

MIAMI-DADE COUNTY PUBLIC SCHOOLS

***Internal Audit Report
Selected Schools***



*At 66 of 67 Schools, The Financial
Statements Were Fairly Stated.*

*At Three Schools, Controls Over After
School Care/Community School
Program Recordkeeping, Monitoring of
Expenditures And Account Balances,
and Full-Time Equivalent (FTE)
Reporting And Associated Student
Records Need Improvement.*

*Property Inventory Results Were
Satisfactory At Most Schools Where
A Property Inventory Was
Conducted.*

December 2013

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Ms. Raquel A. Regalado

Mr. Alberto M. Carvalho
Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA
Chief Auditor
Office of Management and Compliance Audits

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Alberto M. Carvalho

Chief Auditor

José F. Montes de Oca, CPA

Miami-Dade County School Board

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November 20, 2013

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 67 schools currently reporting to the Education Transformation Office; and to the North Region, Central Region, South Region, and the Office of Adult/Vocational Education within School Operations. Included in these results is the final audit of a middle school that closed at the end of the 2012-2013 fiscal year. The audit period for 46 of the 67 schools is two fiscal years ended June 30, 2013, while the audit period for the remaining 21 schools is one fiscal year ended June 30, 2013. At 24 schools, there was a change of principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds at all the schools. On a selected basis, we reviewed payroll, credit card purchases, Title I Program expenditures and procedures, and Full-Time-Equivalent (FTE) reporting and student records. The audits also included the results of property inventories.

Our audits disclosed that the financial statements of most of the schools reported herein were fairly stated. At 64 of the 67 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for most schools reported herein were satisfactory.

At three schools, we found that the management of the Principal-Operated After School Care/Community School Programs, the oversight and monitoring of account balances and expenditures, and controls over FTE procedures and records needed improvement. Similarly, for one of the schools whose property inventory results are reported herein (in progress at the time the corresponding audit results were published in September 2013), safeguarding controls over inventoried property required strengthening.

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' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jose F. Montes de Oca, CPA

Chief Auditor

Office of Management and Compliance Audits

JFM:mtg

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 67 schools. These include six schools that report to the North Region Office, 11 to the Central Region Office, 35 to the South Region Office, nine to the Educational Transformation Office (ETO), and six adult education centers that currently report to the Adult/Vocational Education Division within School Operations. Of the nine ETO schools, Westview Middle ceased operations and closed its doors at the end of the 2012-2013 fiscal year. At 24 of these schools, there was a change of Principal since the prior audit.

The 67 schools comprise the audit results of 46 schools with a two-fiscal year audit period ended June 30, 2013, and 21 schools with a one-fiscal year audit period ended June 30, 2013.

The audits disclosed that 64 of the 67 schools reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The three schools with audit findings and the affected areas are as follows:

School	Region Office	Total	ASC/CS Program	Athletics Fund/Classes and Clubs	FTE Records and Procedures
1. Coconut Grove Elementary	Central	1	1		
2. American Senior High	North	1		1	
3. South Dade Middle	South	1			1
Total Findings		3			

Audit findings cited control deficiencies over the management of a Principal-Operated After School Care/Community School Program, the oversight and monitoring of account balances and expenditures, and controls over FTE procedures and records. Similarly, for one of the schools whose property inventory results are reported herein (pending completion and reported in progress in September 2013, at the time the corresponding school audit results were published), the management of property required improvement.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools in this report is presented on pages 20-23. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 34-49); and in the Appendix section in memorandum format (Pages 58-69).

Notwithstanding the conditions and findings reported herein, at 66 of the 67 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 and/or 2012-2013 fiscal year(s), on the cash basis of accounting, depending on the school audited. At Coconut Grove Elementary, except for the activity in the Community School Fund during the 2011-2012 and 2012-2013 fiscal years, as disclosed in the findings of the individual school audit report and in pages 34-37 of this report, the financial statements of the internal funds of the school otherwise present fairly, in all material respects, the

changes in fund balances arising from cash transactions during the 2011-2012 and 2012-2013 fiscal years, on the cash basis of accounting.

As of June 30, 2012, for 46 of the 67 schools reported herein, total combined receipts and disbursements amounted to \$10,236,151.54 and \$10,210,256.01, respectively; while total combined cash and investments amounted to \$ 2,689,047.43 (Pages 6-9).

As of June 30, 2013, for all 67 schools reported herein, total combined receipts and disbursements amounted to \$13,620,580.26 and \$13,731,867.61, respectively; while total combined cash and investments amounted to \$3,353,668.49 (Pages 10-15).

Notwithstanding the conditions and findings reported herein, as of June 30, 2013, the internal control structure at 66 of 67 schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools. At Coconut Grove Elementary, except for the activity in the Community School Fund corresponding to the 2011-2012 and 2012-2013 fiscal years, as disclosed in the findings of the individual school audit report, the internal control structure was otherwise 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 67 schools. Of this total, 65 were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following two schools, we found the following:

- At Coconut Grove Elementary, the After School Care/Community School Program generated total revenues of \$118,665 and \$163,385 for the 2011-2012 and 2012-2013 fiscal years, respectively. Our review of the program activities disclosed that records were incomplete; some were missing and many contained errors. Specifically, payment information on the student registration cards had not been updated after November 2012; and there were numerous discrepancies in the fees charged to the students and in the attendance recorded in the student attendance rosters. Consequently, we were unable to verify the accuracy of the total amount generated by the program. For the 2013-2014 fiscal year, we sampled as well as scanned through the records, and determined that the recordkeeping of student payments was up-to-date. However, we still noted a few discrepancies regarding student attendance. Prior to our audit, staff from the Office of Community Education and Before/After School Care Programs had visited the school on several occasions to assess the appropriateness of the program's records and procedures and had encountered similar conditions. The results of those assessments were reported to the school administration; however, most conditions identified at the time remained uncorrected (Pages 34-40).
- At American Senior, our review of account balances disclosed that as of the closing of the 2012-2013 fiscal year, the Athletics Fund and several accounts within the Classes and Clubs Fund had deficit balances. Towards the end of our audit fieldwork in September 2013, the account deficit balances, which included the

Athletics Fund and several Classes and Clubs accounts, remained uncorrected. Our review also included determining the propriety of the expenditures posted to the Athletics Fund and the Classes and Clubs accounts in question. Regarding this review, nothing came to our attention to indicate that expenditures charged were not related to athletic and student activities. However, it disclosed instances where students were charged admissions in excess of the costs incurred to cover prior year account deficits. *During the prior audit, the matter of an account deficit had been discussed with the school administration (Pages 41-44).*

PAYROLL

We reviewed current payroll records and procedures at the following 26 schools:

School Name	Region	School Name	Region	School Name	Region
Virginia A. Boone/Highland Oaks Elementary ¹	North	Dr. Manuel C. Barreiro Elementary	South	Parkway Elementary ¹	ETO
Treasure Island Elementary ¹	North	Coconut Palm K-8 Academy ¹	South	Kelsey L. Pharr Elementary ¹	ETO
Bob Graham Ed. Center (K-8) ¹	North	Arvida Middle School	South	Poinciana Park Elementary ¹	ETO
John F. Kennedy Middle ¹	North	Lamar Louise Curry Middle ¹	South	Phillis Wheatley Elementary ¹	ETO
Westland Hialeah Senior ¹	North	Zelda Glazer Middle ¹	South	Charles R. Drew K-8 Center ¹	ETO
Miami Shores Elementary ¹	Central	South Dade Middle ¹	South	Carol City Middle ¹	ETO
Springview Elementary ¹	Central	South Dade Senior ¹	South	Citrus Grove Middle ¹	ETO
Miami Springs Middle ¹	Central	Miami MacArthur South Senior ¹	South	The English Center ¹	Adult Ed.
West Miami Middle ¹	Central	Earlington Heights Elementary ¹	ETO		

At all 26 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 76 schools. This total includes the property results of 52 of the 67 schools in this report; and 24 that were pending publication from the previous audit report in September 2013. Property audits for 15 schools could not be finalized in time to include in this report and will be reported at a later date this fiscal year.

At 76 schools, Property Audits staff inventoried a total of 15,071 equipment items with a total approximate cost of \$35.9 million. Of the 76 schools, 72 proved satisfactory. Results for the remaining four schools disclosed that a total of 13 equipment items with a depreciated value of approximately \$4,000 and a total approximate cost of \$23,200 could not be located (refer to Property Schedules on pages 28-32).

¹ Change of Principal at this school (24 schools).

At the school with the highest number of “unlocated” property being reported, Riviera Middle, our most recent property inventory disclosed that seven equipment items with an acquisition cost of \$13,442 and a depreciated value of \$1,923 could not be located. The school audit was reported in September 2013. At that time, the property audit was in progress and could not be completed in time for publication. Regarding the reported losses, the Principal provided a corrective action plan to improve controls over the movement of property and prevent recurrence of similar conditions in future property audits (refer to page 64 of the Appendix to review the plan). This plan was supported by the South Region Office and School Operations’ administrations (Pages 68 and 69).

Property inventories also include the review of property losses reported by the schools through the Plant Security Report process. Our analysis of Plant Security Report losses reported by seven schools from this group disclosed that nine items with a depreciated value of \$581 and a total cost of \$11,529 were reported missing (Page 33).

PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program’s procedures and records at the following four schools:

School Name	Region Office
▪ American Senior	▪ North
▪ Miami Springs Middle	▪ Central
▪ South Dade Senior	▪ South
▪ Poinciana Park Elementary	▪ ETO

Our review disclosed that all four schools listed above generally complied with the *Purchasing Credit Card Program Policies & Procedures Manual*.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following nine schools were selected for these audits:

School Name	Region Office	Survey Period (SP)	FTE Funding
▪ Blue Lakes Elementary	▪ South	2012-2013 SP 3	\$ 1,063,111
▪ Jack D. Gordon Elementary	▪ South	2012-2013 SP 3	2,153,883
▪ Joe Hall Elementary	▪ South	2012-2013 SP 3	1,224,127
▪ Redondo Elementary	▪ South	2012-2013 SP 3	1,474,353
▪ Coconut Palm K-8 Academy	▪ South	2012-2013 SP 3	2,377,533
▪ Jane S. Roberts K-8 Center	▪ South	2012-2013 SP 3	1,715,085
▪ South Dade Middle	▪ South	2012-2013 SP 3	2,383,427
▪ South Dade Senior	▪ South	2012-2013 SP 3	6,111,655
▪ Miami MacArthur South Senior	▪ South	2012-2013 SP 3	171,895
Total FTE Funding			\$ 18,675,069

The total FTE funding amounted to approximately \$18.7 million for the nine schools combined. FTE records reviewed corresponded to the 2012-2013 fiscal year Survey Period 3 (February 2013). Our FTE reviews disclosed that eight of the nine schools were generally compliant with District policy.

- At South Dade Middle, there was a change of Principal in June 2013. Our review of a sample of FTE records corresponding to the February Survey Period in 2012-2013 found several discrepancies in the SPED and ESOL areas. Based on our samples, the errors could have generated a combined funding disallowance to the District totaling approximately \$7,800. In both areas, the discrepancies happened under the tenure of the former school administration (Pages 45-49).

TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures for the 2012-2013 fiscal year was conducted at the following five schools since our last report in September 2013:

School Name	Region Office	Total Expenditures
▪ Shadowlawn Elementary	▪ Central	\$ 189,394
▪ Shenandoah Elementary	▪ Central	394,656
▪ Coconut Palm K-8 Academy	▪ South	483,667
▪ Zelda Glazer Middle	▪ South	233,011
▪ South Dade Middle	▪ South	355,241
Total Title I Program Expenditures		\$ 1,655,969

Total expenditures incurred under various Title I programs amounted to approximately \$1.66 million. Results of our audits disclosed that all five schools were generally compliant with the policies and procedures established by the *Title I Administration Handbook*. Minor discrepancies identified in this area were discussed with the school administration for their information and corrective action.

AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2012 and/or June 30, 2013 (depending on the school audited) for the 67 schools included herein. It also provides the audit opinion regarding the schools' financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2012 for the 46 of the 67 schools reported herein are:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office School</u>									
7011	American Senior	\$ 225,819.47	\$ 465,366.21	\$ 493,706.45	\$ 197,479.23	\$ 4,232.11	\$ 193,247.12	\$ -	\$ 197,479.23
<u>Central Region Office Schools</u>									
0841	Coconut Grove Elementary	36,790.54	175,112.67	170,121.64	41,781.57	18,715.21	23,066.36	-	41,781.57
4961	Shadowlawn Elementary	8,947.29	17,758.38	16,412.88	10,292.79	6,745.75	3,547.04	-	10,292.79
5001	Shenandoah Elementary	11,064.21	39,856.27	38,426.62	12,493.86	5,206.07	7,287.79	-	12,493.86
5561	Frances S. Tucker Elementary	7,504.17	29,856.46	31,654.65	5,705.98	3,842.07	1,863.91	-	5,705.98
1681	Lillie C. Evans K-8 Center	8,870.00	9,964.15	10,560.59	8,273.56	3,436.61	4,836.95	-	8,273.56
6121	Ruben Dario Middle	36,067.10	254,402.68	252,810.42	37,659.36	9,816.49	27,842.87	-	37,659.36
6331	Kinloch Park Middle	50,578.98	115,870.43	119,361.64	47,087.77	9,027.69	38,060.08	-	47,087.77
<u>South Region Office Schools</u>									
0211	Dr. Manuel C. Barreiro Elementary	22,194.04	361,660.38	363,991.75	19,862.67	18,844.11	1,018.56	-	19,862.67
0251	Ethel Koger Beckham Elementary	15,365.54	385,503.24	383,188.91	17,679.87	3,219.34	14,460.53	-	17,679.87
0441	Blue Lakes Elementary	28,136.29	172,558.27	175,462.97	25,231.59	3,428.72	21,802.87	-	25,231.59

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
0125	Norma Butler Bossard Elementary	27,582.09	476,462.64	477,000.22	27,044.51	11,424.59	15,619.92	-	27,044.51
0671	Calusa Elementary	29,243.77	443,086.04	449,348.78	22,981.03	11,779.07	11,201.96	-	22,981.03
0771	Dr. William A. Chapman Elementary	26,406.75	12,249.67	17,095.97	21,560.45	7,716.89	13,843.56	-	21,560.45
1241	Cutler Ridge Elementary	24,110.39	355,552.49	354,303.30	25,359.58	10,724.75	14,634.83	-	25,359.58
2151	Jack D. Gordon Elementary	27,270.84	441,035.67	443,139.54	25,166.97	6,723.31	18,443.66	-	25,166.97
0311	Goulds Elementary	14,246.98	10,380.15	13,359.81	11,267.32	1,714.46	9,552.86	-	11,267.32
2261	Greenglade Elementary	18,620.52	135,946.79	136,510.22	18,057.09	4,930.44	13,126.65	-	18,057.09
2341	Joe Hall Elementary	16,933.10	187,606.40	189,112.50	15,427.00	4,727.92	10,699.08	-	15,427.00
3261	Miami Heights Elementary	45,608.46	116,565.83	114,591.84	47,582.45	8,909.03	38,673.42	-	47,582.45
4381	Dr. Henry E. Perrine Academy of the Arts	14,103.70	286,175.30	282,846.20	17,432.80	10,955.80	6,477.00	-	17,432.80
4441	Pine Lake Elementary	11,425.31	14,032.07	17,516.48	7,940.90	4,545.34	3,395.56	-	7,940.90
4511	Dr. Gilbert L. Porter Elementary	16,145.07	317,098.82	322,483.28	10,760.61	229.47	10,531.14	-	10,760.61
4611	Redondo Elementary	14,354.78	43,132.96	43,557.54	13,930.20	2,778.08	11,152.12	-	13,930.20
5421	Sunset Park Elementary	8,010.99	311,438.34	309,170.49	10,278.84	4,030.85	6,247.99	-	10,278.84
5791	West Homestead Elementary	20,587.83	22,266.43	20,655.62	22,198.64	1,183.66	21,014.98	-	22,198.64

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
0451	Bowman Ashe/Doolin K-8 Academy	10,414.04	333,889.81	315,095.89	29,207.96	26,909.00	2,298.96	-	29,207.96
0651	Campbell Drive K-8 Center	9,362.53	37,228.47	39,047.89	7,543.11	3,713.69	3,829.42	-	7,543.11
3621	Coconut Palm K-8 Academy	19,212.69	25,965.79	19,538.19	25,640.29	7,506.71	18,133.58	-	25,640.29
2881	Leewood K-8 Center	28,002.72	385,538.42	387,872.85	25,668.29	6,748.16	18,920.13	-	25,668.29
2901	Leisure City K-8 Center	19,586.08	74,129.47	75,513.47	18,202.08	1,421.25	16,780.83	-	18,202.08
4691	Jane S. Roberts K-8 Center	32,589.23	304,542.58	308,350.53	28,781.28	3,935.81	24,845.47	-	28,781.28
6021	Arvida Middle School	91,021.12	344,902.91	326,707.40	109,216.63	47,673.46	61,543.17	-	109,216.63
6921	Lamar Louise Curry Middle	29,840.88	109,786.30	117,114.08	22,513.10	2,261.72	20,251.38	-	22,513.10
6052	Zelda Glazer Middle	25,956.47	198,885.49	194,330.80	30,511.16	30,002.23	508.93	-	30,511.16
6701	Palmetto Middle	82,041.54	359,182.22	368,678.37	72,545.39	33,987.68	38,557.71	-	72,545.39
6781	Richmond Heights Middle	38,388.80	90,549.13	102,615.21	26,322.72	4,977.44	21,345.28	-	26,322.72
5003	South Dade Middle	23,040.75	75,930.74	79,639.27	19,332.22	8,012.91	11,319.31	-	19,332.22
6081	Cutler Bay Academy of Advanced Studies, Centennial Campus	43,567.17	105,542.33	109,947.60	39,161.90	3,446.65	35,715.25	-	39,161.90
7631	Miami MacArthur South Senior	47,425.19	49,118.47	49,804.77	46,738.89	2,350.29	44,388.60	-	46,738.89

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Adult Education Centers</u>									
7112	Hialeah High Adult Education Center	228,402.54	335,742.71	341,296.11	222,849.14	113,177.78	99,671.36	10,000.00	222,849.14
7132	Hialeah-Miami Lakes Adult Education Center	359,531.32	243,110.32	246,444.19	356,197.45	34,171.98	322,025.47	-	356,197.45
7342	Miami Jackson Adult Education Center	12,815.84	68,346.18	67,025.24	14,136.78	2,567.47	11,569.31	-	14,136.78
7462	Miami Senior Adult Education Center	181,583.37	284,072.71	279,920.32	185,735.76	64,948.57	120,787.19	-	185,735.76
7742	Southwest Miami Adult Education Center	129,193.84	206,237.25	185,358.47	150,072.62	37,848.39	112,224.23	-	150,072.62
7841	The English Center	485,187.57	1,402,511.50	1,349,565.05	538,134.02	92,165.44	445,968.58	-	538,134.02
TOTALS		\$ 2,663,151.90	\$10,236,151.54	\$10,210,256.01	\$ 2,689,047.43	\$ 706,714.46	\$ 1,972,332.97	\$10,000.00	\$ 2,689,047.43

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2013 for the 67 schools reported herein are:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office Schools</u>									
2441	Virginia A. Boone/Highland Oaks Elementary	\$ 14,487.86	\$ 152,957.13	\$ 155,411.06	\$ 12,033.93	\$ 6,802.14	\$ 5,231.79	\$ -	\$ 12,033.93
5481	Treasure Island Elementary	42,694.88	31,226.13	47,510.10	26,410.91	9,461.69	16,949.22	-	26,410.91
0091	Bob Graham Education Center (K-8)	44,437.45	383,905.24	401,175.80	27,166.89	16,101.86	11,065.03	-	27,166.89
6301	John F. Kennedy Middle	40,359.26	126,364.72	124,481.42	42,242.56	20,058.36	22,184.20	-	42,242.56
7011	American Senior	197,479.23	505,509.78	519,247.02	183,741.99	19,659.13	164,082.86	-	183,741.99
7049	Westland Hialeah Senior	135,577.03	387,778.15	414,680.73	108,674.45	62,587.15	46,087.30	-	108,674.45
<u>Central Region Office Schools</u>									
0841	Coconut Grove Elementary	41,781.57	216,850.11	213,785.50	44,846.18	21,678.83	23,167.35	-	44,846.18
3341	Miami Shores Elementary	28,193.97	164,305.53	166,814.66	25,684.84	17,087.56	8,597.28	-	25,684.84
4961	Shadowlawn Elementary	10,292.79	11,139.73	13,665.65	7,766.87	4,204.29	3,562.58	-	7,766.87
5001	Shenandoah Elementary	12,493.86	39,964.84	36,859.48	15,599.22	8,280.55	7,318.67	-	15,599.22
5361	Springview Elementary	11,993.70	284,517.87	276,142.26	20,369.31	15,295.96	5,073.35	-	20,369.31

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
5561	Frances S. Tucker Elementary	5,705.98	46,215.16	39,850.27	12,070.87	10,198.80	1,872.07	-	12,070.87
1681	Lillie C. Evans K-8 Center	8,273.56	10,891.83	8,377.23	10,788.16	5,930.03	4,858.13	-	10,788.16
6121	Ruben Dario Middle	37,659.36	255,324.26	264,191.61	28,792.01	8,844.64	19,947.37	-	28,792.01
6331	Kinloch Park Middle	47,087.77	102,720.71	99,098.00	50,710.48	12,484.10	38,226.38	-	50,710.48
6521	Miami Springs Middle	58,396.26	141,739.49	155,198.22	44,937.53	6,170.62	38,766.91	-	44,937.53
6961	West Miami Middle	44,651.66	76,777.59	83,428.24	38,001.01	11,806.00	26,195.01	-	38,001.01
<u>South Region Office Schools</u>									
0211	Dr. Manuel C. Barreiro Elementary	19,862.67	348,056.13	348,801.53	19,117.27	18,094.26	1,023.01	-	19,117.27
0251	Ethel Koger Beckham Elementary	17,679.87	444,552.97	448,947.84	13,285.00	1,761.19	11,523.81	-	13,285.00
0441	Blue Lakes Elementary	25,231.59	129,252.29	131,305.33	23,178.55	1,280.23	21,898.32	-	23,178.55
0125	Norma Butler Bossard Elementary	27,044.51	480,948.81	482,446.14	25,547.18	9,858.87	15,688.31	-	25,547.18
0671	Calusa Elementary	22,981.03	476,022.89	478,042.26	20,961.66	9,710.66	11,251.00	-	20,961.66
0771	Dr. William A. Chapman Elementary	21,560.45	16,305.79	18,591.67	19,274.57	5,370.39	13,904.18	-	19,274.57
1241	Cutler Ridge Elementary	25,359.58	358,547.60	338,560.24	45,346.94	30,648.05	14,698.89	-	45,346.94
2151	Jack D. Gordon Elementary	25,166.97	471,603.73	477,332.90	19,437.80	8,888.04	10,549.76	-	19,437.80

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
0311	Goulds Elementary	11,267.32	16,198.48	14,322.69	13,143.11	5,548.42	7,594.69	-	13,143.11
2261	Greenglade Elementary	18,057.09	143,111.28	144,147.48	17,020.89	3,836.78	13,184.11	-	17,020.89
2341	Joe Hall Elementary	15,427.00	194,630.90	197,389.88	12,668.02	1,922.09	10,745.93	-	12,668.02
3261	Miami Heights Elementary	47,582.45	121,007.66	124,490.87	44,099.24	2,249.59	41,849.65	-	44,099.24
4381	Dr. Henry E. Perrine Academy of the Arts	17,432.80	277,714.74	281,765.43	13,382.11	6,876.75	6,505.36	-	13,382.11
4441	Pine Lake Elementary	7,940.90	16,557.71	16,457.40	8,041.21	4,630.78	3,410.43	-	8,041.21
4511	Dr. Gilbert L. Porter Elementary	10,760.61	324,645.37	325,062.18	10,343.80	3,782.13	6,561.67	-	10,343.80
4611	Redondo Elementary	13,930.20	40,052.62	39,961.06	14,021.76	2,820.82	11,200.94	-	14,021.76
4761	Royal Palm Elementary	8,718.44	268,594.63	265,741.42	11,571.65	1,856.58	9,715.07	-	11,571.65
5421	Sunset Park Elementary	10,278.84	340,451.10	340,584.38	10,145.56	3,870.22	6,275.34	-	10,145.56
5521	Tropical Elementary	16,528.05	111,595.16	111,885.11	16,238.10	6,602.60	9,635.50	-	16,238.10
5791	West Homestead Elementary	22,198.64	23,240.94	27,045.57	18,394.01	3,297.87	15,096.14	-	18,394.01
0451	Bowman Ashe/Doolin K-8 Academy	29,207.96	275,922.46	277,406.59	27,723.83	25,414.82	2,309.01	-	27,723.83
0651	Campbell Drive K-8 Center	7,543.11	36,766.33	36,105.92	8,203.52	4,357.36	3,846.16	-	8,203.52
3621	Coconut Palm K-8 Academy	25,640.29	24,088.12	26,816.88	22,911.53	4,699.26	18,212.27	-	22,911.53

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
2881	Leewood K-8 Center	25,668.29	408,375.54	402,666.98	31,376.85	12,373.89	19,002.96	-	31,376.85
2901	Leisure City K-8 Center	18,202.08	63,568.79	64,231.57	17,539.30	684.99	16,854.31	-	17,539.30
4691	Jane S. Roberts K-8 Center	28,781.28	324,654.81	328,014.29	25,421.80	10,503.04	14,918.76	-	25,421.80
6021	Arvida Middle School	109,216.63	347,738.35	348,210.30	108,744.68	21,865.18	86,879.50	-	108,744.68
6921	Lamar Louise Curry Middle	22,513.10	142,181.52	133,197.54	31,497.08	11,157.03	20,340.05	-	31,497.08
6052	Zelda Glazer Middle	30,511.16	235,470.22	222,331.62	43,649.76	43,138.60	511.16	-	43,649.76
6701	Palmetto Middle	72,545.39	474,522.25	474,072.88	72,994.76	4,161.23	68,833.53	-	72,994.76
6781	Richmond Heights Middle	26,322.72	75,924.96	72,576.66	29,671.02	8,230.69	21,440.33	-	29,671.02
5003	South Dade Middle	19,332.22	103,895.62	99,822.38	23,405.46	12,036.60	11,368.86	-	23,405.46
6081	Cutler Bay Academy of Advanced Studies, Centennial Campus	39,161.90	47,268.25	56,547.40	29,882.75	2,031.14	27,851.61	-	29,882.75
7701	South Dade Senior	193,440.37	672,338.93	683,791.09	181,988.21	20,931.82	161,056.39	-	181,988.21
7631	Miami MacArthur South Senior	46,738.89	22,096.54	42,508.41	26,327.02	2,291.92	24,035.10	-	26,327.02
<u>Education Transformation Office Schools</u>									
1561	Earlington Heights Elementary	11,594.76	8,874.46	8,301.66	12,167.56	4,772.48	7,395.08	-	12,167.56
4341	Parkway Elementary	4,589.33	29,382.21	28,697.00	5,274.54	4,160.18	1,114.36	-	5,274.54

