



Miami-Dade County Public Schools

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

*Audit And Property Inventory Results
Proved Satisfactory For Most
Schools/Centers In This Report, And Their
Financial Statements Were Fairly Stated.
At One School/Center We Discovered A
Misappropriation Of Funds. We Closely
Collaborated with Miami-Dade Schools
Police On This Case.*

February 2021

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Ms. Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

Ms. Christi Fraga

Dr. Lubby Navarro

Dr. Marta Pérez

Ms. Mari Tere Rojas

Ms. Luisa Santos

Mr. Alberto M. Carvalho

Superintendent of Schools

Ms. Maria T. Gonzalez, CPA

Chief Auditor

Office of Management and Compliance Audits

Contributors To This Report:

School Audits Performed by:

Ms. Maria Alegre

Ms. Yvonne Barrios

Ms. Pamela L. Davis

Mr. Hugo Garcia, CFE

Ms. Maite Jimenez

Ms. Sandra Lainez

Mr. Eduardo Perez

Ms. Wanda M. Ramirez

Mr. Elliott D. Satz, CFE

Ms. Glendys Y. Serra

School Audits Supervised and Reviewed by:

Ms. Tamara Wain, CPA

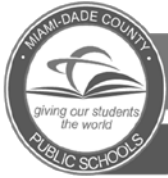
Ms. Mariela Jimenez-Linaje

Mr. Reginald Lafontant

Property Audit Supervised and Performed by:

Mr. Rolando Gonzalez and Property Audits Staff





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Alberto M. Carvalho

Chief Auditor

Maria T. Gonzalez, CPA

Miami-Dade County School Board

Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

Christi Fraga

Dr. Lubby Navarro

Dr. Marta Pérez

Mari Tere Rojas

Luisa Santos

January 20, 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 35 schools/centers. The audit scope was one fiscal year ended June 30, 2020. At two 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 Full-Time Equivalent (FTE) reporting and student records.

Audit and property inventory results proved satisfactory for most schools/centers in this report, and their financial statements were fairly stated. At one school/center, we discovered a misappropriation of funds during the audit. This incident was referred to the Miami-Dade Schools Police (MDSPD) for investigation and we closely collaborated with the MDSPD Detective assigned to this case. The employee responsible for handling the funds in question has been terminated and her personnel records have been flagged to prevent future re-employment.

We discussed the audit findings with school, region and district administrations, and their responses are included in this report. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Maria T. Gonzalez, CPA

Chief Auditor

Office of Management and Compliance Audits

MTG:tw

TABLE OF CONTENTS

	<u>Page Number</u>
EXECUTIVE SUMMARY	1
CONDENSED ANNUAL FINANCIAL REPORTS.....	6
INTERNAL CONTROLS RATING	12
SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS.....	16
LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF	22
PROPERTY SCHEDULE.....	28
FINDING AND RECOMMENDATIONS	
1. Inadequate Oversight Over The Bookkeeping Function Resulted In Misappropriation Of Funds And Other Bookkeeping Discrepancies <i>Alonzo and Tracy Mourning Senior High Biscayne Bay Campus</i>	34
OBJECTIVES, SCOPE AND METHODOLOGY.....	40
BACKGROUND	42
ORGANIZATIONAL CHART (SCHOOLS/CENTERS).....	45
APPENDIX—MANAGEMENT’S RESPONSES	
PRINCIPAL:	
<i>Alonzo and Tracy Mourning Senior High Biscayne Bay Campus</i>	46
NORTH REGION ADMINISTRATION:	
Region Response Re: <i>Alonzo and Tracy Mourning Senior High Biscayne Bay Campus</i>	48
DISTRICT ADMINISTRATION:	
School Operations	51

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 35 schools/centers. These include one (1) school/center that reports to the North Region Office and 34 that report to the Central Region Office. For all 35 schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2020. At two (2) schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 34 of the 35 schools/centers in this report maintained their records in good order and in accordance with prescribed internal funds policies and procedures. The (1) school/center cited with a finding and the affected area is as follows:

Work Loc. No.	Name of School/Center <i>Principal's Tenure</i> <i>Treasurer's Tenure</i>	Region Office	Int. Funds Audit Scope/ Property	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/ Center	Current Audit-- Total Audit Findings Per School/ Center	Category
							Internal Funds
							Receipts/Deposits/ Bookkeeping
7048	1. Alonzo and Tracy Mourning Senior High Biscayne Bay Campus <i>Experienced Treasurer involved with this finding. Her employment was terminated on December 18, 2020.</i>	North	Int. Funds: 2019-2020 (One-Year) Property: 2020-2021	No-Same Principal as in Prior Audit	Yes - Prior Finding in Athletics Program	1	1 - Misappropriation of Funds & Bookkeeping
TOTAL	1 school/center					1	1

As indicated in the preceding table, at one school/center we discovered a misappropriation of school funds.

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

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 22-27 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 16-21. Management responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 34-39); and in the *Appendix Section* in memorandum format (Pages 46-51). We have also included an *Organizational Chart* in this report (Page 45).

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 35 schools/centers present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2019-2020 fiscal year, on the accrual basis of accounting.

As of June 30, 2020, for all 35 schools/centers in this report, total combined receipts and disbursements amounted to \$5,023,751.24 and \$(4,946,177.43), respectively, while total combined Fund Balance amounted to \$1,313,952.71 (Pages 6-10).

As of June 30, 2020, 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 immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up (refer to Audit Opinion, Page 11).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 35 schools/centers. At 34 of the 35 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at one (1) school/center we found that:

- *At Alonzo and Tracy Mournig Senior High Biscayne Bay Campus*, the audit uncovered a misappropriation of funds. The Treasurer was the individual directly responsible for the bookkeeping and depositing of the funds in question. Based on our findings, the Principal reported this incident through proper district channels. This incident was assigned to the Miami-Dade Schools Police (MDSPD) General Investigative Unit (GIU) for further investigation, and audit staff closely collaborated with the Detective assigned to this case.

We also identified discrepancies related to a double payment made to a vendor for bus transportation charges that is pending resolution, to documentation supporting the bank deposits that was incomplete, and to the improper monitoring of school deposits.

The Treasurer was frequently absent during the audit and did not return to work after our discovery. She was officially terminated from her employment with Miami-Dade County Public Schools on December 18, 2020, and her records have been flagged to prevent future re-employment with the District. The Administration was in the process of hiring a new Treasurer (Pages 34-39).

PROPERTY

Property inventory audits were conducted at all 35 schools/centers included in this report. In addition, we included audit results for 17 schools/centers pending from the September 2020 and December 2020 audit reports.

At 52 schools/centers, Property Audits staff inventoried approximately 9,200 equipment items with a total approximate cost of \$26.8 million. All 52 inventories proved satisfactory with no “unlocated” items reported (refer to the *Property Schedule* on Pages 28-32).

Property losses reported through the *Plant Security Report* process disclosed that two (2) schools/centers reported the loss of three (3) equipment items with an approximate cost of \$5,500 and a depreciated value of approximately \$1,500. These items consisted of computers and a musical instrument (Page 33).

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of five (5) schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0841	Coconut Grove Elementary	Central	2019-2020 SP3	\$ 1,585,301
1761	David Fairchild Elementary	Central	2019-2020 SP3	1,551,228
4491	Henry E. S. Reeves K-8 Center	Central	2019-2020 SP3	2,225,979
6841	Shenandoah Middle	Central	2019-2020 SP3	3,155,921
7005	iTech @ Thomas A. Edison Educational Center	Central	2019-2020 SP3	561,936
Total FTE Funding:				\$ 9,080,365

