



*Miami-Dade County Public Schools*

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

*The Financial Statements Were Fairly Stated  
For All 35 Schools/Centers In This Report.  
However, At Two Schools,  
Controls Over The Receipting Of Collections  
And Disbursement Function  
Need Improvement.*

**December 2022**

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

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Dr. Lubby Navarro, Vice Chair  
Mr. Roberto J. Alonso  
Ms. Lucia Baez-Geller  
Dr. Dorothy Bendross-Mindingall  
Mrs. Monica Colucci  
Mr. Daniel Espino  
Dr. Steve Gallon III  
Ms. Luisa Santos

Dr. Jose L. Dotres  
Superintendent of Schools

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

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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

*Dr. Jose L. Dotres*

**Chief Auditor**

*Jon Goodman, CPA, CFE*

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*Ms. Luisa Santos*

November 23, 2022

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

Ladies and Gentlemen:

This report includes the internal audit results of 35 schools/centers. For six of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2022. For the remaining 29 schools/centers, the audit scope was one fiscal year ended June 30, 2022. At 25 schools/centers, there was a change of Principal/Administrator since the prior audit.

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

Notwithstanding the conditions and findings reported, the financial statements were fairly stated for all 35 schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools, the audits disclosed that controls over the receipting of collections and disbursement function need improvement. We discussed the audit findings with school, region and District administrators, and their responses are included in this report.

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

Sincerely,

Jon Goodman, CPA, CFE  
Chief Auditor

JG:tw

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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 35 schools/centers. These include 10 schools/centers that report to the North Region Office, 14 schools/centers that report to the Central Region Office, seven schools/centers that report to the South Region Office, and four schools/centers that report to the Office of Post-Secondary, Career and Technical Education within the Office of School Leadership and Performance. For six of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2022. For the remaining 29 schools/centers, the audit scope was one fiscal year ended June 30, 2022. At 25 schools/centers, there was a change of Principal/Administrator since the prior audit.

The audits disclosed that for 33 of the 35 schools/centers included in this report, records were maintained in good order and in accordance with prescribed policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 14-17). The two schools/centers cited with findings and the affected areas are as follows:

Work Loc. No.	Name of Schools/Centers	Region Office	Audit Scope	Change Of Principal Since Prior Audit	Prior Year Audit Findings At This School/ Center	Current Audit- Total Audit Findings Per School/ Center	Findings Per Category
							Internal Funds
7141	<p>1. Dr. Michael M. Krop Senior</p> <p>Inadequate controls over collections and disbursements for school-sponsored activities.</p> <p>Findings under former Principal. Change of Treasurer since prior audit. Findings occurred under former and current Treasurer.</p>	North	<p>Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP2</p>	Yes	No	1	1-Receipts and Disbursements
7731	<p>2. Miami Southridge Senior</p> <p>Inadequate controls over disbursements.</p> <p>Findings under current Principal and current Treasurer. No changes in school administration and treasurer since prior audit.</p>	South	<p>Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3</p>	No	No	1	1-Disbursements
TOTAL	2 Schools/Centers					2	2

As indicated in the preceding table, at two schools/centers, we cited certain non-compliance with receipts and disbursements.

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

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 24-29 of this report.

A *Summary Schedule of Audit Results* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 18-23. Management responses are included following the recommendations in the *Finding and Recommendations* section of this report (Pages 32-43); and in the *Appendix Section* in memorandum format (Pages 53-61). We have also included an *Organizational Chart* in this report (Page 52).

## **INTERNAL FUNDS**

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 35 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 and/or 2021-2022 fiscal years, on the accrual basis of accounting.

As of June 30, 2021, for six schools/centers in this report, total combined receipts and disbursements amounted to \$1,844,569.02 and \$(1,965,322.04), respectively, while total combined Fund Balance amounted to \$1,925,230.95 (Pages 6-7).

As of June 30, 2022, for all 35 schools/centers in this report, total combined receipts and disbursements amounted to \$6,579,424.95 and \$(6,620,400.33) respectively, while total combined Fund Balance amounted to \$3,140,761.48 (Pages 8-12).

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

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future (refer to Audit Opinion, Page 13).

Internal funds records and procedures were reviewed at all 35 schools/centers. At 33 of the 35 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at two schools/centers we found that:

- At *Dr. Michael M. Krop Senior* a search was conducted by the Assistant Principal and Student Activities Director for *Official Teacher's Receipt* (BPI)'s used to record collections from students/parents for payments to a drama event that had been cancelled and an out of county field trip/event. Cash in the amount of approximately \$7,400 was found in multiple envelopes in several unsecured locations inside the classroom of the teacher/sponsor handling both events. According to the school administration, it could not be determined when these funds had been collected. The case was referred to the Civil Investigative Unit (CIU) which found probable cause that the teacher violated *School Board Policies*. This incident occurred under the former school administration.

Also, for the 2020-2021 and 2021-2022 fiscal years and current year up to September 2022, we determined that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved by the principal prior to the order being placed and requirements for individual purchases of \$1,000 or more were not evident or properly supported with required quotes. In addition, four equipment items costing over \$1,000 each, were not property controlled (Pages 32-38).

- At *Miami Southridge Senior*, for the 2020-2021 and 2021-2022 fiscal years, up to September 2022, our review disclosed that bookkeeping practices and the documentation supporting disbursements require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved, payments to vendors were not issued in a timely manner and proper procedures for documenting and issuing disbursements were not followed. In addition, requirements for individual purchases of \$1,000 or more were not evident or properly supported with required quotes, several purchases with an individual cost of under \$1,000 were made to the same vendor, on the same date, which is suggestive of orders that were split so as not to exceed purchasing limits that would otherwise require written quotations (Pages 39-43).



## PROPERTY

Property inventory audits were conducted at all 35 schools/centers included in this report. At the 35 schools/centers reviewed, Property Audits staff inventoried approximately 9,500 equipment items with a total approximate cost of \$26.5 million. Of the 35 inventories, 32 proved satisfactory. At three schools/centers, four equipment items with a cost of \$8,819 and depreciated value of \$705 were reported as “unlocated”. The missing items at these schools/centers consisted of musical instruments and computer equipment (refer to the *Property Schedule* on Pages 30-31). At most schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.

Other reported losses reported through the *Plant Security Report* process disclosed that one school/center reported the loss of two equipment items with an approximate cost of \$3,300 and a depreciated value of \$2,882. These items consisted of 3D Printers (Page 31).

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

We reviewed Title I Program expenditures at two schools/centers. Total Title I Program expenditures reported for the 2021-2022 fiscal year corresponding to these schools/centers amounted to approximately \$410 thousand. The Title I Program audit includes the review of expenditures charged to the Program for payroll and via use of the Purchasing Card (P-Card). We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
6351	Lake Stevens Middle	North	2021-2022	2021-2022	2021-2022	2021-2022	\$ 277,706
6801	Riviera Middle	South	2021-2022	2021-2022	N/A-none <sup>1</sup>	2021-2022 & 2022-2023	131,813
Total Title I Program Expenditures							\$ 409,519

At the schools/centers listed in the table above, we found general compliance with the procedures established in the *Title I Administration Handbook*. Regarding the *Payroll Processing Procedures Manual* that relates to time and attendance, the schools were in general compliance with payroll procedures.

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

The review of P-Card expenditures at one school/center disclosed overall compliance with the P-Card Program’s procedures. In addition, the review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees’ access to various computer applications at both schools/centers.

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

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

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
3341	Miami Shores Elementary	Central	2021-2022 SP3	\$ 1,658,421
4921	Seminole Elementary	Central	2021-2022 SP3	1,390,727
1121	Coral Way K-8 Center	Central	2021-2022 SP3	2,774,945
6361	Jose de Diego Middle	Central	2021-2022 SP3	2,327,709
7141	Dr. Michael M. Krop Senior	North	2021-2022 SP2	5,979,088
7381	Miami Norland Senior	North	2021-2022 SP3	4,162,121
7731	Miami Southridge Senior	South	2021-2022 SP3	4,983,780
<b>Total FTE Funding:</b>				<b>\$ 23,276,791</b>

The total FTE funding amounted to approximately \$23.3 million for the seven schools/centers combined. FTE records reviewed corresponded to the 2021-2022 fiscal year; Survey Period 2 (October 2021) or Survey Period 3 (February 2022) as noted in the preceding table. We found that all seven schools/centers were compliant with District policy related to FTE documentation and procedures.

### CONDENSED ANNUAL FINANCIAL REPORT AND AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2021, and/or June 30, 2022, for the 35 schools/centers included in this report, depending on the year(s) audited for each individual school/center<sup>2</sup>. We are also providing the audit opinion regarding the schools/centers’ financial statements:

<sup>2</sup> This report includes a total of 35 schools/centers, of which six underwent a two-year audit ended June 30, 2022, and 29 underwent a one-year audit ended June 30, 2022.