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
4401	Kelsey L. Pharr Elementary	9,435.68	15,642.68	14,327.86	10,750.50	5,733.66	5,016.84	-	10,750.50
4501	Poinciana Park Elementary	4,369.95	10,688.13	9,438.52	5,619.56	3,993.54	1,626.02	-	5,619.56
5931	Phillis Wheatley Elementary	11,286.63	44,087.43	42,237.54	13,136.52	7,123.35	6,013.17	-	13,136.52
1401	Charles R. Drew K-8 Center	11,766.90	13,558.06	17,554.00	7,770.96	1,032.18	6,738.78	-	7,770.96
6051	Carol City Middle	30,230.16	25,156.57	28,796.19	26,590.54	15,646.26	10,944.28	-	26,590.54
6091	Citrus Grove Middle	31,762.49	39,642.98	50,521.68	20,883.79	2,771.95	18,111.84	-	20,883.79
6981	Westview Middle ^(a)	21,393.58	23,494.71	44,888.12	0.17	(11,992.64)	11,992.81	-	0.17
Adult Education Centers									
7112	Hialeah High Adult Education Center	222,849.14	450,289.39	436,197.62	236,940.91	126,833.19	100,107.72	10,000.00	236,940.91
7132	Hialeah-Miami Lakes Adult Education Center	356,197.45	268,521.31	263,877.11	360,841.65	37,406.35	323,435.30	-	360,841.65
7342	Miami Jackson Adult Education Center	14,136.78	151,857.27	132,672.89	33,321.16	23,712.43	9,608.73	-	33,321.16
7462	Miami Senior Adult Education Center	185,735.76	321,295.13	327,330.82	179,700.07	58,384.06	121,316.01	-	179,700.07

Note:

(a) This is the last school audit of the internal funds of this location. According to the automated accounting system, the accounts closed with zero balances on June 30, 2013. However, due to timing differences with the transfer of funds from the Money Market Pool Fund account to the checking account, which happened on July 3, 2013, the Money Market Pool Fund and checking accounts did not close with zero balances at June 30. The balances reported herein were adjusted to reflect accurate balances, taking into account checks issued and recorded in the system, but listed as outstanding in the reconciliation at year-end. The checking account did not incur an actual deficit since the transfer of funds was received in the checking account at the beginning of July 2013, before all outstanding checks cleared later in July 2013. All accounts were closed by the end of September 2013.

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
7742	Southwest Miami Adult Education Center	150,072.62	232,881.77	223,543.37	159,411.02	46,695.48	112,715.54	-	159,411.02
7841	The English Center	538,134.02	1,189,116.40	1,202,384.09	524,866.33	76,767.90	448,098.43	-	524,866.33
TOTALS		\$3,464,955.84	\$13,620,580.26	\$13,731,867.61	\$3,353,668.49	\$976,475.97	\$2,367,192.52	\$10,000.00	\$3,353,668.49

AUDIT OPINION


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

Notwithstanding the conditions and findings reported herein, at 66 of the 67 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 and/or 2012-2013 fiscal year(s), on the cash basis of accounting, depending on the school audited. At Coconut Grove Elementary, except for the activity in the Community School Fund during the 2011-2012 and 2012-2013 fiscal years, as disclosed in the findings of the individual school audit report and in pages 34-37 of this report, the financial statements of the internal funds of the school otherwise present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2011-2012 and 2012-2013 fiscal years, on the cash basis of accounting.

As of June 30, 2012, for 46 of the 67 schools reported herein, total combined receipts and disbursements amounted to \$10,236,151.54 and \$10,210,256.01, respectively; while total combined cash and investments amounted to \$ 2,689,047.43 (Pages 6-9). As of June 30, 2013, for all 67 schools reported herein, total combined receipts and disbursements amounted to \$13,620,580.26 and \$13,731,867.61, respectively; while total combined cash and investments amounted to \$ 3,353,668.49 (Pages 10-15).

Notwithstanding the conditions and findings reported herein, as of June 30, 2013, the internal control structure at 66 of 67 schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools. At Coconut Grove Elementary, except for the activity in the Community School Fund associated with the 2011-2012 and 2012-2013 fiscal years, as disclosed in the findings of the individual school audit report, the internal control structure was otherwise 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.


 Maria T. Gonzalez, Certified Public Accountant
 Assistant Chief Auditor, School Audits Division
 Office of Management and Compliance Audits

INTERNAL CONTROLS RATING

The internal controls rating of the three schools reported herein **with audit exceptions** are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office School</u>							
American Senior High		✓			✓		Likely to impact
<u>Central Region Office School</u>							
Coconut Grove Elementary		✓			✓		Likely to impact
<u>South Region Office School</u>							
South Dade Middle		✓			✓		Likely to impact

INTERNAL CONTROLS RATING

The internal control ratings for the remaining 64 schools reported herein **without audit exceptions** are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools</u>							
Virginia A. Boone/ Highland Oaks Elementary	✓			✓			Not Likely to impact
Treasure Island Elementary	✓			✓			Not Likely to impact
Bob Graham Education Center (K-8)	✓			✓			Not Likely to impact
John F. Kennedy Middle	✓			✓			Not Likely to impact
Westland Hialeah Senior	✓			✓			Not Likely to impact
<u>Central Region Office Schools</u>							
Miami Shores Elementary	✓			✓			Not Likely to impact
Shadowlawn Elementary	✓			✓			Not Likely to impact
Shenandoah Elementary	✓			✓			Not Likely to impact
Springview Elementary	✓			✓			Not Likely to impact
Frances S. Tucker Elementary	✓			✓			Not Likely to impact
Lillie C. Evans K-8 Center	✓			✓			Not Likely to impact
Ruben Dario Middle	✓			✓			Not Likely to impact
Kinloch Park Middle	✓			✓			Not Likely to impact
Miami Springs Middle	✓			✓			Not Likely to impact
West Miami Middle	✓			✓			Not Likely to impact
<u>South Region Office Schools</u>							
Dr. Manuel C. Barreiro Elementary	✓			✓			Not Likely to impact
Ethel Koger Beckham Elementary	✓			✓			Not Likely to impact
Blue Lakes Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Norma Butler Bossard Elementary	✓			✓			Not Likely to impact
Calusa Elementary	✓			✓			Not Likely to impact
Dr. William A. Chapman Elementary	✓			✓			Not Likely to impact
Cutler Ridge Elementary	✓			✓			Not Likely to impact
Jack D. Gordon Elementary	✓			✓			Not Likely to impact
Goulds Elementary	✓			✓			Not Likely to impact
Greenglade Elementary	✓			✓			Not Likely to impact
Joe Hall Elementary	✓			✓			Not Likely to impact
Miami Heights Elementary	✓			✓			Not Likely to impact
Dr. Henry E. Perrine Academy of the Arts	✓			✓			Not Likely to impact
Pine Lake Elementary	✓			✓			Not Likely to impact
Dr. Gilbert L. Porter Elementary	✓			✓			Not Likely to impact
Redondo Elementary	✓			✓			Not Likely to impact
Royal Palm Elementary	✓			✓			Not Likely to impact
Sunset Park Elementary	✓			✓			Not Likely to impact
Tropical Elementary	✓			✓			Not Likely to impact
West Homestead Elementary	✓			✓			Not Likely to impact
Bowman Ashe/Doolin K-8 Academy	✓			✓			Not Likely to impact
Campbell Drive K-8 Center	✓			✓			Not Likely to impact
Coconut Palm K-8 Center	✓			✓			Not Likely to impact
Leewood K-8 Center	✓			✓			Not Likely to impact
Leisure City K-8 Center	✓			✓			Not Likely to impact
Jane S. Roberts K-8 Center	✓			✓			Not Likely to impact
Arvida Middle School	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Lamar Louise Curry Middle	✓			✓			Not Likely to impact
Zelda Glazer Middle	✓			✓			Not Likely to impact
Palmetto Middle	✓			✓			Not Likely to impact
Richmond Heights Middle	✓			✓			Not Likely to impact
Cutler Bay Academy of Advanced Studies, Centennial Campus	✓			✓			Not Likely to impact
South Dade Senior	✓			✓			Not Likely to impact
Miami MacArthur South Senior	✓			✓			Not Likely to impact
<u>Education Transformation Office Schools</u>							
Earlington Heights Elementary	✓			✓			Not Likely to impact
Parkway Elementary	✓			✓			Not Likely to impact
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact
Poinciana Park Elementary	✓			✓			Not Likely to impact
Phillis Wheatley Elementary	✓			✓			Not Likely to impact
Charles R. Drew K-8 Center	✓			✓			Not Likely to impact
Carol City Middle	✓			✓			Not Likely to impact
Citrus Grove Middle	✓			✓			Not Likely to impact
Westview Middle	✓			✓			Not Likely to impact
<u>Adult Education Centers</u>							
Hialeah High Adult Education Center	✓			✓			Not Likely to impact
Hialeah-Miami Lakes Adult Education Center	✓			✓			Not Likely to impact
Miami Jackson Adult Education Center	✓			✓			Not Likely to impact
Miami Senior Adult Education Center	✓			✓			Not Likely to impact
Southwest Miami Adult Education Center	✓			✓			Not Likely to impact
The English Center	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>North Region Office School</u>					
7011	American Senior ⁽¹⁾	1	▪ Fund and Account Deficit Balances	1	▪ Receipts and Disbursements
<u>Central Region Office School</u>					
0841	Coconut Grove Elementary ⁽¹⁾	1	▪ After School Care/Community School Program Records and Procedures	None	
<u>South Region Office School</u>					
5003	South Dade Middle ⁽²⁾	1	▪ FTE-ESOL and SPED	None	
TOTAL		3		1	

Notes:

(1) Same Principal during both audit periods.

(2) Change of Principal at this school. Finding took place under tenure of former school administration.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the remaining 64 schools reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>North Region Office Schools</u>					
2441	Virginia A. Boone/Highland Oaks Elementary	None		None	
5481	Treasure Island Elementary	None		None	
0091	Bob Graham Education Center (K-8)	None		None	
6301	John F. Kennedy Middle	None		None	
7049	Westland Hialeah Senior	None		None	
<u>Central Region Office Schools</u>					
3341	Miami Shores Elementary	None		None	
4961	Shadowlawn Elementary	None		None	
5001	Shenandoah Elementary	None		None	
5361	Springview Elementary	None		None	
5561	Frances S. Tucker Elementary	None		None	
1681	Lillie C. Evans K-8 Center	None		None	
6121	Ruben Dario Middle	None		None	
6331	Kinloch Park Middle	None		None	
6521	Miami Springs Middle	None		None	
6961	West Miami Middle	None		None	
<u>South Region Office Schools</u>					
0211	Dr. Manuel C. Barreiro Elementary	None		None	
0251	Ethel Koger Beckham Elementary	None		None	
0441	Blue Lakes Elementary	None		None	
0125	Norma Butler Bossard Elementary	None		None	

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
0671	Calusa Elementary	None		None	
0771	Dr. William A. Chapman Elementary	None		None	
1241	Cutler Ridge Elementary	None		None	
2151	Jack D. Gordon Elementary	None		None	
0311	Goulds Elementary	None		None	
2261	Greenglade Elementary	None		None	
2341	Joe Hall Elementary	None		None	
3261	Miami Heights Elementary	None		None	
4381	Dr. Henry E. Perrine Academy of the Arts	None		None	
4441	Pine Lake Elementary	None		None	
4511	Dr. Gilbert L. Porter Elementary	None		None	
4611	Redondo Elementary	None		None	
4761	Royal Palm Elementary	None		None	
5421	Sunset Park Elementary	None		None	
5521	Tropical Elementary	None		None	
5791	West Homestead Elementary	None		None	
0451	Bowman Ashe/Doolin K-8 Academy	None		None	
0651	Campbell Drive K-8 Center	None		None	
3621	Coconut Palm K-8 Academy	None		None	
2881	Leewood K-8 Center	None		None	
2901	Leisure City K-8 Center	None		None	
4691	Jane S. Roberts K-8 Center	None		None	
6021	Arvida Middle School	None		None	
6921	Lamar Louise Curry Middle	None		None	

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
6052	Zelda Glazer Middle	None		None	
6701	Palmetto Middle	None		None	
6781	Richmond Heights Middle	None		None	
6081	Cutler Bay Academy of Advanced Studies, Centennial Campus	None		None	
7701	South Dade Senior	None		None	
7631	Miami MacArthur South Senior	None		None	
<u>Education Transformation Office Schools</u>					
1561	Earlington Heights Elementary	None		None	
4341	Parkway Elementary	None		None	
4401	Kelsey L. Pharr Elementary	None		1	▪ Property
4501	Poinciana Park Elementary	None		None	
5931	Phyllis Wheatley Elementary	None		None	
1401	Charles R. Drew K-8 Center	None		None	
6051	Carol City Middle	None		None	
6091	Citrus Grove Middle	None		None	
6981	Westview Middle ^(a)	None		None	
<u>Adult Education Centers</u>					
7112	Hialeah High Adult Education Center	None		None	
7132	Hialeah-Miami Lakes Adult Education Center	None		None	
7342	Miami Jackson Adult Education Center	None		None	
7462	Miami Senior Adult Education Center	None		None	
7742	Southwest Miami Adult Education Center	None		None	
7841	The English Center	None		None	
TOTAL		None		1	

(a) School closed on June 30, 2013. This constitutes the last internal audit for this school.

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the three schools **with audit exceptions**. The **highlighted name(s)** represents the principal(s) in charge of the school during the audit period:

Work Loc. No.	Schools	Current Principal	Former Principal
<u>North Region Office School</u>			
7011	American Senior	Mr. Luis E. Diaz	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office School</u>			
0841	Coconut Grove Elementary	Dr. Sharon M. Lopez	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office School</u>			
5003	South Dade Middle ^(a)	Ms. Maria Medina	Mr. Brian Hamilton (Through June 2013; presently Principal at Devon Aire K-8 Center).

