not dated. In one instance, the letter was not evident in the file.
- 2.3. In one instance, the student was not assessed within 20 days after re-entering the ESOL program. This student had left the country for a year and re-entered the United States in 2017-2018 at this school. We also noted that this student had been enrolled in the ESOL Program for over six semesters and the ELL Committee Meeting was not convened at the current school to assess the student's progress in the program.

#### *Results Of Review Of Teacher Certification Records*

The schools are responsible for ensuring that instructors are assigned to teach in accordance with certification requirements. The Principal or administrative designee should ensure that out-of-field waivers are maintained on file at the school site, if applicable; and that teachers are assigned to teach in accordance with certification requirements.

During this survey, the school had hired a total of 25 teachers. We selected a judgmental sample of ten teachers to review their certification requirements and found that eight were non-compliant. According to our calculations, the findings stated herein could have potentially generated a funding disallowance to the District of approximately \$2,100. We found that:

- 2.4. In eight instances, the teacher certification in the field assigned subject area courses could not be verified. For these teachers, the Agreement for Teachers Accepting Out-Of-Field Assignments [FM-5784] was not on file. We also verified that the out-of-field assignment was not submitted to the School Board for approval. Specific to four of these teachers who taught ESOL students, it appears that the school overlooked the certification requirements before assigning the classes. The remaining teachers resulted in lapses in compliance with certification requirements that did not have an impact on funding levels.

During the audit, we consulted with administration from the District's Certification Office and met with them to discuss these certification issues. It was agreed that they would be contacting the school to provide assistance.

## **RECOMMENDATIONS**

- 2.1. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, appropriate 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 timely filed in the folders. All records should be filed in the LEP folders by the time of the FTE Survey.**
- 2.2. In order 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 prior to the FTE week. Particular attention should be paid to the student's DEUSS date to ensure compliance with ESOL anniversary requirements.**
- 2.3. The new school administration should contact the appropriate District departments to inquire about additional training opportunities for staff involved with ESOL Program records.**
- 2.4. Regarding certification issues, the new school administration should contact the Certification Department in order to resolve these issues. To reduce the probability of potential losses in funding and other non-compliance issues regarding Certification criteria, school administration should ensure that waivers are maintained on file at the school site; and that instructors are assigned to teach in accordance with certification requirements. Going forward, the Certification Office should be immediately contacted for any clarification or assistance.**

**Person(s) Responsible:**

**Principal, ESOL Chair/Staff**

**Management Response:**

The Principal has reviewed the ESOL Program requirements with the Assistant Principal, ESOL Chair and staff to ensure their understanding of all procedures regarding the program and compliance requirements. Additionally, staff has reviewed the ESOL Program Record Folders to make certain that the information is accurate and pertinent forms have been completed and timely filed in the folders.

The Principal will ensure that students' records are properly maintained by using a checklist provided by the Division of Bilingual Education and World Languages, to follow ESOL Program requirements. The Principal and the ESOL Chair will review the findings of each students' folder. The ESOL Chair will schedule ELL Committee meetings in a timely manner to ensure completion of ELL meetings prior to the survey period. The ELL committee will convene, no later than October 13<sup>th</sup> for students whose anniversary date is within the first two weeks of a school year and at least 30 days prior to the third anniversary date for all other students. Prior to meetings, parents will be notified, and proof of the signed notification will be maintained in each students' file. At the end of each meeting, an updated ELL plan will be maintained in the students' file.

The ESOL Chair will attend professional development sessions provided by the Division of Bilingual Education and World Languages. The Principal has designated his Assistant Principal to review the documentation on a weekly basis with the ESOL Chair to ensure that procedures are followed accurately.

In an effort to resolve the issue regarding certification, the Principal will contact the Certification Department to provide guidance and assistance on certification requirements for each affected teacher. Prior to FTE survey periods, the Principal will review course coding to ensure proper FTE funding for each class. The Principal will ensure certification criteria and proper waivers are maintained on file for all instructional personnel.

The Principal will also meet with the Assistant Principal and ESOL Chair on a weekly basis to remain compliant.

**Person(s) Responsible:**

**North Region Office Administration**

**Management Response:**

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal and ESOL Chair all procedures regarding ESOL compliance requirements. The Principal along with the Assistant Principal will make certain that all ESOL Record Folders are accurate and that pertinent forms have been completed timely and filed in the LEP folders by the time of the FTE Survey.

The Principal was instructed to utilize the checklist provided by the Division of Bilingual Education and World Languages. The Principal was instructed to schedule frequent meetings with the Assistant Principal and ESOL Chair to provide additional support to ensure compliance of ELL meetings prior to the survey period. The Principal was also instructed to pay close attention to each students' Date of Entry in U.S. School (DEUSS) dates to ensure compliance with ESOL anniversary requirements.

The Principal was instructed to contact the Division of Bilingual Education and World Languages in order to send the ESOL Chair to professional development sessions. Also, he was instructed to designate his Assistant Principal to review the documentation on a weekly basis with the ESOL Chair and to ensure that proper procedures are followed.

The Principal was instructed to contact the Certification Department to receive guidance and assistance on certification requirements. The Principal was instructed to review course coding to ensure proper FTE funding for each class. The Principal was instructed to ensure waivers are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements.

The North Region Office Financial Human Capital Director has established a support team for school staff. Monthly meetings will take place under the coordination and direction of the Region to ensure that school staff are afforded the needed time to meet, review, and provide direction and support moving forward.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 59 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Carol City Middle School.



### **3. Bookkeeping Practices And Internal Fund Procedures Over Receipting And Disbursing Of Funds Require Enhancements For Compliance** *Young Men's Preparatory Academy*

The audit at this school was initiated as a one-year audit covering the 2016-2017 fiscal year. We scheduled it to commence toward the end of the 2017-2018 fiscal year. However, given the discrepancies noted during our initial review, we extended the scope of the audit to include the 2017-2018 fiscal year. During the audit period, the school had limited financial activity. For the 2016-2017 fiscal year, total receipts and disbursements were approximately \$45,000 and \$43,000, respectively. During 2017-2018, revenues and disbursements amounted to approximately \$24,000 each.

Our review disclosed that bookkeeping practices were inadequate and the documentation supporting the associated transactions was incomplete. Monthly bank reconciliations disclosed errors and irregularities. In addition, the school was not following the proper procedures for receipting and depositing funds. Payments to vendors were not always supported with itemized invoices; and there were instances where disbursements were posted to the wrong account or posted to an account not allowed under the guidelines. The Treasurer under which these findings occurred is no longer employed at this school site. A new Treasurer was hired in August 2018. Details are as follow:

#### *Bank Reconciliations*

- 3.1. Our review of monthly bank reconciliations disclosed errors and irregularities. These included instances where checks that should have been listed as outstanding in the reconciliations were removed from the reconciliations before they actually cleared the bank; collections from the school cafeteria (which are not part of internal funds) that were deposited in the internal fund checking account by mistake, and that required reversing entries that were also posted incorrectly; and bogus transactions that were posted in the system to conceal previous bookkeeping errors and reconcile with the monthly checking account balances. At our recommendation, valid corrections were posted in May 2018.

