



*Miami-Dade County Public Schools*

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

*The Financial Statements Were Fairly Stated For All  
65 Schools/Centers  
And Property Inventory Results Were Satisfactory  
For Most Schools/Centers In This Report.  
However, At Two Schools, Controls Over The  
Disbursement Function, Student Activities,  
Property Or Recordkeeping, Documenting And  
Reporting Of Payroll's Time And Attendance  
Needs Improvement.*

**December 2021**

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

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Superintendent of Schools

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Chief Auditor  
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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Alberto M. Carvalho

**Chief Auditor**

Jon Goodman, CPA, CFE

**Miami-Dade County School Board**

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November 22, 2021

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

Ladies and Gentlemen:

This report includes the internal audit results of 65 schools/centers. The audit scope was one fiscal year ended June 30, 2021. At 23 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.

Audit and property inventory results proved satisfactory for most schools/centers in this report, and their financial statements were fairly stated. However, at two schools the audits disclosed that controls over the disbursement function, student activities, property and recordkeeping, documenting and reporting of payroll's time and attendance need improvement. We discussed the audit findings with school, region and district administrations, 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 65 schools/centers. These include ten schools/centers that report to the North Region Office; 47 that report to the Central Region Office; seven that report to the South Region Office and one that reports to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For all schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2021. At 23 schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 63 of the 65 schools/centers included in this report, maintained their records in good order and in accordance with prescribed policies and procedures. 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 Audit Findings At This School/ Center	Current Audit- Total Audit Findings Per School/ Center	Findings Per Category		
							Internal Funds	Payroll	Property
7231	<p>1. Miami Carol City Senior</p> <p>Discrepancies in disbursements and student activities. Inadequate Controls over Property inventory resulted in loss of equipment.</p> <p>Current findings under former Principal's tenure and former Treasurer. Two Treasurers since the prior audit.</p>	North	<p>Int. Funds: 2020-2021</p> <p>Property: 2021-2022</p>	Yes	Yes- Prior Findings in Disbursements & Fundraising/ Student Activities	3	2- Disbursements & Student Activities	1- Loss of Equipment	
0101	<p>2. Arcola Lake Elementary</p> <p>Inadequate recordkeeping, documenting and reporting of payroll.</p> <p>Two changes of Payroll Clerks since the prior audit.</p>	Central	<p>Int. Funds: 2020-2021</p> <p>Payroll: 2020-2021 &amp; 2021-2022</p> <p>Title I &amp; P-Card: 2020-2021</p> <p>Data Security: 2020-2021 &amp; 2021-2022</p> <p>Property: 2021-2022</p>	No	No	1	1- Payroll Records & Reporting Discrepancies		
TOTAL	2 Schools/Centers					4	2	1	1

As indicated in the preceding table, at two schools/centers, we cited certain non-compliance with internal fund procedures related to the disbursement function as well as recordkeeping of student activities and recordkeeping, documenting and reporting of payroll's time and attendance and loss of equipment.

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 30-39 of this report.

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 20-29. Management responses are included following the recommendations in the *Finding and Recommendations* section of this report (Pages 46-59); and in the *Appendix Section* in memorandum format (Pages 68-77). We have also included an *Organizational Chart* in this report (Page 67).

## **INTERNAL FUNDS**

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 65 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 fiscal year, on the accrual basis of accounting.

As of June 30, 2021, for all 65 schools/centers in this report, total combined receipts and disbursements amounted to \$3,391,745.07 and \$(3,660,664.64), respectively, while total combined Fund Balance amounted to \$2,575,772.27 (Pages 6-12).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration, except at the one school/center where conditions were cited. 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 at one of the schools/centers in this report.

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

Internal funds records and procedures were reviewed at all 65 schools/centers. At 64 of the 65 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at one school/center we found that:

- At Miami Carol City Senior, for the 2020-2021 fiscal year, we noted several instances where the school was not paying the invoices in a timely manner or remained outstanding; purchase orders were dated after the invoice date; and sales tax was not paid to the vendor at the time the purchase was made. We also

noted some instances where disbursements although proper for a school setting, were not allowed to be charged to the specific account. Additionally, our review of selected student activities disclosed that required end of the year reports were not prepared. These issues happened during the tenure of the former Principal and Treasurer. A new Principal and Treasurer were appointed to the school in July 2021 (Pages 46-52).

## PROPERTY

Property inventory audits were conducted at all 65 schools/centers included in this report. We also included two schools/centers in which results were pending from the previous report. At the 67 schools/centers, Property Audits staff inventoried approximately 13,100 equipment items with a total approximate cost of \$33.8 million. Of the 67 inventories, 66 proved satisfactory (refer to the *Property Schedule* on Pages 40-45).

Other property losses reported through the *Plant Security Report* process disclosed that two schools/centers reported the loss of two equipment items with an approximate cost of \$3,300 and a depreciated value of approximately \$1,000. These items consisted of a pressure cleaner and a musical instrument (Page 45).

At 64 of the 65 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*. However, at one school/center we found that:

- At Miami Carol City Senior, our physical verification of property disclosed that 14 property items with a depreciated value of approximately \$3,300 and an acquisition cost of approximately \$32,600 could not be accounted for and were reported as “unlocated”. During the audit, the school made numerous attempts to locate the missing equipment; however, efforts were unsuccessful. Unlocated items consisted of sewing machines, flush machine, graphic machine, woodshop table, paint gun washer and a science bench (Pages 53-55).

## PAYROLL

We reviewed payroll records corresponding to the 2020-2021 and 2021-2022 fiscal years at *Arcola Lake Elementary School*. Our review disclosed that:

- Payroll records were incomplete and disorganized. The online *Daily Payroll Attendance Sheets* (DPAS) were not printed and maintained with payroll records, and we were unable to confirm the attendance of several full-time employees since the school did not print the online DPAS. We also found that full-time employees did not indicate their attendance via the employee portal or the M-DCPS mobile application, Part-time employees did not always indicate their “time in” and/or the “time out” on the DPAS for one or two days and discrepancies resulted in overpayments and underpayments, *Application For Short Term Leave* [FM-5949] were not always on file and the Temporary Instructors (Pool & Emergency Substitutes) & Paraprofessional Substitutes Daily Payroll Attendance Sheets [FM-7090] were not properly completed (Pages 56-59).

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

We reviewed Title I Program expenditures at five schools/centers. Total Title I Program expenditures reported for the 2020-2021 fiscal year corresponding to these schools/centers amounted to approximately \$3.1 million. 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
0101	Arcola Lake Elementary	Central	2020-2021	2020-2021 2021-2022	2020-2021	2020-2021 2021-2022	\$ 430,739
1361	Frederick Douglass Elementary	Central	2020-2021	2020-2021	2020-2021	2020-2021 2021-2022	514,051
0081	Lenora B. Smith Elementary	Central	2020-2021	2020-2021	2020-2021	2020-2021	893,576
1721	Everglades K-8 Center	Central	2020-2021	2020-2021	N/A-none <sup>1</sup>	2020-2021	469,334
0661	Caribbean K-8 Center	South	2020-2021	2020-2021	2020-2021	2020-2021	817,353
<b>Total Title I Program Expenditures</b>							<b>\$ 3,125,053</b>

At all schools/centers listed in table above, we found general compliance with the procedures established in the *Title I Administration Handbook*. Regarding the *Payroll Processing Procedures Manual* that relate to time and attendance, all schools except for one school/center, *Arcola Lake Elementary* was in general compliance with payroll procedures. Refer to summary of finding at that school/center on page 56.

The review of P-Card expenditures at four of the five schools/centers 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 all five schools/centers.

<sup>1</sup> During 2020-2021, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

## FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 13 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
1001	Coral Park Elementary	Central	2020-2021 SP3	\$ 2,620,451
2351	Eneida Massas Hartner Elementary	Central	2020-2021 SP3	1,025,501
3041	Lorah Park Elementary	Central	2020-2021 SP3	706,818
3021	Jesse J. McCrary, Jr. Elementary	Central	2020-2021 SP3	1,202,048
3341	Miami Shores Elementary	Central	2020-2021 SP3	1,666,913
4681	Riverside Elementary	Central	2020-2021 SP3	2,835,476
5431	Sweetwater Elementary	Central	2020-2021 SP3	1,246,450
0122	Dr. Rolando Espinosa K-8 Center	Central	2020-2021 SP3	2,607,909
3191	Ada Meritt K-8 Center	Central	2020-2021 SP3	2,179,832
5241	South Miami K-8 Center	Central	2020-2021 SP3	1,824,623
6091	Citrus Grove Middle	Central	2020-2021 SP3	1,920,249
6821	Rockway Middle	Central	2020-2021 SP3	2,745,598
7641	J.C. Bermudez Doral Senior	Central	2020-2021 SP3	745,038
<b>Total FTE Funding:</b>				<b>\$ 23,326,906</b>

The total FTE funding amounted to approximately \$23.3 million for the 13 schools/centers combined. FTE records reviewed corresponded to the 2020-2021 fiscal year Survey Period 3 (February 2021) as noted in the preceding table. We found that all schools/centers were generally compliant with District policy related to FTE documentation and procedures.

## AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2021, for the 65 schools/centers included in this report. We are also providing the audit opinion regarding the schools/centers' financial statements:

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

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2021, for 65 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>												
2081	Fulford Elementary	\$ 21,722.00	\$ 10,710.22	\$ (14,420.52)	\$ 18,011.70	\$ 4,364.64	\$ 13,647.06	\$ -	\$ -	\$ -	\$ -	\$ 18,011.70
2161	Golden Glades Elementary	10,178.02	8,569.97	(8,352.59)	10,395.40	3,593.38	6,802.02	-	-	-	-	10,395.40
3661	Natural Bridge Elementary	16,615.11	7,709.12	(9,602.83)	14,721.40	3,598.06	11,123.34	-	-	-	-	14,721.40
3741	North Beach Elementary	45,938.91	243,676.54	(244,737.64)	44,877.81	30,179.36	15,637.35	-	-	(938.90)	-	44,877.81
2581	Madie Ives K-8 Preparatory Academy	28,803.89	6,965.41	(9,823.28)	25,946.02	6,251.40	19,714.62	-	(20.00)	-	-	25,946.02
6023	Andover Middle	35,221.81	8,082.14	(15,980.62)	27,323.33	3,900.60	23,422.73	-	-	-	-	27,323.33
6051	Carol City Middle	26,932.90	8,313.32	(17,443.13)	17,803.09	9,484.84	8,318.25	-	-	-	-	17,803.09

**CONDENSED ANNUAL FINANCIAL REPORTS  
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
6681	Palm Springs Middle	22,704.27	11,799.54	(16,713.20)	17,790.61	5,974.13	11,816.48	-	-	-	17,790.61
7111	Hialeah Senior	241,604.41	117,831.62	(167,287.54)	192,148.49	30,347.53	161,800.96	-	-	-	192,148.49
7231	Miami Carol City Senior	162,404.10	135,432.12	(167,351.61)	130,484.61	33,818.12	97,555.74	-	-	(889.25)	130,484.61
<u>Central Region Office Schools/Centers</u>											
0111	Maya Angelou Elementary	17,822.16	5,646.46	(8,229.21)	15,239.41	6,880.51	8,358.90	-	-	-	15,239.41
0101	Arcola Lake Elementary	10,153.63	12,530.33	(9,605.77)	13,078.19	6,438.29	6,639.90	-	-	-	13,078.19
0401	Van E. Blanton Elementary	12,236.00	9,677.09	(10,109.67)	11,803.42	1,573.42	10,230.00	-	-	-	11,803.42
0721	George Washington Carver Elementary	24,984.72	70,843.06	(63,984.87)	31,842.91	15,408.31	16,434.60	-	-	-	31,842.91
0841	Coconut Grove Elementary	21,475.84	113,524.91	(106,560.39)	28,440.36	16,351.03	12,089.33	-	-	-	28,440.36
1001	Coral Park Elementary	62,506.23	224,138.30	(237,145.69)	49,498.84	30,491.91	19,090.93	-	-	(84.00)	49,498.84
1361	Frederick Douglass Elementary	12,135.91	866.69	(661.41)	12,341.19	4,987.22	7,353.97	-	-	-	12,341.19