Note:

(a) Change of Principal since prior audit at this school (24 schools).

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the remaining 64 schools **without audit exceptions**. The **highlighted name(s)** represents the principal(s) in charge of the school during the audit period:

Work Loc. No.	Schools	Current Principal	Former Principal
<u>North Region Office Schools</u>			
2441	Virginia A. Boone/Highland Oaks Elementary ^(a)	Mr. Scott H. Saperstein	Dr. Kim Rubin (Through August 2013; retired).
5481	Treasure Island Elementary ^(a)	Dr. Sherry L. Krubitch	Ms. Gloria P. Barnes (Through June 2013; retired).
0091	Bob Graham Education Center (K-8) ^(a)	Ms. Yecenia M. Lopez-Martinez	Dr. Robin P. Berhman (Through July 2013; retired).
6301	John F. Kennedy Middle ^(a)	Ms. Mary Parton	Ms. Karen L. Robinson (Through July 2013; retired).
7049	Westland Hialeah Senior ^(a)	Ms. Giovanna M. Blanco	Mr. Guillermo A. Muñoz (Through June 2013; presently Principal at Homestead Senior).
<u>Central Region Office Schools</u>			
3341	Miami Shores Elementary ^(a)	Ms. Brenda L. Swain	Ms. Patricia B. Hernandez (Through June 2013; presently Administrative Director, Professional Development).
4961	Shadowlawn Elementary	Ms. Gwendolyn Haynes-Evans	N/A = No Change of Principal Since Prior Audit
5001	Shenandoah Elementary	Ms. Gloria I. Garcia	N/A = No Change of Principal Since Prior Audit.
5361	Springview Elementary ^(a)	Ms. Catalina Flor	Ms. Mayte M. Dovale (Through June 2013; presently Principal at Coral Way K-8 Center).
5561	Frances S. Tucker Elementary	Ms. Annette DeGoti	N/A = No Change of Principal Since Prior Audit
1681	Lillie C. Evans K-8 Center	Ms. Wanda R. Heidelberg	N/A = No Change of Principal Since Prior Audit
6121	Ruben Dario Middle	Dr. Verona C. McCarthy	N/A = No Change of Principal Since Prior Audit
6331	Kinloch Park Middle	Mr. Scott A. Weiner	N/A = No Change of Principal Since Prior Audit
6521	Miami Springs Middle ^(a)	Ms. Kimberley F. Emmanuel	Mr. Javier Perez (Through June 2013; presently Principal at South Dade Senior).
6961	West Miami Middle ^(a)	Ms. Katyna D. Lopez-Martin	Dr. Colleen M. Del Terzo (Through June 2013; presently Principal at COPE Center North).
<u>South Region Office Schools</u>			
0211	Dr. Manuel C. Barreiro Elementary	Ms. Patricia M. Garcia	N/A = No Change of Principal Since Prior Audit.
0251	Ethel Koger Beckham Elementary	Ms. Maria E. Tavel-Visiedo	N/A = No Change of Principal Since Prior Audit.
0441	Blue Lakes Elementary	Ms. Aida M. Marrero	N/A = No Change of Principal Since Prior Audit.
0125	Norma Butler Bossard Elementary	Ms. Eileen W. Medina	N/A = No Change of Principal Since Prior Audit.

(a) Change of Principal since prior audit at this school (24 schools).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal	Former Principal
0671	Calusa Elementary	Ms. Carmen B. Fuentes	N/A = No Change of Principal Since Prior Audit.
0771	Dr. William A. Chapman Elementary	Mr. Carzell J. Morris	N/A = No Change of Principal Since Prior Audit.
1241	Cutler Ridge Elementary	Ms. Adrienne L. Wright-Mullings	N/A = No Change of Principal Since Prior Audit.
2151	Jack D. Gordon Elementary	Mr. Caleb Lopez	N/A = No Change of Principal Since Prior Audit.
0311	Goulds Elementary	Mr. Raul F. Garcia	N/A = No Change of Principal Since Prior Audit.
2261	Greenglade Elementary	Dr. Maria V. Tercilla	N/A = No Change of Principal Since Prior Audit.
2341	Joe Hall Elementary	Ms. Cathay S. Abreu	N/A = No Change of Principal Since Prior Audit.
3261	Miami Heights Elementary	Mr. Jorge A. Rivas	N/A = No Change of Principal Since Prior Audit.
4381	Dr. Henry E. Perrine Academy of the Arts	Ms. Maileen A. Ferrer	N/A = No Change of Principal Since Prior Audit.
4441	Pine Lake Elementary	Ms. Carolyn L. McCalla	N/A = No Change of Principal Since Prior Audit.
4511	Dr. Gilbert L. Porter Elementary	Mr. Raul J. Gutierrez	N/A = No Change of Principal Since Prior Audit.
4611	Redondo Elementary	Dr. Rene E. Baly	N/A = No Change of Principal Since Prior Audit.
4761	Royal Palm Elementary	Ms. Marta Garcia	N/A = No Change of Principal Since Prior Audit.
5421	Sunset Park Elementary	Ms. Sara N. Martin	N/A = No Change of Principal Since Prior Audit.
5521	Tropical Elementary	Ms. Yubeda Miah	N/A = No Change of Principal Since Prior Audit.
5791	West Homestead Elementary	Dr. Columbus Williams, Jr.	N/A = No Change of Principal Since Prior Audit.
0451	Bowman Ashe/Doolin K-8 Academy	Mr. Eliseo Hernandez	N/A = No Change of Principal Since Prior Audit.
0651	Campbell Drive K-8 Center	Ms. Thelma Fornell	N/A = No Change of Principal Since Prior Audit.
3621	Coconut Palm K-8 Academy ^(a)	Dr. Carmen Jones-Carey	Dr. Linda A. Amica-Roberts (Through June 2013; presently Administrative Director, ETO).
2881	Leewood K-8 Center	Mr. Bart D. Christie	N/A = No Change of Principal Since Prior Audit.
2901	Leisure City K-8 Center	Dr. Kelli Hunter-Sheppard	N/A = No Change of Principal Since Prior Audit.
4691	Jane S. Roberts K-8 Center	Ms. Ana C. Othon	N/A = No Change of Principal Since Prior Audit.
6021	Arvida Middle School	Ms. Nancy S. Aragon	N/A = No Change of Principal Since Prior Audit.

(a) Change of Principal since prior audit at this school (24 schools).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal	Former Principal
6921	Lamar Louise Curry Middle ^(a)	Ms. Jean R. Baril	Ms. Wandarece Ruan (Through June 2013; presently Administrative Director, Training).
6052	Zelda Glazer Middle ^(a)	Dr. Miguel A. Balsera	Ms. Melba Brito (Through August 2013; presently Administrative Director, ETO).
6701	Palmetto Middle	Mr. John C. Lux	N/A = No Change of Principal Since Prior Audit.
6781	Richmond Heights Middle	Ms. Kristal B. Hickmon	N/A = No Change of Principal Since Prior Audit.
6081	Cutler Bay Academy of Advanced Studies, Centennial Campus	Ms. Yamila M. Carballo	N/A = No Change of Principal Since Prior Audit.
7701	South Dade Senior ^(a)	Mr. Javier Perez	Ms. Alicia Hidalgo (Through June 2013; presently Principal at Miami Coral Park Senior).
7631	Miami MacArthur South Senior ^(a)	Mr. Gregory A. Beckford	Ms. Cynthia Valdes-Garcia (Through June 2013; presently Principal at Glades Middle).
Education Transformation Office Schools			
1561	Earlington Heights Elementary ^(a)	Ms. Linette Tellez	Dr. Thalya Watkins (Through June 2013; presently Principal at Carol City Elementary).
4341	Parkway Elementary ^(a)	Ms. Maria C. Fernandez	Ms. Tracie N. Lewis (Through June 2013; presently Principal at Charles R. Drew K-8 Ctr.).
4401	Kelsey L. Pharr Elementary ^(a)	Dr. Carol R. Sampson	Dr. Yvonne D. Perry (Through June 2013; presently Principal at Holmes Elementary).
4501	Poinciana Park Elementary ^(a)	Ms. Patricia L. Bloodworth	Ms. Kimberley F. Emmanuel (Through June 2013; presently at Miami Springs Middle).
5931	Phyllis Wheatley Elementary ^(a)	Ms. Cathy M. Williams	Ms. Catalina Flor (Through June 2013; presently Principal at Springview Elementary).
1401	Charles R. Drew K-8 Center ^(a)	Ms. Tracie N. Lewis	Ms. Cathy M. Williams (Through June 2013; presently Principal at Phillis Wheatley El.).
6051	Carol City Middle ^(a)	Ms. Sonia J. Romero	Ms. Joyce R. Jones (Through June 2013; presently Principal at Oak Grove Elementary).
6091	Citrus Grove Middle ^(a)	Ms. Cory R. Rodriguez	Ms. Emirce Ladaga (Through July 2013; presently at Henry H. Filer Middle).
6981	Westview Middle ^(b)	Ms. Robin Y. Atkins (through June 2013; presently Principal at Thomas Jefferson Middle).	N/A = No Change of Principal Since Prior Audit.
Adult Education Centers			
7112	Hialeah High Adult Education Center	Mr. Manuel Gonzalez	N/A = No Change of Principal Since Prior Audit.
7132	Hialeah-Miami Lakes Adult Education Center	Mr. Manuel Gonzalez	N/A = No Change of Principal Since Prior Audit.
7342	Miami Jackson Adult Education Center	Mr. Joey Bautista	N/A = No Change of Principal Since Prior Audit.
7462	Miami Senior Adult Education Center	Mr. Alan J. Bashaw	N/A = No Change of Principal Since Prior Audit.
7742	Southwest Miami Adult Education Center	Ms. Steve J. Rummell	N/A = No Change of Principal Since Prior Audit.
7841	The English Center ^(a)	Mr. Richard M. Vidal	Dr. Dulce M. De Villa (Through June 2013; retired).

(a) Change of Principal since prior audit at this school (24 schools).

(b) School closed at the end of the 2012-2013 fiscal year (1 school).

PROPERTY SCHEDULES

The results of the property inventories of the 76 schools reported herein are as follows:

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools</u>								
2441	Virginia A. Boone/Highland Oaks Elementary	100	\$ 188,603	-	-	-	-	-
5481	Treasure Island Elementary	132	250,576	-	-	-	-	-
0091	Bob Graham Education Center (K-8)	245	591,914	-	-	-	-	-
6301	John F. Kennedy Middle	673	1,102,552	-	-	-	-	-
6541	Nautilus Middle ^(a)	245	662,441	-	-	-	-	-
7011	American Senior	525	1,423,627	-	-	-	-	-
7049	Westland Hialeah Senior	368	1,328,853	-	-	-	-	-
<u>Central Region Office Schools</u>								
0841	Coconut Grove Elementary	71	161,481	-	-	-	-	-
2351	Eneida Massas Hartner Elementary ^(a)	103	336,943	1	\$ 1,212	\$ 0	-	-
3041	Lorah Park Elementary ^(a)	76	182,599	-	-	-	-	-
3341	Miami Shores Elementary	147	319,311	-	-	-	-	-
4961	Shadowlawn Elementary	152	320,080	-	-	-	-	-
5001	Shenandoah Elementary	153	327,889	-	-	-	-	-
5361	Springview Elementary	115	318,641	-	-	-	-	-
5561	Frances S. Tucker Elementary	102	263,402	-	-	-	-	-
5831	Henry S. West Laboratory School ^(a)	101	179,543	-	-	-	-	-
1681	Lillie C. Evans K-8 Center ^(b)							
2741	Key Biscayne K-8 Center ^(a)	308	575,949	-	-	-	-	-

Notes:

(a) Property inventory results pending since school audit reported in September 2012 (24 schools).

(b) Latest property inventory reported in 2012-2013. To be performed later this fiscal year (15 schools).

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6121	Ruben Dario Middle ^(b)							
6331	Kinloch Park Middle	259	611,111	-	-	-	-	-
6521	Miami Springs Middle	216	582,449	-	-	-	-	-
6961	West Miami Middle	272	561,903	-	-	-	-	-
South Region Office Schools								
0041	Air Base Elementary ^(a)	76	168,291	-	-	-	1	\$1,038
0211	Dr. Manuel C. Barreiro Elementary	105	453,286	-	-	-	-	-
0251	Ethel Koger Beckham Elementary	89	212,606	-	-	-	-	-
0441	Blue Lakes Elementary	160	541,801	-	-	-	1	5,864
0125	Norma Butler Bossard Elementary	573	817,615	-	-	-	-	-
0671	Calusa Elementary	77	246,283	-	-	-	-	-
0771	Dr. William A. Chapman Elementary ^(b)							
0861	Colonial Drive Elementary ^(a)	126	271,010	-	-	-	-	-
1241	Cutler Ridge Elementary ^(b)							
1281	Cypress Elementary ^(a)	95	227,073	-	-	-	-	-
1371	Marjory S. Douglas Elementary ^(a)	123	351,894	-	-	-	-	-
2151	Jack D. Gordon Elementary	130	336,871	-	-	-	-	-
0311	Goulds Elementary	124	364,438	-	-	-	-	-
2261	Greenglade Elementary	117	233,376	-	-	-	-	-
2341	Joe Hall Elementary	61	246,283	-	-	-	-	-
2521	Oliver Hoover Elementary ^(a)	158	366,583	-	-	-	-	-

Notes:

(a) Property inventory results pending since school audit reported in September 2013 (24 schools).

(b) Latest property inventory reported in 2012-2013. To be performed later this fiscal year (15 schools).