#### *Receipts/Deposits*

Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* establish the policies and procedures regarding the handling of collection, recording, and depositing of money generated from Internal Fund activities and the timelines for submitting collections as well as the procedures for documenting the deposits. In addition, *Weekly Briefing No. 5164 Policies and Procedures on the Safeguarding Funds at Schools* implemented utilization of the Collections/Deposits Log [FM-7249]. According to

established procedures, regarding the computer-generated receipts issued by the system, one copy must be included as part of the documentation supporting the deposit package, and the second copy must be stapled into the employee-depositor's Official Teacher's Receipt book to the green copy of the last prenumbered receipt issued that corresponds to the collection submitted. This is to denote/identify those prenumbered Official Teacher's receipts in the receipt book that correspond to the entry posted in the system.

- 3.2. In many instances, deposit packages were disorganized, or the supporting documentation was incomplete. Furthermore, we noted delays in the remittances of collections of up to 46 days.
- 3.3. Review of the Official Teacher's Receipt books disclosed instances where the yellow copies of receipts were left in the book instead of inserting in the corresponding deposit package. White copies of completed receipts were also in books; however, these should have been handed to the payees. In addition, some of the receipt dates appeared altered. Last, the computer-generated receipts were not stapled to the corresponding receipts in the book as required by the procedures.
- 3.4. The Collection/Deposit Log was not properly completed or maintained up-to-date; and on several occasions was missing the signature of the Principal or Designee.

#### *Disbursements*

According to Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, the disbursements must be documented with an original itemized vendor invoice, which must be signed by the individual to acknowledge that the goods/services were received and the corresponding payment is in order. Details are as follow:

- 3.5. Several invoices were not signed to indicate acknowledgment of receipt of goods/services.
- 3.6. Monthly vendor statements were sometimes used in lieu of an itemized invoice. These included the yearbook and a chocolate fundraiser. In two instances, there was no supporting documentation for the disbursement. We contacted, requested and obtained detailed invoices from most of the vendors to verify that expenditures were proper and allowable.
- 3.7. In several instances, the Internal Fund Purchase Order (P.O.) and Check Requisition were missing the signature of the Principal or its designee. In several other instances, the P.O. had been issued after-the-fact.

Section III, Chapter 9 of the *Manual of Internal Fund Accounting* establishes the guidelines related to those expenditures allowed and not allowed to be posted to the Fund 9 account. Expenditures for guest speaking services, in or out-of-county travel of faculty and staff, cable television service and the rental of caps and gowns are not allowed to be charged to this account. However,

- 3.8. During both the 2016-2017 and 2017-2018 fiscal years, expenditures inappropriately charged to the Fund 9 account included guest speaker fees, the rental of cap and gowns, travel expenses (including airfare, parking and hotel accommodations) and cable television charges. Total amount spent was approximately \$4,100.

## **RECOMMENDATIONS**

- 3.1. **The school administration should identify a designee to oversee the internal funds and should implement a periodic system of review over the bookkeeping, receipting, depositing and disbursing of collections, and over the monthly reconciliations. This review should take place with certain frequency to assist in the timely detection/prevention of accounting/posting errors and delays in remittances from faculty/staff. The designee should also perform periodic reviews of the actual internal funds records and official receipt books to ensure their adequacy.**
- 3.2. **The school administration should discuss the bookkeeping procedures with the new Treasurer to ensure understanding of the expectations of the job. The new Treasurer should be directed to process collections in a timely manner, and to bring to the attention of the school administration any instances of sponsoring staff that is not adhering to timelines.**
- 3.3. **The school administration should ensure the proper utilization of the Collection/Deposit Log to account for any collections held overnight and assign designated staff to oversee/carry out this requirement along with the new Treasurer.**
- 3.4. **Regarding disbursements, the school administration should not sign any checks unless the disbursement includes all necessary documentation.**
- 3.5. **The school administration and staff should review Fund 9 account limitations and allowances to ensure that the funds are used accordingly.**

**Person(s) Responsible:**                    **Principal, Assistant Principal, Treasurer, Activities Director and Senior Class Sponsor**

**Management Response:**

The Principal will discuss audit findings with the Assistant Principal, new Treasurer, Activities Director and Senior Class Sponsor. The Principal will review and obtain acknowledgement of receipt from each staff member Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting and Weekly Briefing # 5164 Policies and Procedures on the Safeguarding Funds at Schools with the Assistant Principal, Treasurer, Activities Director and Senior Class Sponsor to ensure compliance with required procedures. The Principal and Treasurer will work closely with the school's Business Manager to address questions and concerns related to Internal Funds.

The Principal was assigned a Mentor Principal and the Treasurer assigned a Master Treasurer to provide day-to-day guidance on Internal Funds issues and concerns. The Principal and Assistant Principal will conduct bi-weekly reviews of bookkeeping, receipting, depositing and disbursing of collections, and monthly reconciliations. The Principal directed the Treasurer to review with the Assistant Principal and to correct any anomalies noted, immediately.

The Principal has discussed the bookkeeping procedures and the job expectations with the new Treasurer. The new Treasurer has attended the week-long Treasurer Apprentice Academy for new Treasurers, the P-Card for Administrators and Staff training, the SAP PY Crash Course for New Time Specialist training and the October Money DOES Matter Support Program. Additionally, the Treasurer is scheduled to attend the upcoming SAP Procurement Shopping training. The Treasurer has been directed to abide by all guidelines and timelines as they relate to Internal Funds and has also been directed to bring to the attention of the Principal any instances of sponsoring staff who are not adhering to timelines.

The Principal, Assistant Principal, Activities Director, Treasurer and Club Sponsors met during the Opening of Schools Activities meeting to review procedures and appropriate documentation required as related to the collection of funds. The Assistant Principal will ensure the proper utilization of the Collection/Deposit Log to account for any collections held overnight and will oversee this requirement along with the Treasurer. The Principal will randomly check the Log to ensure compliance on a bi-weekly basis.

The Principal will review all documents for necessary signatures, completion, and compliance, and will ensure that checks are not signed unless all necessary documentation is included for disbursement. The Principal and the Treasurer have

reviewed Fund 9 account limitations and allowances and have posted copies of the Fund 9 Allowable Expenditures to ensure that the funds are used appropriately.

**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

The Financial/Business Director instructed the Principal to identify a designee to oversee internal funds and meet with staff to review the District guidelines policies and procedures on the safeguarding of funds to ensure understanding of the guidelines and requirements for the handling and safeguarding of monies. The Principal was instructed to implement a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies and procedures.

The Financial/Business Director instructed the Principal to meet with staff to review the District's guidelines, specifically how it relates to maintaining the internal funds and Fund 9 accounts. The Principal has been instructed to solicit assistance from the staff in the Office of the Controller's Internal Funds Accounting Division to assist the new Treasurer. The Region identified a Mentor Principal for the Principal and assigned a Master Treasurer to assist the Treasurer with understanding the required internal funds procedures on a daily basis.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 59 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Young Men's Preparatory Academy.