**CONDENSED ANNUAL FINANCIAL REPORTS  
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	
1641	Emerson Elementary	9,368.86	32,574.10	(33,122.23)	8,820.73	3,159.60	5,661.13	-	-	-	8,820.73	
1761	David Fairchild Elementary	128,061.53	40,926.01	(56,564.91)	112,422.63	19,791.59	92,631.04	-	-	-	112,422.63	
1801	Fairlawn Elementary	16,363.95	47,034.86	(46,607.84)	16,790.97	4,330.17	12,460.80	-	-	-	16,790.97	
1841	Flagami Elementary	10,010.89	6,520.55	(7,848.84)	8,682.60	3,409.27	5,273.33	-	-	-	8,682.60	
2351	Eneida Massas Harther Elementary	20,903.46	26,075.19	(25,899.82)	21,078.83	6,178.58	14,900.25	-	-	-	21,078.83	
2361	Hialeah Elementary	39,203.93	10,847.78	(16,652.84)	33,398.87	2,695.09	30,703.78	-	-	-	33,398.87	
3041	Lorah Park Elementary	12,322.51	6,290.51	(5,861.80)	12,751.22	6,029.88	6,535.64	-	-	185.70	12,751.22	
3061	Ludlam Elementary	17,571.71	31,232.69	(31,538.87)	17,265.53	5,821.57	11,443.96	-	-	-	17,265.53	
3021	Jesse J. McCrary, Jr. Elementary	7,751.39	2,348.93	(2,730.14)	7,370.18	2,004.84	5,365.34	-	-	-	7,370.18	
3341	Miami Shores Elementary	87,006.14	66,265.20	(37,016.00)	116,255.34	106,907.90	9,347.44	-	-	-	116,255.34	
3431	Phyllis Ruth Miller Elementary	20,936.98	49,053.91	(54,209.62)	15,781.27	10,619.38	5,161.89	-	-	-	15,781.27	



**CONDENSED ANNUAL FINANCIAL REPORTS  
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
4171	Orchard Villa Elementary	6,298.89	7,246.91	(5,090.36)	8,455.44	4,190.50	4,264.94	-	-	-	8,455.44
4071	Agenoria S. Paschal/Olinda Elementary	3,421.70	4,388.03	(4,371.26)	3,438.47	2,524.39	914.08	-	-	-	3,438.47
4401	Kelsey L. Pharr Elementary	6,144.21	563.72	(436.32)	6,271.61	2,412.91	3,858.70	-	-	-	6,271.61
4681	Riverside Elementary	26,583.14	54,318.68	(58,261.89)	22,639.93	16,218.00	6,421.93	-	-	-	22,639.93
4841	Santa Clara Elementary	18,764.90	1,874.83	(5,493.13)	15,146.60	1,450.57	13,696.03	-	-	-	15,146.60
4921	Seminole Elementary	19,219.82	6,442.29	(5,485.76)	20,176.35	5,983.10	14,193.25	-	-	-	20,176.35
4961	Shadowlawn Elementary	7,346.06	4,439.45	(5,180.22)	6,605.29	642.71	5,962.58	-	-	-	6,605.29
0081	Lenora B. Smith Elementary	11,584.25	1,936.19	(978.90)	12,541.54	6,850.04	5,691.50	-	-	-	12,541.54
5381	E.W.F. Stirrup Elementary	27,080.41	146,267.55	(154,098.24)	19,249.72	1,395.27	17,854.45	-	-	-	19,249.72
5431	Sweetwater Elementary	27,238.22	40,794.15	(41,339.54)	26,692.83	19,059.48	7,633.35	-	-	-	26,692.83
5441	Sylvania Heights Elementary	16,500.71	66,363.63	(70,138.92)	12,725.42	4,532.41	8,193.01	-	-	-	12,725.42

**CONDENSED ANNUAL FINANCIAL REPORTS  
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
3881	Andrea Casillo Preparatory Academy	-	31,513.01	(20,747.33)	10,765.68	10,765.68	-	-	-	-	10,765.68
0122	Dr. Rolando Espinosa K-8 Center	44,460.50	106,510.76	(104,093.73)	46,877.53	21,616.12	25,261.41	-	-	-	46,877.53
1721	Everglades K-8 Center	29,203.81	41,408.48	(45,652.07)	24,960.22	10,570.07	14,390.15	-	-	-	24,960.22
2041	Benjamin Franklin K-8 Center	22,131.52	5,683.72	(7,267.26)	20,547.98	3,543.76	17,004.22	-	-	-	20,547.98
3191	Ada Merritt K-8 Center	43,898.15	137,603.90	(138,211.56)	43,290.49	20,337.27	22,953.22	-	-	-	43,290.49
5241	South Miami K-8 Center	56,824.11	120,586.93	(130,687.30)	46,723.74	28,204.22	18,519.52	-	-	-	46,723.74
0071	Eugenia B. Thomas K-8 Center	30,170.75	166,079.98	(170,311.11)	25,939.62	6,841.27	19,098.35	-	-	-	25,939.62
6031	Brownsville Middle	21,867.57	9,623.96	(8,839.58)	22,651.95	9,141.20	13,510.75	-	-	-	22,651.95
6091	Citrus Grove Middle	23,289.65	6,407.62	(11,199.10)	18,498.17	2,808.95	15,689.22	-	-	-	18,498.17
6121	Ruben Dario Middle	24,552.48	97,321.33	(98,092.06)	23,781.75	10,456.88	13,324.87	-	-	-	23,781.75
6821	Rockway Middle	95,437.61	39,634.62	(58,128.10)	76,944.13	3,230.90	73,713.23	-	-	-	76,944.13

**CONDENSED ANNUAL FINANCIAL REPORTS  
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	
6841	Shenandoah Middle	50,306.09	6,257.44	(7,803.04)	48,760.49	8,267.71	40,492.78	-	-	-	-	48,760.49
6881	South Miami Middle Community School	63,072.52	103,487.58	(107,966.82)	58,593.28	20,580.03	38,791.25	-	-	(778.00)	-	58,593.28
6961	West Miami Middle	38,652.39	15,245.18	(19,576.45)	34,321.12	5,836.41	28,484.71	-	-	-	-	34,321.12
7641	J.C. Bermudez Doral Senior	-	39,743.34	(8,636.34)	31,107.00	31,107.00	-	-	-	-	-	31,107.00
7271	Miami Coral Park Senior	191,771.20	125,010.53	(168,905.34)	147,876.39	27,695.85	120,180.54	-	-	-	-	147,876.39
7241	Ronald W. Reagan/Doral Senior	152,520.19	133,736.73	(136,313.82)	149,943.10	20,610.47	129,332.63	-	-	-	-	149,943.10
7721	South Miami Senior	151,247.56	118,076.19	(152,551.26)	116,772.49	9,118.81	107,653.68	-	-	-	-	116,772.49
<b>South Region Office Schools/Centers</b>												
2321	Gulfstream Elementary	29,887.93	2,363.55	(14,049.22)	18,202.26	1,029.75	17,172.51	-	-	-	-	18,202.26
0661	Caribbean K-8 Center	11,800.52	9,787.14	(9,944.29)	11,643.37	2,927.99	8,715.38	-	-	-	-	11,643.37
4691	Jane S. Roberts K-8 Center	25,977.57	107,518.61	(109,703.16)	23,793.02	7,570.63	16,222.39	-	-	-	-	23,793.02
6761	Redland Middle	40,126.45	16,892.62	(19,201.89)	37,817.18	10,071.12	27,746.06	-	-	-	-	37,817.18

**CONDENSED ANNUAL FINANCIAL REPORTS  
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
6781	Richmond Heights Middle	20,753.30	34,112.70	(24,987.46)	29,878.54	11,776.10	18,102.44	-	-	-	29,878.54
6901	W. R. Thomas Middle	35,649.00	42,917.60	(55,442.26)	23,124.34	7,378.65	15,785.69	-	(40.00)	-	23,124.34
7361	Miami Killian Senior	172,891.94	137,272.26	(164,642.26)	145,521.94	23,789.01	121,732.93	-	-	-	145,521.94
<u>Adult Education Center/Technical College</u>											
7462	Miami Senior Adult Education Center	155,075.46	86,827.29	(90,774.41)	151,128.34	48,646.78	102,405.96	-	75.60	-	151,128.34
<b>TOTALS</b>		<b>\$ 2,844,691.84</b>	<b>\$ 3,391,745.07</b>	<b>\$ (3,660,664.64)</b>	<b>\$ 2,575,772.27</b>	<b>\$ 813,772.63</b>	<b>\$ 1,764,488.49</b>	<b>\$ -</b>	<b>\$ 15.60</b>	<b>\$ (2,504.45)</b>	<b>\$ 2,575,772.27</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 65 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 fiscal year, on the accrual basis of accounting.

As of June 30, 2021, for all 65 schools/centers in this report, total combined receipts and disbursements amounted to \$3,391,745.07 and \$(3,660,664.64), respectively, while total combined Fund Balance amounted to \$2,575,772.27 (Pages 6-12).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration, except at the one school/center where conditions were cited. 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 at one of the schools/centers in this report.

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

*Tamara Wain*

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Tamara Wain  
Certified Public Accountant  
District Director, 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 included in this report **with audit exceptions** are depicted as follows:

SCHOOL/CENTER	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office School/Center</u>							
Miami Carol City Senior		✓			✓		Likely to impact.
<u>Central Region Office School/Center</u>							
Arcola Lake Elementary		✓			✓		Likely to impact.

## INTERNAL CONTROLS RATING

The internal control ratings for the 63 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>							
Fulford Elementary	✓			✓			Not Likely to impact.
Golden Glades Elementary	✓			✓			Not Likely to impact.
Natural Bridge Elementary	✓			✓			Not Likely to impact.
North Beach Elementary	✓			✓			Not Likely to impact.
Madie Ives K-8 Preparatory Academy	✓			✓			Not Likely to impact.
Andover Middle	✓			✓			Not Likely to impact.
Carol City Middle	✓			✓			Not Likely to impact.
Palm Springs Middle	✓			✓			Not Likely to impact.
Hialeah Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Maya Angelou Elementary	✓			✓			Not Likely to impact.
Van E. Blanton Elementary	✓			✓			Not Likely to impact.
George Washington Carver Elementary	✓			✓			Not Likely to impact.
Coconut Grove 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	
Coral Park Elementary	✓			✓			Not Likely to impact.
Frederick Douglass Elementary	✓			✓			Not Likely to impact.
Emerson Elementary	✓			✓			Not Likely to impact.
David Fairchild Elementary	✓			✓			Not Likely to impact.
Fairlawn Elementary	✓			✓			Not Likely to impact.
Flagami Elementary	✓			✓			Not Likely to impact.
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact.
Hialeah Elementary	✓			✓			Not Likely to impact.
Lorah Park Elementary	✓			✓			Not Likely to impact.
Ludlam Elementary	✓			✓			Not Likely to impact.
Jesse J. McCrary, Jr. Elementary	✓			✓			Not Likely to impact.
Miami Shores Elementary	✓			✓			Not Likely to impact.
Phyllis Ruth Miller Elementary	✓			✓			Not Likely to impact.
Orchard Villa Elementary	✓			✓			Not Likely to impact.
Agenoria S. Paschal/Olinda Elementary	✓			✓			Not Likely to impact.
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact.



## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Riverside Elementary	✓			✓			Not Likely to impact.
Santa Clara Elementary	✓			✓			Not Likely to impact.
Seminole Elementary	✓			✓			Not Likely to impact.
Shadowlawn Elementary	✓			✓			Not Likely to impact.
Lenora B. Smith Elementary	✓			✓			Not Likely to impact.
E.W.F. Stirrup Elementary	✓			✓			Not Likely to impact.
Sweetwater Elementary	✓			✓			Not Likely to impact.
Sylvania Heights Elementary	✓			✓			Not Likely to impact.
Andrea Castillo Preparatory Academy	✓			✓			Not Likely to impact.
Dr. Rolando Espinosa K-8 Center	✓			✓			Not Likely to impact.
Everglades K-8 Center	✓			✓			Not Likely to impact.
Benjamin Franklin K-8 Center	✓			✓			Not Likely to impact.
Ada Merritt K-8 Center	✓			✓			Not Likely to impact.
South Miami K-8 Center	✓			✓			Not Likely to impact.
Eugenia B. Thomas K-8 Center	✓			✓			Not Likely to impact.
Brownsville Middle	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Citrus Grove Middle	✓			✓			Not Likely to impact.
Ruben Dario Middle	✓			✓			Not Likely to impact.
Rockway Middle	✓			✓			Not Likely to impact.
Shenandoah Middle	✓			✓			Not Likely to impact.
South Miami Middle Community School	✓			✓			Not Likely to impact.
West Miami Middle	✓			✓			Not Likely to impact.
J.C. Bermudez Doral Senior	✓			✓			Not Likely to impact.
Miami Coral Park Senior	✓			✓			Not Likely to impact.
Ronald W. Reagan/Doral Senior	✓			✓			Not Likely to impact.
South Miami Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Gulfstream Elementary	✓			✓			Not Likely to impact.
Caribbean K-8 Center	✓			✓			Not Likely to impact.
Jane S. Roberts K-8 Center	✓			✓			Not Likely to impact.
Redland Middle	✓			✓			Not Likely to impact.
Richmond Heights Middle	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
W. R. Thomas Middle	✓			✓			Not Likely to impact.
Miami Killian Senior	✓			✓			Not Likely to impact.
<u>Adult Education Center/Technical College</u>							
Miami Senior Adult Education Center	✓			✓			Not Likely to impact

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

Summary of findings of the two schools/centers in this report **with an audit exception** is as follows:

WORK LOC. NO.	SCHOOL/CENTER	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>							
7231	Miami Carol City Senior <sup>(a)</sup>	Int. Funds: 2020-2021 Property: 2021-2022	3	<ul style="list-style-type: none"> <li>• Disbursements</li> <li>• Student Activities</li> <li>• Property</li> </ul>	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP2	2	<ul style="list-style-type: none"> <li>• Disbursements</li> <li>• School-Sponsored Fundraisers &amp; Student Activities</li> </ul>
<u>Central Region Office School/Center</u>							
0101	Arcola Lake Elementary <sup>(b)</sup>	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 2021-2022 P-Card: 2020-2021 Data Security: 2020-2021 2021-2022	1	<ul style="list-style-type: none"> <li>• Payroll</li> </ul>	Int. Funds: 2019-2020	None	
<b>TOTAL</b>			<b>4</b>			<b>2</b>	

Notes:

(a) Audit findings under former Principal's tenure through July 25, 2021. Current Principal's tenure began July 26, 2021.