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
2541	Howard Drive Elementary ^(a)	122	199,695	-	-	-	-	-
2641	Kendale Elementary ^(a)	139	272,122	-	-	-	-	-
3261	Miami Heights Elementary	104	312,178	-	-	-	-	-
4091	Olympia Heights Elementary ^(a)	111	245,183	-	-	-	-	-
4381	Dr. Henry E. Perrine Academy of the Arts	134	293,878	-	-	-	-	-
4441	Pine Lake Elementary	113	307,194	-	-	-	-	-
4511	Dr. Gilbert L. Porter Elementary	100	270,630	-	-	-	-	-
4611	Redondo Elementary	102	278,902	-	-	-	-	-
4741	Royal Green Elementary ^(a)	99	289,639	-	-	-	-	-
4761	Royal Palm Elementary ^(b)							
5121	Snapper Creek Elementary ^(a)	71	199,439	-	-	-	-	-
5421	Sunset Park Elementary ^(b)							
5521	Tropical Elementary ^(b)							
5791	West Homestead Elementary	163	334,622	-	-	-	-	-
0451	Bowman Ashe/Doolin K-8 Academy	347	979,009	-	-	-	-	-
0651	Campbell Drive K-8 Center ^(b)							
3621	Coconut Palm K-8 Academy	169	581,971	-	-	-	-	-
1331	Devon Aire K-8 Center ^(a)	341	668,414	-	-	-	-	-
2701	Kenwood K-8 Center ^(a)	218	492,970	-	-	-	-	-
2881	Leewood K-8 Center	218	556,938	-	-	-	-	-
2901	Leisure City K-8 Center	241	500,344	-	-	-	-	-

Notes:

(a) Property inventory results pending since school audit reported in September 2013 (24 schools).

(b) Latest property inventory reported in 2012-2013. To be performed later this fiscal year (15 schools).

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
4691	Jane S. Roberts K-8 Center	207	466,022	-	-	-	-	-
6001	Herbert A. Ammons Middle ^(a)	321	604,452	-	-	-	-	-
6021	Arvida Middle School	211	522,090	-	-	-	-	-
6921	Lamar Louise Curry Middle	406	908,525	-	-	-	-	-
6052	Zelda Glazer Middle	157	655,382	-	-	-	-	-
6441	Howard D. McMillan Middle ^(a)	536	984,231	-	-	-	-	-
6701	Palmetto Middle	251	509,579	-	-	-	-	-
6781	Richmond Heights Middle ^(b)							
6801	Riviera Middle ^{(a)(c)}	441	923,020	7	13,442	1,923	-	-
5003	South Dade Middle	365	836,787	-	-	-	-	-
6901	W. R. Thomas Middle ^(a)	251	620,018	-	-	-	-	-
6081	Cutler Bay Academy of Advanced Studies, Centennial Campus	313	639,473	-	-	-	-	-
7041,7061, 7091 & 7551	School for Advanced Studies ^(a)	41	75,211	-	-	-	-	-
7701	South Dade Senior	867	2,786,329	-	-	-	-	-
7631	Miami MacArthur South Senior	164	460,508	-	-	-	-	-
Education Transformation Office Schools								
1561	Earlington Heights Elementary	142	276,518	-	-	-	-	-
2161	Golden Glades Elementary ^(a)	89	223,492	-	-	-	-	-
4341	Parkway Elementary	63	168,296	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	57	135,171	-	-	-	12	18,897
4501	Poinciana Park Elementary	154	355,988	-	-	-	-	-

Notes:

- (a) Property inventory results pending since school audit reported in September 2013 (24 schools).
- (b) Latest property inventory reported in 2012-2013. To be performed later this fiscal year (15 schools).
- (c) Principal provided response to improve management of property and prevent losses. Refer to page 64 of the *Appendix* for the corrective action plan.

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
5931	Phillis Wheatley Elementary	123	320,979	1	3,099	1,944	-	-
1401	Charles R. Drew K-8 Center	163	305,823	-	-	-	-	-
6051	Carol City Middle ^(b)							
6091	Citrus Grove Middle ^(b)							
6981	Westview Middle ^(d)	201	406,076	4	5,431	151	-	-
Adult Education Centers								
7012	American Adult Education Center ^(a)	128	230,432	-	-	-	-	-
7112	Hialeah High Adult Education Center	37	109,272	-	-	-	-	-
7132	Hialeah-Miami Lakes Adult Education Center ^(b)							
7342	Miami Jackson Adult Education Center ^(b)							
7462	Miami Senior Adult Education Center ^(b)							
7741	Southwest Miami Adult Education Center ^(b)							
7841	The English Center	214	438,427	-	-	-	-	-
TOTAL		15,071	\$35,872,506	13	\$ 23,184	\$ 4,018	14	\$25,799

Notes:

(a) Property inventory results pending since school audit reported in September 2013 (24 schools).

(b) Latest property inventory reported in 2012. To be performed later this fiscal year (15 schools).

(d) School closed at the end of 2012-2013. Last property inventory to be reported for this location.

PROPERTY SCHEDULES

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Computers	Audio Visual	Other ^(a)	
<u>North Central Region Office School</u>								
6301	John F. Kennedy Middle	1	1	\$ 1,342	\$ 1,342	-	-	-
<u>Central Region Office Schools</u>								
3341	Miami Shores Elementary	1	1	1,550	1,550	-	-	-
6521	Miami Springs Middle	1	1	1,225	1,225	-	-	-
<u>South Region Office Schools</u>								
6001	Herbert A. Ammons Middle	1	1	1,466	-	-	\$ 1,466	-
6441	Howard D. McMillan Middle	1	2	2,377	-	\$ 2,377	-	-
6081	Cutler Bay Academy of Advanced Studies, Centennial Campus	1	1	1,200	1,200	-	-	-
<u>Education Transformation Office School</u>								
4341	Parkway Elementary	1	2	2,369	1,227	-	1,142	\$ 581
		7	9	\$ 11,529	\$ 6,544	\$ 2,377	\$ 2,608	\$ 581

Note:

(a) "Other" equipment included custodial equipment and a battery back-up unit.

FINDINGS AND RECOMMENDATIONS

1. Inadequate Recordkeeping And Deficiencies In Collections Associated With The Principal-Operated After School Care/Community School Program Resulted In Discrepancies *Coconut Grove Elementary*

The *Community School Procedures Manual* outlines the procedures for operating an After School Care/Community School Program at a school. Pursuant to established policy, school staff in charge of the fee collection process must receipt and deposit all fees, as well as maintain records of payments in the registration cards, following the guidelines in Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* (since the collections are processed through the internal funds of the school).

This school is responsible for a Principal-Operated, Fee-Based After School Care/Community School Program. The program operates based on a fee schedule approved by the District detailing the daily, bi-weekly and monthly charges for providing services. All fees collected for services rendered must be properly receipted in an official teacher receipt; and the receipt number and date, service period, total amount due and paid, agency payment (if subsidized child care), and any applicable comments must be recorded in the student registration card. In addition, the student's daily attendance must be recorded in the student attendance rosters on a daily basis.

Student registration cards and attendance rosters must be maintained and filed as part of the documentation of the program. Additionally, program staff in charge of managing the program is responsible for periodically reviewing the payments and student registration cards to ensure that fees are paid according to schedule and postings are up-to-date in the student registration cards.

During the 2011-2012 and 2012-2013 fiscal years, the Principal-Operated Fee-Based After School Care/Community School Program generated total revenues of \$118,665 and \$163,385, respectively. The program included After School Care (ASC) and Story Hour programs, Summer Camp, as well as some Community School (CS) classes. Up to March 2012, the program had a Manager. Subsequent to March 2012, the ASC/CS Program Secretary served as the Manager; and she was also the individual responsible for the recordkeeping of the attendance rosters and the cards.

Our review of the ASC/CS program activities for the 2011-2012 and 2012-2013 fiscal years disclosed various discrepancies in the recordkeeping and documentation supporting the collection of fees.

We found that the records were incomplete, some were missing and many contained errors. Specifically, student registration cards and attendance rosters were not properly completed or not consistently maintained by the school, as we identified many registration cards not up-to-date. Upon our inquiries, the ASC/CS Program Secretary stated that for the 2012-2013 fiscal year, she had collected the program fees from the students; however, had not updated payment information in the registration cards after November 2012. Furthermore, we identified many discrepancies in the fees charged and the attendance recorded. Consequently, we were unable to verify the accuracy of the total amount generated by the program.

In addition to the program's recordkeeping of student attendance rosters and student registration cards, school staff must submit various monthly reports of student participation and attendance to the appropriate District office and to the child care agency responsible for subsidizing some of the participants' program fees. All these documents, including copies of the monthly reports, must be maintained on file as the supporting documentation for the program.

Similarly, we found that the monthly activity reports submitted to the appropriate District department contained errors; and the reports submitted to the subsidizing child care agency failed to include all students eligible for these services. Consequently, the school did not always receive proper compensation for the associated services.

Regarding 2013-2014 fiscal year records, we scanned through the registration cards and noted that the cards listed payment information. At the time of the visit, we selected a sample of collections receipted in August, September and October 2013 and compared it to the information recorded in the registration cards. We found that, for the sample selected, the payment information recorded in the cards was up-to-date. However, from scanning the cards and attendance rosters, we did note some instances where a student had withdrawn from the program, and a *comment related to this event was not noted in the card. Our review of the attendance rosters disclosed improvement from the prior year; however, several were still missing information related to the name of the program, and/or information related to the individuals in charge of the activity or responsible for verifying the attendance roster information.*

Prior to this audit, staff from the Office of Community Education and Before/After School Care Programs had visited the school on several occasions to assess the program's records and procedures and had encountered similar conditions. The results of those assessments were reported to the school administration; however, most of the conditions noted remained uncorrected.

For the 2012-2013 fiscal year, we sampled a total of 41 student registration cards. For 2011-2012, we reviewed 10 cards. Based on our sample of 51 student registration cards for the two-year audit period, what follows comprise our findings in greater detail:

- 1.1. *Student registration cards were not properly completed and/or updated. This condition was mostly noted in the 2012-2013 fiscal year records. The school was not consistently recording all payments in the student registration cards for services rendered.* We found 40 instances where students had paid and the payment had not been consistently recorded in the student registration cards. This included students participating in the various After School Care/Story Hour and Community School classes. Aside from this inconsistent recordkeeping, 36 cards were not signed by the Principal or Principal's designee. In addition, as a general observation, the cards lacked comments indicating when the student changed from one program to another, or when the student withdrew from the program. In those instances, where the student changed from one program to another, a card corresponding to the new program was not prepared.

At our request, the registration cards were updated based on fee information recorded in the official receipts. Once updated, for the sampled students, we traced a sample of payments to official receipts issued and to monies posted and deposited. *Based on these tests, nothing came to our attention that would give any indication that receipted collections were not deposited, were missing or misappropriated.*

- 1.2. *Fee payments were not collected for services rendered during a given service period.* In 15 instances, the student attendance roster indicated that the student had attended the program; however, we were unable to trace attendance to a fee payment received from that student for that service period. Furthermore, there was no evidence on file to demonstrate any collection efforts from students who had not paid services in full. We reported our findings to the school for follow-up. As a result, the school contacted several parents regarding the outstanding balances, and some of the parents paid the outstanding fees during our audit visit.
- 1.3. *The student registration cards showed discrepancies in the amounts charged and collected.* The regular rate for After School Care was \$8 per day; however, this rate decreased to \$7 per day if the student was eligible for free or reduced lunch. Regarding Story Hour programs, the school offered five-day, four-day and one-day Story hour programs at the rate of \$4 per day. Summer Camp was offered at \$20 per day (\$18 if eligible for free/reduced lunch); and Community School's monthly fees varied depending on the number of classes offered. In addition, participating students included those that were eligible for subsidized child care. From our sample, we identified 22 instances where the fee charged to the student was incorrect according to the student's lunch status, type of program attended, attendance records, or subsidized child care status. As a result, it appears that some students overpaid/underpaid; however, as noted below, this could not be fully verified because attendance records were not always reliable or available.

- 1.4. *Some student attendance rosters were not on file and the attendance was not properly recorded.* Specifically, the attendance rosters for the Community Classes (Karate, Keyboard and Ballet) for the months of December 2012 to June 2013 could not be located. From our review of the attendance rosters on file, we noted several instances where, according to payments noted in registration cards updated after the audit, a student had paid for one program, yet the attendance was recorded in a different program's attendance roster. In some other instances, a student was marked present for an entire month and the information was crossed out. Therefore, not all the attendance records reviewed were reliable.
- 1.5. *The school was not submitting attendance reports to the agency responsible for subsidizing a portion of the ASC Program fees for all eligible students, and the school was not fully reimbursed for services provided.* Our sample included three students enrolled in the subsidized child care program. In two of three instances, we found discrepancies with the student attendance as reflected in the rosters and what was reported to the subsidizing child care agency. Specifically, for one student, the school did not request reimbursement for one month of summer service provided in August 2012; while for the other student, the school did not request reimbursement for the first five months of service provided in 2011-2012.
- 1.6. *The Monthly Activity Reports listing the number of students enrolled in the various programs was inaccurate.* This monthly report was submitted to the District. According to school staff, the numbers reported were based on enrollment estimates. The school revised the reports during the audit; however, they still disclosed discrepancies. Our review was limited to reports corresponding to the 2012-2013 fiscal year.