## CONDENSED ANNUAL FINANCIAL REPORT AND FUND BALANCE AS OF JUNE 30, 2021

The *Condensed Annual Financial Report* and *Fund Balance* information as of June 30, 2021, for six schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office School/Center</u>											
7141	Dr. Michael M. Krop Senior	\$ 318,646.23	\$ 167,864.28	\$ (181,841.95)	\$ 304,668.56	\$ 125,104.39	\$ 179,564.17	\$ -	\$ -	\$ -	\$ 304,668.56
<u>South Region Office School/Center</u>											
7731	Miami Southridge Senior	115,029.88	172,444.42	(190,801.35)	96,672.95	15,420.84	81,252.11	-	-	-	96,672.95
<u>Adult Education Centers/Technical Colleges</u>											
7072	Coral Gables Adult Education Center	384,094.14	88,361.00	(93,569.39)	378,885.75	101,440.63	277,445.12	-	-	-	378,885.75
7432	Miami Palmetto Adult Education Center	207,118.19	23,876.81	(46,927.32)	184,067.68	11,193.52	172,874.16	-	-	-	184,067.68
7512	Miami Springs Adult Education Center	365,644.64	207,573.63	(227,108.56)	346,109.71	10,123.84	335,985.87	-	-	-	346,109.71

**CONDENSED ANNUAL FINANCIAL REPORT  
AND FUND BALANCE AS OF JUNE 30, 2021**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
8911	Robert Morgan Educational Center & Technical College	655,450.89	1,184,448.88	(1,225,073.47)	614,826.30	32,737.09	575,571.59	-	6,517.62	-	614,826.30
<b>TOTALS</b>		<b>\$ 2,045,983.97</b>	<b>\$ 1,844,569.02</b>	<b>\$ (1,965,322.04)</b>	<b>\$ 1,925,230.95</b>	<b>\$ 296,020.31</b>	<b>\$1,622,693.02</b>	<b>\$ -</b>	<b>6,517.62</b>	<b>\$ -</b>	<b>\$ 1,925,230.95</b>

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

The *Condensed Annual Financial Report* and *Fund Balance* information as of June 30, 2022, for all 35 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
4801	Gertrude K. Edelman/Sabal Palm Elementary	11,396.75	8,779.57	(10,833.26)	9,343.06	4,239.00	5,104.06	-	-	-	9,343.06
3581	Myrtle Grove K-8 Center	2,639.98	26,388.36	(21,464.64)	7,563.70	5,650.81	1,912.89	-	-	-	7,563.70
6231	Hialeah Middle	34,753.56	99,635.92	(104,700.84)	29,688.64	11,258.53	18,430.11	-	-	-	29,688.64
6351	Lake Stevens Middle	13,041.55	25,948.62	(23,817.34)	15,172.83	9,397.71	5,775.12	-	-	-	15,172.83
7131	Hialeah-Miami Lakes Senior	132,545.90	313,650.10	(297,794.39)	148,401.61	24,311.56	124,090.05	-	-	-	148,401.61
7141	Dr. Michael M. Krop Senior	304,668.56	532,267.93	(551,716.98)	285,219.51	9,279.08	279,123.83	-	-	(3,183.40)	285,219.51
7201	Miami Beach Senior	186,444.40	330,082.43	(352,958.72)	163,568.11	19,114.79	144,453.32	-	-	-	163,568.11

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7381	Miami Norland Senior	87,278.40	290,927.52	(316,694.24)	61,511.68	10,354.49	51,157.19	-	-	-	61,511.68
7591	North Miami Senior	107,897.06	240,897.81	(253,886.58)	94,908.29	14,532.62	80,375.67	-	-	-	94,908.29
7049	Westland Hialeah Senior	91,152.80	186,551.09	(165,157.04)	112,546.85	35,833.67	76,713.18	-	-	-	112,546.85
<u>Central Region Office Schools/Centers</u>											
0841	Coconut Grove Elementary	28,440.36	176,050.53	(172,350.90)	32,139.99	20,067.38	12,072.61	-	-	-	32,139.99
0881	Comstock Elementary	24,926.17	8,023.49	(9,367.18)	23,582.48	3,299.17	20,283.31	-	-	-	23,582.48
2661	Kensington Park Elementary	14,463.11	160,912.90	(160,304.10)	15,071.91	10,625.57	4,446.34	-	-	-	15,071.91
3341	Miami Shores Elementary	116,255.34	175,396.89	(116,706.64)	174,945.59	165,611.08	9,334.51	-	-	-	174,945.59
4921	Seminole Elementary	20,176.35	8,765.13	(5,894.33)	23,047.15	8,873.52	14,173.63	-	-	-	23,047.15
4011	Dr. Toni Bilbao Preparatory Academy	12,622.21	77,944.18	(78,028.40)	12,537.99	11,538.46	999.53	-	-	-	12,537.99

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
1121	Coral Way K-8 Center	23,299.21	241,046.90	(238,589.74)	25,756.37	8,903.53	16,852.84	-	-	-	25,756.37
1721	Everglades K-8 Center	24,960.22	145,665.91	(140,200.90)	30,425.23	16,054.96	14,370.27	-	-	-	30,425.23
6031	Brownsville Middle	22,651.95	27,085.40	(31,144.75)	18,592.60	5,100.53	13,492.07	-	-	-	18,592.60
6091	Citrus Grove Middle	18,498.17	24,091.09	(19,681.89)	22,907.37	7,239.84	15,667.53	-	-	-	22,907.37
6361	Jose de Diego Middle	22,428.49	29,732.80	(28,417.59)	23,743.70	21,139.67	3,252.35	-	150.00	(798.32)	23,743.70
7081	Design & Architectural Senior	48,529.40	160,740.25	(150,697.66)	58,571.99	2,194.28	56,377.71	-	-	-	58,571.99
7581	iPreparatory Academy PK-12	68,038.93	556,612.05	(551,074.95)	73,576.03	23,793.46	49,782.57	-	-	-	73,576.03
7056	Young Men's Preparatory Academy	14,653.89	20,784.27	(19,879.87)	15,558.29	7,710.45	7,847.84	-	-	-	15,558.29

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>South Region Office Schools/Centers</u>											
1811	Dante B. Fascell Elementary	10,982.66	124,069.84	(122,171.82)	12,880.68	3,380.63	9,500.05	-	-	-	12,880.68
2021	Gloria Floyd Elementary	4,517.31	96,985.50	(99,586.27)	1,916.54	146.18	1,770.36	-	-	-	1,916.54
3261	Miami Heights Elementary	43,964.95	52,534.07	(58,845.22)	37,653.80	3,473.92	34,179.88	-	-	-	37,653.80
0661	Caribbean K-8 Center	11,643.37	9,105.35	(9,576.49)	11,172.23	2,471.70	8,700.53	-	-	-	11,172.23
6801	Rivera Middle	27,188.19	30,238.11	(28,505.04)	28,921.26	10,393.20	18,528.06	-	-	-	28,921.26
7008	Biotech @ Richmond Heights 9-12 Senior	31,115.23	60,254.78	(63,120.65)	28,249.36	13,745.40	14,983.96	-	-	(480.00)	28,249.36
7731	Miami Southridge Senior	96,672.95	336,157.05	(346,016.68)	86,813.32	15,682.37	71,130.95	-	-	-	86,813.32
<u>Adult Education Centers/Technical Colleges</u>											
7072	Coral Gables Adult Education Center	378,885.75	94,701.86	(124,526.01)	349,061.60	89,773.43	259,288.17	-	-	-	349,061.60



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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7432	Miami Palmetto Adult Education Center	184,067.68	72,047.78	(92,283.91)	163,831.55	4,184.57	159,646.98	-	-	-	163,831.55
7512	Miami Springs Adult Education Center	346,109.71	428,192.45	(418,247.92)	356,054.24	23,102.91	320,539.95	-	12,411.38	-	356,054.24
8911	Robert Morgan Educational Center & Technical College	614,826.30	1,407,157.02	(1,436,157.39)	585,825.93	(15,292.10)	579,696.05	-	21,421.98	-	585,825.93
<b>TOTAL</b>		<b>\$ 3,181,736.86</b>	<b>\$ 6,579,424.95</b>	<b>\$ (6,620,400.33)</b>	<b>\$ 3,140,761.48</b>	<b>\$ 607,186.37</b>	<b>\$2,504,053.47</b>	<b>\$ -</b>	<b>\$33,983.36</b>	<b>\$(4,461.72)</b>	<b>\$ 3,140,761.48</b>

## AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 35 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 and/or 2021-2022 fiscal years, on the accrual basis of accounting.

As of June 30, 2021, for six schools/centers in this report, total combined receipts and disbursements amounted to \$1,844,569.02 and \$(1,965,322.04), respectively, while total combined Fund Balance amounted to \$1,925,230.95 (Pages 6-7).

As of June 30, 2022, for all 35 schools/centers in this report, total combined receipts and disbursements amounted to \$6,579,424.95 and \$(6,620,400.33) respectively, while total combined Fund Balance amounted to \$3,140,761.48 (Pages 8-12).

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

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

*Tamara Wain*

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

## INTERNAL CONTROLS RATING

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

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office School/Center</u>							
Dr. Michael M. Krop Senior		✓			✓		Likely to impact.
<u>South Region Office School/Center</u>							
Miami Southridge Senior		✓			✓		Likely to impact.

## INTERNAL CONTROLS RATING

The internal control ratings for the 33 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Gertrude K. Edelman/Sabal Palm Elementary	✓			✓			Not Likely to impact.
Myrtle Grove K-8 Center	✓			✓			Not Likely to impact.
Hialeah Middle	✓			✓			Not Likely to impact.
Lake Stevens Middle	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Senior	✓			✓			Not Likely to impact.
Miami Beach Senior	✓			✓			Not Likely to impact.
Miami Norland Senior	✓			✓			Not Likely to impact.
North Miami Senior	✓			✓			Not Likely to impact.
Westland Hialeah Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Coconut Grove Elementary	✓			✓			Not Likely to impact.
Comstock Elementary	✓			✓			Not Likely to impact.
Kensington Park Elementary	✓			✓			Not Likely to impact.
Miami Shores Elementary	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Seminole Elementary	✓			✓			Not Likely to impact.
Dr. Toni Bilbao Preparatory Academy	✓			✓			Not Likely to impact.
Coral Way K-8 Center	✓			✓			Not Likely to impact.
Everglades K-8 Center	✓			✓			Not Likely to impact.
Brownsville Middle	✓			✓			Not Likely to impact.
Citrus Grove Middle	✓			✓			Not Likely to impact.
Jose de Diego Middle	✓			✓			Not Likely to impact.
Design & Architectural Senior	✓			✓			Not Likely to impact.
iPreparatory Academy PK-12	✓			✓			Not Likely to impact.
Young Men's Preparatory Academy	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Dante B. Fascell Elementary	✓			✓			Not Likely to impact.
Gloria Floyd Elementary	✓			✓			Not Likely to impact.
Miami Heights Elementary	✓			✓			Not Likely to impact.
Caribbean K-8 Center	✓			✓			Not Likely to impact.
Rivera Middle	✓			✓			Not Likely to impact.
Biotech @ Richmond Heights 9-12 Senior	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Adult Education Centers/Technical Colleges</u>							
Coral Gables Adult Education Center	✓			✓			Not Likely to impact.
Miami Palmetto Adult Education Center	✓			✓			Not Likely to impact.
Miami Springs Adult Education Center	✓			✓			Not Likely to impact.
Robert Morgan Educational Center & Technical College	✓			✓			Not Likely to impact.