(b) No change of Principal since prior audit.

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

Summary of audit results for the 63 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>							
2081	Fulford Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
2161	Golden Glades Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
3661	Natural Bridge Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P-Card: 2019-2020 Data Security: 2019-2020	None	
3741	North Beach Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	1	<ul style="list-style-type: none"> <li>After School Care Program Monetary Discrepancies &amp; United Way Collections</li> </ul>
2581	Madie Ives K-8 Preparatory Academy	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 Title I: 2018-2019 P-Card: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	1	<ul style="list-style-type: none"> <li>After School Care Program Discrepancies</li> </ul>

**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
6023	Andover Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6051	Carol City Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
6681	Palm Springs Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7111	Hialeah Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
<u>Central Region Office Schools/Centers</u>							
0111	Maya Angelou Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
0401	Van E. Blanton Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
0721	George Washington Carver Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0841	Coconut Grove Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
1001	Coral Park Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020 Title I: 2019-2020 P-Card & Payroll: 2019-2020 Data Security: 2019-2020	None	
1361	Frederick Douglass Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 P-Card: 2020-2021 Data Security: 2020-2021 2021-2022	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
1641	Emerson Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
1761	David Fairchild Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
1801	Fairlawn Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
1841	Flagami Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
2351	Eneida Massas Hartner Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
2361	Hialeah Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
3041	Lorah Park Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
3061	Ludlam Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
3021	Jesse J. McCrary, Jr. Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
3341	Miami Shores Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
3431	Phyllis Ruth Miller Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4171	Orchard Villa Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4071	Agenoria S. Paschal/Olinda Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4401	Kelsey L. Pharr Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
4681	Riverside Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	



**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
4841	Santa Clara Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4921	Seminole Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4961	Shadowlawn Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0081	Lenora B. Smith Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 P-Card: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
5381	E.W.F. Stirrup Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5431	Sweetwater Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
5441	Sylvania Heights Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
3881	Andrea Castillo Preparatory Academy <sup>(c)</sup>	Int. Funds: 2020-2021	None		-	-	

Note:

(c) School's first year of operations (2020-2021 fiscal year).

**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
0122	Dr. Rolando Espinosa K-8 Center	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
1721	Everglades K-8 Center	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020	None	
2041	Benjamin Franklin K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
3191	Ada Merritt K-8 Center	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
5241	South Miami K-8 Center	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
0071	Eugenia B. Thomas K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
6031	Brownsville Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
6091	Citrus Grove Middle	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
6121	Ruben Dario Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
6821	Rockway Middle	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
6841	Shenandoah Middle	Int. Funds: 2020-2021			Int. Funds: 2019-2020 FTE: 2019-2020 SP3		
6881	South Miami Middle Community School	Int. Funds: 2020-2021			Int. Funds: 2019-2020		
6961	West Miami Middle	Int. Funds: 2020-2021			Int. Funds: 2019-2020		
7641	J.C. Bermudez Doral Senior <sup>(c)</sup>	Int. Funds: 2020-2021 FTE: 2020-2021 SP3			-	-	
7271	Miami Coral Park Senior	Int. Funds: 2020-2021			Int. Funds: 2019-2020		
7241	Ronald W. Reagan/Doral Senior	Int. Funds: 2020-2021			Int. Funds: 2019-2020		
7721	South Miami Senior	Int. Funds: 2020-2021			Int. Funds: 2019-2020		

Note:

(c) School's first year of operations (2020-2021 fiscal year).

**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
<u>South Region Office Schools/Centers</u>							
2321	Gulfstream Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0661	Caribbean K-8 Center	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 P-Card: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020	None	
4691	Jane S. Roberts K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6761	Redland Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6781	Richmond Heights Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6901	W. R. Thomas Middle	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
7361	Miami Killian Senior	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS  
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
<u>Adult Education Center/Technical College</u>							
7462	Miami Senior Adult Education Center	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
<b>TOTAL</b>			<b>None</b>			<b>2</b>	

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

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

Work Loc. No.	School/Center & 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>			
7231	Miami Carol City Senior <sup>(a)</sup>	Principal: <ul style="list-style-type: none"> <li>• Ms. Adrena Y. Williams (Through July 2021; presently Principal of Miami Northwestern Senior at Central Region Office)</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Mr. Kenneth L. Williams (Change Of Principal Since Prior Audit).</li> </ul>
	Current Audit: (1-Year Audit) (2020-2021)	Treasurer: Ms. Tamara V. Wilson (Through July 2021; part-time)	Treasurer: Ms. Dione Jones (Change Of Treasurer Since Prior Audit).
	Prior Audit: (2-Year Audit) (2018-2019) (2019-2020)		
	Prior audit presented to ABAC on December 1, 2020. Two findings reported.		
<u>Central Region Office School/Center</u>			
0101	Arcola Lake Elementary	Principal: <ul style="list-style-type: none"> <li>• Ms. Yolanda L. Ellis</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Ms. Yolanda L. Ellis (No Change).</li> </ul>
	Current Audit: (1-Year Audit) (2020-2021)	Treasurers/Payroll Clerks: Ms. Tameika K. Davis (Through March 2021; Treasurer/Payroll Clerk) Ms. Alemarie Gonzalez-Rubi (Part-time Treasurer) Ms. Viviana A. Abud (Payroll Clerk)	Treasurers/Payroll Clerks: Ms. Alemarie Gonzalez-Rubi (Part-Time Treasurer) Ms. Viviana A. Abud (Payroll Clerk) (Change Of Treasurer/Payroll Clerk Since Prior Audit).
	Prior Audit: (1-Year Audit) (2019-2020)		
	Prior audit presented to ABAC on December 1, 2020. No findings reported.		

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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 63 schools/centers included in this report. **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>			
2081	Fulford Elementary <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Dr. Jean E. Gordon (Through June 2021; Retired)	Principal: • Dr. Maria T. Rodriguez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Ruth Wallace	Treasurer: Ms. Ruth Wallace (No Change).
2161	Golden Glades Elementary <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Mr. Andrija A. Harrison (Through July 2021; presently Principal at Carol City Middle)	Principal: • Mr. Jeff Rateau (Change of Principal Since Prior Audit).
		Treasurers: Ms. Gayle E. Williams (Through November 2020) Ms. Jacqueline D. Dunn (Part-Time; Through July 2021)	Treasurer: Ms. Fanisha Janvier (Change of Treasurer Since Prior Audit).
3661	Natural Bridge Elementary <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Dr. Alexandra B. Lichtman (Through July 2021; presently on leave)	Principal: • Dr. Philippe J. Napoleon (Change of Principal Since Prior Audit).
		Treasurer: Ms. Lajameka R. Baker	Treasurer: Ms. Lajameka R. Baker (No Change).
3741	North Beach Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Melanie B. Fishman	Principal: • Ms. Melanie B. Fishman (No Change).
		Treasurer: Ms. Milagros Rodriguez (Through June 2021)	Treasurer: Ms. Teresita M. Montero (Change of Treasurer Since Prior Audit).
2581	Madie Ives K-8 Preparatory Academy <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Deborah P. Johnson-Brinson (Through July 2021; presently Principal at David Lawrence, Jr. K-8 Center)	Principal: • Dr. Lashinda S. Moore (Change of Principal Since Prior Audit).
		Treasurers: Ms. Natalie S. Moton (Through January 2021) Ms. Belia J. Velasquez (Through August 2021)	Treasurer: Ms. Valencia N. Gerald (Change of Treasurer Since Prior Audit).
6023	Andover Middle <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Mr. Kenneth L. Williams (Through July 2021; presently Principal at Miami Carol City Senior High)	Principal: • Mr. Malcolm E. Nicholas (Change of Principal Since Prior Audit).
		Treasurer: Ms. Dione Jones (Through July 2021)	Treasurer: Ms. LaShan A. Flowers (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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
6051	Carol City Middle <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> <li>• Mr. Derek A. Negron (Through June 2021; presently Administrative Director Instructional Supervisor at the Educational Transformation Office)</li> <li>• Mr. Romulo M. Espinosa (Through July 2021; Assistant Principal)</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Mr. Andrija A. Harrison (Change of Principal Since Prior Audit).</li> </ul>
		Treasurer: Ms. Jacqueline D. Dunn	Treasurer: Ms. Jacqueline D. Dunn (No Change).
6681	Palm Springs Middle <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> <li>• Mr. Leonard T. Torres (Through August 2021; presently Region Administrative Director at North Region Office)</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Mr. Heriberto Sanchez (Change of Principal Since Prior Audit).</li> </ul>
		Treasurer: Ms. Danay Rojas	Treasurer: Ms. Danay Rojas (No Change).
7111	Hialeah Senior <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> <li>• Mr. Heriberto Sanchez (Through August 2021; presently Principal at Palm Springs Middle)</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Ms. Beatriz C. Sears (Change of Principal Since Prior Audit).</li> </ul>
		Treasurer: Ms. Martha S. Villavicencio	Treasurer: Ms. Martha S. Villavicencio (No Change).
<u>Central Region Office Schools/Centers</u>			
0111	Maya Angelou Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> <li>• Dr. Donna M. Lewis</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Dr. Donna M. Lewis (No Change).</li> </ul>
		Treasurer: Ms. Amalia Zapirain	Treasurer: Ms. Amalia Zapirain (No Change).
0401	Van E. Blanton Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> <li>• Ms. Kimula D. Oce</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Ms. Kimula D. Oce (No Change).</li> </ul>
		Treasurers: Ms. Mari E. Bonilla (Through October 2020) Ms. Alemarie Gonzalez-Rubi (Part-Time; Through January 2021) Ms. Hilda I. Diaz	Treasurer: Ms. Hilda I. Diaz (No Change).
0721	George Washington Carver Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> <li>• Ms. Patricia D. Fairclough</li> </ul>	Principal: <ul style="list-style-type: none"> <li>• Ms. Patricia D. Fairclough (No Change).</li> </ul>
		Treasurers: Ms. Elena Rosas (Through October 2020) Ms. Suzanne Tan (Through October 2021)	Treasurer: Ms. Rosario Manzano (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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
0841	Coconut Grove Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Jordana C. Schneider	Principal: • Ms. Jordana C. Schneider (No Change).
		Treasurer: Ms. Suzanne Tan (Through October 2021)	Treasurer: Ms. Cecilia E. Hombrados (Change of Treasurer Since Prior Audit).
1001	Coral Park Elementary <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Dr. Aileen Vega (Through April 2021; presently Executive Director Curriculum Support at the Division of Math, Science and Advanced Academic Programs)	Principal: • Dr. Marlene Leyte-Vidal (Change of Principal Since Prior Audit).
		Treasurer: Ms. Ana M. Perez (Through June 2021)	Treasurer: Ms. Sonia Diaz (Change of Treasurer Since Prior Audit).
1361	Frederick Douglass Elementary (1-Year Audit) (2020-2021)	Principals: • Ms. Yolanda L. Ellis (Through August 2020; presently Principal at Arcola Lake Elementary) • Ms. Veronica Bello	Principal: • Ms. Veronica Bello (No Change).
		Treasurer: Ms. Kristal Fredrick	Treasurer: Ms. Kristal Fredrick (No Change).
1641	Emerson Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Kristin E. Hayes	Principal: • Ms. Kristin E. Hayes (No Change).
		Treasurer: Ms. Teresita V. Rodriguez	Treasurer: Ms. Teresita V. Rodriguez (No Change).
1761	David Fairchild Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Lucy Amengual	Principal: • Ms. Lucy Amengual (No Change).
		Treasurer: Ms. Julie R. Scholl	Treasurer: Ms. Julie R. Scholl (No Change).
1801	Fairlawn Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Reandra T. Jordan	Principal: • Ms. Reandra T. Jordan (No Change).
		Treasurer: Ms. Yenisel Arce	Treasurer: Ms. Yenisel Arce (No Change).
1841	Flagami Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Maria C. Mason	Principal: • Ms. Maria C. Mason (No Change).
		Treasurer: Ms. Erena I. Acanda Duran	Treasurer: Ms. Erena I. Acanda Duran (No Change).
2351	Eneida Massas Hartner Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Tangela D. Goa	Principal: • Ms. Tangela D. Goa (No Change).
		Treasurer: Ms. Hilda Labrador	Treasurer: Ms. Hilda Labrador (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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
2361	Hialeah Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Rosa B. Iglesias	Principal: • Ms. Rosa B. Iglesias (No Change).
		Treasurer: Ms. Jacqueline Ortiz	Treasurer: Ms. Jacqueline Ortiz (No Change).
3041	Lorah Park Elementary <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Atunya R. Walker (Through August 2021; Retired)	Principal: • Ms. Tashimba L. Andrews (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Magalys Morales (Through July 2021)	Treasurer: Maurice D. Bellamy (Change of Treasurer Since Prior Audit).
3061	Ludlam Elementary <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principals: • Mr. Jason H. Allen (Through May 2021; Resigned) • Dr. Georgette C. Menocal (Through October 2021; presently on leave)	Principal: • Ms. Laura Carrasco (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Johanna R. De Juan	Treasurer: Ms. Johanna R. De Juan (No Change).
3021	Jesse J. McCrary, Jr. Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Trellany M. Parrish-Gay	Principal: • Ms. Trellany M. Parrish-Gay (No Change).
		Treasurers: Mr. Jaubert K. Darang (Through October 2020) Ms. Alemarie Gonzalez-Rubi (Part-Time) Ms. Nadia Burke	Treasurer: Ms. Nadia Burke (No Change).
3341	Miami Shores Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Brenda L. Swain	Principal: Ms. Brenda L. Swain (No Change).
		Treasurer: Ms. Joyce L. Davis	Treasurer: Ms. Joyce L. Davis (No Change).
3431	Phyllis Ruth Miller Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Kimberley F. Emmanuel	Principal: • Ms. Kimberley F. Emmanuel (No Change).
		Treasurer: Ms. Wanda P. Parker	Treasurer: Ms. Wanda P. Parker (No Change).
4171	Orchard Villa Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Tanya S. Daly-Barnes	Principal: • Ms. Tanya S. Daly-Barnes (No Change).
		Treasurers: Ms. Aurelia Moreno (Through February 2021; presently on leave) Ms. Alemarie Gonzalez-Rubi (Part-Time)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time) (Change of Treasurer Since Prior Audit).
4071	Agenoria S. Paschal/Olinda Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Cisely J. Scott (Through October 2021; presently on leave)	Principal: • Mr. Dillon M. Williams (Temporary; No change).
		Treasurer: Ms. Shaneka Woody	Treasurer: Ms. Shaneka Woody (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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
4401	Kelsey L. Pharr Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Teandra E. Calixte	Principal: • Ms. Teandra E. Calixte (No Change).
		Treasurer: Ms. Carolyn E. Ellis	Treasurer: Ms. Carolyn E. Ellis (No Change).
4681	Riverside Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Erica Y. Brown	Principal: • Dr. Erica Y. Brown (No Change).
		Treasurer: Ms. Carmen B. Gonzalez	Treasurer: Ms. Carmen B. Gonzalez (No Change).
4841	Santa Clara Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Ramses Ancheta	Principal: • Mr. Ramses Ancheta (No Change).
		Treasurer: Ms. Mary B. Carey	Treasurer: Ms. Mary B. Carey (No Change).
4921	Seminole Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Mayra DeLeon	Principal: • Ms. Mayra DeLeon (No Change).
		Treasurer: Ms. Zoila L. Ortiz	Treasurer: Ms. Zoila L. Ortiz (No Change).
4961	Shadowlawn Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Nika L. Williams	Principal: • Ms. Nika L. Williams (No Change).
		Treasurers: Ms. Jessica M. Walden (Through February 2021) Ms. Alemarie Gonzalez-Rubi (Part-Time; Through May 2021) Ms. Myisha L. Taylor	Treasurer: Ms. Myisha L. Taylor (Change of Treasurer Since Prior Audit).
0081	Lenora B. Smith Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Shawntai K. Dalton	Principal: • Ms. Shawntai K. Dalton (No Change).
		Treasurers: Ms. Mary A. Green (Through October 2020) Ms. Shaneka Woody (Part-Time; through November 2020) Ms. Eleanor D. Taylor	Treasurer: Ms. Eleanor D. Taylor (No Change).
5381	E.W.F. Stirrup Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Naomi P. Simon	Principal: • Ms. Naomi P. Simon (No Change).
		Treasurer: Ms. Iliana R. Tellez	Treasurer: Ms. Iliana R. Tellez (No Change).
5431	Sweetwater Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Janet P. Olivera	Principal: • Ms. Janet P. Olivera (No Change).
		Treasurer: Ms. Leah L. Gibson	Treasurer: Ms. Leah L. Gibson (No Change).
5441	Sylvania Heights Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Amor Reyes	Principal: • Ms. Amor Reyes (No Change).
		Treasurer: Ms. Maria L. Ceballos	Treasurer: Ms. Maria L. Ceballos (No Change).

## LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
3881	Andrea Castillo Preparatory Academy (1-Year Audit) (2020-2021)	Principal: • Mr. Adolfo L. Costa	Principal: • Mr. Adolfo L. Costa (No Change).
		Treasurer: Ms. Charisse D. McKenzie	Treasurer: Ms. Charisse D. McKenzie (No Change).
0122	Dr. Rolando Espinosa K-8 Center <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Martha M. Munoz (Through June 2021; presently Region Administrative Director at Central Region Office)	Principal: • Mr. Phil A. Mato (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Piedad Abedrabbo	Treasurer: Ms. Piedad Abedrabbo (No Change).
1721	Everglades K-8 Center (1-Year Audit) (2020-2021)	Principal: • Mr. Ramon J. Garrigo	Principal: • Mr. Ramon J. Garrigo (No Change).
		Treasurer: Ms. Kyria Acle-Parada	Treasurer: Ms. Kyria Acle-Parada (No Change).
2041	Benjamin Franklin K-8 Center (1-Year Audit) (2020-2021)	Principal: • Dr. Diana Loubeau	Principal: • Dr. Diana Loubeau (No Change).
		Treasurer: Ms. Kathia V. Mathurin	Treasurer: Ms. Kathia V. Mathurin (No Change).
3191	Ada Merritt K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Carmen M. Garcia	Principal: • Ms. Carmen M. Garcia (No Change).
		Treasurer: Ms. Gina S. Ferrandiz	Treasurer: Ms. Gina S. Ferrandiz (No Change).
5241	South Miami K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Lourdes A. Lopez	Principal: • Ms. Lourdes A. Lopez (No Change).
		Treasurers: Ms. Mary A. Chaponis (Through September 2020) Ms. Gabriela Castro	Treasurer: Ms. Gabriela Castro (No Change).
0071	Eugenia B. Thomas K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Heather D. Tyler	Principal: • Ms. Heather D. Tyler (No Change).
		Treasurers: Ms. Myriam B. Guldreis (Through April 2021) Ms. Katia Zanabria	Treasurer: Ms. Katia Zanabria (Change of Treasurer Since Prior Audit).
6031	Brownsville Middle (1-Year Audit) (2020-2021)	Principal: • Mr. Marcus L. Miller (Through October 2021; presently on leave)	Principal: • Mr. Robert M. Megias (Temporary; No change).
		Treasurer: Ms. Linda R. Buckhannan	Treasurer: Ms. Linda R. Buckhannan (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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
6091	Citrus Grove Middle (1-Year Audit) (2020-2021)	Principal: • Mr. Pedro R. Cedenó	Principal: • Mr. Pedro R. Cedenó (No Change).
		Treasurers: Ms. Virginia A. Nelson (Through March 2021) Ms. Barbara C. Montesino	Treasurer: Ms. Barbara C. Montesino (Change of Treasurer Since Prior Audit).
6121	Ruben Dario Middle (1-Year Audit) (2020-2021)	Principal: • Dr. Verona C. McCarthy	Principal: • Dr. Verona C. McCarthy (No Change).
		Treasurer: Ms. Salvadora D. Rodríguez	Treasurer: Ms. Salvadora D. Rodríguez (No Change).
6821	Rockway Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Josephine Otero	Principal: • Ms. Josephine Otero (No Change).
		Treasurer: Mr. Fabio Ramirez	Treasurer: Mr. Fabio Ramirez (No Change).
6841	Shenandoah Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Bianca M. Calzadilla	Principal: • Ms. Bianca M. Calzadilla (No Change).
		Treasurer: Ms. Teresita M. Garcia	Treasurer: Ms. Teresita M. Garcia (No Change).
6881	South Miami Middle Community School (1-Year Audit) (2020-2021)	Principal: • Ms. Fabiola V. Izaguirre	Principal: • Ms. Fabiola V. Izaguirre (No Change).
		Treasurer: Ms. Lilliam E. Rivero	Treasurer: Ms. Lilliam E. Rivero (No Change).
6961	West Miami Middle <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Katyna D. Lopez-Martin (Through July 2021; presently Principal at Design & Architecture Senior High)	Principal: • Dr. Amaris Leal (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Barbara C. Montesino (Through August 2021)	Treasurer: Ms. Maybel Marin (Change of Treasurer Since Prior Audit).
7641	J.C. Bermudez Doral Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Edward R. Smith	Principal: • Mr. Edward R. Smith (No Change).
		Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time; No change).
7271	Miami Coral Park Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Scott A. Weiner	Principal: • Mr. Scott A. Weiner (No Change).
		Treasurer: Ms. Isabel M. Santana	Treasurer: Ms. Isabel M. Santana (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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
7241	Ronald W. Reagan/Doral Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Juan C. Boue	Principal: • Mr. Juan C. Boue (No Change).
		Treasurer: Mr. Alex Dor	Treasurer: Mr. Alex Dor (No Change).
7721	South Miami Senior <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Dr. Cadian Collman (Through July 2021; Presently Principal at Maritime & Science Technology Academy)	Principal: • Mr. Hebert M. Penton (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Marta C. Morales	Treasurer: Ms. Marta C. Morales (No Change).
<u>South Region Office Schools/Centers</u>			
2321	Gulfstream Elementary <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Marybel R. Baldessari (Through July 2021; presently Principal at William Lehman Elementary)	Principal: • Ms. Marlene Iza-Rodriguez (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Deyanira R. Perez	Treasurer: Ms. Deyanira R. Perez (No Change).
0661	Caribbean K-8 Center <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principals: • Ms. Maria E. Calvet-Cuba (Through June 2021; Retired) • Ms. Ada M. Montero (On leave) • Mr. Jose L. Peña (Interim Principal through October 2021)	Principal: • Ms. Noemi Serrano-Duran (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Daylen Sosa	Treasurer: Ms. Daylen Sosa (No Change).
4691	Jane S. Roberts K-8 Center <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Milagro Arango (Through July 2021; presently Principal at Miami Killian Senior High)	Principal: • Mr. Diony Martinez (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Marilyn Cancino	Treasurer: Ms. Marilyn Cancino (No Change).
6761	Redland Middle <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principals: • Mr. Gregory A. Beckford (Through June 2021; presently Principal at Frank C. Martin K-8 Center) • Mr. Clinton E. Bales (Through July 2021; presently Assistant Principal at Gateway Environmental K-8 Learning Center)	Principal: • Mr. Samuel J. Louis (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Alma A. Fernandez (Through June 2021)	Treasurer: Ms. Carmen C. Corona (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 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
6781	Richmond Heights Middle <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. LaRhonda M. Donaldson (Through July 2021; Presently District Director of Curriculum at School Choice and Parental Options)	Principal: • Dr. Francisco M. Sauri (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Tiffany D. Williams	Treasurer: Ms. Tiffany D. Williams (No Change).
6901	W. R. Thomas Middle <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Wendy A. Barnett (Through August 2021; presently Principal at John A. Ferguson Senior High)	Principal: • Ms. Laura F. Tennant (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Cecilia SanJorge-Martinez	Treasurer: Ms. Cecilia SanJorge-Martinez (No Change).
7361	Miami Killian Senior <sup>(a)</sup> (1-Year Audit) (2020-2021)	Principal: • Ms. Magda R. Pereira (Through July 2021; presently District Director of Curriculum at School Choice & Parental Options)	Principal: • Ms. Milagro Arango (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Maria J. Concha	Treasurer: Ms. Maria J. Concha (No Change).
<u>Adult Education Center/Technical College</u>			
7462	Miami Senior Adult <sup>(a)</sup> Education Center (1-Year Audit) (2020-2021)	Principals: • Mr. Alan J. Bashaw (Through October 2020; Retired) • Dr. Louis Dash III	Principal: • Dr. Louis Dash III (Change Of Principal Since Prior Audit).
		Treasurer: Mr. Dennis J. Rodriguez	Treasurer: Mr. Dennis J. Rodriguez (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 schools/centers).

## PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 67 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>								
2081	Fulford Elementary	101	229,320	-	\$ -	\$ -	-	\$ -
2161	Golden Glades Elementary	110	263,779	-	-	-	-	-
3661	Natural Bridge Elementary	127	303,978	-	-	-	-	-
3741	North Beach Elementary	105	298,643	-	-	-	-	-
2581	Madie Ives K-8 Preparatory Academy	152	401,771	-	-	-	-	-
6023	Andover Middle	349	997,526	-	-	-	-	-
6051	Carol City Middle	231	682,500	-	-	-	-	-
6681	Palm Springs Middle	325	719,912	-	-	-	-	-
7111	Hialeah Senior	878	2,011,067	-	-	-	-	-
7231	Miami Carol City Senior	746	2,581,596	14	32,579	3,290	-	-



## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>Central Region Office Schools/Centers</u>								
0111	Maya Angelou Elementary	167	341,618	-	-	-	-	-
0101	Arcola Lake Elementary	93	217,130	-	-	-	-	-
0401	Van E. Blanton Elementary	401	218,663	-	-	-	-	-
0721	George Washington Carver Elementary	94	200,102	-	-	-	-	-
0841	Coconut Grove Elementary	67	209,963	-	-	-	-	-
1001	Coral Park Elementary	142	328,411	-	-	-	-	-
1361	Frederick Douglass Elementary	67	156,523	-	-	-	-	-
1561	Earlington Heights Elementary*	119	264,220	-	-	-	-	-
1641	Emerson Elementary	112	257,967	-	-	-	-	-
1761	David Fairchild Elementary	128	257,214	-	-	-	-	-
1801	Fairlawn Elementary	90	257,700	-	-	-	-	-
1841	Flagami Elementary	82	210,888	-	-	-	-	-
2351	Eneida Massas Hartner Elementary	86	218,090	-	-	-	-	-

Note:

\* Property audit results not completed at the time of publication in September 2021 (two schools/centers).

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
2361	Hialeah Elementary	151	451,996	-	-	-	-	-
3041	Lorah Park Elementary	86	171,661	-	-	-	-	-
3061	Ludlam Elementary	85	208,390	-	-	-	-	-
3021	Jesse J. McCrary, Jr. Elementary	90	233,265	-	-	-	-	-
3341	Miami Shores Elementary	133	309,766	-	-	-	-	-
3431	Phyllis Ruth Miller Elementary	139	424,608	-	-	-	-	-
4171	Orchard Villa Elementary	80	201,418	-	-	-	-	-
4071	Agenoria S. Paschal/Olinda Elementary	90	224,323	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	71	172,273	-	-	-	-	-
4681	Riverside Elementary	149	371,141	-	-	-	-	-
4841	Santa Clara Elementary	123	282,991	-	-	-	-	-
4921	Seminole Elementary	104	214,564	-	-	-	-	-
4961	Shadowlawn Elementary	97	257,989	-	-	-	-	-
0081	Lenora B. Smith Elementary	129	351,975	-	-	-	-	-
5381	E.W.F. Stirrup Elementary	111	293,437	-	-	-	-	-

## 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		
5431	Sweetwater Elementary	179	525,451	-	-	-	-	-
5441	Sylvania Heights Elementary	152	325,407	-	-	-	-	-
3881	Andrea Castillo Preparatory Academy	35	151,269	-	-	-	-	-
0122	Dr. Rolando Espinosa K-8 Center	221	641,431	-	-	-	-	-
1721	Everglades K-8 Center	243	602,825	-	-	-	-	-
2041	Benjamin Franklin K-8 Center	115	338,448	-	-	-	-	-
3191	Ada Merritt K-8 Center	125	299,089	-	-	-	-	-
5241	South Miami K-8 Center	185	569,459	-	-	-	-	-
0071	Eugenia B. Thomas K-8 Center	273	623,279	-	-	-	-	-
6031	Brownsville Middle	239	629,614	-	-	-	-	-
6091	Citrus Grove Middle	193	570,857	-	-	-	-	-
6121	Ruben Dario Middle	236	612,640	-	-	-	-	-
6821	Rockway Middle	251	613,110	-	-	-	-	-
6841	Shenandoah Middle	218	551,361	-	-	-	-	-
6881	South Miami Middle Community School	241	620,495	-	-	-	-	-

## 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		
6961	West Miami Middle	210	522,521	-	-	-	-	-
7641	J.C. Bermudez Doral Senior	34	96,872	-	-	-	-	-
7271	Miami Coral Park Senior	821	2,630,931	-	-	-	-	-
7241	Ronald W. Reagan/Doral Senior	491	1,382,460	-	-	-	-	-
7721	South Miami Senior	498	1,426,019	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
2321	Gulfstream Elementary	189	408,259	-	-	-	-	-
0661	Caribbean K-8 Center	190	472,215	-	-	-	-	-
4691	Jane S. Roberts K-8 Center	198	443,929	-	-	-	-	-
6761	Redland Middle	229	538,582	-	-	-	-	-
6781	Richmond Heights Middle	197	557,506	-	-	-	-	-
6901	W. R. Thomas Middle	253	653,427	-	-	-	-	-
7361	Miami Killian Senior	422	1,172,402	-	-	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
7462	Miami Senior Adult Education Center	14	44,043	-	-	-	-	-

## 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		
7742	Southwest Adult Education Center*	8	18,233	-	-	-	-	-
<b>TOTALS</b>		<b>13,069</b>	<b>\$ 33,840,512</b>	<b>14</b>	<b>\$ 32,579</b>	<b>\$ 3,290</b>	<b>None</b>	<b>\$ -</b>

Note:

\* Property audit results not completed at the time of publication in September 2021 (two schools/centers).

## PLANT SECURITY REPORTS

The following table is an analysis of Plant Security Reports. Two (2) schools/centers filed a Plant Security Report. Those schools/centers reported herein that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other <sup>(a)</sup>	Total Depreciated Value
<u>Central Region Office School/Center</u>								
6031	Brownsville Middle	1	1	\$ 1,295	\$ -	\$ -	\$ 1,295	\$ 1,016
<u>South Region Office School/Center</u>								
6761	Redland Middle	1	1	1,978	-	-	1,978	-
<b>TOTALS</b>		<b>2</b>	<b>2</b>	<b>\$ 3,273</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,273</b>	<b>\$ 1,016</b>

Note:

(a) "Other Equipment" consists of a pressure cleaner and musical equipment.

## FINDINGS AND RECOMMENDATIONS

### 1. **Bookkeeping Practices And Internal Fund Procedures Over Disbursements Need Improvement** ***Miami Carol City Senior High School***

For the 2020-2021 fiscal year, total disbursements were approximately \$167,000. From our audit, we determined that the documentation supporting the disbursement transactions require improvement and additional oversight. A similar issue was discussed with the former administration. Specifically, we noted several instances where the school was not paying the invoices in a timely manner or the invoices remained outstanding; purchase orders were dated after the invoice date; and sales tax was not paid to the vendor at the time the purchase was made. We also noted some instances where disbursements although proper for a school setting, were not allowed to be charged to the specific account. These issues happened during the tenure of the former Principal and Treasurer. A new Principal and Treasurer were appointed to the school in July 2021.

During the audit, school staff was not always able to provide the information that we requested in a timely manner, and it required contacting vendors to inquire about outstanding liabilities and payments. Therefore, audit fieldwork required additional time and effort to complete. Upon contacting the vendors, it was determined that a specific vendor has not been paid for services rendered with a delay of over three years.

Pursuant to Section V, Chapter 1 of the *Manual of Internal Fund Accounting*, at the end of each fiscal year, schools are required to complete the Outstanding Liabilities Report [FM-5822]. In accordance with Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, disbursements must be documented with an original itemized vendor invoice, which must be signed by the individual to acknowledge that the goods/services were received, and the corresponding payment is in order. In addition, payments to vendors must be made within thirty (30) days of satisfactory receipt of goods/services, unless the school obtains written agreements with the vendors to delay payment and states that before an order/purchase of goods, supplies, or merchandise, etc. costing \$100 or more is made, a Purchase Order must be approved by the Principal/Designee and processed by the Treasurer prior to the order being placed or the purchase being made. Furthermore, Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* provides the guidelines stating when sales tax is to be paid on purchases made by the school. Only purchases 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.

We sampled 12 disbursements totaling approximately \$19,300 for the 2020-2021 fiscal year and current year up to July 2021 in addition to a review of outstanding invoices. The specific conditions are as follows:

- 1.1. As of the completion of the audit, approximately \$11,300 remained outstanding to six vendors for past due invoices for the 2017-2018 through 2020-2021 fiscal years. These invoices mostly related to athletic equipment rental, stamp machine rental, yearbook, graduation regalia, including the rental of student cap and gowns, faculty cap and gowns, diplomas, and other graduation accessories. Upon review of the related account balances that should be used to cover these outstanding payments, it appears that the school may not have sufficient funds to pay the entire outstanding balance. In addition to the delays in payment, some invoices have been sent to collections and statements in lieu of invoices were used as supporting documentation. Also, the June 30, 2021 Outstanding Liabilities Report [FM-5822] that requires listing of all outstanding invoices was not completed.
- 1.2. In one instance, an invoice was paid late. A delay of three months was noted. This totaled approximately \$200.
- 1.3. In four instances, we noted unallowable expenditures posted to the Athletic Fund-General Athletic and General Fund-General Miscellaneous accounts. These totaled approximately \$450.
- 1.4. In one instance, a purchase order was dated after the invoice date and order had been placed. This totaled approximately \$700. Also, in two instances, sales tax totaling approximately \$70 was not paid to the vendor or submitted to the Florida Department of Revenue.

Section III, Chapter 9 of the *Manual of Internal Fund Accounting* provides the guideline restrictions over Instructional Materials and Educational Support (Fund 9) purchases.

- 1.5. Two expenditures totaling \$1,050 were improperly charged to the Fund 9 account in the 2020-2021 fiscal year. One was for senior movie night for approximately \$500 and another for student incentives of approximately \$550.

## RECOMMENDATIONS

We continue to recommend that:

- 1.1. The school administration should identify a designee to oversee the general bookkeeping of internal funds and should implement a periodic system of review over the bookkeeping and disbursing of funds.
- 1.2. Regarding the disbursement function, the school principal or his/her designee should: 1) verify the corresponding account to be charged has been verified and holds sufficient funds to cover the expenditure; 2) the payment is made in a timely manner; 3) purchase orders are completed and approved prior to orders being placed with vendor; and 4) sales tax is paid to the vendor or remitted to the Florida Department of Revenue.
- 1.3. The school administration should contact the vendors to clear outstanding liabilities as soon as possible and bring the accounts to a current status.

Person(s) Responsible:

Principal, Vice Principal,  
Assistant Principal and Treasurer

Management Response:

The Principal has reviewed the Manual of Internal Fund Accounting with the Assistant Principal and Treasurer to ensure awareness and understanding of the proper procedures for general bookkeeping of internal funds and has implemented a system of review over the bookkeeping and disbursements. The Principal has verified the corresponding accounts to be charged and will verify that sufficient funds are available to cover all expenditures. The Principal and Treasurer have ensured that payments are made in a timely manner and purchase orders are completed and approved before orders are placed with vendors. The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required. As donations are raised and deposited in the special purpose account, the school will use these funds to aid in paying outstanding liabilities. The school administration and treasurer are working with vendors to clear outstanding liabilities and bring accounts to a current status.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office Financial Services & Business Practices 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 4 –



Internal Fund Purchases; and Chapter 5 – Expenditures/ Disbursements. The initial review will include an executive lead principal to ensure a thorough review of the manual.

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 corresponding accounts being charged hold sufficient funds to cover expenditures, that purchase orders are completed and approved before placing orders with vendors, and that applicable sales taxes are paid. The principal will contact vendors to clear outstanding liabilities as soon as possible.

The Financial Services & Business Practices 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.

The principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency. The principal at Miami Carol City Senior High School and the treasurer will participate and attend the 2021-2022 School Operations Money Matter Support Program sessions.