RECOMMENDATIONS

- 1.1. **Assign an administrator to oversee the program.**
- 1.2. **Ensure that staff in charge of making collections understands and is aware of the proper fees to charge to the students. Discuss the fee schedule to ensure understanding of the fees according to each program offered at the school.**
- 1.3. **Enforce the schedule for collecting payments and timely follow up in those instances where parents are not making payments in a timely manner. Document instances of non-payment.**

- 1.4. Update student registration cards immediately upon students changing between different programs offered and ensure that any changes are properly supported and documented. This includes completing a new card when a student changed program; and ensure that all proper notations (including entry and withdrawal dates) are recorded in the former and new card.
- 1.5. Direct the administrator overseeing the program to conduct periodic reviews of the cards to ensure that payments and related information are being posted on a regular basis.
- 1.6. Discuss the requirements with staff to ensure that attendance rosters are properly completed.
- 1.7. Ensure that staff understands that rosters must be turned in for filing and must be reviewed by an administrator prior to filing to ensure their accuracy.
- 1.8. Ensure that records are maintained in a secure area and direct the administrator overseeing the program to monitor and safeguard all attendance and reimbursement records.
- 1.9. Ensure that reports to the subsidizing child care agency are timely prepared and submitted to the agency for reimbursement; and that information related to subsidized child care reimbursements are reflected in the cards.
- 1.10. Review agency reimbursements and reports with staff to ensure they are timely and accurately submitted and follow up any discrepancies in a timely manner.

Person(s) Responsible:

**Principal, Assistant Principal
After School Care Program Manager,
Community School Manager and Treasurer**

Management Response:

The Principal, Assistant Principal, After School Care Program Manager (ASC), Community School Manager (CS) and Treasurer were instructed to conform to the recommendations provided by the Office of Management and Compliance Audits. The following corrective actions will be implemented immediately in order to ensure compliance with the Manual of Internal Fund Accounting and the Community School Procedures Manual of Miami Dade County Public Schools.

The Principal met with the Assistant Principal, ASC Program Manager, CS Manager and Treasurer on Friday, October 25, 2013 to discuss the responsibilities of each staff member as delineated in the Manual of Internal Fund Accounting and the Community School Procedures Manual. The Principal assigned the Assistant Principal to monitor the program to ensure that the procedures from these manuals are strictly followed. Electronic copies of these manuals were provided to all attendees at this meeting.

On a weekly basis the school will conduct school-site reviews to ensure that the attendance rosters, registration cards, deposits, payments and related information are posted to the students' registration cards in a timely basis. A meeting was held on October 25, 2013, with all activity leaders to review the procedures for handling and turning in student attendance rosters. All records will be maintained in a secure area and monitored by the Principal and Assistant Principal.

The Principal and Assistant Principal will review the fee schedule with the ASC Program Manager and CS Manager denoting the proper fees to charge students for services. A schedule for collecting payments will be published and procedures for the collection of payments from parents/guardians not making payments in a timely manner will be reviewed. The student registration cards will be updated immediately for all circumstances including new or existing registrations for After School Care and/or Community Classes.

The Principal and Assistant Principal will conduct a monthly review to confirm the ASC Program Manager and CS Manager prepare and submit the reports to the subsidizing child care agency for reimbursement and that all information related to subsidized child care reimbursements is accurate and reflected in the student's records. Any discrepancies in these reports will be identified and reported to the agency in a timely manner.

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

Management Response:

- The affected 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 will review internal funds records periodically throughout the school year to ensure compliance with the Manual of Internal Fund Accounting.

- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to attend financial training workshops to help successfully monitor funds.
- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a support system for the Principal and designee to ensure that all after school records are properly maintained.

Person(s) Responsible:

School Operations Administration

Management Response:

- Review reports submitted by the Region Office Financial/Business Operations Directors on mini-reviews conducted in selected areas of Internal Funds, including: After-School Care/Community School Programs, Account Balances, Receipts/Deposits and Disbursements, and Fundraisings. In addition, will oversee mini-reviews related to FTE/ESOL, SPED, and Property Management. Discrepancies with areas cited above will be investigated through the appropriate Region Office.
- Work collaboratively with the Region Office and facilitate appropriate training and assistance from District Offices in Internal Fund Accounting, After School and Community School Program, FTE, and Property Management, respectively; and
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through professional development in Money Matters.

School Operations will continue to work with principals to promote efficient fiscal practices.

2. Inadequate Monitoring Over Fund Balances And The Projection of Costs Of Certain School Activities Resulted In Year-End Deficit in Various Accounts And Non-Compliance with District Policy American Senior High

Pursuant to Section III, Chapter 1 of the *Manual of Internal Fund Accounting*, Athletic Fund balances must be monitored throughout the year to ensure that expenditures charged to the individual sport team and general accounts do not exceed the overall positive available balance in the Athletic Fund. The guidelines also dictate that this Fund must not end the fiscal year with a negative overall balance. *During the prior audit, we had discussed a similar matter regarding an account deficit with the school administration.*

Our review of account balances disclosed that as of the closing of the 2012-2013 fiscal year, the Athletics Fund and several accounts within the Classes and Clubs Fund disclosed deficit balances. Towards the end of our audit fieldwork in September 2013, the account deficit balances, which included the Athletics Fund and several Classes and Clubs accounts, remained uncorrected. Details are as follows:

- 2.1. At June 30, 2013, the Athletic Fund closed the year with a deficit balance of \$(6,271). According to the school administration, the deficit resulted because sport game ticket sales were not sufficient to cover the cost of athletic events and the Athletics Program had absorbed additional costs from participation in several state final competitions. During our audit, we noted that in 2012-2013, the school had not transferred any vending commissions to this Fund and had not conducted any major fundraising events to assist the Athletics Program.

Specifically during 2012-2013, the school received \$15,610 in commissions from vending machines operating at the school site; however, these funds were used to cover school hospitality (Special Purpose account) and general student activities (Inter-Club Council account). By comparison, in 2011-2012, the school received \$28,440 in commissions and only \$7,406 was transferred to the Athletics Fund.

As part of the verification of fundraising activities related to Athletics, we noted that in 2011-2012, athletic-related fundraising proceeds amounted to \$8,550, while in 2012-2013 only \$300 was raised. After this matter was brought to their attention, the school administration stated that they were planning to conduct several fundraisers in 2013-2014 to safeguard the Athletics Fund from further deficit.

At June 30, 2013, the Trust Fund-Special Purpose account closed the year with a positive balance totaling \$6,100, while the General Fund closed with a balance of approximately \$38,400. In addition, a Classes and Clubs-Athletic Student Activities account had a balance of approximately \$3,600. Consequently, the school had sufficient funds available to clear the deficit in the Athletics Fund before the closing of the 2012-2013 year.

Our review also included determining the propriety of the expenditures posted to the Athletics Fund. Regarding this review, nothing came to our attention to indicate that expenditures charged to this Fund were not related to athletic activities.

Towards the end of our audit fieldwork in September 2013, the Athletics Fund continued operating in the deficit and closed on September 30, 2013, with a deficit balance of \$(4,407).

Similarly, Section II, Chapter 4 of the *Manual* requires that sufficient funds must be available in the respective internal funds account before a purchase is authorized/made. Overall, accounts should not close the year's activity with a deficit balance.

There were other accounts that closed with a negative balance in both 2011-2012 and 2012-2013 fiscal years. In 2011-2012, the Classes and Clubs-Prom account ended with a \$(2,435) deficit. In 2012-2013, Classes and Clubs accounts which ended with deficit balances included: Dance \$(137), Boys Track \$(777), Prom \$(342), and Grants II \$(196). With the exception of Boys Track and Prom, the other account balances were corrected by the end of this audit. Regarding the Prom account (which disclosed deficit balances in both years) we found that:

2.2. For the 2011-2012 fiscal year activity, according to the sponsor, the school overestimated the number of admission tickets they could sell. Based on the financial activity reviewed, approximately 50 percent of their estimated number of participants attended the event; consequently, ticket sales were not sufficient to cover the entire cost of the activity and the account closed with a deficit.

In the 2012-2013 fiscal year, according to the sponsor, \$15 of the \$80 admission fee charged to the students was to cover the prior year's account deficit. Based on records provided, 326 participants attended the event, of which 23 attended on a complimentary basis and 303 paid for total admissions of \$24,240. The actual cost of the Prom was \$19,716, or approximately \$61 per participant. Although in 2012-2013, ticket sales were more than sufficient to cover the Prom costs, the school charged the account for other activities in excess of the remaining balance, and the account closed the year with a \$(342) deficit.

RECOMMENDATIONS

- 2.1. Discuss the guidelines with the Athletic Director, Athletic Business Manager and the Treasurer to ensure their understanding of the expectations regarding the overall balance of the Athletic Fund.
- 2.2. Strengthen oversight over the Athletic Fund account balances and activity and to periodically meet with the Treasurer to review account balances.
- 2.3. Ensure that the Athletic Fund holds sufficient funds prior to approving any related expenditure or signing a check.
- 2.4. Discontinue the practice of operating the Athletic Fund or any other internal funds account in the deficit.
- 2.5. Regarding school activities, ensure that admission fees are commensurate with the associated cost of the activity and prevent overcharging of fees. This should include the proper determination of alternative funding sources that could be used to cover deficits and the cost of complimentary tickets.

Person(s) Responsible:

**Principal, Assistant Principal,
Athletic Director, Activities Director,
Athletic Business Manager and Treasurer**

Management Response:

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Athletic Director, Athletic Business Manager, Activities Director and the Treasurer to ensure their understanding and responsibilities regarding Athletic and Activities Funds.

The Principal will meet with the Assistant Principal, Athletic Director, Activities Director, Athletic Business Manager and Treasurer on a regular basis to review upcoming events, monetary needs and internal funds to support the implementation of these events and to ensure that the Athletic Fund holds sufficient funds prior to approving any expenditure or signing a check.

Fundraising activities will be scheduled to assist with covering those costs associated with athletics and student activities otherwise not fully covered with the collection of student admissions, donated funds or other funding sources.

Staff was directed to discontinue the practice of operating accounts in the negative. Additionally, the Activities Director was directed not to overcharge for an activity or

event and the Treasurer and Activities Director were directed to ensure that fees are properly calculated.

The Principal will ensure that funds in positive accounts, other than General Miscellaneous will be used to cover a deficit should the need occur.

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

Management Response:

The North Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the District procedures as outlined in the Manual of Internal Fund Accounting for monitoring and maintaining positive account balances and to develop and implement a systematic plan to ensure compliance with District policy. In addition, the Principal has been instructed to meet with the Treasurer, Athletic Director, Business Manager and Activity Director on a regular basis to review all student athletic and activity account balances.

Person(s) Responsible: **School Operations Administration**

Management Response:

Refer to page 40 of this report and page 69 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of American Senior High School.

**3. School Non-Compliant With
FTE Student Records
(ESOL and SPED Areas)
Resulted in Potential FTE
Funding Disallowances
*South Dade Middle***

For the 2012-2013 school year, guidelines and procedures for maintaining ELL student information were provided through the 2012-2013 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 (ELL)*.

According to the guidelines, all sections of the Individual ELL/LEP Student Plan [FM-4649] must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. Effective for the 2012-2013 fiscal year, a Web-based ELL/LEP Plan (WLEP) must be completed for *all* ELL students.

In those instances where a student has been enrolled over six semesters in the ESOL program, the student folder must hold evidence that the LEP Committee convened annually to assess adequate progress, and include an evaluation of such assessment in writing. Pursuant to State Rule 6A-6.09022 *Extension of Services in English for Speakers of Other Languages (ESOL) Program*, the ELL Committee's consideration as to whether a student is an English Language Learner or not must be similarly documented based on a minimum of two criteria or rationale, which is specified in this rule.

In addition, parents/guardians must be notified each school year of their child's participation or any programmatic change in the ESOL program. Copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6577] must be properly completed and filed in the ESOL Program Record folder.

For secondary schools, a student schedule printed from the Integrated Student Information System (ISIS) database for the current school year must be included in the folder and must be dated *prior to the corresponding FTE survey period*.

At this school, there was a change of Principal in June 2013. Our review of a sample of FTE records in 2012-2013 found several discrepancies in the SPED and ESOL areas. Based on our samples, the errors could have generated a combined funding disallowance to the District totaling approximately \$7,800. In both areas, the discrepancies happened under the tenure of the former school administration. Details are as follows:

Result Of Review Of ESOL Records

During the February 2013 FTE Survey² records, the school reported 189 students enrolled in the ESOL program. A review of a sample of 19 ELL student folders disclosed the following discrepancies in 13 student folders (68%). The sample's notable error rate requires the attention of the school administration and follow-up corrective action:

- 3.1. In eight instances, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* [FM-6577] was not properly completed or a copy was not evident in the files.
- 3.2. In five instances, the printout of the student schedule was dated *subsequent to the FTE survey period*, or the schedule was not evident in the files.
- 3.3. In four instances, a LEP Committee meeting was not properly documented or not completed in a timely manner. Specifically, the rationale for recommendations did not comply with State Rule 6A-6.09022, or the documentation did not include the required committee member signatures.
- 3.4. In two instances, the Individual ELL/LEP Student Plan [FM-4649] was not properly completed, and another Plan was not evident in the files.
- 3.5. In two instances, student was not assessed in a timely manner.

According to our calculations, the findings stated above could have potentially generated a funding disallowance to the District of approximately \$3,300.

Result Of Review Of SPED Records

The *Matrix of Services* form (referred to as a *Matrix*) is used to determine the cost factor for exceptional education students. The cost factor calculation in the *Matrix* is based on the decisions made by the Individual Education Plan Committee, which are documented on the Individual Education Plan (IEP).

The audit also included a review of a sample of 32 Special Education (SPED) records, of which 12 were Gifted and 20 were Exceptional Education student folders. Our review found that:

- 3.6. In one instance, the student was funded at a level which was higher than the level justified by the *Matrix of Services Form* and supporting documentation,

² FTE Survey in February is otherwise referred to as FTE Survey Period 3.

and consequently overfunded. This oversight would have required the District to submit a DECO (Department of Education Edit Correction System) amendment to the Department of Education to realign the funding with the services, which in turn would have represented an actual funding disallowance to the District of approximately \$4,575 (because the student was incorrectly funded at Matrix Level 4³). However, at the time of the audit, the deadline to process corrections had already expired and the correction could not be processed.