The total FTE funding amounted to approximately \$9 million for the five (5) schools/centers combined. FTE records reviewed corresponded to the 2019-2020 fiscal year Survey Period 3 (February 2020) as noted in the preceding table. We found that all five (5) 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, 2020, for the 35 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, 2020

The *Condensed Annual Financial Reports* and *Fund Balance* information as of June 30, 2020, for all 35 of the schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office School/Center</u>											
7048	Alonzo and Tracy Mourning High Biscayne Bay Campus	\$ 88,560.73	\$ 419,210.04	\$ (378,994.85)	\$ 128,775.92	\$ 63,050.82	\$ 65,725.10	\$ -	\$ -	\$ -	\$ 128,775.92
<u>Central Region Office Schools/Centers</u>											
0841	Coconut Grove Elementary	106,373.43	190,538.42	(275,436.01)	21,475.84	4,416.42	17,059.42	-	-	-	21,475.84
2531	Thena C. Crowder Early Childhood Diagnostic & Spec. Ed. Center	4,059.53	409.86	(303.40)	4,165.99	913.93	3,252.06	-	-	-	4,165.99
1641	Emerson Elementary	8,921.66	112,562.66	(112,115.46)	9,368.86	3,718.83	5,650.03	-	-	-	9,368.86
1761	David Fairchild Elementary	110,228.55	112,959.53	(95,126.55)	128,061.53	75,539.43	52,522.10	-	-	-	128,061.53