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

**Management Response:**

District/School Operations has reviewed the audit findings cited in the 2020-2021 audit reports of Arcola Lake Elementary School and Miami Carol City Senior High School.

In response to the reports, the following list outlines preventative actions taken by School Operations:

- The Money Matters Support Program (MMSP) requires participation of newly assigned, current and former principals with audit exceptions. Payroll procedures, Internal Funds and purchasing, are a part of MMSP.
- District/School Operations Administrative Director has met with the Region Office Financial/Business Operations Directors to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring by the Region Office will include Payroll, Purchasing, Student Activities and Property Inventory.
- District Departments in coordination with Region Office will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school in the areas of Payroll, Purchasing, Student Activities and Property inventory implementation.

## **2. Controls And Accountability Over Student Activities Need Improvement Miami Carol City Senior High School**

We selected the sale of physical education uniforms and locks, and the yearbook activity for the 2020-2021 fiscal year for review. Our review of selected student activities disclosed that required end of the year reports were not prepared. A similar issue was discussed with the former administration.

Section III, Chapter 5 of the *Manual of Internal Fund Accounting* establishes the procedures for conducting and reporting sales of Physical Education (P.E.) uniforms and P.E. locks. According to the guidelines, the treasurer or designated faculty/staff shall maintain inventory records during the fiscal year, conduct a year-end physical inventory count, and prepare an *Inventory and Operating Statement* [FM-0987] at the end of the year to provide an accountability of the merchandise that is sold and remains unsold (in inventory) at the end of the fiscal year. However, our review disclosed the following:

An *Inventory and Operating Statement* [FM-0987] for P.E. uniforms and P.E. locks was not available for audit. A physical inventory count was conducted by the auditor in September 2021 for the P.E. uniforms and P.E. locks, which will serve as an accurate beginning inventory for the following fiscal year. Our analysis of student physical education uniforms disclosed that P.E. uniforms (shirts and shorts) were not sold or purchased during the 2020-2021 fiscal year, however there was an increase of 4 (2 shirts and 2 shorts) from the prior year inventory. Regarding P.E. Locks, there was an additional 20 locks as compared to prior inventory, yet locks were not sold or purchased. According to the staff overseeing this activity, they were not aware of the documentation required to account for the sales and procedures to maintain proper controls over the inventoried merchandise.

According to Section IV, Chapter 6 of the *Manual of Internal Fund Accounting*, the school must maintain on file certain reports and documentation related to the yearbook activity. We found that:

During 2020-2021, the school purchased 65 yearbooks and only sold 17 yearbooks generating sales of \$935. Forty-eight yearbooks with a cost of approximately \$2,800 remained at the school. The Yearbook's *Monthly Operating Report* [FM-1030] and the *Distribution Report* [FM-1031] were not available for audit and were prepared by the auditor. In addition, the Report of Yearbook sales and the final invoice were not on file. The vendor was contacted directly by our office and the final invoice was provided. In addition, the *Special Fees and Charges School Request* [FM-2396] was not available for audit. Instead, the school prepared their own form which did not have region approval.

## RECOMMENDATIONS

We continue to recommend that:

- 2.1. The school administration should review required procedures with staff responsible for the sale of P.E. uniforms and P.E. Locks. Overall monitoring/review of the P.E. uniform and lock sales activity must be strengthened to ensure that discrepancies are promptly identified and resolved, and that uniforms and locks are properly safeguarded. In the event that there are items missing, the school should complete a Certificate of Loss and contact Miami-Dade School Police Department (M-DSPD) immediately.
- 2.2. Upon receipt from sponsors, the Treasurer should review the Inventory and Operating Reports for accuracy.
- 2.3. The principal should discuss the procedures with the yearbook sponsor and school treasurer to ensure that reports are correctly prepared, and all required documentation is filed and signed.

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

### Management Response:

The Principal and Treasurer have reviewed procedures with the staff who are responsible for the sale of physical education uniforms and locks. Strengthened monitoring of the physical education uniforms and locks will ensure those discrepancies are resolved, and that merchandise is properly safeguarded. If there are items that are found to be missing, the school will complete a "Certificate of Loss" form and contact Miami Dade School Police Department (M-DSPD). The Treasurer will review the inventory and operating reports for accuracy.

The Principal, Treasurer, and Activities Director will discuss procedures with the yearbook sponsor to ensure that reports are correctly prepared, filed, and signed. The Principal, Treasurer and Yearbook Sponsor, will continue attempts to sell remaining year books from 2020-2021. The Principal and Yearbook Sponsor will determine the feasibility of having a physical or digital yearbook for the 2021-2022 school year.

**Person(s) Responsible:**

**North Region Office Administration**

**Management Response:**

The North Region Office's Financial Services & Business Practices 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 read and review the Manual of Internal Fund Accounting with an emphasis on Section III – Program Specific Policies and Procedures; Chapter 5 – Property Fund Program; and Section IV: Activity Specific Policies and Procedures; Chapter 6 – Yearbooks.

The principal will review with staff the procedure for the sale of physical education uniforms and locks to strengthen protocols and to address any discrepancies in a timely fashion while providing safeguards to ensure policies and procedures are followed. The principal will work with the treasurer to review inventory and operating reports for accuracy and compliance with the Manual of Internal Fund Accounting. A staff member from the school, in addition to the treasurer, will be assigned to oversee and monitor the sale of physical education uniforms and locks.

The principal will work with the treasurer and yearbook sponsor to ensure reports are completed correctly with all required documentation. The principal will share and review Section IV: Activity Specific Policies and Procedures; and Chapter 6 – Yearbooks in the Manual of Internal Fund Accounting with the treasurer and the yearbook sponsor.

The Financial Services & Business Practices Director will facilitate quarterly reviews of the disbursements of internal funds with an executive lead principal to ensure the school is following all district protocols associated with the sale of physical education uniforms and locks and the procedures associated with yearbooks are followed.

The principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency. The principal at Miami Carol City Senior High School and the treasurer will participate and attend the 2021-2022 School Operations Money Matter Support Program sessions.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 49 of this report and page 77 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Carol City Senior High School.

**3. Inadequate Controls Over  
Property Inventory Result  
In Loss Of Equipment  
Miami Carol City Senior High School**

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. 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.

Section 5 of the *Manual* and *Board Policy 7310 - Disposition Of Surplus Property* establishes the guidelines for the disposition of surplus property. Regarding the disposal of equipment that is not serviceable or useful to the school, obsolete, continued use is uneconomical or inefficient or which serves no useful function, shall be disposed of by completing an *Outgoing Controlled Equipment Form* [FM-1670]. This form shall be used to record any request for disposition of a described item of property and to record review and approval.

At this school, the latest property inventory of items with an individual cost of \$1,000 or more was conducted in September-October 2021. Inventory records listed 746 items with a total cost of \$2,581,596. Our physical verification of property disclosed that 14 property items with a depreciated value of approximately \$3,300 and an acquisition cost of approximately \$32,600 could not be accounted for and are reported as “unlocated”. During the audit, the school made numerous attempts to locate the missing equipment; however, efforts were unsuccessful. The breakdown of the “unlocated” equipment is as follows:

Type of Equipment	Qty.	Year Acquired	Acquisition Cost	Depreciated Value
Computers and peripherals	4	2001-2010	\$ 8,614	\$ -
Audio visual	2	2002-2019	6,131	2,087
Other <sup>2</sup>	8	2003-2011	17,835	1,203
Total	14		\$ 32,580	\$ 3,290

<sup>2</sup> “Other” includes sewing machines, flush machine, graphic machine, woodshop table, paint gun washer and a science bench.

Due to the age of the equipment, many of the missing items were obsolete. According to the former Principal, school staff responsible for overseeing the property conducted an in-house review of inventory in June 2021.

## **RECOMMENDATIONS**

- 3.1. Ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.**
- 3.1. The monitoring of in-house property inventories must be strengthened. All reviews must be properly supported with necessary documentation that reflects that the property was physically verified and must identify the individual responsible for verifying that particular equipment.**
- 3.2. The school administration should evaluate all inventory on hand to determine its utilization. Depending on the number of items and regarding items no longer needed at this location, this matter should be consulted with the Region Office for concurrence and to determine its proper disposition and timely removal from the inventory. Any removal or transfer of equipment must be documented and signed-off utilizing the proper official forms to prevent further discrepancies with the inventory.**

**Responsible Person(s):**

**Principal and Assistant Principal**

**Management Response:**

The Principal and designee will ensure that the school staff is fully aware of the procedures for safeguarding and maintaining control over the property. The Principal and designee will conduct and monitor in-house property inventories quarterly. In-house property inventory reviews will be supported with proper documentation to verify that the property was physically present and will identify the person responsible for verifying the equipment. The Principal and Designee will evaluate all inventory and determine its utilization. Items that are no longer needed on the campus will be disposed of and properly removed from the school and the property control list.

**Responsible Person(s):**

**North Region Office Administration**

**Management Response:**

The North Region Office Financial Services & Business Practices 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 designee will review the Manual of Property Control Procedures and School Board Policy 7450 – Property Inventory with school staff to make personnel aware of the procedures required to safeguard and maintain property under their purview.

The principal and/or designee will conduct a quarterly in-house property inventory review utilizing the form provided by the North Region Office. All property on the school's *Property Control Download* will be physically accounted for. Should any items be discovered missing during the quarterly in-house property inventory review be identified as missing, the school will follow protocols outlined in Section 5 – Disposal of Surplus Property of the Manual of Property Control Procedures. Additionally, Schools Police will be contacted immediately, and a *Plant Security Report* will be completed if the unlocated items have been stolen, vandalized, or lost as a result of a fire.

While conducting the quarterly in-house property inventory review, if an item is deemed to be obsolete or no longer useable, the principal or designee will identify the items as surplus and will complete an *Outgoing Control Equipment* form.

On a quarterly basis, the Financial Services & Business Practices Director will provide the principal with an In-House Property Inventory Review form requiring the school to physically identify and locate all Property Controlled items on campus. During this inventory review, should any items be identified as stolen, vandalized, illegal entry, or fire, the principal will certify that Schools Police are contacted and a Plant Security Report is completed within the required timeline. Additionally, the Principal and/or designee will identify items on inventory deemed obsolete to be removed from the school's inventory utilizing the *Outgoing Control Equipment* form. The *Financial Services and Business Practices Director* will facilitate the removal of the items for disposition.

The principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency. The principal at Miami Carol City Senior High School and the treasurer will participate and attend the 2021-2022 School Operations Money Matter Support Program sessions.

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

**Management Response:**

Refer to page 49 of this report and page 77 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Carol City Senior High School.

**4. Inadequate Recordkeeping, Documenting, And Reporting Of Payroll  
*Arcola Lake Elementary***

Our review of payroll records corresponding to October 2020, February through April 2021 and September 2021 disclosed several discrepancies with payroll documentation and payroll sign-in procedures.

At this school, the Principal supervises and approves the payroll and there were two employees that prepared the payroll for the pay periods tested, a Secretary/Treasurer from July 2020 through mid-March 2021 and an Elementary School Assistant from mid-March 2021 to present.

*Payroll Procedures Not Observed*

The *Payroll Processing Procedures Manual* published by the Payroll Department establishes the procedures for documenting, recording, and reporting the payroll. According to the *Manual*, the Daily Payroll Attendance Sheet is one of the most important documents in the payroll process. Accordingly, its accuracy and completeness are of paramount importance to school site administration that would customarily rely on this document to certify that the payroll information being reported is correct.

Since August 2020, the District launched an online solution for payroll sign-in procedures of all full-time employees, whether working remotely or physically reporting to work locations. Full-time employees must indicate their attendance electronically by logging into the employee portal or by using the M-DCPS mobile application to sign-in upon arrival at the start of each scheduled workday. This record of attendance is populated in the *Daily Payroll Attendance Sheet (DPAS)* daily and for each pay period. The payroll procedures must be monitored to ensure that employees are recording their attendance daily and the DPAS must be printed and maintained as part of the payroll records.

Regarding Part-Time/Hourly and Substitute Attendance Procedures for Locations, according to the guidelines, part-time employees must sign in by indicating the actual “time in” and “time out” and total hours worked. If working remotely, part-time employees must send an email to school site administrator at the beginning and end of the working day.

Our review disclosed that payroll records were incomplete and disorganized. Details are as follows:

- 4.1. The online DPAS were not printed and maintained with payroll records. Specifically, DPAS from pay periods dated 09/04/20 through 03/04/21 were not on file.