- 3.7. In three other separate instances, an Individual Education Plan (IEP) and two Gifted Student Educational Plans (EPs) were missing one of the required signatures. Although these documentation errors would not have generated any funding disallowances, they still represent lapses in compliance with District policy.

RECOMMENDATIONS

- 3.1. **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**

Person(s) Responsible: **Principal, Assistant Principal, ELL Department Chairperson and Registrar**

Management Response:

The newly appointed Principal held an ELL compliance meeting on October 29, 2013 with the Assistant Principal, ELL Department Chairperson and the Registrar to review for full compliance of ESOL guidelines established by the State of Florida, Department of Education, and the District. Specifically, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6577)* was studied to ensure that all members understand how to properly complete the form and ensure evidence of the form is in the files.

³ Students reported in the FTE Program roster line numbers 254 (Matrix Level 4) and 255 (Matrix Level 5) represent the highest cost factors. At this school, due to the discrepancies noted for one student, we included all students in Matrix Levels 4 and 5 (two students in total during FTE Survey Period 3) in our sample.

We determined that because the Registrar is responsible for the input of the student schedule, the Registrar will print out the student schedule prior to the FTE survey dates and give the schedule to the ELL Department Chairperson to put in the appropriate student file.

The LEP Committee meeting guidelines were discussed. It was determined that the Assistant Principal will attend and monitor the committee and will provide appropriate recommendations that are in compliance with State Rule 6A-6.09022. Additionally, the Assistant Principal will review all files, including the Individual ELL/LEP Student Plan (FM-4649) to ensure that all documentation is properly completed, the required proper signatures of the members are on the form and that the completed file is properly secured. The Principal met with the Assistant Principal, the ELL Department Chairperson and the Registrar to review all incoming or new registrations to ensure that students are assessed immediately upon registration as needed.

3.2. The Principal or administrative designee should monitor the SPED area on a regular basis to ensure that IEP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS. Particular attention should be paid to documentation corresponding to students funded at levels 254 and 255.

Person(s) Responsible: Principal, SPED Assistant Principal and SPED Chairperson

Management Response:

The Principal met with the Assistant Principal responsible for SPED, SPED Chairperson, and Registrar on October 29, 2013 to review the recordkeeping requirements of SPED records. Principal instructed the team to pay specific attention to the documentation that corresponds to the funding of SPED students at levels 254 and 255.

The Principal will request a report of students with Matrix 254 and 255 prior to each FTE period and will make sure that the information on ISIS and the Matrix of Services is correct. DECO amendments will be made, when necessary to correct any identified issues and to realign funding with the services. This report is available to all schools through the Employee Portal. The Principal will share report with the SPED Chairperson to confirm that the information reported on the Matrix of Services, ISIS and the Cumulative Record are all correct according to the actual services the student receives. Any necessary DECO Amendments will be made within the reporting timelines.

The Principal additionally discussed with the team the procedures to ensure that Individual Education Plan (IEP) and Gifted Student Educational Plans (EPs) are complete and not missing signatures. As IEP and EPs are completed, the SPED Assistant Principal will review all documents for necessary signatures and completion compliance.

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

Management Response:

The South Region Office Financial/Business Operations Director will solicit assistance from the SPED and the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of SPED and ELL Program, respectively. Results from the District's mini-reviews will be submitted to the South Region Office Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

Person(s) Responsible: **School Operations Administration**

Management Response:

Refer to page 40 of this report and page 69 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of South Dade Middle School.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2012 and/or June 30, 2013, depending on the school audited, on the cash basis of accounting;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*;
- verify compliance by the schools 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 by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, 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, 2011 through June 30, 2012 and/or July 1, 2012 through June 30, 2013 (depending on whether the audit scope was one or two-year audit at the individual school being audited), payroll, purchasing credit card transactions, and information technology controls included current periods. Title I program covered the 2012-2013 fiscal year only. FTE audits covered the February 2013 survey period (survey period 3).

Our procedures were as follows:

- reviewed written policies, procedures, and School Board Rules;
- 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 rules and related policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified during our audits. Other matters found not significant within the context of the audit objectives were communicated orally and/or in writing to management.

BACKGROUND

INTERNAL FUNDS

Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, require annual audits of internal funds.

Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. 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 their 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 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, 2012 and June 30, 2013 was 0.54% and 0.50%, 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' internal funds and consequently are not audited by us.

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2012 and June 30, 2013, the MDCPS-Money Market Pool Fund's interest rate was 0.54% and 0.50%, respectively.

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 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 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 audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools 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 schools 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 schools to make small purchases of less than \$3,000 per individual transaction for materials and supplies*
- *It expedites the procurement process at the schools.*

TITLE I PROGRAM

Schools implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools 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 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 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, principals administer Title I programs with oversight from the Regional Centers, under the overall direction of Title I Administration Office.

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 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. These audits are conducted every three years.

Schools 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 to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2012-2013 fiscal year, months selected by the FDOE for these surveys are as follows:

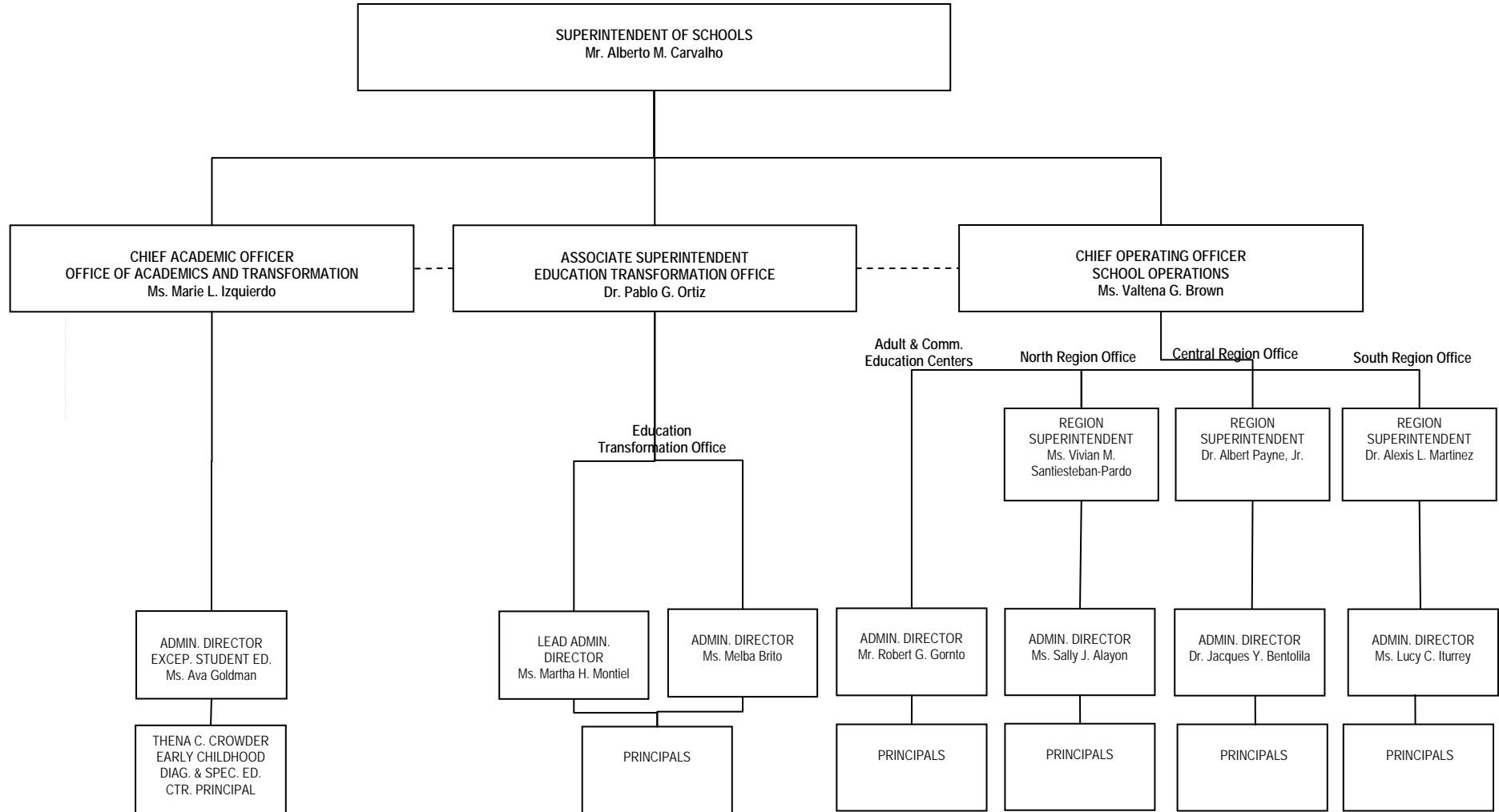
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules 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 based on audit criteria developed by this office.

PARTIAL ORGANIZATIONAL CHART (SCHOOLS)




**APPENDIX
MANAGEMENT'S RESPONSES**

MEMORANDUM

October 25, 2013

TO: Dr. Albert Payne, Jr., Region Superintendent
Central Region Office

FROM: Sharon M. López, Ed.D., Principal
Coconut Grove Elementary School 

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
COCONUT GROVE ELEMENTARY FOR 2011-2012 AND 2012-2013**

The following is in response to the findings and recommendations made by the Office of Management and Compliance Audits for the internal audit of Coconut Grove Elementary for the 2011-2012 and 2012-2013 school years.

RECOMMENDATIONS:

- 1.1 Assign an administrator to oversee the program.
- 1.2 Ensure that staff in charge of making collections understands and is aware of the proper fees to charge to the students. Discuss the fee schedule to ensure understanding of the fees according to each program offered at the school.
- 1.3 Enforce the schedule for collecting payments and timely follow up in those instances where parents are not making payments in a timely manner. Document instances of non-payment.
- 1.4 Update student registration cards immediately upon students changing between different programs offered and ensure that any changes are properly supported and documented. This includes completing a new card when a student changed program; and ensure that all proper notations (including entry and withdrawal dates) are recorded in the former and new card.
- 1.5 Direct the administrator overseeing the program to conduct periodic reviews of the cards to ensure that payments and related information are being posted on a regular basis.
- 1.6 Discuss the requirements with staff to ensure that attendance rosters are properly completed.
- 1.7 Ensure that staff understands that rosters must be turned in for filing and must be reviewed by an administrator prior to filing to ensure their accuracy.
- 1.8 Ensure that records are maintained in a secure area and direct the administrator overseeing the program to monitor and safeguard all attendance and reimbursement records.
- 1.9 Ensure that reports to the subsidizing child care agency are timely prepared and submitted to the agency for reimbursement; and that information related to subsidized child care reimbursements are reflected in the cards.
- 1.10 Review agency reimbursements and reports with staff to ensure they are timely and accurately submitted and follow up any discrepancies in a timely manner.

Responsible Persons:

Principal, Assistant Principal, After School Care Program Manager, Community School Manager and Treasurer

Management Response:

The Principal, Assistant Principal, After School Care Program Manager (ASC), Community School Manager (CS) and Treasurer were instructed to conform to the recommendations provided by the Office of Management and Compliance Audits. The following corrective actions will be implemented immediately in order to ensure compliance with the Manual of Internal Fund Accounting and the Community School Procedures Manual of Miami Dade County Public Schools.

The Principal met with the Assistant Principal, ASC Program Manager, CS Manager and Treasurer on Friday, October 25, 2013 to discuss the responsibilities of each staff member as delineated in the Manual of Internal Fund Accounting and the Community School Procedures Manual. The Principal assigned the Assistant Principal to monitor the program to ensure that the procedures from these manuals are strictly followed. Electronic copies of these manuals were provided to all attendees at this meeting.

On a weekly basis the school will conduct school-site reviews to ensure that the attendance rosters, registration cards, deposits, payments and related information are posted to the students' registration cards in a timely basis. A meeting was held on October 25, 2013, with all activity leaders to review the procedures for handling and turning in student attendance rosters. All records will be maintained in a secure area and monitored by the Principal and Assistant Principal.

The Principal and Assistant Principal will review the fee schedule with the ASC Program Manager and CS Manager denoting the proper fees to charge students for services. A schedule for collecting payments will be published and procedures for the collection of payments from parents/guardians not making payments in a timely manner will be reviewed. The student registration cards will be updated immediately for all circumstances including new or existing registrations for After School Care and/or Community Classes.

The Principal and Assistant Principal will conduct a monthly review to confirm the ASC Program Manager and CS Manager prepare and submit the reports to the subsidizing child care agency for reimbursement and that all information related to subsidized child care reimbursements is accurate and reflected in the student's records. Any discrepancies in these reports will be identified and reported to the agency in a timely manner.

SML:

MEMORANDUM

October 31, 2013

TO: Ms. Vivian M. Santiesteban-Pardo, Region Superintendent
North Region Office

FROM: Mr. Luis E. Diaz, Principal
American Senior High School

SUBJECT: **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
AMERICAN SENIOR HIGH SCHOOL FOR THE 2011-2012 AND 2012-2013
FISCAL YEARS**

The following is a response to the findings of the Audit Report for American Senior High School for school years 2011-2012 and 2012-2013.

The audit findings have been carefully reviewed by the Principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and ensure strict compliance is maintained with Board policies and procedures.