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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	
2351	Eneida Massas Hartner Elementary	20,022.51	53,166.20	(52,285.25)	20,903.46	11,022.93	9,880.53	-	-	-	20,903.46	
2781	Kinloch Park Elementary	46,275.57	113,133.82	(110,408.48)	49,000.91	7,544.68	41,456.23	-	-	-	49,000.91	
2821	Lakeview Elementary	9,293.39	7,057.58	(7,861.94)	8,489.03	373.45	8,115.58	-	-	-	8,489.03	
2981	Liberty City Elementary	8,111.20	3,414.20	(2,874.65)	8,650.75	1,775.09	6,875.66	-	-	-	8,650.75	
3041	Lorah Park Elementary	13,539.66	17,202.75	(18,419.90)	12,322.51	5,799.23	6,523.28	-	-	-	12,322.51	
3021	Jesse J. McCrary, Jr. Elementary	9,696.99	5,896.01	(7,841.61)	7,751.39	2,396.54	5,354.85	-	-	-	7,751.39	
3181	Melrose Elementary	14,427.00	11,430.60	(9,452.15)	16,405.45	7,179.00	9,226.45	-	-	-	16,405.45	
3341	Miami Shores Elementary	21,478.73	228,849.10	(163,321.69)	87,006.14	77,677.00	9,329.14	-	-	-	87,006.14	
3431	Phyllis Ruth Miller Elementary	20,506.24	155,659.81	(155,229.07)	20,936.98	15,785.19	5,151.79	-	-	-	20,936.98	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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	6,594.70	8,343.03	(8,638.84)	6,298.89	2,042.30	4,256.59	-	-	-	6,298.89	
4841	Santa Clara Elementary	14,589.36	12,876.00	(8,700.46)	18,764.90	2,101.04	16,663.86	-	-	-	18,764.90	
4921	Seminole Elementary	20,973.53	16,118.16	(17,871.87)	19,219.82	5,054.35	14,165.47	-	-	-	19,219.82	
4961	Shadowlawn Elementary	7,246.12	2,483.43	(2,383.49)	7,346.06	1,395.16	5,950.90	-	-	-	7,346.06	
5041	Silver Bluff Elementary	14,421.84	149,388.65	(146,999.21)	16,811.28	9,952.08	6,859.20	-	-	-	16,811.28	
5201	South Hialeah Elementary	19,707.27	118,066.94	(114,694.15)	23,080.06	12,233.25	10,846.81	-	-	-	23,080.06	
5321	Southside Elementary	41,878.98	498,060.47	(503,796.07)	36,143.38	7,217.44	28,925.94	-	-	-	36,143.38	
5561	Frances S. Tucker Elementary	17,490.39	21,879.60	(19,318.53)	20,051.46	18,019.80	2,031.66	-	-	-	20,051.46	
4011	Dr. Toni Bilbao Preparatory Academy	19,180.27	101,386.55	(94,586.33)	25,980.49	25,980.49	-	-	-	-	25,980.49	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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	
1441	Paul Laurence Dunbar K-8 Center	13,389.31	7,429.32	(7,149.19)	13,669.44	3,634.41	10,035.03	-	-	-	13,669.44	
0122	Dr. Rolando Espinosa K-8 Center	44,403.00	251,425.00	(251,367.50)	44,460.50	24,239.52	20,220.98	-	-	-	44,460.50	
1721	Everglades K-8 Center	27,045.92	196,296.67	(194,138.78)	29,203.81	14,841.84	14,361.97	-	-	-	29,203.81	
3191	Ada Merritt K-8 Center	68,219.66	428,621.01	(452,942.52)	43,898.15	30,971.76	12,926.39	-	-	-	43,898.15	
4491	Henry E.S. Reeves K-8 Center	4,884.10	51,954.31	(48,747.48)	8,090.93	6,829.81	1,261.12	-	-	-	8,090.93	
6121	Ruben Dario Middle	24,539.11	195,249.59	(195,236.22)	24,552.48	10,255.98	14,296.50	-	-	-	24,552.48	
6011	Georgia Jones-Ayers Middle	21,579.68	26,664.45	(25,996.64)	22,247.49	2,625.85	19,621.64	-	-	-	22,247.49	
6841	Shenandoah Middle	45,169.90	97,020.45	(91,884.26)	50,306.09	9,892.59	40,413.50	-	-	-	50,306.09	
6881	South Miami Middle Community School	59,623.99	388,617.01	(385,168.48)	63,072.52	24,357.22	38,715.30	-	-	-	63,072.52	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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	
7005	iTech @ Thomas A. Edison Educ. Center	18,936.12	91,236.67	(96,500.34)	13,672.45	9,406.99	4,265.46	-	-	-	13,672.45	
7241	Ronald W. Reagan/Doral Senior	115,908.32	550,626.25	(514,014.38)	152,520.19	13,453.09	139,067.10	-	-	-	152,520.19	
7721	South Miami Senior	149,102.14	378,517.10	(376,371.68)	151,247.56	8,852.28	142,395.28	-	-	-	151,247.56	
TOTALS		\$ 1,236,378.90	\$ 5,023,751.24	\$ (4,946,177.43)	\$ 1,313,952.71	\$ 520,549.79	\$ 793,402.92	\$ -	\$ -	\$ -	\$ 1,313,952.71	

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 35 schools/centers present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2019-2020 fiscal year, on the accrual basis of accounting.

As of June 30, 2020, for all 35 schools/centers in this report, total combined receipts and disbursements amounted to \$5,023,751.24 and \$(4,946,177.43), respectively, while total combined Fund Balance amounted to \$1,313,952.71 (Pages 6-10).

As of June 30, 2020, 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 immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