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

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>North Region Office School/Center</u>							
7141	Dr. Michael M. Krop Senior	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP2	1	• Receipts and Disbursements	Int. Funds: 2019-2020	None	
<u>South Region Office School/Center</u>							
7731	Miami Southridge Senior	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	1	• Disbursements	Int. Funds: 2018-2019 2019-2020 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	
<b>TOTAL</b>			<b>2</b>			<b>None</b>	

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

Summary of audit results for the 33 schools/centers included in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
4801	Gertrude K. Edelman/Sabal Palm Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3581	Myrtle Grove K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
6231	Hialeah Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6351	Lake Stevens Middle	Int. Funds: 2021-2022 Title I: 2021-2022 P-Card & Payroll: 2021-2022 Data Security: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
7131	Hialeah-Miami Lakes Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7201	Miami Beach Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7381	Miami Norland Senior	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
7591	North Miami Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	



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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
7049	Westland Hialeah Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
<u>Central Region Office Schools/Centers</u>							
0841	Coconut Grove Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
0881	Comstock Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
2661	Kensington Park Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3341	Miami Shores Elementary	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
4921	Seminole Elementary	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
4011	Dr. Toni Bilbao Preparatory Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1121	Coral Way K-8 Center	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021 Title I: 2020-2021 P-Card & Payroll: 2020-2021 Data Security: 2020-2021	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
1721	Everglades K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None	
6031	Brownsville Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6091	Citrus Grove Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
6361	Jose de Diego Middle	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
7081	Design & Architectural Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7581	iPreparatory Academy PK-12	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7056	Young Men's Preparatory Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
<u>South Region Office Schools/Centers</u>							
1811	Dante B. Fascell Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
2021	Gloria Floyd Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3261	Miami Heights Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None	
0661	Caribbean K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 P-Card: 2020-2021 Data Security: 2020-2021	None	
6801	Rivera Middle	Int. Funds: 2021-2022 Title I: 2021-2022 Payroll: 2021-2022 Data Security: 2021-2022 2022-2023	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None	
7008	Biotech @ Richmond Heights 9-12 Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
<u>Adult Education Centers/Technical Colleges</u>							
7072	Coral Gables Adult Education Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
7432	Miami Palmetto Adult Education Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2018-2019 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
7512	Miami Springs Adult Education Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2018-2019 2019-2020	None	
8911	Robert Morgan Educational Center & Technical College	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
<b>TOTAL</b>			None			None	

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

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

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office School/Center</u>			
7141	Dr. Michael K. Krop Senior <sup>(a)</sup>  Current Audit: (2-Year Audit) (2020-2021 & 2021-2022)  Prior Audit: (1-Year Audit) (2019-2020)  Prior audit presented to ABAC on March 9, 2021. No findings reported.	Principal: <ul style="list-style-type: none"> <li>• Dr. Adam L. Kosnitzky (Through June 2022; presently District Director at Mental Health Services)</li> </ul>	Principal: Mr. Lee R. Krueger (Change of Principal Since Prior Audit).
		Treasurers: Mr. Maurice D. Bellamy (Through July 2021) Ms. Amanda Valencia (Part-time) Ms. Mercedes M. Phang	Treasurer: Ms. Mercedes M. Phang (Change of Treasurer Since Prior Audit).
<u>South Region Office School/Center</u>			
7731	Miami Southridge Senior  Current Audit: (2-Year Audit) (2020-2021 & 2021-2022)  Prior Audit: (2-Year Audit) (2018-2019 & 2019-2020)  Prior audit presented to ABAC on September 15, 2020. No findings reported.	Principal: <ul style="list-style-type: none"> <li>• Mr. Humberto J. Miret</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Mr. Humberto J. Miret (No Change of Principal Since Prior Audit).</li> </ul>
		Treasurer: Ms. Mary E. Wantuck	Treasurer: Ms. Mary E. Wantuck (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (25 schools/centers).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 33 schools/centers with **no audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
4801	Gertrude K. Edelman/Sabal Palm Elementary <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Bernard L. Osborn (Through June 2022; retired)  Treasurer: Ms. Chantal Jordan-Walker	Principal: • Mr. Emirce Guerra (Change of Principal Since Prior Audit).  Treasurer: Ms. Chantal Jordan-Walker (No Change).
3581	Myrtle Grove K-8 Center <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Dr. Apryle L. Kirnes (Through June 2022; deceased)  Treasurer: Ms. Laurhonda Browne	Principal: • Ms. Emperatriz Maldonado (Change of Principal Since Prior Audit).  Treasurer: Ms. Laurhonda Browne (No Change).
6231	Hialeah Middle <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Nelson L. Gonzalez (Through June 2022; presently Principal at Miami Springs Senior High)  Treasurer: Ms. Monica Neri-Gutierrez (Through July 2022)	Principal: • Ms. Lucy P. Trillas (Change of Principal Since Prior Audit).  Treasurer: Ms. Daymarit Gonzalez-Beltran (Change of Treasurer Since Prior Audit).
6351	Lake Stevens Middle <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Elizabeth Chardon (Through June 2022; presently Principal at Mae M. Walters Elementary School)  Treasurer: Ms. Elizabeth M. Ritch	Principal: • Ms. Lizette M. Estevez (Change of Principal Since Prior Audit).  Treasurer: Ms. Elizabeth M. Ritch (No Change).
7131	Hialeah-Miami Lakes Senior <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Alexander Santoyo (Through June 2022; presently Region Administrative Director at North Region Office)  Treasurer: Ms. Maria E. Brito	Principal: • Mr. Juan C. Ramirez (Change of Principal Since Prior Audit).  Treasurer: Ms. Maria E. Brito (No Change).
7201	Miami Beach Senior <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Deborah G. Riera (Through June 2022; presently Principal at Everglades K-8 Center)  Treasurer: Ms. Guerlyne Jean	Principal: • Mr. Alfred V. Torossian (Change of Principal Since Prior Audit).  Treasurer: Ms. Guerlyne Jean (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (25 schools/centers).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7381	Miami Norland Senior <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. David T. Ladd (Through June 2022; presently Principal at Rainbow Park Elementary)	Principal: • Ms. Rhonda L. Gaines-Miller (Change of Principal Since Prior Audit).
		Treasurer: Mr. Klever A. Estrella	Treasurer: Mr. Klever A. Estrella (No Change).
7591	North Miami Senior <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Patrick Lacouty (Through June 2022; presently Principal at Thomas Jefferson Biscayne Gardens K-8 Academy)	Principal: • Ms. Miriame Stewart (Change of Principal Since Prior Audit).
		Treasurers: Ms. Lashan A. Flowers (Through September 2021) Mr. Joseph Voltaire	Treasurer: Mr. Joseph Voltaire (No Change).
7049	Westland Hialeah Senior (1-Year Audit) (2021-2022)	Principal: • Ms. Giovanna M. Handal	Principal: • Ms. Giovanna M. Handal (No Change).
		Treasurers: Ms. Leiry L. Lemus (Through February 2022) Ms. Nadia Burke (Through June 2022)	Treasurer: Ms. Claudia D. Lazo (Change of Treasurer Since Prior Audit).
<u>Central Region Office Schools/Centers</u>			
0841	Coconut Grove Elementary <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Jordana C. Schneider (Through June 2022; presently Principal at Charles R. Hadley Elementary)	Principal: • Ms. Kristin E. Hayes (Change of Principal Since Prior Audit).
		Treasurers: Ms. Suzanne Tan (Through October 2021) Ms. Cecilia E. Hombrados (Through July 2022)	Treasurer: Ms. Miroslava Zelaya (Change of Treasurer Since Prior Audit).
0881	Comstock Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Orna L. Campbell Dumeus	Principal: • Dr. Orna L. Campbell Dumeus (No Change).
		Treasurer: Ms. Jackie Madera	Treasurer: Ms. Jackie Madera (No Change).
2661	Kensington Park Elementary <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principals: • Ms. Susana Suarez (Through October 2021; presently Principal at Village Green Elementary) • Ms. Deetra S. Anderson (Through December 2021, Temporary Administrator, Assistant Principal) • Mr. Robert M. Megias (Through August 2022; presently Principal at Citrus Grove Middle)	Principal: • Ms. Michelle M. Fernandez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Marlene Castro	Treasurer: Ms. Marlene Castro (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (25 schools/centers).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
3341	Miami Shores Elementary <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Brenda L. Swain (Through June 2022; presently Region Administrative Director at Central Region Office)	Principal: • Mr. Daniel Diaz (Change of Principal Since Prior Audit).
		Treasurer: Ms. Joyce L. Davis	Treasurer: Ms. Joyce L. Davis (No Change).
4921	Seminole Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Mayra DeLeon	Principal: • Ms. Mayra DeLeon (No Change).
		Treasurer: Ms. Zoila L. Ortiz	Treasurer: Ms. Zoila L. Ortiz (No Change).
4011	Dr. Toni Bilbao Preparatory Academy <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Tracey D. Crews (Through August 2022; presently Student & Family Enrollment at the Office at Strategic Planning & Initiative)	Principal: • Ms. Gloria L. Vega (Change of Principal Since Prior Audit).
		Treasurer: Mr. Carlos Sarmiento	Treasurer: Mr. Carlos Sarmiento (No Change).
1121	Coral Way K-8 Center (1-Year Audit) (2021-2022)	Principal: • Ms. Barbara M. Martin	Principal: • Ms. Barbara M. Martin (No Change).
		Treasurers: Ms. Krystina M. Rozo (Through January 2022) Ms. Julita A. Pino	Treasurer: Ms. Julita A. Pino (Change Of Treasurer Since Prior Audit).
1721	Everglades K-8 Center <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Ramon J. Garrigo (Through June 2022; presently Principal at Ronald W. Reagan/Doral Senior High)	Principal: • Ms. Deborah G. Riera (Change of Principal Since Prior Audit).
		Treasurer: Ms. Kyria Acle-Parada	Treasurer: Ms. Kyria Acle-Parada (No Change).
6031	Brownsville Middle <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Marcus L. Miller (Through June 2022; presently Principal at D.A. Dorsey Technical College)	Principal: • Mr. Derrick J. Moore (Change of Principal Since Prior Audit).
		Treasurer: Ms. Linda R. Buckhannan	Treasurer: Ms. Linda R. Buckhannan (No Change).
6091	Citrus Grove Middle <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Pedro R. Cedeno (Through July 2022; resigned)	Principal: • Mr. Robert M. Megias (Change of Principal Since Prior Audit).
		Treasurer: Ms. Barbara C. Montesino (Through August 2022)	Treasurer: Ms. Stacie Y. Bacon (Change Of Treasurer Since Prior Audit).
6361	Jose De Diego Middle <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Keith B. Parrimore (Through June 2022; presently Principal at Kelsey L. Pharr Elementary)	Principal: • Ms. Teandra E. Calixte (Change of Principal Since Prior Audit).
		Treasurer: Mr. Lavaris A. Hammett	Treasurer: Mr. Lavaris A. Hammett (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (25 schools/centers).



## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7081	Design & Architectural Senior <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Katyna D. Lopez-Martin (Through June 2022; presently Administrative Director Labor Relations)	Principal: • Dr. Maggie M. Rodriguez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Lucenda A. Roper	Treasurer: Ms. Lucenda A. Roper (No Change).
7581	iPreparatory Academy PK-12 <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principals: • Mr. Alberto M. Carvalho (Through February 2022; retired) • Ms. Aillette A. Rodriguez-Diaz, Interim Principal (Through July 2022; presently District Director of Curriculum at School Choice & Parental Option)	Principal: • Ms. Barbara R. Soto Pujadas (Change of Principal Since Prior Audit).
		Treasurer: Ms. Tina C. Simmons	Treasurer: Ms. Tina C. Simmons (No Change).
7056	Young Men's Preparatory Academy (1-Year Audit) (2021-2022)	Principal: • Mr. Pierre R. Edouard	Principal: • Mr. Pierre R. Edouard (No Change).
		Treasurers: Mr. Jose Montes (Through August 2021) Ms. Sabrina L. McTaw	Treasurer: Ms. Sabrina L. McTaw (No Change).
<b>South Region Office Schools/Centers</b>			
1811	Dante B. Fascell Elementary <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Margaret D. Leitner (Through August 2022; retired)	Principal: • Ms. Rachel Pierre-Louis (Change of Principal Since Prior Audit).
		Treasurer: Ms. Jeannie Hernandez (Through October 2022)	Treasurer: Ms. Anastasia Moreira (Change Of Treasurer Since Prior Audit).
2021	Gloria Floyd Elementary <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Ms. Mayte M. Dovale (Through July 2022; retired)	Principal: • Ms. Christine M. Smith (Change of Principal Since Prior Audit).
		Treasurer: Ms. Jeannette Claro (Through July 2022)	Treasurer: Ms. Rosalba E. Ansari (Change Of Treasurer Since Prior Audit).
3261	Miami Heights Elementary (1-Year Audit) (2021-2022)	Principals: • Ms. Renita L. Lee (Through October 2021; retired) • Mr. Jason S. Saunders	Principal: • Mr. Jason S. Saunders (No Change).
		Treasurer: Ms. Jessica J. Cabanes	Treasurer: Ms. Jessica J. Cabanes (No Change).
0661	Caribbean K-8 Center <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principals: • Ms. Ada M. Montero (Through February 2022; retired) • Mr. Jose L. Peña (Interim Principal through October 2021; presently Interim Principal at Coconut Palm K-8 Center) • Ms. Noemi Serrano-Duran	Principal: • Ms. Noemi Serrano-Duran (Change of Principal Since Prior Audit).
		Treasurers: Ms. Daylen Sosa (Through February 2022) Ms. Tqwana T. Brown	Treasurer: Ms. Tqwana T. Brown (Change Of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (25 schools/centers).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6801	Rivera Middle <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Jorge M. Bulnes (Through June 2022; presently Principal at Southwest Miami Senior)	Principal: • Mr. Javier G. Nora (Change Of Principal Since Prior Audit).
		Treasurers: Ms. Amy P. Rodriguez (Through January 2022) Ms. Teresita V. Rodriguez	Treasurer: Ms. Teresita V. Rodriguez (No Change).
7008	Biotech @ Richmond Heights 9-12 Senior <sup>(a)</sup> (1-Year Audit) (2021-2022)	Principal: • Mr. Sami M. Hamdan (Through July 2022; retired)	Principal: • Mr. John L. Sterling (Change Of Principal Since Prior Audit).
		Treasurers: Ms. Milagros Alonso (Through January 2022) Mr. Andrew R. Charlton (Through April 2022) Ms. Krystal Breitenstein	Treasurer: Ms. Krystal Breitenstein (Change Of Treasurer Since Prior Audit).
<b>Adult Education Centers/Technical Colleges</b>			
7072	Coral Gables Adult Education Center (2-Year Audit) (2020-21 & 2021-22)	Principals: • Mr. Alan J. Bashaw (Through October 2020; retired) • Dr. Louis Dash III  Site Administrators: • Ms. Eida Herrera (Through August 2020; presently Vice Principal at Miami Beach Adult) • Ms. Gina Spicer Shannon	Principal: • Dr. Louis Dash III (No Change).  Site Administrator: • Ms. Gina Spicer Shannon (No Change).
		Treasurers: Ms. Anastasia Moreira (Through September 2020) Ms. Gayle E. Williams (Through August 2021) Ms. Dennis J. Rodriguez	Treasurer: Ms. Dennis J. Rodriguez (Change Of Treasurer Since Prior Audit).
7432	Miami Palmetto Adult Education Center <sup>(a)</sup> (2-Year Audit) (2020-21 & 2021-22)	Principal: • Ms. Octavia H. Williams (Through October 2022, presently Principal at American Adult and Community Education Center)	Principal: • Ms. Desiree A. Gonzalez Martinez (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Grecia Arana	Treasurer: Ms. Grecia Arana (No Change).
7512	Miami Springs Adult Education Center (2-Year Audit) (2020-21 & 2021-22)	Principal: • Mr. Miguel Veloso	Principal: • Mr. Miguel Veloso (No Change).
		Treasurers: Mr. Yanior Abdala (Through May 2022) Ms. Yeny Ticlla	Treasurer: Ms. Yeny Ticlla (Change Of Treasurer Since Prior Audit).
8911	Robert Morgan Educational Center & Technical College (2-Year Audit) (2020-21 & 2021-22)	Principal: • Mr. Kenneth L. Williams	Principal: • Mr. Kenneth L. Williams (No Change).
		Treasurer: Ms. Betty R. McCoy  Business Manager: Ms. Stephanie D. Marcos	Treasurer: Ms. Betty R. McCoy (No Change).  Business Manager: Ms. Stephanie D. Marcos (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (25 schools/centers).

## PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 35 schools/centers. The results of the property inventories are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
4801	Gertrude K. Edelman/Sabal Palm Elementary	131	\$ 296,302	-	\$ -	\$ -	-	\$ -
3581	Myrtle Grove K-8 Center	203	460,761	2	2,940	-	-	-
6231	Hialeah Middle	252	691,150	-	-	-	-	-
6351	Lake Stevens Middle	238	638,619	-	-	-	-	-
7141	Dr. Michael M. Krop Senior	678	1,634,247	-	-	-	-	-
7131	Hialeah-Miami Lakes Senior	521	1,495,099	-	-	-	-	-
7201	Miami Beach Senior	600	1,595,243	-	-	-	-	-
7381	Miami Norland Senior	425	1,257,860	-	-	-	-	-
7591	North Miami Senior	692	2,278,533	-	-	-	-	-
7049	Westland Hialeah Senior	414	1,356,126	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0841	Coconut Grove Elementary	66	202,804	-	-	-	-	-
0881	Comstock Elementary	129	411,180	-	-	-	-	-
2661	Kensington Park Elementary	146	398,160	-	-	-	-	-
3341	Miami Shores Elementary	134	311,842	-	-	-	-	-
4921	Seminole Elementary	127	254,494	-	-	-	-	-
4011	Dr. Toni Bilbao Preparatory Academy	95	331,416	-	-	-	-	-
1121	Coral Way K-8 Center	304	700,719	-	-	-	-	-
1721	Everglades K-8 Center	240	605,126	-	-	-	-	-
6031	Brownsville Middle	218	564,768	-	-	-	-	-
6091	Citrus Grove Middle	196	580,316	-	-	-	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6361	Jose de Diego Middle	223	685,188	-	-	-	-	-
7081	Design & Architectural Senior	328	723,024	1	2,599	705	-	-
7581	iPreparatory Academy PK-12	132	301,775	-	-	-	-	-
7056	Young Men's Preparatory Academy	224	698,829	-	-	-	2	4,468
<b>South Region Office Schools/Centers</b>								
1811	Dante B. Fascell Elementary	91	241,002	-	-	-	-	-
2021	Gloria Floyd Elementary	112	274,685	-	-	-	-	-
3261	Miami Heights Elementary	141	369,213	-	-	-	-	-
0661	Caribbean K-8 Center	171	441,337	-	-	-	-	-
6801	Rivera Middle	529	1,086,163	-	-	-	-	-
7008	Biotech @ Richmond Heights 9-12 Senior	194	671,082	-	-	-	-	-
7731	Miami Southridge Senior	607	1,519,320	-	-	-	-	-
<b>Adult Education Centers/Technical Colleges</b>								
7072	Coral Gables Adult Education Center	2	6,150	-	-	-	-	-
7432	Miami Palmetto Adult Education Center	10	18,405	1	3,280	-	-	-
7512	Miami Springs Adult Education Center	2	5,999	-	-	-	-	-
8911	Robert Morgan Educational Center & Technical College	879	3,372,673	-	-	-	-	-
<b>TOTAL</b>		<b>9,454</b>	<b>\$ 26,479,610</b>	<b>4</b>	<b>\$ 8,819</b>	<b>\$ 705</b>	<b>2</b>	<b>\$ 4,468</b>

## PLANT SECURITY REPORT SCHEDULE

The following table is an analysis of Plant Security Reports. One school/center filed a Plant Security Report. Those schools/centers that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	School/Center	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Other(a)	Total Depreciated Value
6351	Lake Stevens Middle	1	2	\$ 3,330	\$ 3,330	\$ 2,882
<b>TOTAL</b>		<b>1</b>	<b>2</b>	<b>\$ 3,330</b>	<b>\$ 3,330</b>	<b>\$ 2,882</b>

Note: (a) "Other" consists of 3D Printers.