FINDINGS

1. **Inadequate Monitoring Over Fund Balances and the Projection of Costs of Certain School Activities Resulted in Year-End Deficit in Various Accounts and Non-Compliance with District Policy.**

RECOMMENDATIONS

- 1.1. **Discuss the guidelines with the Athletic Director, Athletic Business Manager, and the Treasurer to ensure their understanding to ensure their understanding of the expectations regarding the overall balance of the Athletic Fund.**
- 1.2. **Strengthen oversight over the Athletic Fund account balances and activity and periodically meet with the Treasurer and Athletic Business Manager to review account balances.**
- 1.3. **Ensure that the Athletic Fund holds sufficient funds prior to approving any related expenditure or signing a check.**
- 1.4. **Discontinue the practice of operating the Athletic Fund or any other internal funds in a deficit.**

- 1.5. Regarding school activities, ensure that the admissions fees are commensurate with the associated cost of the activity and prevent overcharging of fees. This should include the proper determination of alternative funding sources that could be used to cover deficits and the cost of complementary tickets.

RESPONSIBLE PERSON(S) FOR CORRECTIVE ACTIONS: Principal, Assistant Principal, Athletic Director, Activities Director, Athletic Business Manager, School Treasurer

MANAGEMENT RESPONSE:

The Principal has reviewed the guidelines as stated in the Manual of Internal Fund Accounting with the Assistant Principal, Athletic Director, Athletic Business Manager, Activities Director and the Treasurer to ensure their understanding and responsibilities regarding Athletic and Activities Funds.

The Principal will meet with the Assistant Principal, Athletic Director, Activities Director, Athletic Business Manager and Treasurer on a regular basis to review upcoming events, monetary needs and internal funds to support the implementation of these events and to ensure that the Athletic Fund holds sufficient funds prior to approving any expenditure or signing a check.

Fundraising activities will be scheduled to assist with covering those costs associated with athletics and student activities otherwise not fully covered with the collection of student admissions, donated funds or other funding sources.

Staff was directed to discontinue the practice of operating accounts in the negative. Additionally, the Activities Director was directed not to overcharge for an activity or event and the Treasurer and Activities Director were directed to ensure that fees are properly calculated.


The Principal will ensure that funds in positive accounts, other than General Miscellaneous will be used to cover a deficit should the need occur.

cc: Sally J. Alayon

MEMORANDUM

November 5, 2013

TO: Dr. Alexis Martinez, Regional Superintendent
South Region Office

FROM: Ms. Maria Medina, Principal
South Dade Middle School 

SUBJECT: SCHOOL SITE AUDIT CORRECTIVE ACTION PLAN - RESPONSE TO SCHOOL SITE
AUDIT REPORT – SOUTH DADE MIDDLE SCHOOL - 5003

The following is a response to the audit findings for South Dade Middle School Audit Report for the 2012-2013 Fiscal Year. 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 To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in folders immediately after the information is entered into ISIS.**

Person(s) Responsible: Principal, Assistant Principal, ELL Department Chairperson and Registrar

MANAGEMENT RESPONSE

The newly appointed Principal held an ELL compliance meeting on October 29, 2013 with the Assistant Principal, ELL Department Chairperson and the Registrar to review for full compliance of ESOL guidelines established by the State of Florida, Department of Education, and the District. Specifically, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6577)* was studied to ensure that all members understand how to properly complete the form and ensure evidence of the form is in the files.

We determined that because the Registrar is responsible for the input of the student schedule, the Registrar will printout the student schedule prior to the FTE survey dates and give schedule to the ELL Department Chairperson to put in the appropriate student file.

The LEP Committee meeting guidelines were discussed. It was determined that the Assistant Principal will attend and monitor the committee and will provide appropriate recommendations that are in compliance with State Rule 6A-6.09022. Additionally, the Assistant Principal will review all files, including the Individual ELL/LEP Student Plan (FM-4649) to ensure that all documentation is properly completed, the required proper signatures of the members are on the form and that the completed file is properly secured. Principal met with the Assistant Principal, the ELL Department Chairperson and the Registrar to review all incoming or new registrations to ensure that students are assessed immediately upon registration as needed.

- 1.2 The Principal or administrative designee should monitor the SPED area on a regular basis to ensure that IEP conferences are properly and accurately documented in the**

student cumulative folders and in SPED-EMS. Particular attention should be paid to documentation corresponding to students funded at levels 254 and 255.

Person(s) Responsible: Principal, SPED Assistant Principal, SPED Chairperson

The Principal met with the Assistant Principal responsible for SPED, SPED Chairperson, and Registrar on October 29, 2013 to review the recordkeeping requirements of SPED records. Principal instructed the team to pay specific attention to the documentation that corresponds to the funding of SPED students at levels 254 and 255.

The Principal will request a report of students with Matrix 254 and 255 prior to each FTE period and will make sure that the information on ISIS and the Matrix of Services is correct. DECO amendments will be made, when necessary to correct any identified issues and to realign funding with the services. This report is available to all schools through the Employee Portal. The Principal will share report with the SPED Chairperson to confirm that the information reported on the Matrix of Services, ISIS and the Cumulative Record are all correct according to the actual services the student receives. Any necessary DECO Amendments will be made within the reporting timelines.

The Principal additionally discussed with the team the procedures to ensure that Individual Education Plan (IEP) and Gifted Student Educational Plans (EPs) are complete and not missing signatures. As IEP and EPs are completed, the SPED Assistant Principal will review all documents for necessary signatures and completion compliance.


If you have any further questions or concerns regarding this matter, please feel free to contact me.

cc: Ms. Cynthia Gracia
Ms. Lucy Iturrey

MEMORANDUM

November 5, 2013

TO: Dr. Alexis Martinez, Region Superintendent
South Region Center

FROM: Dr. Winston A. Whyte, Principal 
Riviera Middle School

**SUBJECT: ADMINISTRATIVE RESPONSE TO 2013-2014 PROPERTY AUDIT
RESULTS FOR RIVIERA MIDDLE SCHOOL – LOCATION #6801**

The following is a response to the results of the 2013-2014 property audit recently conducted at Riviera Middle School, where a total of seven (7) items with a total cost of \$13,442 and a depreciated value of \$1,923 could not be located. The results have been carefully reviewed by the Principal and, as a result, the following corrective actions have been established to prevent recurrence.

In order to ensure adequate controls over property, the Principal, Assistant Principal and the Secretary who maintains property listing, have reviewed Section 4 of the *Manual of Property Control Procedures* regarding the procedures for recording and managing property as well as for the disposition of property. The Principal developed a systematic process for accounting for and disposing of property.

The property inventory will be maintained through an online database. Movement of any pieces of property will be monitored through the Assistant Principal. Updating the database will be completed by the secretary.

An in-house property review will be conducted on a quarterly basis to ensure the identification of all property control items and their locations. Unaccounted for items will result in an in-house inquiry throughout the building to locate the item in question. If the item cannot be located, the procedures for filing a plant security report will be implemented and the Region will be notified.

The Principal met with all staff on October 28, 2013, to review the procedure for properly disposing of property. Property that needs to be disposed of will be moved to one central location with an "Outgoing Controlled Equipment Form" completed by the Assistant Principal. Property shall then be assigned to Stores and Mail Distribution warehouse, which will be the sole processor of disposal. The Assistant Principal will submit the "Outgoing Control Form" to the Principal for review and signature. A copy will be provided to the secretary to update the property listing.

If you have any further questions or need any additional information, please contact me.

cc: Ms. Cynthia Gracia
Ms. Lucy Iturrey

MEMORANDUM

October 31, 2013

TO: Mrs. Valtena G. Brown, Chief Operating Officer
School Operations

FROM: Albert Payne, Region Superintendent *Albert Payne*
Central Region Office

SUBJECT: CENTRAL REGION OFFICE RESPONSE TO INTERNAL REPORT FOR
COCONUT GROVE ELEMENTARY SCHOOL

The following is a response to relevant findings in the school's audit reports.

Central Region Office has reviewed the audit response for the above-mentioned school.

**COCONUT GROVE ELEMENTARY
RECOMMENDATIONS:**

- 1.1 Assign an administrator to oversee the program.
- 1.2 Ensure that staff in charge of making collections understands and is aware of the proper fees to charge to the students. Discuss the fee schedule to ensure understanding of the fees according to each program offered at the school.
- 1.3 Enforce the schedule for collecting payments and timely follow up in those instances where parents are not making payments in a timely manner. Document instances of non-payment.
- 1.4 Update student registration cards immediately upon students changing between different programs offered and ensure that any changes are properly supported and documented. This includes completing a new card when a student changed program; and ensure that all proper notations (including entry and withdrawal dates) are recorded in the former and new card.
- 1.5 Direct the administrator overseeing the program to conduct periodic reviews of the cards to ensure that payments and related information are being posted on a regular basis.
- 1.6 Discuss the requirements with staff to ensure that attendance rosters are properly completed.
- 1.7 Ensure that staff understands that rosters must be turned in for filing and must be reviewed by an administrator prior to filing to ensure their accuracy.

- 1.8 Ensure that records are maintained in a secure area and direct the administrator overseeing the program to monitor and safeguard all attendance and reimbursement records.**
- 1.9 Ensure that reports to the subsidizing child care agency are timely prepared and submitted to the agency for reimbursement; and that information related to subsidized child care reimbursements are reflected in the cards.**
- 1.10 Review agency reimbursements and reports with staff to ensure they are timely and accurately submitted and follow up any discrepancies in a timely manner.**

As a result of the audit findings, the following support activities will be implemented at the Region level:

- The affected 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 will review internal funds records periodically throughout the school year to ensure compliance with the Manual of Internal Fund Accounting.
- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to attend financial training workshops to help successfully monitor funds.
- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a support system for the Principal and designee to ensure that all after school records are properly maintained.


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

cc: Dr. Jacques Bentolila
Ms. Cynthia Gracia

MEMORANDUM

November 1, 2013
VSP#024/2013-2014
305-572-2800

TO: Ms. Valtena Brown, Chief Operating Officer
School Operations

FROM: Vivian M. Santiesteban-Pardo,  Region Superintendent
North Region Office

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

Please find attached the response to the audit finding for the 2011-2012 and 2012-2013 fiscal year at American Senior High School. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

American Senior High

1. Inadequate Monitoring Over Fund Balances and the Projection of Costs of Certain School Activities Resulted in Year-End Deficit in Various Accounts and Non-Compliance with District Policy.

The North Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the District procedures as outlined in the Manual of Internal Fund Accounting for monitoring and maintaining positive account balances and to develop and implement a systematic plan to ensure compliance with District policy. In addition, the Principal has been instructed to meet with the Treasurer, Athletic Director, Business Manager and Activity Director on a regular basis to review all student athletic and activity account balances.

Should you need any additional information, please contact me at (305) 572-2700.

cc: Ms. Milagros Fornell
Ms. Cynthia Gracia
Ms. Sally Alayon

MEMORANDUM

November 5, 2013

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

FROM: Dr. Alexis Martinez, Region Superintendent
South Region Office



SUBJECT: RESPONSES TO AUDIT REPORT OF SOUTH REGION OFFICE SCHOOLS

Please find attached the responses to the audit finding for the 2012-2013 fiscal year for South Dade Middle School, and the results of the 2013-2014 property inventory at Riviera Middle School. South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

South Dade Middle School

1. School Non-Compliant With FTE Student Records (ESOL and SPED Areas) Resulted in Potential FTE Funding Disallowances

The South Region Office Financial/Business Operations Director will solicit assistance from the SPED and the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of SPED and ELL Program, respectively. Results from the District's mini-reviews will be submitted to the South Region Office Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

Riviera Middle School

1. Inadequate Controls Over Property Inventory Resulted in Loss of Equipment

The Financial/Business Operations Director instructed the Principal to thoroughly review Section 4 of the *Manual of Property Control Procedures* regarding the procedures for recording and managing property, as well as, for the disposal of property.

The Financial/Business Operations Director instructed the Principal to develop a systematic written process for accounting for and disposing of property.

The Financial/Business Operations Director instructed the Principal to meet with the school's staff to review the aforementioned procedures for property control, the procedures for the disposition of property.

School Principals will participate in the District's Mandatory Money Matters Support Program.

Should you need additional information, please contact me at (305) 595-7022.


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M#15

cc: Ms. Cynthia Gracia
Ms. Lucy Iturrey

MEMORANDUM

November 13, 2013

TO: Jose Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

FROM: Valtena G. Brown, Chief Operating Officer 
School Operations

**SUBJECT: SCHOOL OPERATIONS' RESPONSE TO SCHOOL AUDITS OF
SELECTED SCHOOLS IN THE NORTH, CENTRAL, AND SOUTH
REGION OFFICES**

School Operations has reviewed the audit exceptions cited in the 2011-2012 and/or 2012-2013 fiscal year audit reports of the following schools reporting to the North, Central, and South Region Offices: American Senior High School, Coconut Grove Elementary School, and South Dade Middle School. The matter of the missing property at Riviera Middle School was also reviewed. The following preventive actions will be taken through School Operations:

- Review reports submitted by the Region Office Financial/Business Operations Directors on mini-reviews conducted in selected areas of Internal Funds, including: After-School Care/Community School Programs, Account Balances, Receipts/Deposits and Disbursements, and Fundraisings. In addition, will oversee mini-reviews related to FTE/ESOL, SPED, and Property Management. Discrepancies with areas cited above will be investigated through the appropriate Region Office;
- Work collaboratively with the Region Offices and facilitate appropriate training and assistance from District Offices in Internal Fund Accounting, After School and Community School Program, FTE, and Property Management, respectively; and
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through professional development in Money Matters.

School Operations will continue to work with principals to promote efficient fiscal practices. If you have any questions, please contact me at 305 995-2938.

VGB:cg
M044

cc: Milagros Fornell
Region Superintendents
Region Financial/Business Operations Directors

Miami-Dade County Public Schools 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.

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, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

MIAMI-DADE COUNTY PUBLIC SCHOOLS



INTERNAL AUDIT REPORT SELECTED SCHOOLS DECEMBER 2013

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**Office of Management and Compliance Audits
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