- 4.2. For two pay periods reviewed, October 2020 and March 2021, we were unable to confirm the attendance of several full-time employees (instructional and non-instructional) since the school did not print the online DPAS. This consisted of a total of 67 employees. At our request, the Principal provided a memo confirming employee attendance.
- 4.3. For the other two pay periods reviewed in April and September 2021, although the online DPAS was on file, we found that 20 full-time employees did not indicate their attendance for one to three working days via the employee portal or the M-DCPS mobile application. At our request, the Principal provided a memo confirming employee attendance.
- 4.4. Six part-time employees did not indicate their “time in” and/or the “time out” on the DPAS for one or two days. Three of these part-time employees worked in the school cafeteria and the rest included an interventionist, hourly clerical, and an hourly teacher.
- 4.4. For four part-time employees, discrepancies resulted in overpayments and underpayments. Underpayments totaled 28 hours and overpayments of 10.5 hours. At the auditor’s request, payroll corrections were processed.
- 4.5. For three full-time employees, the *Application For Short Term Leave* [FM-5949] was not on file for absences ranging from one to three days.
- 4.6. For four pay periods reviewed, the Temporary Instructors (Pool & Emergency Substitutes) & Paraprofessional Substitutes Daily Payroll Attendance Sheets [FM-7090] were not properly completed. Specifically, the name of the absent teacher, teacher’s employee number and funding structure from which the substitute was being paid was not indicated. In several instances, the substitute teacher did not sign in and/or out for hours worked.

## **RECOMMENDATIONS**

- 4.1. **Review with staff the procedures for recording their daily attendance to ensure compliance with payroll procedures.**
- 4.2. **Review the sign-in sheets of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS mobile application or employee portal or signing in/out (part-time). Any discrepancies should be discussed with the employee to ensure adherence to the procedures.**
- 4.3. **Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.**

- 4.4. The school administration should direct the Payroll Clerk to enter all necessary information on the Temporary Instructors and Paraprofessional Substitutes' Daily Payroll Attendance Sheets including: the name of the absent employee, the employee number, and the payroll's funding structure.
- 4.5. Going forward, the school administration and payroll clerk should attend payroll training and/or request assistance from the Payroll Department.

**Person(s) Responsible:** Principal, Assistant Principal,  
Treasurer/Payroll Clerk

**Management Response:**

The Principal reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Treasurer/Payroll Clerk to ensure understanding of the proper procedures for recording, printing, reporting and maintaining payroll records. The Principal met with instructional, non-instructional, and part-time employees and reviewed the procedures for recording their daily attendance to ensure compliance with payroll procedures. The Principal advised the payroll clerk to request assistance from the Payroll Department as needed to ensure accuracy and completeness of the payroll records.

The Principal has put a system in place for reviewing sign in sheets of all employees daily to ensure that employees are reporting their attendance daily via the M-DCPS mobile application or employee portal or signing in and out for part-time employees. All discrepancies will be discussed with the employee immediately to ensure adherence to the payroll procedures.

The Principal strengthened the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported. The Principal has assigned the Assistant Principal to review the payroll with the payroll clerk, prior to final review and approval by the Principal. Any discrepancies will be corrected prior to final online approval. The Principal and Assistant Principal will participate in District trainings provided by the Payroll Department in the Leader-2-Leader professional development.

The Principal reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Treasurer/Payroll Clerk to specifically discuss the area that references procedures for reporting of Substitute Payroll Daily Attendance to ensure awareness and understanding of the proper procedures for compliance. The Principal has assigned the Assistant Principal to review the Temporary Instructors (Pool & Emergency Substitutes) & Paraprofessional Daily Payroll Attendance Sheets [FM-7090] daily to ensure inclusion of the name of the absent teacher/paraprofessional, teacher/paraprofessional employee number and funding structure. In addition, the Assistant Principal will ensure that the substitute has signed in and out for hours worked. The Principal will ensure all required information is present on the Substitutes' Payroll Daily Attendance Sheets. Any discrepancies will be corrected immediately.

**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

The Central Region Office's Financial Human Capital Director and the Principal reviewed the audit findings 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 Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Eight – Payroll Document Retention. The Executive Lead Principal for the Feeder Pattern/Cohort will serve as the principal's peer reviewer of payroll processing on a monthly basis. On a quarterly basis, the Central Region Office's Financial and Human Capital Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

Additionally, the Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principal and Payroll Clerk have been directed to attend the 2021-2022 School Operations' Money Matters Support Program and the District's Leader-2-Leader professional development.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 49 of this report and page 77 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Arcola Lake Elementary School.

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one fiscal year ended June 30, 2021;
- 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. Also, depending on the individual school/center audited:

- the scope of the Title I Program (including Purchasing Card Program expenditures) was the 2020-2021 fiscal year;
- the scope of the Payroll audit was the 2020-2021 or both the 2020-2021 and 2021-2022 fiscal years;
- the scope of the selected information technology controls audit covered the 2020-2021 or both the 2020-2021 and 2021-2022 fiscal years;
- the scope of the FTE audit was the 2020-2021 fiscal year, Survey 3 (February 2021); and
- the scope of the Property Inventory audit was the 2021-2022 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures.
- interviewed school staff and performed analytical analysis of account balances.
- examined, on a sample basis, transactions, processes, supporting documentation and records.
- performed current physical inventories of property items with an individual cost of \$1,000 or more.
- follow-up on prior audit recommendations.
- 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 guidelines as established in the *Manual of Internal Fund Accounting*.

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

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.

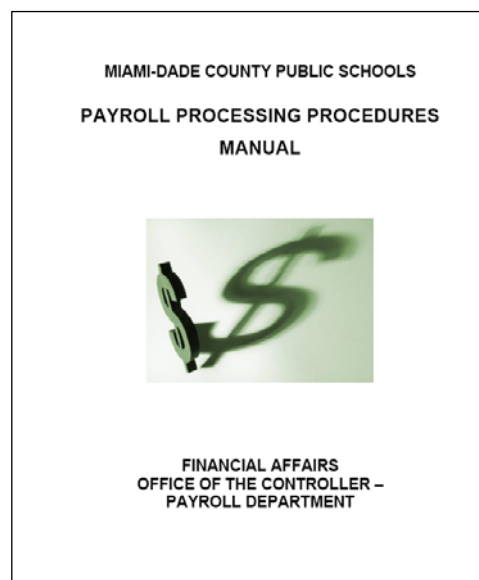


## PROPERTY

At M-DCPS, the management of property items must comply with the guidelines 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”. At the present time, the administration is assessing the feasibility and considering various factors in determining whether to increase the threshold for property control tagging as permitted by State of Florida Rules.

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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module 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 guidelines 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 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 guidelines, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers.

## 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

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 2020-2021 fiscal year, months selected by the FDOE for these surveys are as follows:

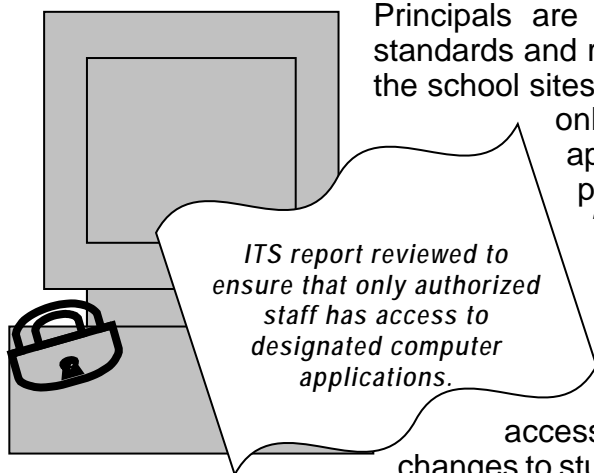
<b>Survey Period No.</b>	<b>Time Period of Survey</b>
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

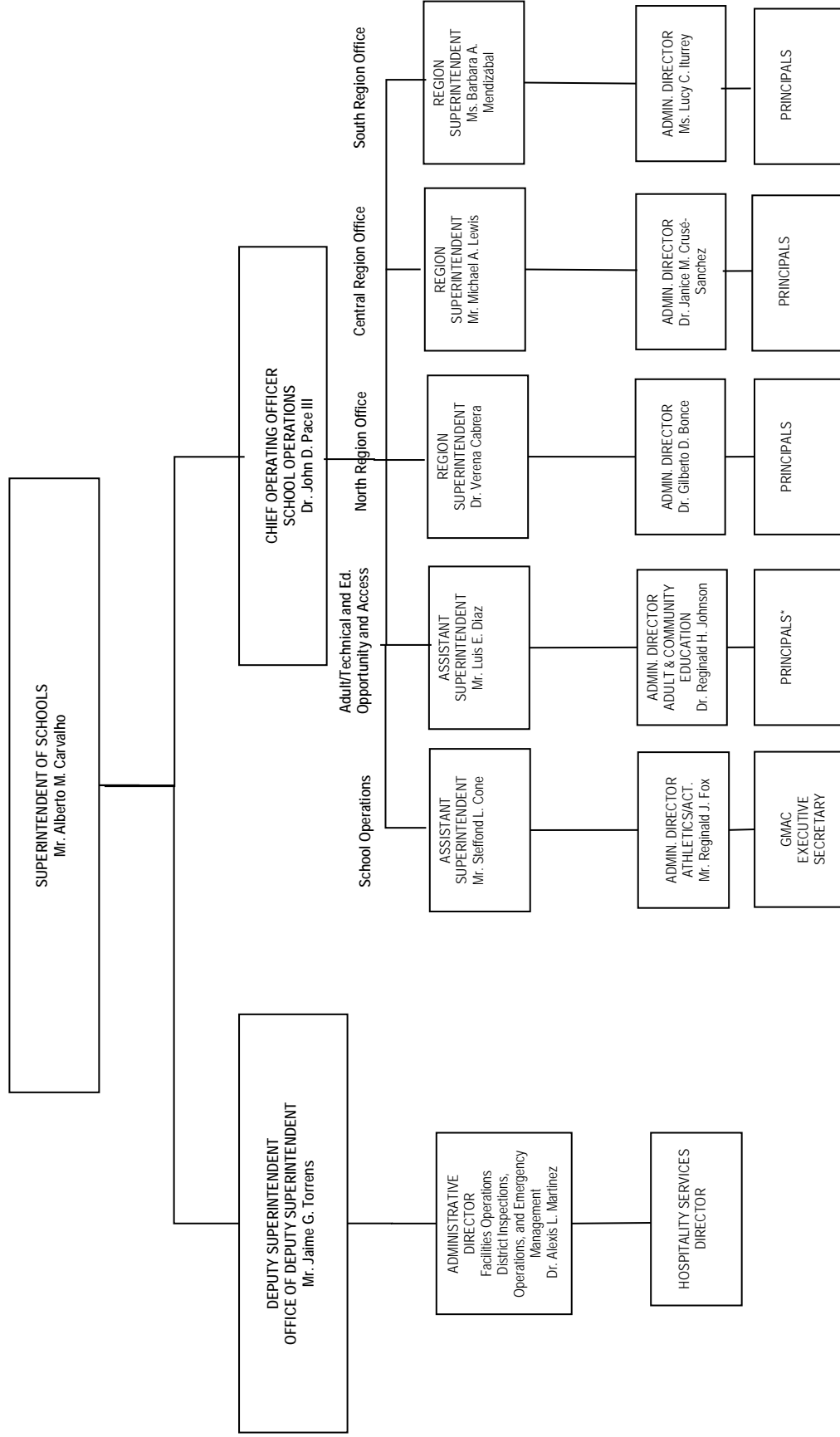
FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

## 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 Services Center.



***APPENDIX  
MANAGEMENT'S RESPONSES***

November 9, 2021

**MEMORANDUM**

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

**FROM:** Mr. Kenneth L. Williams, Principal *KW*  
Miami Carol City Senior High School

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

The following is submitted in response to the Audit Report of Miami Carol City Senior High School for the 2020-2021 fiscal year. The audit findings have been carefully reviewed by the Principal. It is to be noted that the internal funds concern physical education uniforms and locks and property inventory exceptions. As a result, the principal has implemented the following corrective actions in order 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 and should implement a periodic system of review over the bookkeeping and disbursing of funds.
- 1.2 Regarding the disbursement function, the school administration or his/her designee should: 1) verify the corresponding account to be charged has been verified and holds sufficient funds to cover the expenditure; 2) the payment is made in a timely manner; 3) purchase orders are completed and approved prior to orders placed with vendor; and 4) sales tax is paid to vendor or remitted to the Florida Department of Revenue.
- 1.3 The school administration should contact the vendors to clear outstanding liabilities as soon as possible and bring accounts to a current status.

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

**Management Response:**

The Principal has reviewed the Manual of Internal Fund Accounting with the Assistant Principal and Treasurer to ensure awareness and understanding of the proper procedures for general bookkeeping of internal funds and has implemented a system of review over the bookkeeping and disbursements. The Principal has verified the corresponding accounts to be charged and will verify that sufficient funds are available to cover all expenditures. The Principal and Treasurer have ensured that payments are made in a timely manner and purchase orders are completed and approved before orders are placed with vendors. The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required. As donations are raised and deposited in the special purpose account, the school will use these funds to aid in paying outstanding liabilities. The school administration

and treasurer are working with vendors to clear outstanding liabilities and bring accounts to a current status.