## **FINDINGS AND RECOMMENDATIONS**

### **1. Inadequate Controls Over Collections And Disbursements For School-Sponsored Activities *Dr. Michael M. Krop Senior***

On February 23, 2022, a search was conducted by the Assistant Principal and Student Activities Director for *Official Teacher's Receipt* (BPI)'s used to record collections from students/parents for payments to a drama event that had been cancelled and an out of county field trip/event. Cash in the amount of approximately \$7,400 was found in multiple envelopes in several unsecured locations inside the classroom of the teacher/sponsor handling both events. According to the school administration, it could not be determined when these funds had been collected. The case was referred to the Civil Investigative Unit (CIU) which found probable cause that the teacher violated *School Board Policies*. This incident occurred under the former school administration.

#### *Procedures for Receipting Collections and Refunds not Followed*

According to Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting*, a school employee must document collections on a *Recap of Collections* [FM-1004] and individual student collections of \$15 or more require the issuance of an *Official Teacher's Receipt* (BPI) [FM-0976] from a serialized receipt book. The monies collected and supporting documentation must be submitted to the Treasurer, *on the same day collected*. A computer-generated receipt documenting this monetary exchange must be issued to the employee turning in the collections. Additionally, a copy of this computer-generated receipt must be stapled to the last corresponding receipt in the *Official Teacher's Receipt* book that corresponds to the collections.

According to Section II, Chapter 5 of the *Manual of Internal Fund Accounting*, refunds shall be processed by the Treasurer, when necessary, and must be issued via a school check in accordance with the following procedures: refunds must be supported by the receipt, receipt number, or copy of *Recap of Collections* form [FM-1004] prepared initially when the collection was received. In lieu of the original receipt, the receipt number may be recorded on the *Check Requisition/JV Transfer* form [FM-0992].

Our review disclosed non-compliance over the procedures for the receipting/depositing and refunding of collections, and for the monitoring of fundraising activities. Details are as follow:

- 1.1. Funds collected from students for a drama event and an out of county field trip/event totaling approximately \$7,400 were not receipted or deposited on a timely basis. Upon discovery of funds in the teacher/sponsor's classroom, only \$1,560 related to the field trip/event was deposited on March 1, 2022, by the school's Student Activities Director. Supporting documentation with accurate and required information regarding dates of collections, amounts paid, and number of students paid was not presented for audit. In May 2022, the school gave the Drama Booster Club \$320 from the funds found in the classroom for pre-orders of DVD

sales. At the auditor's request, funds of \$190 held in the school vault were deposited in October 2022.

- 1.2. The school issued cash refunds totaling \$5,330 to students/parents for the cancelled drama event (tickets/meals) directly from the cash collected. Refunds should have been issued by the school treasurer via an official school check.

Section IV, Chapters 2 and 14 of the *Manual of Internal Fund Accounting* establish the procedures for conducting fundraising activities. The following was observed for the cancelled drama event:

- 1.3. An invoice for purchase of drama event tickets was not available for audit. The school had no record of a ticket purchase. Therefore, we could not determine the number of tickets purchased or sold.
- 1.4. Subledger accounts were not used to account for various activities in the Classes and Club-Drama account.
- 1.5. The Student Activity Operating Report [FM-0996] and Activity Log were not presented for audit.

#### *Disbursements*

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* establish the procedures for making disbursements. Pursuant to School Board Policy 6610 *Internal Accounts*, and per Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, for purchases of \$1,000 or more but less than \$50,000, require that at least three (3) written vendor quotations be solicited. One of these quotations must be from a certified minority enterprise, according to School Board Policy 6320.02, *Minority/Women Business Enterprise Certification Procedures*. The quotations must be included as part of the documentation filed for disbursements to show compliance with vendor selection and the lowest price selected. Section II, Chapter 4 of the *Manual of Internal Fund Accounting* also requires that a Purchase Order Entry must be approved by the principal or his/her designee and processed by the school treasurer prior to the order being placed or the purchase being made.

We sampled 36 disbursements totaling approximately \$110,000 for the 2020-2021 and 2021-2022 fiscal years through September 2022. Thirteen disbursements or 36% had discrepancies. The specific conditions are as follows:

- 1.6. In nine instances, purchase orders for purchases of \$100 or more were not properly completed/approved by the principal prior to the order being placed. These totaled approximately \$16,600.
- 1.7. In four instances, individual disbursements of \$1,000 or more were supported with the required three written vendor quotations, however, did not include a certified minority enterprise vendor. These totaled approximately \$12,600.

Section III, Chapters 3 and 4 of the *Manual of Internal Fund Accounting* indicates that expenditures for the purchase of equipment items with an individual cost of \$1,000 or more shall be posted to the General Fund-Equipment account, with the funds transferred from the respective account(s). Additionally, property transactions are governed by the district's procedures as stipulated in the *Manual of Property Control Procedures*. Consequently, the *Incoming Controlled Equipment* [FM-1669] form must be prepared and submitted to the Property Accounting office.

- 1.8. Four equipment items costing over \$1,000 each, were not property controlled. At our request, the *Incoming Controlled Equipment* [FM-1699] form was completed and forwarded to Property Accounting. In addition, the disbursements related to the purchase of equipment items were not posted to the General Fund-Equipment account. These items totaled approximately \$5,600.

## **RECOMMENDATIONS**

- 1.1. Discuss receipting and depositing procedures with faculty and staff members for understanding and awareness of the requirements. Direct them to request a receipt from the Treasurer when turning in collections for deposit; refunds should be paid via school checks and not from cash collections; and discrepancies discussed and resolved in a timely manner.**
- 1.2. Discuss the bookkeeping procedures with the Treasurer to ensure understanding of the expectations of the job. Direct the Treasurer to always issue receipts when receiving collections from staff.**
- 1.3. The school administration should identify a designee to oversee the general bookkeeping of internal funds, namely the disbursing of funds and to ensure that collections are properly receipted, documented, and timely deposited; and in addition to the Treasurer, direct the administrator to verify collections.**
- 1.4. Meet with the designated administrator on a regular basis and request that discrepancies be brought to principal's attention to ensure that corrective action is timely implemented.**
- 1.5. The principal/designee should not sign any checks unless all necessary supporting documentation is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.**
- 1.6. Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by established procedures; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation.**
- 1.7. Sponsors of student activities should receive training in fundraising to ensure an understanding of the accountability and reports that are required.**
- 1.8. The school administration should ensure that all property items with a cost of \$1,000 or more must be marked/tagged with an identifying property control number.**



**Person(s) Responsible:**

**Principal/Assistant Principal  
and Treasurer**

**Management Response:**

The Principal met with the Assistant Principal and Treasurer to review the Manual of Internal Fund Accounting and School Board Policy 6610 Internal Accounts to ensure proper accountability and compliance with procedures related to collection of funds. The Principal discussed the requirement of a receipt being issued by the Treasurer upon exchange of cash/checks, and any refunds must be made via school check, not cash.

The Principal and Assistant Principal will perform monthly reviews of internal fund records and official receipt books to detect and prevent accounting and posting errors. Additionally, the Assistant Principal will conduct periodic reviews of internal fund records, fund raising activities, and official receipt books to ensure their accuracy and compliance. Anomalies will be reported to the Principal and corrected immediately.

The Principal has reviewed Section II, Chapter 4 and Chapter 5 of the Manual of Internal Fund Accounting and School Board Policy 6610, regarding purchases of \$1,000 or more but less than \$50,000 and has met with the Treasurer and has instructed her that disbursements must be documented with an original itemized vendor invoice and signed by the Treasurer to acknowledge goods and services were received, prior to requesting approval for payment from the Principal. The Principal will ensure that the school has at least three written quotations and one which is a certified minority/women business enterprise (M/WBE) prior to purchase. The Treasurer at the request of the Principal, will require and review all purchase orders and quotations to ensure minority/women business enterprise certificate procedures have been followed.

The Principal has provided a copy of School Board Policy 6320.02 Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guideline, as well as, to attach supplementary documentation for justification to support the items purchased for disbursements of \$1,000 or more.

The Principal has strengthened the internal funds procedures by requiring all requests for purchases by reviewed by the Principal and by instructing the Treasurer to provide supporting documentation, including signatures on required documents such as, Check Requisitions/JV Transfer (including all signatures), original vendor invoices with acknowledgement of the receipt of goods and services, prior to the Principal signing any checks. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal has met with the Assistant Principal and Treasurer to ensure if any purchases of property over \$1,000 are made, the Incoming Property Control Form is completed, so that the property can be tagged by the District with a Property Control number.

**Person(s) Responsible:**

**North Region Office Administration**

**Management Response:**

The North Region Office's Financial and Human Capital Director and the principal reviewed the audit findings, recommendations, and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Treasurer will be required to thoroughly review the Manual of Internal Fund Accounting with an emphasis on Section II – General Accounting Policies and Procedures; Chapter 2 – Collections of Money, Chapter 3 – Deposit Procedures, Chapter 4 – Internal Fund Purchases, and Chapter 5 – Expenditures/ Disbursements and Section IV – Activity Specific Policies and Procedures; Chapter 2 – Fundraising Activities. The initial review will include an executive lead principal to ensure a thorough review of the manual.

The principal and/or designated assistant principal will review with staff during a faculty meeting the proper protocols for the collection of funds and fundraising activities for school-related activities. Additionally, the principal will meet with all club sponsors, coaches, performance groups, and employees involved with collecting funds and fundraising to review the Manual of Internal Fund Accounting, Section IV – Activity Specific Policies and Procedures; Chapter 2 – Fundraising Activities. Particular emphasis will be placed on having all school-sponsored fundraisers approved by the school principal before the start of any fundraising endeavor, and the issuance of prenumbered receipts for all funds collected.