#### **4. Controls And Accountability Over Student Activities Need Improvement *Young Men's Preparatory Academy***

During our review of the financial activities for both fiscal years under review, we identified several discrepancies in the accountability over student activities. These activities included field trips, fundraisers and the yearbook. We found that funds from various activities were comingled within the same account or ancillary documentation was not on file. As previously stated, the Treasurer under which these findings occurred is no longer employed at this school site. A new Treasurer was hired in August 2018. Details are as follow:

##### *Field Trips/Fundraising*

Section IV, Chapter 1 of the *Manual of Internal Fund Accounting* requires that field trip collections be posted in the Trust Program, using different accounts for each field trip and grade level, to provide clear accountability. In addition, documentation supporting the field trip activities and any ancillary documentation reflecting student payments, associated donations, and related information must be filed with the internal fund records.

- 4.1. In 2016-2017 and 2017-2018, the school conducted several field trips. A review of the related accounts disclosed that funds from different sources were comingled within each account. For all field trips tested, the transactions were posted to the Classes and Club Program accounts instead of the proper Trust Program Field Trip accounts. Additionally, the documentation supporting these activities was not always on file and/or not completed correctly.
- 4.2. One of the accounts above reflected the financial activity of a field trip for middle school grade students that took place during 2016-2017. We identified a transfer of funds from a Trust Program account to this account in the amount of \$2,345. This total included a donation for \$1,500. The school could not present a donation letter stipulating the intent of the donation, and there was no supporting documentation for the transfer. In addition, approximately \$450 receipted to individual students by the former Treasurer for this trip could not be traced to an account posting or to the bank.

Regarding student refunds, according to Section II, Chapter 5 of the *Manual of Internal Accounting*, these must be processed before the end of the fiscal year in which the money was collected from the student and the activity was scheduled to be completed. The Treasurer must issue an individual check to the individual who is owed a refund when the amount owed is \$35 or more.

- 4.3. During 2017-2018, a field trip that was to take place in January 2018 was canceled. The sponsor was issued a school check that was cashed to refund three students a cash refund of approximately \$160 each. This amount exceeded the \$35 cash refund threshold. The Refund Sheet documenting the signature of those students who received the refunds was not on file. In June 2018, the rest of the students were issued individual (check) refunds totaling \$1,180 after we brought this issue to the attention of the school. In addition, the sponsor had collected approximately \$760 from students but did not turn in the money for deposit. According to the sponsor, the students were refunded directly from the undeposited cash collections; however, we could not verify.
- 4.4. Several attempts were required to obtain ancillary student payment records from the sponsor of the 2017-2018 fiscal year Grad Bash field trip. During the audit, and in the presence of the Principal, the sponsor handed over to the former Treasurer an envelope containing \$540 cash and supporting Official Teacher Receipts, which she had withheld for almost a month. According to the sponsor, this was an oversight.

Regarding fundraisers, according to Section IV, Chapter 2 of the *Manual of Internal Fund Accounting*, all fundraising activities must be recorded in the *Activity Log* [FM-6672]. An *Application for Fundraising Activity* form [FM-1018] must be approved by the Principal prior to the start of the activity, and a *Student Activity Operating Report* [FM-0996] must be prepared upon completion of each activity. Part of the completion of the *Student Activity Operating Report* includes signing and dating the report by the Activity Sponsor, the Treasurer and Principal or designee overseeing this area to denote review and approval.

- 4.5. An Activity Log was not on file for the 2016-2017 and 2017-2018 fiscal years, respectively.
- 4.6. During 2016-2017, one of the fundraisers was a chocolate sale. The *Application for Fundraising Activity* and the *Student Activity Operating Report* were not approved or completed by staff. Since there was no invoice on file, we contacted the vendor and received clarification as to the amount of chocolates ordered. Based on our analysis, it appears that the activity resulted in a monetary shortfall of approximately \$(2,850). The faculty sponsor is no longer working at this school and the school could not provide any information on this activity.
- 4.7. During the 2016-2017 fiscal year, a spirit day activity was conducted for which the Senior Class sponsor purchased 1,000 wristbands. Based on the wristbands ordered, the school should have collected \$2,000; however, we could only trace approximately \$440 to account postings, resulting in a monetary shortfall of

approximately \$(1,560). According to the sponsor, wristbands were used for other activities that did not involve the collection of money; however, there was no supporting documentation on file to corroborate this statement.

Section IV, Chapter 6 of the *Manual of Internal Fund Accounting* establishes the procedures over the yearbook activity. According to the procedures, the responsibility for maintaining the yearbook documents rests with the yearbook sponsor. At year-end, the sponsor must submit to the Treasurer all related yearbook records, which must be maintained on file at the school for audit purposes. However,

- 4.8. The Yearbook Bid Tabulation form [FM-1024], the Committee Appraisal-Yearbook Printing form [FM-1025], the Monthly Operating Report [FM-1030] and the Distribution Report [FM-1031] were not prepared. In addition, for the 2017-2018 fiscal year, the vendor is still owed a balance of \$865.

## **RECOMMENDATIONS**

- 4.1. **The school administration should review the procedures with Field Trip Sponsors, the Activities Director and new Treasurer to ensure awareness and understanding of the requirements, especially the timelines, preparation, review, sign-off and filing of the Activity Log, Student Activity Operating Reports, Field Trip packets and ancillary documentation.**
- 4.2. **The school administration should direct the new Treasurer to establish separate field trip accounts and utilize them to record activities separately.**
- 4.3. **The Principal should direct sponsors to complete and submit Student Activity Operating Reports and ancillary documentation no later than two weeks after completion of the activity and should direct the new Treasurer to review the reports for accuracy. Any monetary discrepancies should be brought to the attention of the school administration for corrective action.**
- 4.4. **The yearbook sponsor should complete all yearbook reports and the vendor should be paid the outstanding balance on the printing and publication of the yearbook.**



**Person(s) Responsible:** Principal, Assistant Principal, Treasurer, and Activities Director

**Management Response:**

The Principal reviewed Section IV, Chapter 1 and Section II, Chapter 5 of the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer and Activities Director regarding field trip collections and procedures for refunding. Field Trip procedures outlined and included in the 2018-19 Young Men's Preparatory Faculty Handbook were reviewed with the Faculty and Staff as well as with the new Treasurer. These procedures were reviewed by the Principal and Assistant Principal with faculty and staff members during the 2018-19 Opening of Schools meeting. Timelines as well as all required documentation were presented to faculty and staff members and were reemphasized during the subsequent Activities and Club Sponsors meeting. Additionally, information related to finances and/or activities are reviewed and discussed with the Treasurer and Activities Director during ongoing Leadership Team meetings. Discrepancies, concerns or new information raised during these meetings are subsequently shared with individual staff members and/or faculty, as appropriate.

The Principal reviewed Section IV, Chapter 2 of the Manual of Internal Fund Accounting as it relates to the fundraising activities procedures. The Treasurer was directed to review the reports for accuracy. The Assistant Principal will oversee and ensure the adherence to timelines and meeting of requirements as related to the preparation and review of the Activity Log, Student Activity Operating Reports, Field Trip Packets and ancillary documentation. The Assistant Principal and Treasurer will immediately report any monetary discrepancies to the Principal for corrective action prior to acquiring signature from the Principal by no later than two weeks after completion of the activity.