Tamara Wain

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 one (1) school/center in this report **with an audit exception** is 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>							
Alonzo and Tracy Mournig High Biscayne Bay Campus		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 34 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>Central Region Office Schools/Centers</u>						
Coconut Grove Elementary	✓			✓			Not Likely to impact.
Thena C. Crowder Early Childhood Diagnostic & Special Education Center	✓			✓			Not Likely to impact.
Emerson Elementary	✓			✓			Not Likely to impact.
David Fairchild Elementary	✓			✓			Not Likely to impact.
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact.
Kinloch Park Elementary	✓			✓			Not Likely to impact.
Lakeview Elementary	✓			✓			Not Likely to impact.
Liberty City Elementary	✓			✓			Not Likely to impact.
Lorah Park Elementary	✓			✓			Not Likely to impact.
Jesse J. McCrary, Jr. Elementary	✓			✓			Not Likely to impact.
Melrose Elementary	✓			✓			Not Likely to impact.
Miami Shores Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Phyllis Ruth Miller Elementary	✓			✓			Not Likely to impact.
Orchard Villa Elementary	✓			✓			Not Likely to impact.
Santa Clara Elementary	✓			✓			Not Likely to impact.
Seminole Elementary	✓			✓			Not Likely to impact.
Shadowlawn Elementary	✓			✓			Not Likely to impact.
Silver Bluff Elementary	✓			✓			Not Likely to impact.
South Hialeah Elementary	✓			✓			Not Likely to impact.
Southside Elementary	✓			✓			Not Likely to impact.
Frances S. Tucker Elementary	✓			✓			Not Likely to impact.
Dr. Toni Bilbao Preparatory Academy	✓			✓			Not Likely to impact.
Paul Laurence Dunbar K-8 Center	✓			✓			Not Likely to impact.
Dr. Rolando Espinosa K-8 Center	✓			✓			Not Likely to impact.
Everglades K-8 Center	✓			✓			Not Likely to impact.
Ada Merritt K-8 Center	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Henry E. S. Reeves K-8 Center	✓			✓			Not Likely to impact.
Ruben Dario Middle	✓			✓			Not Likely to impact.
Georgia Jones-Ayers Middle	✓			✓			Not Likely to impact.
Shenandoah Middle	✓			✓			Not Likely to impact.
South Miami Middle Community School	✓			✓			Not Likely to impact.
iTech @ Thomas A. Edison Educational Center	✓			✓			Not Likely to impact.
Ronald W. Reagan/Doral Senior	✓			✓			Not Likely to impact.
South Miami Senior	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the one (1) school/center in this report **with an audit exception** is as follows:

WORK LOC. NO.	SCHOOL/CENTER	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
<u>North Region Office School/Center</u>							
7048	Alonzo and Tracy Mourning High Biscayne Bay Campus ^(a)	Int. Funds: 2019-2020	1	• Misappropriation Of Funds/ Bookkeeping Discrepancies	Int. Funds: 2017-2018 2018-2019	1	• Overspending/ Deficit Balances in Athletic Program and Non-Compliant Transfers
TOTAL			1			1	

Note:

(a) No change of Principal since prior audit.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 34 schools/centers in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>							
0841	Coconut Grove Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
1641	Emerson Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
1761	David Fairchild Elementary	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
2351	Eneida Massas Hartner Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2781	Kinloch Park Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2821	Lakeview Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
2981	Liberty City Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3041	Lorah Park Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3021	Jesse J. McCrary, Jr. Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3181	Melrose Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3341	Miami Shores Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3431	Phyllis Ruth Miller Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4171	Orchard Villa Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4841	Santa Clara Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
4921	Seminole Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4961	Shadowlawn Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5041	Silver Bluff Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5201	South Hialeah Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
5321	Southside Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	
5561	Frances S. Tucker Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
4011	Dr. Toni Bilbao Preparatory Academy	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
1441	Paul Laurence Dunbar K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
0122	Dr. Rolando Espinosa K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
1721	Everglades K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
3191	Ada Merritt K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4491	Henry E. S. Reeves K-8 Center	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
6121	Ruben Dario Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6011	Georgia Jones-Ayers Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6841	Shenandoah Middle	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019	None	
6881	South Miami Middle Community School	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7005	iTech @ Thomas A. Edison Educational Center	Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None		Int. Funds: 2018-2019 P-Card: 2018-2019 Data Security: 2019-2020	None	
7241	Ronald W. Reagan/Doral Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7721	South Miami Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
TOTAL			None			None	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the one (1) school/center **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 Current Audit Scope Prior Audit Scope & Presentation to ABAC	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>			
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus Current Audit: (1-Year Audit) (2019-20) Prior Audit: (2-Year Audit) (2017-2018 & 2018-2019) <i>Presented to ABAC on September 17, 2019. One finding reported.</i>	Principal: <ul style="list-style-type: none"> • Mr. Christopher J. Shinn <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Petra Alexander (Through December 18, 2020)	Principal: <ul style="list-style-type: none"> • Mr. Christopher J. Shinn (No Change). <hr style="border-top: 1px dashed black;"/> Treasurer: Administration was in the process of hiring a new Treasurer.