The principal and a designated assistant principal will oversee the general bookkeeping of internal funds and will review the disbursement of internal funds every month. The principal and designated assistant principal will verify that purchases of \$1,000 or more will have three written quotations solicited with one being from a certified minority/women business enterprise.

The principal and treasurer will review the Manual of Property Control Procedures with an emphasis on Section 2 – Acquisition of Property, Subsection 2.5 – Acquisition from Other Sources, and School Board Policy 7450 – Property Inventory. The principal and assistant principal will work closely with the treasurer to ensure all items acquired costing \$1,000 or more will generate the completion of FM-1669, *Incoming Controlled Equipment* that will be used for assigning property control numbers to purchased equipment.

The Financial and Human Capital Director will facilitate quarterly reviews of the disbursement of internal funds with an executive lead principal to ensure the school is following all District protocols and procedures associated with disbursements. In addition to the quarterly reviews, the executive lead principal will visit the school twice each quarter to ensure compliance with all actions taken by the school staff.

Finally, the principal and treasurer at Dr. Michael M. Krop Senior High School are required to actively participate and attend the 2022-2023 School Operations Money Matter Support Program sessions.

**Person(s) Responsible:**

**Office of School Leadership and Performance  
Administration**

**Management Response:**

School Leadership and Performance has reviewed the audit findings cited in the audit reports for Dr. Michael M. Krop and Miami Southridge Senior High Schools.

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

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training.
- School Leadership and Performance Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include Bookkeeping Practices, Internal Fund Procedures Over Disbursements and Controls over Collections and Disbursements.
- District School Operations Administrative Director will coordinate oversight assistance from Internal Funds Department to provide training and assistance to administrators and treasurers.
- Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school.

**2. Bookkeeping Practices And Internal Fund Procedures Over Disbursements Need Improvement**  
***Miami Southridge Senior***

For the 2020-2021 and 2021-2022 fiscal years, total disbursements were approximately \$191,000 for the 2020-2021 fiscal year and \$346,000 for the 2021-2022 fiscal year. For our audit, we extended the testing to September 2022. Our review disclosed that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved by the principal prior to the order being placed. In addition, we noted instances in which payments to vendors were not issued in a timely manner and proper procedures for documenting disbursements were not followed. Furthermore, requirements for individual purchases of \$1,000 or more were not evident or properly supported with required quotes, and several purchases with an individual cost of under \$1,000 were made to the same vendor, on the same date, which is suggestive of orders that were split so as not to exceed purchasing limits that would otherwise require written quotations. In addition, we also noted instances where sales tax was not paid on items for resale where sales tax is applicable, or employee reimbursement included sales tax when the purchase would have been eligible for tax exemption and for several Fund 9 transactions, disbursement procedures were not followed.

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* establishes that disbursements require that a purchase order entry be processed by the school treasurer and approved by the principal or his/her designee prior to the order being placed or the purchase being made. In addition, payment to vendors must be made within (30) days of satisfactory receipt of goods/services and must be documented with an original itemized vendor invoice.

We sampled 56 disbursements totaling approximately \$103,900 for the 2020-2021 and 2021-2022 fiscal years and current year up to September 2022. We noted discrepancies in 51 disbursements or 91% of sample selected. The specific conditions are as follows:

- 2.1. In 47 instances, we noted purchase orders were either not completed or were dated after the invoice date and order had been placed. These totaled approximately \$93,000.
- 2.2. In 13 instances, invoices were paid late. Delays ranged from 2 days to 1 year. These totaled approximately \$13,400.

Pursuant to School Board Policy 6610 *Internal Accounts*, and per Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, for purchases of \$1,000 or more but less than \$50,000, at least three (3) written vendor quotations are required. One of these quotations must be from a certified minority enterprise, according to School Board Policy 6320.02, *Minority/Women Business Enterprise Certification Procedures*. The quotations must be

included as part of the documentation filed for disbursements to show compliance with vendor selection and lowest price selected.

- 2.3. In eight instances, we noted the required minimum of three written vendor quotations, including one from a certified minority enterprise were not on file, or three written quotes were on file, but none were certified minority enterprise vendors. These totaled approximately \$13,700. A majority of these purchases were related to athletics, senior events and awards.
- 2.4. For four disbursements issued to the same vendor, it appears a split purchase was made to circumvent bid requirements. Purchases were supported by invoices with the same invoice date and payment dates. These totaled approximately \$4,800. Purchases were for sports clothing and P.E. uniforms.

Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* provides the procedures for paying sales tax. Pursuant to procedures, only purchase of items for school use and for which the school will claim and maintain ownership are exempt from sales tax at the time the purchase is made.

- 2.5. In 16 instances, sales tax was not paid for the purchase of items provided to students. These totaled approximately \$600. A majority of these purchases were related to uniforms and undergarments for various sports activities.

Section III, Chapter 9 of the *Manual of Internal Fund Accounting* provides the procedures over Fund 9 purchases and lists the restrictions placed on the use of revenue from the Instructional Materials and Educational Support (Fund 9) account. Our review of this account disclosed:

- 2.6. Nine disbursements totaling approximately \$11,000 were improperly charged to the Fund 9 account during the 2020-2021 and 2021-2022 fiscal years. These purchases consisted of items or services for club sponsored activities, gift cards, graduation, and athletic related.

## **RECOMMENDATIONS**

- 2.1. **The school administration should identify a designee to oversee the general bookkeeping of internal funds. The school should implement a periodic system of review over the bookkeeping, namely the disbursing of funds.**
- 2.2. **The principal/designee should not sign any checks unless all necessary supporting documentation is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.**

- 2.3. Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by established procedures; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation.
- 2.4. Going forward, the treasurer would benefit and should attend Internal Funds training and/or request assistance from the Office of the Controller.

**Person(s) Responsible:** Principal/Vice Principal/Assistant Principal and Treasurer

**Management Response:**

On October 31, 2022, the Principal reviewed Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* with the Vice Principal and Treasurer to ensure awareness and understanding of the proper procedures for general bookkeeping of internal funds. The Principal has implemented a system of review over the bookkeeping and disbursements procedures. The Principal advised the Treasurer that purchase orders must be completed and entered and approved by the Principal or Vice Principal prior to a purchase being placed. The Treasurer was advised that no purchases may be processed until the purchase order was processed and approved by the Principal or Vice Principal.

Furthermore, the Treasurer was advised that payments to vendors must be made within (30) days of satisfactory receipt of goods/services and must be documented with an original itemized vendor invoice.

The Principal advised the Vice Principal and Treasurer of the proper supporting documentation needed in order to make vendor payments. The Principal informed the Treasurer to ensure that requests to sign checks are accompanied with the supporting documentation. Furthermore, the Principal advised the Vice Principal not to sign any checks unless all the supporting documentation was provided. The Principal will not sign any checks unless the supporting documentation is properly provided. The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required.

On October 31, 2022, the Principal reviewed with the Vice Principal and Treasurer Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* which provides the procedures for paying sales tax. The Principal advised the Treasurer to ensure that sales tax is paid for any items that the school does not claim nor maintain ownership at the time of purchase.

On October 31, 2022, The Principal met with staff and reviewed School Board Policy 6610 Internal Accounts, Section II, Chapter 4 of the Manual of Internal Fund Accounting, for purchases of \$1,000 or more but less than \$50,000. Staff was directed to solicit quotations, including one from a certified minority as required by established procedures. The Vice Principal and Treasurer were instructed to ensure that the quotes are included as part of the supplementary disbursement documentation. Prior to approving purchases, the Principal or the Vice Principal will review the quotes which will be included in the supporting documentation provided for approval of purchase orders.

The Treasurer was directed to attend Internal Funds training and request assistance from the Office of the Controller as needed. To date, the Treasurer has attended training on the October 27, 2022. The Treasurer has been assigned a mentor.

The Principal reviewed with the Vice Principal and Treasurer Section III, Chapter 9 of the *Manual of Internal Fund Accounting* which provides the procedures for making Fund 9 purchases and lists the restrictions placed on the use of revenue from the Instructional Materials and Educational Support (Fund 9) account. The Principal and Vice Principal will ensure that Fund 9 is not used to purchase restricted items.

The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting to ensure that procedures are followed as related to the proper use of the Purchase Order system, the proper solicitation of quotes for purchases of \$1,000 or more but less than \$50,000, and the timely payment to vendors.

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section IV, Chapter 9 of the Manual of Internal Fund Accounting to ensure that procedures are followed in regard to the payment of sales tax.

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapter 9 of the Manual of Internal Fund Accounting to ensure that procedures are followed as related to the use of revenue from the Instructional Materials and Educational Support (Fund 9) account. The Principal was instructed to ensure that charges made against the account were proper.

The South Region Office Financial/Business Operations Director will conduct a review a minimum of two times during the year of the disbursements at the school.

The South Region Office Financial/Business Operations Director instructed the Principal to ensure that the Treasurer attends Internal Funds training and requests assistance from the Office of the Controller.

The Principal will participate in the District Mandatory Money Matters Support Program.

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

**Management Response:**

Refer to page 38 of this report and page 61 in the report's Appendix Section for Office of School Leadership and Performance administration's comprehensive response addressing the recommendations to the school findings of Miami Southridge Senior High School.



## OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one or two fiscal year(s) ended June 30, 2022, depending on the school/center being audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures* and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives, and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2020 through June 30, 2021 and/or July 1, 2021 through June 30, 2022 (depending on whether the audit scope was a one or two-year audit at the individual school/center audited). Also, depending on the individual school/center audited:

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

Our procedures were as follows:

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

We conducted our audits in accordance with generally accepted government auditing standards (GAGAS) issued by the Comptroller General of the United States. 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 stated in this report. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion. The results of the property audits in this report were in all material respects similarly conducted in accordance with GAGAS, except for the continuing professional education requirement not followed by our property auditors.

### **Internal Control Matters**

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

## BACKGROUND

### INTERNAL FUNDS

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



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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2021 and June 30, 2022, was 0.08% and 1.07%, respectively.