The Treasurer will work with the Mentor Treasurer and the school's Business Manager to establish separate Trust accounts to ensure that funds from different sources for different Field Trips or activities are not comingled. The Assistant Principal and the Activities Director will work with the Treasurer to ensure documentation supporting the Field Trips and activities are completed correctly. The Principal will review all documents prior to filing on a weekly basis.

The Principal reviewed Section IV, Chapter 6 of the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer, and Activities Director regarding yearbook procedures. The Principal met with the Assistant Principal and Activities Director will review all yearbook required forms and reports. The Yearbook Sponsor completed all Yearbook reports and the vendor was paid the outstanding balance of \$865.00.

Lastly, the Principal and Treasurer will attend district sponsored training on internal funds.

**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

The Financial/Business Director instructed the Principal to review Section IV, Chapter 1 of the Manual of Internal Fund Accounting. The Principal was directed to review the District's Field Trip Procedures. Additionally, the Principal has been directed to review all Trust accounts and ensure that funds are deposited accurately. Furthermore, the Financial/Business Director instructed the Principal to meet with the Assistant Principal, Treasurer, Activities Director and Club Sponsors to review District's Field Trip Procedures as it relates to fundraising activities and obtain acknowledgement of receipt. The procedures for field trips will be overseen by the Principal and Assistant Principal to ensure compliance with all policies and procedures.

The Principal and Treasurer will attend District training/professional developments to enhance their knowledge on policies/procedures as it relates to safeguarding funds, collecting, and depositing of funds.

The Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.

The Central Region Office Financial/Business Operations Administrative Director has directed the Principal to attend 2019-2020 Money DOES Matter Support Program.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 59 of this report and page 99 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Young Men's Preparatory Academy.

## 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 or two fiscal year(s) ended June 30, 2018, depending on the school/center 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 current 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.

While the scope of our audits generally covered operations during the period of July 1, 2016 through June 30, 2017 and/or July 1, 2017 through June 30, 2018 (depending on whether the audit scope was one or two-year audit at the individual school/center being audited), information technology controls included periods in 2017-2018 or 2018-2019. Also, *depending on the individual school audited*:

- the scope of the Payroll audit was the 2017-2018 or 2018-2019 fiscal year;
- the scope of the Purchasing Card Program and the Title I Program audits was the 2017-2018 fiscal year;
- the scope of the FTE audit was the 2017-2018 fiscal year, Survey Period 3 (February 2018); and
- the scope of the Property Audit was the 2018-2019 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;
- performed current physical inventories of property items with an individual cost of \$1,000 or more;
- follow-up on prior audit recommendations; and
- 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. Those standards require that we plan and perform the audit to obtain sufficient, 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 herein. 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 reported herein were in all material respects similarly conducted in accordance with GAGAS, with the exception of 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

According to Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, and State Board of Education Rule 6A-1.001, *District Financial Records*, through direct reference to Chapter 8 of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools*, the School Board is responsible for providing 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 guidelines 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, 2017, and June 30, 2018, was 1.175% and 1.669%, respectively.

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.

## **Other Centers within Internal Funds:**

### *The Greater Miami Athletic Conference*

The Greater Miami Athletic Conference (GMAC), regulates and promotes interscholastic athletics among its membership, which is comprised of all Miami-Dade County Public Schools (M-DCPS) that participate in interscholastic athletics. Its purpose is to manage all athletic events in the District, within the policies of the GMAC, Florida High School Athletic Association and Board policies.

The Executive Committee of the GMAC consists of school district employees, most of whom are principals and athletic directors. The President of the GMAC Executive Committee during the 2016-2017 and 2017-2018 fiscal years was Mr. Marcus Gabriel, Athletic Director, American Senior High School. Mr. Dung T. Nguyen was the Executive Secretary during the audit period. Mr. Nguyen reported to Mr. George A. Núñez, Administrative Director, School Operations and to Mr. Steffond L. Cone, Assistant Superintendent, School Operations, during the audit period.

### *The Dade County Athletic Equalization Fund*

The Dade County Athletic Equalization Fund was established to aid the athletic programs at senior high schools in financial distress. To assure the viability of this Fund, schools are required to repay amounts borrowed, for which no interest is charged. Presently, the GMAC's Executive Secretary serves as the trustee of the funds with oversight from the Administrative Director, School Operations, Division of Athletics, Activities and Accreditation.

During the two-year audit period ending June 30, 2018, the funds were maintained in a Trust Fund account within the Internal Funds of GMAC. This account, which had a balance of \$25,445 at the start of the audit period, experienced financial activity during the audit period and closed the 2017-2018 fiscal year with a balance of \$29,119.

During the prior audit period a loan for \$5,511 issued to a school was being paid in three yearly installments of \$1,837. As of the closing of the 2017-2018 fiscal year, the loan has been paid in full.

### *Systemwide Business and Industry Services Center (Systemwide)*

In October 1995, Systemwide Business and Industry Services (Systemwide) was established when funds at different locations were transferred to the District for central processing of certain programs. Specifically, this center received student fees collected at Lindsey Hopkins Technical College, Robert Morgan Educational Center and Miami Lakes Technical College associated with the General Equivalency Diploma (GED) and the Test of Essential Academic Skills (TEAS).

In previous years, the schools would collect amounts for GED testing fees and remit those fees to Systemwide via internal funds check for processing. Currently, fees for the GED test are paid by students online, and the computer-based testing provider (vendor) remits a check to Systemwide for the aggregate fees. Some of the supplies and expenses associated with these programs are paid by Systemwide.

## **PAYROLL**

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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the 'behind-the-scenes' system processes are significantly different and updated, the payroll procedures for documenting employees' time and attendance at the school sites have not changed when compared to the former system.

**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.

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments, and were directed to the Employee Portal located in the District's website to access their payroll information and print the 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 at this time.



## PROPERTY

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that “all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government’s financial system as property for inventory purposes”.

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 at a later date, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & 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 materials and supplies. The program is currently managed by the Accounts Payable Department.

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

## TITLE I PROGRAM



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).

Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

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 guidelines, 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 effective February 2007.

## 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 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.

**Section 1010.305, Florida Statutes** vests the Auditor General with the authority to periodically examine the records of school districts, determine compliance with State 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 FEFP. Generally, these audits are conducted every two years; but could be scheduled sooner.

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 2017-2018 fiscal year, months selected by the FDOE for these surveys are as follows:

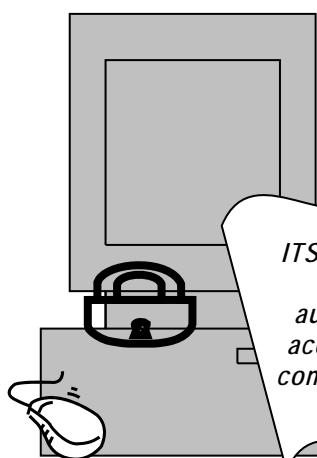
<b>Survey Period No.</b>	<b>Time Period of Survey</b>
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

As of the 2007-2008 fiscal year, 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.