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 34 schools/centers **without audit exceptions**. The **highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period**:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
0841	Coconut Grove Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Jordana C. Schneider ----- Treasurer: Ms. Suzanne Tan	Principal: • Ms. Jordana C. Schneider (No Change). ----- Treasurer: Ms. Suzanne Tan (No Change).
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Cynthia L. Hannah (Through June 2020; Presently Principal at Charles R. Hadley Elementary) ----- Treasurer: Ms. Latoya T. Thompson	Principal: • Ms. Yolanda L. Ellis (Change Of Principal Since Prior Audit). ----- Treasurer: Ms. Latoya T. Thompson (No Change).
1641	Emerson Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Kristin E. Hayes ----- Treasurers: Ms. Rebecca Galvez (Through October 2019) Ms. Teresita V. Rodriguez	Principal: • Ms. Kristin E. Hayes (No Change). ----- Treasurer: • Ms. Teresita V. Rodriguez (Change Of Treasurer Since Prior Audit).
1761	David Fairchild Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Lucy Amengual ----- Treasurer: Ms. Julie R. Scholl	Principal: • Ms. Lucy Amengual (No Change). ----- Treasurer: Ms. Julie R. Scholl (No Change).
2351	Eneida Massas Hartner Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Tangela D. Goa ----- Treasurer: Ms. Hilda Labrador	Principal: • Ms. Tangela D. Goa (No Change). ----- Treasurer: Ms. Hilda Labrador (No Change).
2781	Kinloch Park Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Kisa D. Humphrey ----- Treasurer: Ms. Mercedes D. Quesada	Principal: • Ms. Kisa D. Humphrey (No Change). ----- Treasurer: Ms. Mercedes D. Quesada (No Change).
2821	Lakeview Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Marie R. Bleus ----- Treasurers: Ms. Christine C. Destine (Through September 2019) Ms. Angela C. Rowe (Through November 2019) Ms. Franchesca Wright	Principal: • Dr. Marie R. Bleus (No Change). ----- Treasurer: Ms. Franchesca Wright (Change Of Treasurer Since Prior Audit).
2981	Liberty City Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Adrian M. Rogers ----- Treasurer: Ms. Jarvis Howard-Williams	Principal: • Ms. Adrian M. Rogers (No Change). ----- Treasurer: Ms. Jarvis Howard-Williams (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (2 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
3041	Lorah Park Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Atunya R. Walker	Principal: • Ms. Atunya R. Walker (No Change).
		Treasurer: Ms. Magalys Morales	Treasurer: Ms. Magalys Morales (No Change).
3021	Jesse J. McCrary, Jr. Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Trellany M. Parrish-Gay	Principal: • Ms. Trellany M. Parrish-Gay (No Change).
		Treasurer: Mr. Jaubert K. Darang (Through October 2020)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Part-Time) (Change Of Treasurer Since Prior Audit).
3181	Melrose Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Sergio A. Muñoz	Principal: • Mr. Sergio A. Muñoz (No Change).
		Treasurer: Ms. Lourdes L. Valdivia	Treasurer: Ms. Lourdes L. Valdivia (No Change).
3341	Miami Shores Elementary (1-Year Audit) (2019-20)	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) (2019-20)	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) (2019-20)	Principal: • Ms. Tanya S. Daly-Barnes	Principal: • Ms. Tanya S. Daly-Barnes (No Change).
		Treasurer: Ms. Aurelia Moreno	Treasurer: Ms. Aurelia Moreno (No Change).
4841	Santa Clara Elementary (1-Year Audit) (2019-20)	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) (2019-20)	Principal: • Ms. Mayra DeLeon	Principal: • Ms. Mayra DeLeon (No Change).
		Treasurer: Ms. Zoila L. Ortiz	Treasurer: Ms. Zoila L. Ortiz (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
4961	Shadowlawn Elementary (1-Year Audit) (2019-20)	Principals: • Ms. Gwendolyn Haynes (Through November 2019; retired) Ms. Nika L. Williams	Principal: • Ms. Nika L. Williams (No Change).
		Treasurers: Ms. Alemarie Gonzalez-Rubi (Through November 2019) Ms. Jessica M. Walden	Treasurer: Ms. Jessica M. Walden (No Change).
5041	Silver Bluff Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Mayra Barreira	Principal: • Ms. Mayra Barreira (No Change).
		Treasurer: Ms. Dominique Penalzoza	Treasurer: Ms. Dominique Penalzoza (No Change).