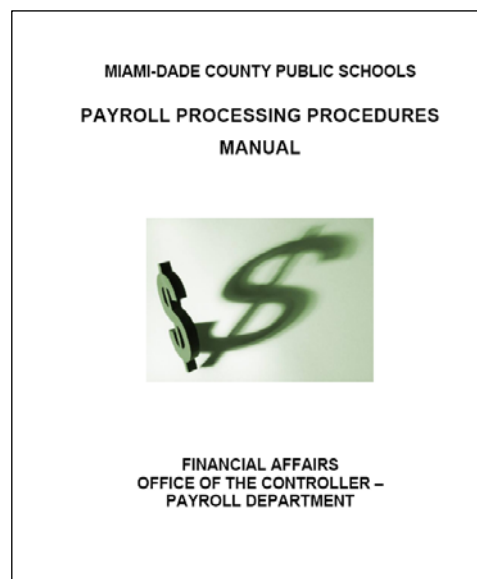
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise,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

## PROPERTY

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

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

## PAYROLL



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

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

**Each school/center processes its own biweekly payrolls.** Timekeeping personnel enter the employees’ time and attendance data on a centralized information system. After the information is entered

into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll.

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

### **PURCHASING CARD (P-CARD) PROGRAM**

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

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

## TITLE I PROGRAM



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

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

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

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

## FULL-TIME EQUIVALENT (FTE)

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

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

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

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

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

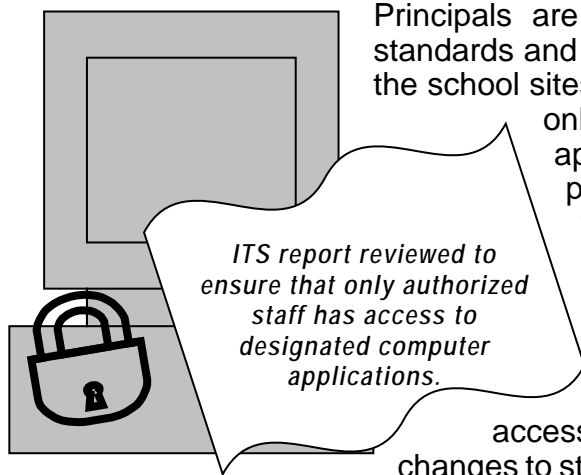
<b>Survey Period No.</b>	<b>Time Period of Survey</b>
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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

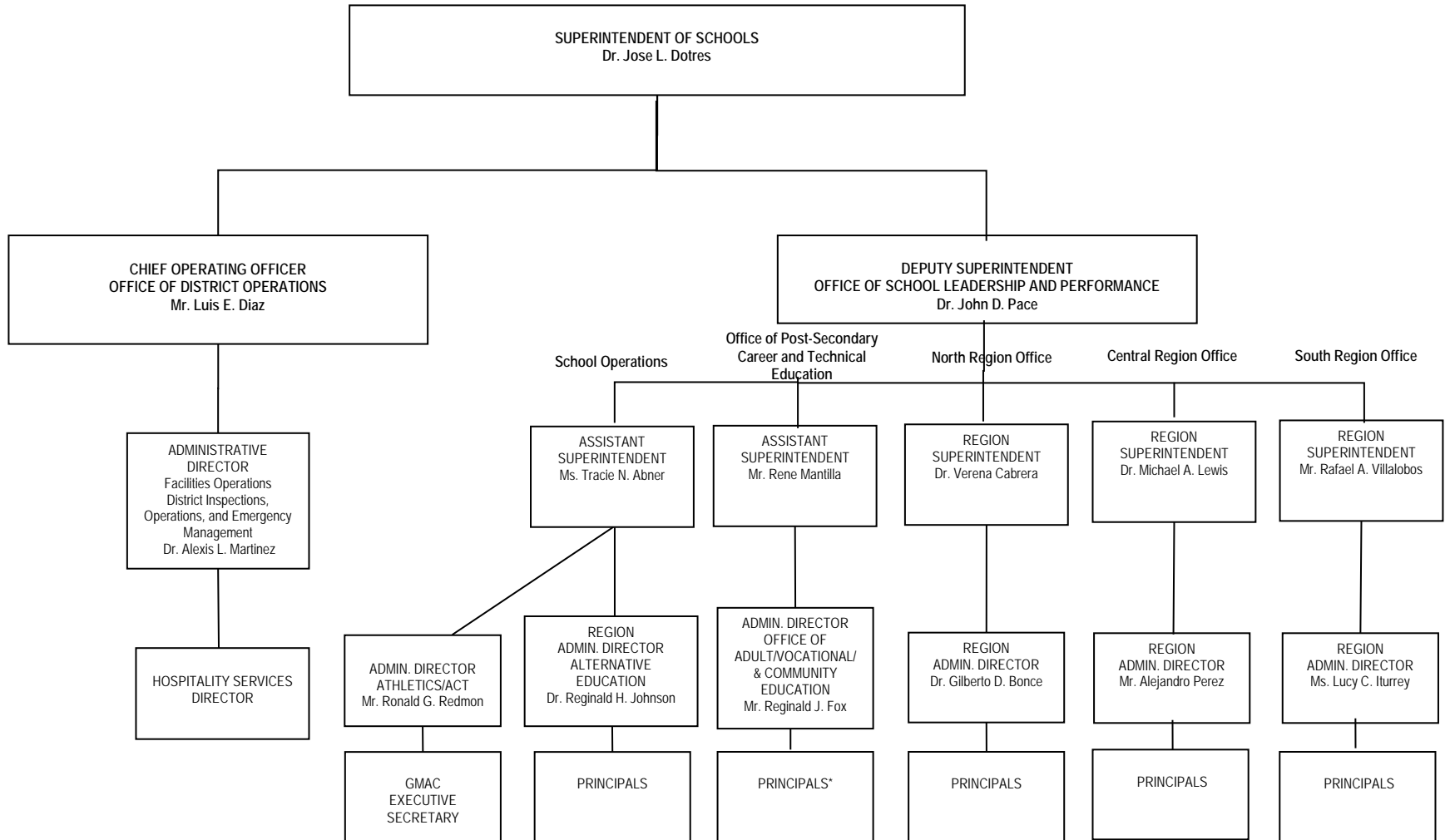
## DATA SECURITY MANAGEMENT REPORT



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



# ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




\*Includes Systemwide Business and Industry Service Center.

***APPENDIX  
MANAGEMENT'S RESPONSES***

**MEMORANDUM**

November 7, 2022

**TO:** Dr. Verena Cabrera, Region Superintendent  
North Region Office

**FROM:** Lee R. Krueger, Principal   
Dr. Michael M. Krop Senior High School

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL FUNDS AUDIT OF DR. MICHAEL M. KROP SENIOR HIGH SCHOOL FOR THE 2020-2021 AND 2021-2022 FISCAL YEARS AND 2021-2022 FTE SURVEY PERIOD 2**

This memorandum serves as a response to the relevant findings in the internal audit for Dr. Michael M. Krop Senior High School for the 2020-2021 and 2021-2022 fiscal years and 2021-2022 FTE Survey Period 2.

**FINDINGS**

- 1. Inadequate Controls  
Over Collections And Disbursements  
For School-Sponsored Activities**

**RECOMMENDATIONS**

- 1.1. Discuss receipting and depositing procedures with faculty and staff members for understanding and awareness of the requirements. Direct them to request a receipt from the Treasurer when turning in collections for deposit; refunds should be paid via school checks and not from cash collections; and discrepancies discussed and resolved in a timely manner.**
- 1.2. Discuss the bookkeeping procedures with the Treasurer to ensure understanding of the expectations of the job. Direct the Treasurer to always issue receipts when receiving collections from staff.**
- 1.3. The school administration should identify a designee to oversee the general bookkeeping of internal funds, namely the disbursing of funds and to ensure that collections are properly receipted, documented, and timely deposited; and in addition to the Treasurer, direct the administrator to verify collections.**
- 1.4. Meet with the designated administrator on a regular basis and request that discrepancies be brought to principal's attention to ensure that corrective action is timely implemented.**

- 1.5. The principal/designee should not sign any checks unless all necessary supporting documentation is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.
- 1.6. Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation.
- 1.7. Sponsors of student activities should receive training in fundraising to ensure an understanding of the accountability and reports that are required.
- 1.8. The school administration should ensure that all property items with a cost of \$1,000 or more must be marked/tagged with an identifying property control number.

**PERSON(S) RESPONSIBLE:** Principal, Assistant Principal, and Treasurer

**MANAGEMENT RESPONSE:**

The Principal met with the Assistant Principal and Treasurer to review the Manual of Internal Fund Accounting and School Board Policy 6610 Internal Accounts to ensure proper accountability and compliance with procedures related to collection of funds. The Principal discussed the requirement of a receipt being issued by the Treasurer upon exchange of cash/checks, and any refunds must be made via school check, not cash.

The Principal and Assistant Principal will perform monthly reviews of internal fund records and official receipt books to detect and prevent accounting and posting errors. Additionally, the Assistant Principal will conduct periodic reviews of internal fund records, fund raising activities, and official receipt books to ensure their accuracy and compliance. Anomalies will be reported to the Principal and corrected immediately.

The Principal has reviewed Section II, Chapter 4 and Chapter 5 of the Manual of Internal Fund Accounting and School Board Policy 6610, regarding purchases of \$1,000 or more but less than \$50,000 and has met with the Treasurer and has instructed her that disbursements must be documented with an original itemized vendor invoice and signed by the Treasurer to acknowledge goods and services were received, prior to requesting approval for payment from the Principal. The Principal will ensure that the school has at least three written quotations and one which is a certified minority/women business enterprise (M/WBE) prior to purchase. The Treasurer at the request of the Principal, will

require and review all purchase orders and quotations to ensure minority/women business enterprise certificate procedures have been followed.

The Principal has provided a copy of School Board Policy 6320.02 Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guideline, as well as, to attach supplementary documentation for justification to support the items purchased for disbursements of \$1,000 or more.