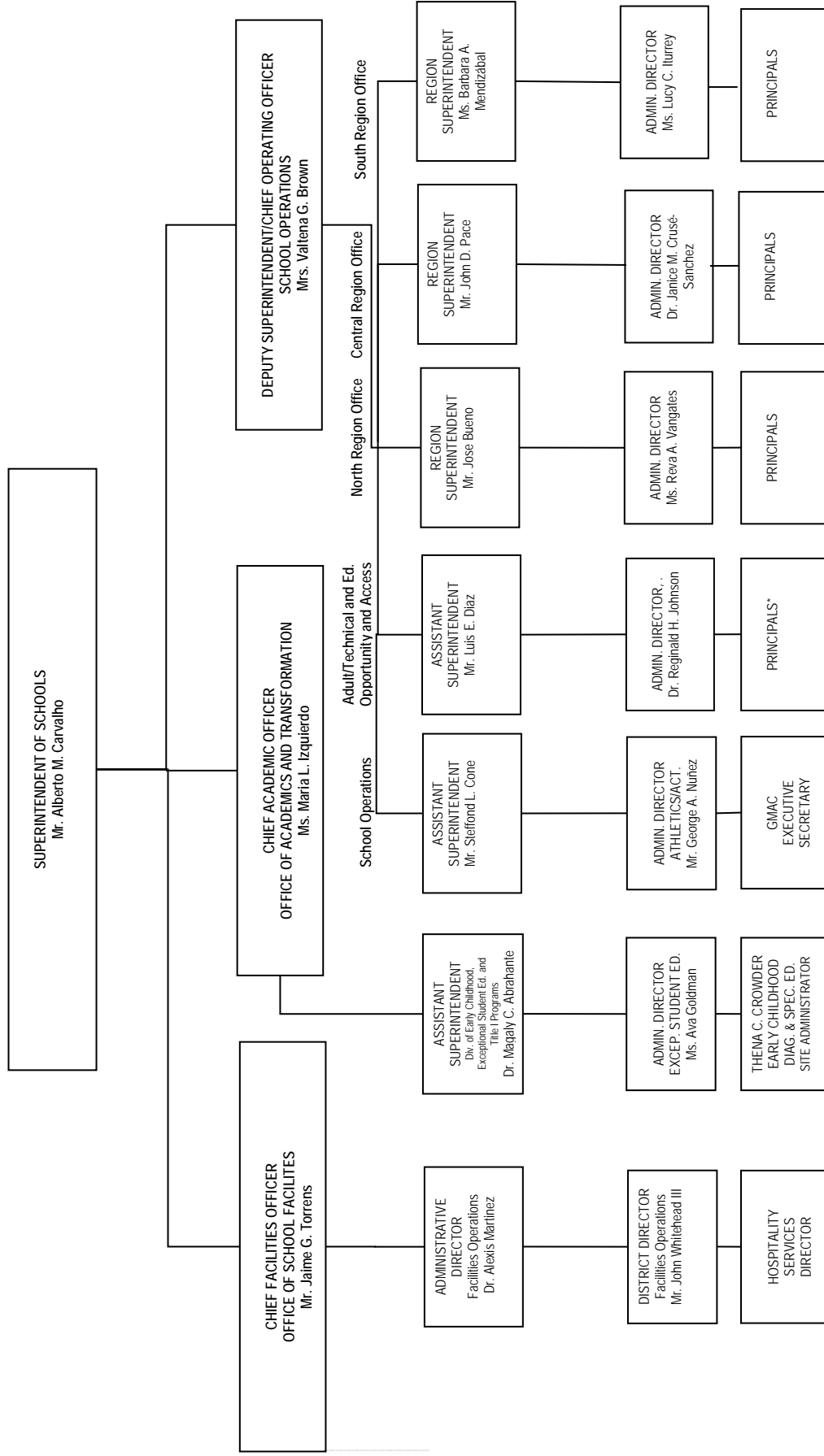
## DATA SECURITY MANAGEMENT REPORT



*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 Services Center.



***APPENDIX  
MANAGEMENT'S RESPONSES***

**MEMORANDUM**

**October 29, 2018**

**TO:** Mr. Jose Bueno, Region Superintendent  
North Region Office

**FROM:** Maria A Castaigne, Principal *MAC*  
North Dade Center for Modern Languages Elementary School

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
NORTH DADE CENTER FOR MODERN LANGUAGES ELEMENTARY  
SCHOOL FOR FISCAL YEAR 2017-2018**

The following is a response to the findings of the Audit Report for North Dade Center for Modern Languages Elementary School for fiscal year 2017-18.

**RECOMMENDATIONS**

- 1.1 Discuss receipting procedures with faculty and staff members for understanding and awareness of the requirements. Direct them to obtain a receipt from the Treasurer when turning collections over for deposit.
- 1.2 Discuss the bookkeeping procedures with the Treasurer ensure understanding of the expectations of the job. Direct the Treasurer to always issue receipts when receiving collections from staff.
- 1.3 Designate an administrator to oversee the bookkeeping function.
- 1.4 Meet with the administrator on a regular basis and request that discrepancies be brought to the attention of the Principal to ensure that corrective action is timely implemented.
- 1.5 Regarding payroll and the reporting of Temporary Duty for training and similar activities, the school administration should implement procedures for verifying attendance of employees scheduled to attend training or working off-site. Copies of certificates of attendance/completion or similar confirmations should be obtained from the employees and attached to the payroll documents if certificates are issued/available.

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



**Management Response:**

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer (new at the school) and staff to ensure their understanding of all procedures relating to receipting, depositing and bookkeeping.

The Principal has directed faculty and staff members to request a receipt from the Treasurer when submitting collections for deposit. The Principal has also directed the Treasurer to always issue receipts when receiving collections from staff.

The Principal has designated the Assistant Principal to oversee the bookkeeping function.

The Principal has directed the Treasurer to staple the computer-generated receipt to the last official receipt in the receipt book that corresponds to the collections submitted in the instances where official receipts are issued for individual collections of \$15.00 or more.

The Principal will strengthen the internal funds procedures for receipting and depositing collections. All monies receipted and deposited daily; specifically, as it relates to field trips; will be receipted and deposited daily. The Assistant Principal will meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited. Any monies will be brought to the attention of the principal and corrected, immediately.

The Treasurer will be required annually to participate in at least one professional development activity for Internal Fund Accounting. Section II, Chapter 2, of the Manual of Internal Fund Accounting handbook, will be reviewed by the administration with the Treasurer periodically to ensure adherence to all policies and procedures.

All grade level chairs will attend a school-site meeting with the Principal and Treasurer to review internal funds procedures. Faculty and staff will be provided a copy of the District's Field Trip Handbook, a copy of the Region Checklist as well as a school memorandum outlining the processes for the collection of field trip monies.

The Principal will oversee preparation of bank deposits, payment and preparation of invoices, verification and balancing of receipts and disbursements, monitoring of accounts and all other bookkeeping functions to ensure that policies and procedures set forth in the Manual of Internal Fund Accounting are adhered.

The Principal will attend the 2019-2020 Money Does Matter Support Program and any Internal Fund Accounting Trainings provided by the District to strengthen their knowledge of new and or current practices within internal funds.