5201	South Hialeah Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Linette Tellez	Principal: • Ms. Linette Tellez (No Change).
		Treasurer: Ms. Rosa M. Valdes	Treasurer: Ms. Rosa M. Valdes (No Change).
5321	Southside Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Annette DeGoti	Principal: • Ms. Annette DeGoti (No Change).
		Treasurer: Ms. Zuleica J. Hinds	Treasurer: Ms. Zuleica J. Hinds (No Change).
5561	Frances S. Tucker Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Fredrelette B. Pickett	Principal: • Dr. Fredrelette B. Pickett (No Change).
		Treasurer: Ms. Raquel Baena-Lara	Treasurer: Ms. Raquel Baena-Lara (No Change).
4011	Dr. Toni Bilbao Preparatory Academy (1-Year Audit) (2019-20)	Principal: • Ms. Tracey D. Crews	Principal: • Ms. Tracey D. Crews (No Change).
		Treasurer: Mr. Carlos Sarmiento	Treasurer: Mr. Carlos Sarmiento (No Change).
1441	Paul Laurence Dunbar K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Maria D. de Armas	Principal: • Ms. Maria D. de Armas (No Change).
		Treasurers: Ms. Melissa Jimenez Ms. Angela Camell-Rowe (Part-Time)	Treasurers: Ms. Melissa Jimenez (No Change). Ms. Angela Camell-Rowe (Part-Time) (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
0122	Dr. Rolando Espinosa K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Martha M. Munoz	Principal: • Ms. Martha M. Munoz (No Change).
		Treasurer: Ms. Piedad Abedrabbo	Treasurer: Ms. Piedad Abedrabbo (No Change).
1721	Everglades K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Ramon J. Garrigo	Principal: • Mr. Ramon J. Garrigo (No Change).
		Treasurer: Ms. Kyria Acle-Parada	Treasurer: Ms. Kyria Acle-Parada (No Change).
3191	Ada Merritt K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Carmen M. Garcia	Principal: • Ms. Carmen M. Garcia (No Change).
		Treasurer: Ms. Gina S. Ferrandiz	Treasurer: Ms. Gina S. Ferrandiz (No Change).
4491	Henry E. S. Reeves K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Julian E. Gibbs	Principal: • Mr. Julian E. Gibbs (No Change).
		Treasurers: Ms. Lori R. Sterling (Through April 2020) Ms. Angela D. Chaney	Treasurer: Ms. Angela D. Chaney (No Change).
6121	Ruben Dario Middle (1-Year Audit) (2019-20)	Principal: • Dr. Verona C. McCarthy	Principal: • Dr. Verona C. McCarthy (No Change).
		Treasurer: Ms. Salvadora D. Rodriguez	Treasurer: Ms. Salvadora D. Rodriguez (No Change).
6011	Georgia Jones-Ayers Middle (1-Year Audit) (2019-20)	Principal: • Dr. Carol R. Sampson	Principal: • Dr. Carol R. Sampson (No Change).
		Treasurer: Ms. Glenda M. Davis	Treasurer: Ms. Glenda M. Davis (No Change).
6841	Shenandoah Middle (1-Year Audit) (2019-20)	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) (2019-20)	Principal: • Ms. Fabiola V. Izaguirre	Principal: • Ms. Fabiola V. Izaguirre (No Change).
		Treasurer: Ms. Lilliam E. Rivero	Treasurer: Ms. Lilliam E. Rivero (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
7005	iTech @ Thomas A. Edison Educational Center (1-Year Audit) (2019-20)	Principal: • Dr. LaShinda S. Moore	Principal: • Dr. LaShinda S. Moore (No Change).
		Treasurer: Ms. Fania Innocent	Treasurer: Ms. Fania Innocent (No Change).
7241	Ronald W. Reagan/Doral Senior (1-Year Audit) (2019-20)	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 ^(a) (1-Year Audit) (2019-20)	Principals: • Dr. Gilberto D. Bonce (Through January 2020; presently North Region Administrative Director) Dr. Cadian Collman	Principal: • Dr. Cadian Collman (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Marta C. Morales	Treasurer: Ms. Marta C. Morales (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (2 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 52 schools/centers. The results of the property inventories in this report 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>								
5091	Miami Beach South Pointe Elementary*	65	164,278	-	\$ -	\$ -	-	\$ -
7048	Alonzo and Tracy Mourning High Biscayne Bay Campus	370	1,114,541	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0841	Coconut Grove Elementary	67	202,273	-	-	-	-	-
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	62	144,501	-	-	-	-	-
1641	Emerson Elementary	122	270,021	-	-	-	-	-
1761	David Fairchild Elementary	131	260,935	-	-	-	-	-
2351	Eneida Massas Hartner Elementary	109	269,942	-	-	-	-	-
2781	Kinloch Park Elementary	128	313,658	-	-	-	-	-
2821	Lakeview Elementary	110	328,047	-	-	-	1	1,908
2981	Liberty City Elementary	167	388,407	-	-	-	-	-
3041	Lorah Park Elementary	83	176,831	-	-	-	-	-