The Principal has strengthened the internal funds procedures by requiring all requests for purchases be reviewed by the Principal and by instructing the Treasurer to provide supporting documentation, including signatures on required documents such as, Check Requisitions/JV Transfer (including all signatures), original vendor invoices with acknowledgement of the receipt of goods and services, prior to the Principal signing any checks. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal has met with the Assistant Principal and Treasurer to ensure if any purchases of property over \$1,000 are made, the Incoming Property Control Form is completed, so that the property can be tagged by the District with a Property Control number.


Thank you for your continued assistance in this matter. If any additional information is needed, please feel free to contact me.

cc: Dr. Gloria Arazoza  
Dr. Gilberto Bonce

## MEMORANDUM

November 8, 2022

**TO:** Mr. Rafael Villalobos, Region Superintendent  
South Region Office

**FROM:** Mr. Humberto Miret, Principal   
Miami Southridge Senior High School

**SUBJECT: ADMINISTRATIVE RESPONSE TO THE 2020-2021, 2021-2022  
INTERNAL AUDIT FINDINGS AND PROPERTY AUDIT FINDINGS FOR MIAMI  
SOUTHRIDGE SENIOR HIGH SCHOOL**

The following is submitted in response to the Audit Report of Miami Southridge Senior High School for the 2020-2021, 2021-2022 fiscal years. The audit findings have been carefully reviewed by the Principal. As a result, the principal has implemented the following corrective actions to prevent the recurrence of similar conditions and ensure strict compliance is maintained with Board Policies and Procedures.

### RECOMMENDATIONS

- 1.1 The school administration should identify a designee to oversee the general bookkeeping of internal funds. The school should implement a periodic system of review over the bookkeeping, namely the disbursing of funds.
- 1.2 The principal/designee should not sign any checks unless all necessary supporting documentation is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.
- 1.3 Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation.
- 1.4 Going forward, the treasurer would benefit and should attend Internal Funds training and/or request assistance from the Office of the Controller.

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

### Management Response:

On October 31, 2022, the Principal reviewed Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* with the Vice Principal and Treasurer to ensure awareness and understanding of the proper procedures for general bookkeeping of internal funds. The Principal has implemented a system of review over the bookkeeping and disbursements procedures. The Principal advised the Treasurer that purchase orders must be completed and entered and approved by the Principal or Vice Principal prior to a purchase being placed. The Treasurer was advised that no purchases may be processed until the purchase order was processed and approved by the Principal or Vice Principal.

Furthermore, the Treasurer was advised that payments to vendors must be made within (30) days of satisfactory receipt of goods/services and must be documented with an original itemized vendor invoice.

The Principal advised the Vice Principal and Treasurer of the proper supporting documentation needed in order to make vendor payments. The Principal informed the Treasurer to ensure that requests to sign checks are accompanied with the supporting documentation. Furthermore, the Principal advised the Vice Principal not to sign any checks unless all the supporting documentation was provided. The Principal will not sign any checks unless the supporting documentation is properly provided. The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required.

On October 31, 2022, the Principal reviewed with the Vice Principal and Treasurer Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* which provides the guidelines for paying sales tax. The Principal advised the Treasurer to ensure that sales tax is paid for any items that the school does not claim nor maintain ownership at the time of purchase.

On October 31, 2022, The Principal met with staff and reviewed School Board Policy 6610 Internal Accounts, Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, for purchases of \$1,000 or more but less than \$50,000. Staff was directed to solicit quotations, including one from a certified minority as required by the guidelines. The Vice Principal and Treasurer were instructed to ensure that the quotes are included as part of the supplementary disbursement documentation. Prior to approving purchases, the Principal or the Vice Principal will review the quotes which will be included in the supporting documentation provided for approval of purchase orders.

The Treasurer was directed to attend Internal Funds training and request assistance from the Office of the Controller as needed. To date, the Treasurer has attended training on the October 27, 2022. The Treasurer has been assigned a mentor.

The Principal reviewed with the Vice Principal and Treasurer Section III, Chapter 9 of the *Manual of Internal Fund Accounting* which provides the guidelines for making Fund 9 purchases and lists the restrictions placed on the use of revenue from the Instructional Materials and Educational Support (Fund 9) account. The Principal and Vice Principal will ensure that Fund 9 is not used to purchase restricted items.

The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required.

Thank you for your continued assistance. If any additional information is needed, please feel free to contact me.

cc. Dr. Gloria Arazoza  
Ms. Lucy Iturrey



MEMORANDUM

November 7, 2022  
VC# 030 2022 - 2023  
305-572-2800

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

From: Dr. Verena Cabrera, Region Superintendent  
North Region Office



SUBJECT: RESPONSE TO AUDIT REPORT DR. MICHAEL M. KROP SENIOR HIGH SCHOOL

The following is a response to the 2022-2023 internal funds audit findings at Dr. Michael M. Krop Senior High School. The following support activities will be implemented at the region level.

**Inadequate Controls Over Collections and Disbursements for School-Sponsored Activities**

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

**Management Response:**

The North Region Office's Financial and Human Capital Director and the principal reviewed the audit findings, recommendations, and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Treasurer will be required to thoroughly review the Manual of Internal Fund Accounting with an emphasis on Section II – General Accounting Policies and Procedures; Chapter 2 – Collections of Money, Chapter 3 – Deposit Procedures, Chapter 4 – Internal Fund Purchases, and Chapter 5 – Expenditures/ Disbursements and Section IV – Activity Specific Policies and Procedures; Chapter 2 – Fundraising Activities. The initial review will include an executive lead principal to ensure a thorough review of the manual.

The principal and/or designated assistant principal will review with staff during a faculty meeting the proper protocols for the collection of funds and fundraising activities for school-related activities. Additionally, the principal will meet with all club sponsors, coaches, performance groups, and employees involved with collecting funds and fundraising to review the Manual of Internal Fund Accounting, Section IV – Activity Specific Policies and Procedures; Chapter 2 – Fundraising Activities. Particular emphasis will be placed on having all school-sponsored fundraisers approved by the school principal before the start of any fundraising endeavor, and the issuance of prenumbered receipts for all funds collected.

The principal and a designated assistant principal will oversee the general bookkeeping of internal funds and will review the disbursement of internal funds every month. The principal and designated assistant principal will verify that purchases of \$1,000 or more will have three written quotations solicited with one being from a certified minority/women business enterprise.

The principal and treasurer will review the Manual of Property Control Procedures with an emphasis on Section 2 – Acquisition of Property, Subsection 2.5 – Acquisition from Other Sources, and School Board Policy 7450 – Property Inventory. The principal and assistant principal will work closely with the treasurer



to ensure all items acquired costing \$1,000 or more will generate the completion of FM-1669, *Incoming Controlled Equipment* that will be used for assigning property control numbers to purchased equipment.

The Financial and Human Capital Director will facilitate quarterly reviews of the disbursement of internal funds with an executive lead principal to ensure the school is following all District protocols and procedures associated with disbursements. In addition to the quarterly reviews, the executive lead principal will visit the school twice each quarter to ensure compliance with all actions taken by the school staff.

Finally, the principal and treasurer at Dr. Michael M. Krop Senior High School are required to actively participate and attend the 2022-2023 School Operations Money Matter Support Program sessions.

Thank you for your assistance and cooperation. Should additional information be required, please contact me at 305-572-2800.

VC/GDB

cc: Dr. Gloria Arazoza  
Dr. Gilberto D. Bonce

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

**FROM:** Rafael A. Villalobos, Region Superintendent  
South Region Office



**SUBJECT: RESPONSE TO AUDIT REPORT OF MIAMI SOUTHRIDGE SENIOR HIGH**

Please find attached the response to the audit finding for the 2020-2021 and 2021-2022 fiscal years for Miami Southridge Senior High School. The South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**Miami Southridge Senior High School**

**1. Bookkeeping Practices And Internal Fund Procedures Over Disbursements Need Improvement**

- The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting to ensure that procedures are followed as related to the proper use of the Purchase Order system, the proper solicitation of quotes for purchases of \$1,000 or more but less than \$50,000, and the timely payment to vendors.
- The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section IV, Chapter 9 of the Manual of Internal Fund Accounting to ensure that procedures are followed in regard to the payment of sales tax.
- The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapter 9 of the Manual of Internal Fund Accounting to ensure that procedures are followed as related to the use of revenue from the Instructional Materials and Educational Support (Fund 9) account. The Principal was instructed to ensure that charges made against the account were proper.
- The South Region Office Financial/Business Operations Director will conduct a review a minimum of two times during the year of the disbursements at the school.
- The South Region Office Financial/Business Operations Director instructed the Principal to ensure that the Treasurer attends Internal Funds training and requests assistance from the Office of the Controller.

The Principal will participate in the District Mandatory Money Matters Support Program.

Should you need additional information, please contact me at (305) 252-3041.


RAV/lg  
M19

cc: Mr. Jose Bueno  
Dr. Gloria Arazoza  
Ms. Lucy Iturrey

**MEMORANDUM**

**November 11, 2022**

**TO:** Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

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

**SUBJECT:** OFFICE OF SCHOOL LEADERSHIP AND PERFORMANCE RESPONSE  
TO AUDIT OF DR. MICHAEL M. KROP SENIOR HIGH SCHOOL AND  
MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL

School Leadership and Performance has reviewed the audit findings cited in the audit reports for Dr. Michael M. Krop and Miami Southridge Senior High Schools.

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

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training.
- School Leadership and Performance Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include Bookkeeping Practices, Internal Fund Procedures Over Disbursements and Controls over Collections and Disbursements.
- District School Operations Administrative Director will coordinate oversight assistance from Internal Funds Department to provide training and assistance to administrators and treasurers.
- Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school.

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

JDP:ga  
M033

cc: Region Superintendents  
Gloria Arazoza  
Region Directors  
Principals

## **Anti-Discrimination Policy**

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

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

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

**The Equal Pay Act of 1963 as amended** - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

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

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

**Veterans** are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

### **In Addition:**

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

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

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

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

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

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## *Miami-Dade County Public Schools*

### *INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS December 2022*

Office of Management and Compliance Audits  
1450 N. E. 2nd Avenue, Room 415  
Miami, Florida 33132  
Tel: (305) 995-1318 • Fax: (305) 995-1331  
<http://mca.dadeschools.net>