The Principal will direct all employees, instructional and non-instructional staff, to submit their professional development request(s) for prior approval. The approval will be attached to the employee's leave card. The Principal will direct employees to sign in at

all training sessions, and if the employee is not able to attend, he/she shall notify the school administration and the school payroll clerk to make the appropriate payroll correction(s).

Lastly, the Principal will also meet with the Assistant Principal and Treasurer to review all financial activities and with the Payroll Clerk to review payroll procedures on a weekly basis identifying discrepancies and ensuring correction actions are handled immediately.

cc: Reva A. Vangates  
Cynthia Gracia

**MEMORANDUM**

October 30, 2018

**TO:** Mr. Jose Bueno, Region Superintendent  
North Region Office

**FROM:** Mr. Derek A. Negron, Principal  
Carol City Middle School



**SUBJECT: ADMINISTRATIVE RESPONSE OF THE FULL TIME EQUIVALENT  
REPORT OF CAROL CITY MIDDLE SCHOOL FOR 2017-2018,  
SURVEY PERIOD THREE**

The following is a response to the findings related to the Full Time Equivalent (FTE) Audit Report for Carol City Middle School for fiscal year 2017-2018, survey period three.

**RECOMMENDATIONS**

- 1.1 To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, appropriate 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 timely filed in the folders. All records should be filed in the LEP folders by the time of the FTE Survey.
- 1.2 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 prior to FTE week. Attention should be paid to the student's DEUSS date to ensure compliance with ESOL anniversary requirements.
- 1.3 The new school administration should contact the appropriate District departments to inquire about additional training opportunities for staff involved with ESOL Program records.
- 1.4 Regarding certification issues, the new school administration should contact the Certification Department to resolve these issues. To reduce the probability of potential losses in funding and other non-compliance issues regarding Certification criteria, school administration should ensure that waivers are maintained on file at the school site; and that instructors are assigned to teach in accordance with certification requirements. Going forward, the Certification Office should be immediately contacted for any clarification or assistance.

Person(s) Responsible: Principal, ESOL Chair/Staff

**Management Response:**

The Principal has reviewed the ESOL Program requirements with the Assistant Principal, ESOL Chair and staff to ensure their understanding of all procedures regarding the program and compliance requirements. Additionally, staff has reviewed the ESOL Program Record Folders to make certain that the information is accurate and pertinent forms have been completed and timely filed in the folders.

The Principal will ensure that students' records are properly maintained by using a checklist provided by the Division of Bilingual Education and World Languages, to follow ESOL Program requirements. The Principal and the ESOL Chair will review the findings of each students' folder. The ESOL Chair will schedule ELL Committee meetings in a timely manner to ensure completion of ELL meetings prior to the survey period. The ELL committee will convene, no later than October 13<sup>th</sup> for students whose anniversary date is within the first two weeks of a school year and at least 30 days prior to the third anniversary date for all other students. Prior to meetings, parents will be notified, and proof of the signed notification will be maintained in each students' file. At the end of each meeting, an updated ELL plan will be maintained in the students' file.

The ESOL Chair will attend professional development sessions provided by the Division of Bilingual Education and World Languages. The Principal has designated his Assistant Principal to review the documentation on a weekly basis with the ESOL Chair to ensure that procedures are followed accurately.

In an effort to resolve the issue regarding certification, the Principal will contact the Certification Department to provide guidance and assistance on certification requirements for each affected teacher. Prior to FTE survey periods, the Principal will review course coding to ensure proper FTE funding for each class. The Principal will ensure certification criteria and proper waivers are maintained on file for all instructional personnel.

The Principal will also meet with the Assistant Principal and ESOL Chair on a weekly basis to remain compliant.

cc: Reva A. Vangates  
Cynthia Gracia



**MEMORANDUM**

November 8, 2018

**TO:** Mr. John D. Pace, Region Superintendent  
Central Region Office

**FROM:** Mr. Pierre Edouard, Principal  
Young Men's Preparatory Academy



**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF YOUNG MEN'S PREPARATORY ACADEMY FOR 2016-17 AND 2017-18 SCHOOL YEARS**

The following is a response to the audit findings the School Audit of Young Men's Preparatory Academy for the 2016-17 and 2017-18 Fiscal Years. The audit findings have been carefully reviewed by the Principal. As a result, the following corrective actions have been established to prevent recurrence.

**RECOMMENDATIONS**

- 1.1 The school administration should identify a designee to oversee the internal funds and should implement a periodic system of review over the bookkeeping, receipting, depositing and disbursing of collections, and over the monthly reconciliations. This review should take place with certain frequency to assist in the timely detection/prevention of accounting/posting errors and delays in remittances from faculty/staff. The designee should also perform periodic reviews of the actual internal funds records and official receipt books to ensure their adequacy.
- 1.2 The school administration should discuss the bookkeeping procedures with the new Treasurer to ensure understanding of the expectations of the job. The new Treasurer should be directed to process collections in a timely manner, and to bring to the attention of the school administration any instances of sponsoring staff that is not adhering to timelines.
- 1.3 The school administration should ensure the proper utilization of the Collection/Deposit Log to account for any collections held overnight and assign designated staff to oversee/carry out this requirement along with the new Treasurer.
- 1.4 Regarding disbursements, the school administration should not sign any checks unless the disbursement includes all necessary documentation.
- 1.5 The school administration and staff should review Fund 9 account limitations and allowances to ensure that the funds are used accordingly.

**Responsible Person(s):** Principal, Assistant Principal, Treasurer, Activities Director and Senior Class Sponsor

## **MANAGEMENT RESPONSE**

The Principal will discuss audit findings with the Assistant Principal, new Treasurer, Activities Director and Senior Class Sponsor. The Principal will review and obtain acknowledgement of receipt from each staff member Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* and Weekly Briefing # 5164 Policies and Procedures on the Safeguarding Funds at Schools with the Assistant Principal, Treasurer, Activities Director and Senior Class Sponsor to ensure compliance with required procedures. The Principal and Treasurer will work closely with the school's Business Manager to address questions and concerns related to Internal Funds.

The Principal was assigned a Mentor Principal and the Treasurer assigned a Master Treasurer to provide day-to-day guidance on Internal Funds issues and concerns. The Principal and Assistant Principal will conduct bi-weekly reviews of bookkeeping, receipting, depositing and disbursing of collections, and monthly reconciliations. The Principal directed the Treasurer to review with the Assistant Principal and to correct any anomalies noted, immediately.

The Principal has discussed the bookkeeping procedures and the job expectations with the new Treasurer. The new Treasurer has attended the week-long Treasurer Apprentice Academy for new Treasurers, the P-Card for Administrators and Staff training, the SAP PY Crash Course for New Time Specialist training and the October Money DOES Matter Support Program. Additionally, the Treasurer is scheduled to attend the upcoming SAP Procurement Shopping training. The Treasurer has been directed to abide by all guidelines and timelines as they relate to Internal Funds and has also been directed to bring to the attention of the Principal any instances of sponsoring staff who are not adhering to timelines.