**Recommendations:**

- 2.1. The school administration should review required procedures with staff responsible for the sale of P.E. uniforms and P.E. Locks. Overall monitoring/review of the P.E. uniform and lock sales activity must be strengthened to ensure that discrepancies are promptly identified and resolved and that uniforms and locks are properly safeguarded. In the event that there are items missing, the school should complete a Certificate of Loss and contact Miami-Dade School Police Department (M-DSPD) immediately.
- 2.2. Upon receipt from sponsors, the Treasurer should review the Inventory and Operating Reports for accuracy.
- 2.3. Discuss the procedures with the yearbook sponsor and the school treasurer to ensure that reports are correctly prepared, and all required documentation is filed and signed.

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

**Management Response:**

The Principal and Treasurer have reviewed procedures with the staff who are responsible for the sale of physical education uniforms and locks. Strengthened monitoring of the physical education uniforms and locks will ensure those discrepancies are resolved, and that merchandise is properly safeguarded. If there are items that are found to be missing, the school will complete a "Certificate of Loss" form and contact Miami Dade School Police Department (M-DSPD). The Treasurer will review the inventory and operating reports for accuracy. The Principal, Treasurer, and Activities Director will discuss procedures with the yearbook sponsor to ensure that reports are correctly prepared, filed, and signed. The Principal, Treasurer and Yearbook Sponsor, will continue attempts to sell remaining year books from 2020-2021. The Principal and Yearbook Sponsor will determine the feasibility of having a physical or digital yearbook for the 2021-2022 school year.

**RECOMMENDATIONS**

- 3.1. Ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.
- 3.2. The monitoring of in-house property inventories must be strengthened. All reviews must be properly supported with necessary documentation that reflects that the property was physically verified and must identify the individual responsible for verifying that particular equipment.
- 3.3. The school administration should evaluate all inventory on hand to determine its utilization. Depending on the number of items and regarding items no longer needed at this location, this matter should be consulted with the Region Office for concurrence and to determine its proper

disposition and timely removal from the inventory. Any removal or transfer of equipment must be documented and signed off utilizing the proper official forms to prevent further discrepancies with the inventory.

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

**Management Response:**

The Principal and designee will ensure that the school staff is fully aware of the procedures for safeguarding and maintaining control over the property. The Principal and designee will conduct and monitor in-house property inventories quarterly. In-house property inventory reviews will be supported with proper documentation to verify that the property was physically present and will identify the person responsible for verifying the equipment. The Principal and Designee will evaluate all inventory and determine its utilization. Items that are no longer needed on the campus will be disposed of and properly removed from the school and the property control list.

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

cc. Dr. Gilberto Bonce



**MEMORANDUM**

October 26, 2021

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

**FROM:** Ms. Yolanda Ellis, Principal *YEL*  
Arcola Lake Elementary School

**SUBJECT: ADMINISTRATIVE RESPONSE OF SCHOOL AUDIT REPORT OF ARCOLA LAKE ELEMENTARY SCHOOL-0101**

This memorandum serves as a response to the School Audit Report finding at Arcola Lake Elementary School for the fiscal year 2020-2021. In addition, Payroll was reviewed for the 2020-2021 and 2021-2022 school year. The audit finding has been carefully reviewed by the principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and to ensure that strict compliance is maintained with School Board policies and procedures.

**FINDINGS**

1. Inadequate Recordkeeping, Documenting, And Reporting of Payroll

**RECOMMENDATIONS**

- 1.1 Review with staff the procedures for recording their daily attendance to ensure compliance with payroll procedures.
- 1.2 Review the sign-in sheets of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS mobile application or employee portal or signing in/out (part-time) Any discrepancies should be discussed with the employee to ensure adherence of the procedures.
- 1.3 Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.
- 1.4 The school administration should direct the Payroll Clerk to enter all necessary information on the Temporary Instructors and Paraprofessional Substitutes' Daily Payroll Attendance Sheets including: the name of the absent employee, the employee number, and the payroll's funding structure.
- 1.5 Going forward, the school administration and the payroll clerk should attend payroll training and/or request assistance from the Payroll Department.

**Person(s) Responsible:** Principal, Assistant Principal, Treasurer/Payroll Clerk

**Management Response:**

The Principal reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Treasurer/Payroll Clerk to ensure understanding of the proper procedures for recording, printing, reporting and maintaining payroll records. The Principal met with instructional, non-instructional, and part-time employees and reviewed the procedures for recording their daily attendance to ensure compliance with payroll procedures. The Principal advised the payroll clerk to request assistance from the Payroll Department as needed to ensure accuracy and completeness of the payroll records.

The Principal has put a system in place for reviewing sign in sheets of all employees daily to ensure that employees are reporting their attendance daily via the M-DCPS mobile application or employee portal or signing in and out for part-time employees. All discrepancies will be discussed with the employee immediately to ensure adherence to the payroll procedures.

The Principal strengthened the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported. The Principal has assigned the Assistant Principal to review the payroll with the payroll clerk, prior to final review and approval by the Principal. Any discrepancies will be corrected prior to final online approval. The Principal and Assistant Principal will participate in District trainings provided by the Payroll Department in the Leader-2-Leader professional development.

The Principal reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Treasurer/Payroll Clerk to specifically discuss the area that references procedures for reporting of Substitute Payroll Daily Attendance to ensure awareness and understanding of the proper procedures for compliance. The Principal has assigned the Assistant Principal to review the Temporary Instructors (Pool & Emergency Substitutes) & Paraprofessional Daily Payroll Attendance Sheets [FM-7090] daily to ensure inclusion of the name of the absent teacher/paraprofessional, teacher/paraprofessional employee number and funding structure. In addition, the Assistant Principal will ensure that the substitute has signed in and out for hours worked. The Principal will ensure all required information is present on the Substitutes' Payroll Daily Attendance Sheets. Any discrepancies will be corrected immediately.

Thank you for your assistance. If additional information is needed, please feel free to contact me at 305-836-2820.

cc: Dr. Gloria Arazoza  
Dr. Janice Cruse-Sanchez

**MEMORANDUM**

November 9, 2021  
VC# 019 2021 - 2022  
305-572-2800

**TO:** Dr. John Pace, Chief Operating Officer  
School Operations

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



**SUBJECT: RESPONSE TO AUDIT REPORT MIAMI CAROL CITY SENIOR HIGH SCHOOL**

Attached, please find the response to the internal funds and property audit findings for Miami Carol City Senior High School. The following support activities will be implemented at the region level.

**Miami Carol City Senior High School**

**Bookkeeping Practices and Internal Fund Procedures Over Disbursements Need Improvement**

The North Region Office Financial Services & Business Practices 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 4 – Internal Fund Purchases; and Chapter 5 – Expenditures/ Disbursements. The initial review will include an executive lead principal to ensure a thorough review of the manual.

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 corresponding accounts being charged hold sufficient funds to cover expenditures, that purchase orders are completed and approved before placing orders with vendors, and that applicable sales taxes are paid. The principal will contact vendors to clear outstanding liabilities as soon as possible.

The Financial Services & Business Practices 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.

**Controls and Accountability Over Student Activities Need Improvement**

The North Region Office's Financial Services & Business Practices 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 read and review the Manual of Internal Fund Accounting with an emphasis on Section III – Program Specific Policies and Procedures; Chapter 5 – Property Fund Program; and Section IV: Activity Specific Policies and Procedures; Chapter 6 – Yearbooks.

The principal will review with staff the procedure for the sale of physical education uniforms and locks to strengthen protocols and to address any discrepancies in a timely fashion while providing safeguards to ensure policies and procedures are followed. The principal will work with the treasurer to review inventory and operating reports for accuracy and compliance with the Manual of Internal Fund Accounting. A staff member from the school, in addition to the treasurer, will be assigned to oversee and monitor the sale of physical education uniforms and locks.

The principal will work with the treasurer and yearbook sponsor to ensure reports are completed correctly with all required documentation. The principal will share and review Section IV: Activity Specific Policies and Procedures; and Chapter 6 – Yearbooks in the Manual of Internal Fund Accounting with the treasurer and the yearbook sponsor.

The Financial Services & Business Practices Director will facilitate quarterly reviews of the disbursements of internal funds with an executive lead principal to ensure the school is following all district protocols associated with the sale of physical education uniforms and locks and the procedures associated with yearbooks are followed.

#### **Inadequate Controls Over Property Inventory Result in Loss of Equipment**

The North Region Office Financial Services & Business Practices 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 designee will review the Manual of Property Control Procedures and School Board Policy 7450 – Property Inventory with school staff to make personnel aware of the procedures required to safeguard and maintain property under their purview.

The principal and/or designee will conduct a quarterly in-house property inventory review utilizing the form provided by the North Region Office. All property on the school's *Property Control Download* will be physically accounted for. Should any items be discovered missing during the quarterly in-house property inventory review be identified as missing, the school will follow protocols outlined in Section 5 – Disposal of Surplus Property of the Manual of Property Control Procedures. Additionally, Schools Police will be contacted immediately, and a *Plant Security Report* will be completed if the unlocated items have been stolen, vandalized, or lost as a result of a fire.

While conducting the quarterly in-house property inventory review, if an item is deemed to be obsolete or no longer useable, the principal or designee will identify the items as surplus and will complete an *Outgoing Control Equipment* form.

On a quarterly basis, the Financial Services & Business Practices Director will provide the principal with an In-House Property Inventory Review form requiring the school to physically identify and locate all Property Controlled items on campus. During this inventory review, should any items be identified as stolen, vandalized, illegal entry, or fire, the principal will certify that Schools Police are contacted and a Plant Security Report is completed within the required timeline. Additionally, the Principal and/or designee will identify items on inventory deemed obsolete to be removed from the school's inventory utilizing the *Outgoing Control Equipment* form. The *Financial Services and Business Practices Director* will facilitate the removal of the items for disposition.

The principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency. The principal at Miami Carol City Senior High School and the treasurer will participate and attend the 2021-2022 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

**MEMORANDUM**

November 1, 2021  
MAL/#019/2021-2022  
305-499-5050

TO: Dr. John D. Pace, Chief Operating Officer  
School Operations

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

*22*

**SUBJECT: RESPONSE TO AUDIT REPORT OF CENTRAL REGION OFFICE SCHOOL**

Attached, please find the response to the audit findings for Arcola Lake Elementary School's 2020-2021 Internal Funds and Payroll for 2020-2021 and 2021-2022. The Central Region Office has reviewed the exceptions cited by the auditors. The following support activities will be implemented at the Region level.

**Arcola Lake Elementary School**

**Inadequate Recordkeeping, Documenting, and Reporting of Payroll**

The Central Region Office's Financial Human Capital Director and the Principal reviewed the audit findings 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 Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Eight – Payroll Document Retention. The Executive Lead Principal for the Feeder Pattern/Cohort will serve as the principal's peer reviewer of payroll processing on a monthly basis. On a quarterly basis, the Central Region Office's Financial and Human Capital Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

Additionally, the Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principal and Payroll Clerk have been directed to attend the 2021-2022 School Operations' Money Matters Support Program and the District's Leader-2-Leader professional development.

Thank you for your assistance and cooperation. Should additional information be required, please contact me at 305-499-5050.


MAL/JCS

cc: Dr. Gloria Arazoza  
Dr. Janice Cruse-Sanchez

**MEMORANDUM**

**November 17, 2021**

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

**FROM:** Dr. John D. Pace III, Chief Operating Officer   
School Operations

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

District/School Operations has reviewed the audit findings cited in the 2020-2021 audit reports of Arcola Lake Elementary School and Miami Carol City Senior High School.

In response to the reports, the following list outlines preventative actions taken by School Operations:

- The Money Matters Support Program (MMSP) requires participation of newly assigned, current and former principals with audit exceptions. Payroll procedures, Internal Funds and purchasing, are a part of MMSP.
- District/School Operations Administrative Director has met with the Region Office Financial/Business Operations Directors to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring by the Region Office will include Payroll, Purchasing, Student Activities and Property Inventory.
- District Departments in coordination with Region Office will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school in the areas of Payroll, Purchasing, Student Activities and Property inventory implementation.

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

JDP:ga  
M031

cc: Region Superintendents  
Ms. Gloria Arazoza  
Region Director  
Principals





## **Anti-Discrimination Policy**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**In Addition:**

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

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

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

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

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

Revised 07/2020



## *Miami-Dade County Public Schools*

### **INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS *December 2021***

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>