The Principal, Assistant Principal, Activities Director, Treasurer and Club Sponsors met during the Opening of Schools Activities meeting to review procedures and appropriate documentation required as related to the collection of funds. The Assistant Principal will ensure the proper utilization of the Collection/Deposit Log to account for any collections held overnight and will oversee this requirement along with the Treasurer. The Principal will randomly check the Log to ensure compliance on a bi-weekly basis.

The Principal will review all documents for necessary signatures, completion, and compliance, and will ensure that checks are not signed unless all necessary documentation is included for disbursement. The Principal and the Treasurer have reviewed Fund 9 account limitations and allowances and have posted copies of the Fund 9 Allowable Expenditures to ensure that the funds are used appropriately.

## **RECOMMENDATIONS**

- 2.1 The school administration should review the procedures with Field Trip Sponsors, the Activities Director and the New Treasurer to ensure awareness and understanding of the requirements, especially the timelines, preparation, review, sign-off and filing of the Activity Log, Student Activity Operating Reports, Field Trip Packets and ancillary documentation.**
- 2.2 The school administration should direct the Treasurer to establish separate field trip accounts and utilize them to record activities separately.**



- 2.3 The Principal should direct sponsors to complete and submit Student Activity Operating Reports and ancillary documentation no later than two weeks after completion of the activity and should direct the new Treasurer to review the reports for accuracy. Any monetary discrepancies should be brought to the attention of the school administration for corrective action.
- 2.4 The yearbook sponsor should complete all yearbook reports and the vendor should be paid the outstanding balance on the printing and publication of the yearbook.

**Responsible Person(s):** Principal, Assistant Principal, Treasurer, and Activities Director

The Principal reviewed Section IV, Chapter 1 and Section II, Chapter 5 of the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer and Activities Director regarding field trip collections and procedures for refunding. Field Trip procedures outlined and included in the 2018-19 Young Men's Preparatory Faculty Handbook were reviewed with the Faculty and Staff as well as with the new Treasurer. These procedures were reviewed by the Principal and Assistant Principal with faculty and staff members during the 2018-19 Opening of Schools meeting. Timelines as well as all required documentation were presented to faculty and staff members and were reemphasized during the subsequent Activities and Club Sponsors meeting. Additionally, information related to finances and/or activities are reviewed and discussed with the Treasurer and Activities Director during ongoing Leadership Team meetings. Discrepancies, concerns or new information raised during these meetings are subsequently shared with individual staff members and/or faculty, as appropriate.

The Principal reviewed Section IV, Chapter 2 of the Manual of Internal Fund Accounting as it relates to the fundraising activities procedures. The Treasurer was directed to review the reports for accuracy. The Assistant Principal will oversee and ensure the adherence to timelines and meeting of requirements as related to the preparation and review of the Activity Log, Student Activity Operating Reports, Field Trip Packets and ancillary documentation. The Assistant Principal and Treasurer will immediately report any monetary discrepancies to the Principal for corrective action prior to acquiring signature from the Principal by no later than two weeks after completion of the activity.

The Treasurer will work with the Mentor Treasurer and the school's Business Manager to establish separate Trust accounts to ensure that funds from different sources for different Field Trips or activities are not comingled. The Assistant Principal and the Activities Director will work with the Treasurer to ensure documentation supporting the Field Trips and activities are completed correctly. The Principal will review all documents prior to filing on a weekly basis.

The Principal reviewed Section IV, Chapter 6 of the Manual of Internal Fund Accounting with the Assistant Principal, Treasurer, and Activities Director regarding yearbook procedures. The Principal met with the Assistant Principal and Activities Director will review all yearbook required forms and reports. The Yearbook Sponsor completed all Yearbook reports and the vendor was paid the outstanding balance of \$865.00. Lastly, the Principal and Treasurer will attend district sponsored training on internal funds.


If you have any further questions or concerns regarding these matters, please feel free to contact me at (305) 571-1111.

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

**MEMORANDUM**

November 5, 2018  
JB#048/2018-2019  
(305) 572-2800

TO: Ms. Valtena G. Brown, Deputy Superintendent/Chief Operating Officer  
School Operations

FROM:  Jose Bueno, Region Superintendent  
North Region Office

**SUBJECT: RESPONSES TO AUDIT REPORT OF NORTH REGION OFFICE SCHOOLS**

Attached, please find the responses to the audit findings for the 2017-2018 fiscal year for Carol City Middle School and North Dade Center for Modern Languages Elementary School. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**Carol City Middle School**

**1. School Non-Compliant with Full-Time Equivalent FTE Records and Procedures Resulted in Potential FTE Funding Disallowances.**

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal and ESOL Chair all procedures regarding ESOL compliance requirements. The Principal along with the Assistant Principal will make certain that all ESOL Record Folders are accurate and that pertinent forms have been completed timely and filed in the LEP folders by the time of the FTE Survey.

The Principal was instructed to utilize the checklist provided by the Division of Bilingual Education and World Languages. The Principal was instructed to schedule frequent meetings with the Assistant Principal and ESOL Chair to provide additional support to ensure compliance of ELL meetings prior to the survey period. The Principal was also instructed to pay close attention to each students' Date of Entry in U.S. School (DEUSS) dates to ensure compliance with ESOL anniversary requirements.

The Principal was instructed to contact the Division of Bilingual Education and World Languages in order to send the ESOL Chair to professional development sessions. Also, he was instructed to designate his Assistant Principal to review the documentation on a weekly basis with the ESOL Chair and to ensure that proper procedures are followed.



The Principal was instructed to contact the Certification Department to receive guidance and assistance on certification requirements. The Principal was instructed to review course coding to ensure proper FTE funding for each class. The Principal was instructed to ensure waivers are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements.

The North Region Office Financial Human Capital Director has established a support team for school staff. Monthly meetings will take place under the coordination and direction of the Region to ensure that school staff are afforded the needed time to meet, review, and provide direction and support moving forward.

### **North Dade Center for Modern Languages Elementary School**

#### **1. Inadequate Bookkeeping Led to Monies Unaccounted for and Questionable Transactions. In Addition, The Treasurer's Failure to Notify Absences at a Four-Day Training Class Resulted in Overreporting of Payroll.**

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal and new Treasurer to implement and monitor with the Assistant Principal to ensure that controls over receipting and depositing procedures are maintained properly. Additionally, the Principal will thoroughly review Section II, Chapter 2 of the *Manual of Internal Fund Accounting* with the new Treasurer and Assistant Principal to ensure understanding of procedures and guidelines.

The Principal was instructed to meet with the Assistant Principal (Principal's designee) to oversee the bookkeeping function and to review the timelines for receipting and depositing student collections for timeliness and compliance.

The Principal was instructed to have faculty and staff members request a receipt from the new Treasurer when submitting collections for deposit. She was also instructed to have her Treasurer issue receipts when receiving collections from faculty and staff.

The Principal was instructed to have the Treasurer staple the computer-generated receipt to the last official receipt in the receipt book that corresponds to the collections submitted for individual collections of \$15.00 or more.

The Principal was instructed to ensure that all monies are receipted and deposited daily; specifically, as it relates to field trips. Additionally, the Principal was instructed to direct the Assistant Principal to meet weekly with the Treasurer to allow for timely identification and resolution of issues needing corrective action(s) and to ensure collections are properly receipted, documented and timely deposited.

The Principal was directed to have the new Treasurer attend at least one professional development activity for Internal Fund Accounting. The Principal was also directed to review the *Manual of Internal Fund Accounting*, with the new Treasurer periodically to ensure adherence to all policies and procedures.

The Principal was directed to conduct a faculty meeting to review with grade level chairs, faculty and staff, the internal funds procedures. The Principal was instructed to provide a copy of the District's Field Trip Handbook, a copy of the Region Checklist as well as a school memorandum outlining the processes for the collection of field trip monies.

The Principal and Assistant Principal have been directed to oversee the preparation of bank deposits, payment and preparation of invoices, verification and balancing of receipts and disbursements, monitoring of accounts and all other bookkeeping functions to ensure that policies and procedures set forth in the Manual of Internal Fund Accounting are adhered.

The Principal was instructed to direct all employees, instructional and non-instructional staff, to submit their professional development request(s) for prior approval. The Principal was directed to attach the approved professional development request(s) to the employee's leave card along with the certificate of attendance/completion that is obtained from the employee once the professional development session has concluded. The Principal was instructed to direct employees to sign in at all training sessions, and if the employee is not able to attend, he/she shall notify the school administration and the school payroll clerk to make the appropriate payroll correction(s).

The Principal was instructed to meet with the Assistant Principal and Treasurer to review all financial activities with the Payroll Clerk to review payroll procedures on a weekly basis identifying discrepancies and ensuring corrective actions are handled immediately.

The North Region Office Financial Human Capital Director has established a support team for school staff. The Region will ensure that school staff are afforded the needed time to meet, review and provide direction and support to ensure compliance moving forward.

Furthermore, the Principal has been instructed to attend for the 2019-2020 School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial Human Capital Director will ensure that the "In-House Review Teams" assist the school to provide additional support in this area.

Should you need additional information, please contact me at (305) 572-2800.


JB/RV/IM

cc: Reva A. Vangates  
Cynthia Gracia

**MEMORANDUM**

November 1, 2018  
JDP/#024/2018-19

**TO:** Mrs. Valtena G. Brown, Deputy Superintendent/Chief Operating Officer  
School Operations

**FROM:** John D. Pace, Region Superintendent   
Central Region Office

**SUBJECT: CENTRAL REGION OFFICE RESPONSE TO INTERNAL REPORT FOR  
YOUNG MEN'S PREPARATORY ACADEMY**

Please find attached the responses to the audit findings for Young Men's Preparatory Academy. The Central Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**1. Bookkeeping Practices And Internal Fund Procedures Over Receipting and Disbursing Of Funds Require Enhancements For Compliance**

The Financial/Business Director instructed the Principal to identify a designee to oversee internal funds and meet with staff to review the District guidelines policies and procedures on the safeguarding of funds to ensure understanding of the guidelines and requirements for the handling and safeguarding of monies. The Principal was instructed to implement a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies and procedures.

The Financial/Business Director instructed the Principal to meet with staff to review the District's guidelines, specifically how it relates to maintaining the internal funds and Fund 9 accounts. The Principal has been instructed to solicit assistance from the staff in the Office of the Controller's Internal Funds Accounting Division to assist the new Treasurer. The Region identified a Mentor Principal for the Principal and assigned a Master Treasurer to assist the Treasurer with understanding the required internal funds procedures on a daily basis.

**2. Controls And Accountability Over Student Activities Need Improvement**

The Financial/Business Director instructed the Principal to review Section IV, Chapter 1 of the Manual of Internal Fund Accounting. The Principal was directed to review the District's Field Trip Procedures. Additionally, the Principal has been directed to review all Trust accounts and ensure that funds are deposited accurately. Furthermore, the Financial/Business Director instructed the Principal to meet with the Assistant Principal, Treasurer, Activities Director and Club Sponsors to review District's Field Trip Procedures as it relates to fundraising activities and obtain acknowledgement of receipt. The procedures for field trips will be overseen by the Principal and Assistant Principal to ensure compliance with all policies and procedures.

The Principal and Treasurer will attend District training/professional developments to enhance their knowledge on policies/procedures as it relates to safeguarding funds, collecting, and depositing of funds.

The Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.

The Central Region Office Financial/Business Operations Administrative Director has directed the Principal to attend 2019-2020 Money DOES Matter Support Program.

Thank you for your assistance and cooperation. If there are any additional questions, please contact me.

JDP/JCS

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

**MEMORANDUM**

**November 6, 2018**

**TO:** Maria T. Gonzalez, Chief Auditor  
Office of Management and Compliance Audits

**FROM:** Valtena G. Brown, Deputy Superintendent/Chief Operating Officer   
School Operations

**SUBJECT: SCHOOL OPERATIONS RESPONSE TO SELECTED SCHOOL AUDITS IN THE NORTH AND CENTRAL REGION CENTER**

School Operations has reviewed the audit findings cited in the 2016-2017 and 2017-2018 fiscal year reports of North Dade Center of Modern Language; Carol City Middle School and Young Men's Preparatory Academy. Additionally, School Operations and Human Capital/Instructional Certification have collaboratively reviewed and addressed the issue regarding teacher certification identified at Carol City Middle School.

In response to the reports, the following list outlines preventative actions taken by School Operations and/or Human Capital/Instructional Certification:

- The Money DOES Matter Support Program has expanded required participants to include newly assigned, current and former Principals with audit exceptions, as well as, Treasurers of schools with audit findings.
- To reduce the potential losses in funding and to ensure future compliance with District guidelines, School Operations collaboratively with the Region will facilitate a review of ELL records to ensure that upcoming meetings in accordance with student's Date Entered United States School (DEUSS) dates are identified with sufficient time to schedule meetings to further ensure compliance with ESOL anniversary requirements.
- School Operations in collaboration with Human Capital and the Office of Instructional Certification will review the teacher's assignments and certifications held to reconcile with waivers on file and waivers needed to reduce the probability of potential losses at the school site.
- Furthermore, moving forward, a determined effort between School Operations, Human Capital and the Office of Instructional Certification will review teacher assignments and appropriate certification through Out-of-Field Waiver Reports during the two FTE survey periods. Anomalies will be noted with the Region and School Principal for immediate corrective actions.
- District's Fiscal Review Teams will provide additional support to school site administration and designees through periodic visits to review bookkeeping and internal fund procedures implemented to ensure compliance in accordance with the Manual of Internal Fund Accounting.

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

VGB:cg  
M054

cc Mr. Jose Dotres  
Region Superintendent  
Ms. Cynthia Gracia  
Ms. Martha Montiel  
Region Director



# Anti-Discrimination Policy

## Federal and State Laws

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.

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

**The Equal Pay Act of 1963 as amended** - prohibits 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 sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, 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 contact:

**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: <http://crc.dadeschools.net>**



*Miami-Dade County Public Schools*

*Internal Audit Report  
Selected Schools/Centers*

*DECEMBER 2018*

Office of Management and Compliance Audits  
1450 N. E. 2nd Avenue, Room 415  
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