Note:

* Property audit results had not been completed at the time of publication in September and December 2020 (17 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		
3021	Jesse J. McCrary, Jr. Elementary	92	238,597	-	-	-	-	-
3181	Melrose Elementary	151	383,567	-	-	-	-	-
3341	Miami Shores Elementary	151	345,907	-	-	-	-	-
3431	Phyllis Ruth Miller Elementary	139	424,608	-	-	-	-	-
4171	Orchard Villa Elementary	79	177,422	-	-	-	-	-
4501	Poinciana Park Elementary*	121	346,253	-	-	-	-	-
4841	Santa Clara Elementary	123	282,991	-	-	-	-	-
4921	Seminole Elementary	128	276,825	-	-	-	-	-
4961	Shadowlawn Elementary	98	258,996	-	-	-	-	-
5041	Silver Bluff Elementary	137	346,512	-	-	-	-	-
5201	South Hialeah Elementary	183	164,278	-	-	-	-	-
5321	Southside Elementary	94	446,048	-	-	-	-	-
5561	Frances S. Tucker Elementary	102	311,413	-	-	-	-	-
4011	Dr. Toni Bilbao Preparatory Academy	47	210,140	-	-	-	-	-

Note:

* Property audit results had not been completed at the time of publication in September and December 2020 (17 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		
1441	Paul Laurence Dunbar K-8 Center	171	373,341	-	-	-	-	-
0122	Dr. Rolando Espinosa K-8 Center	231	666,285	-	-	-	-	-
1721	Everglades K-8 Center	288	708,059	-	-	-	-	-
3191	Ada Merritt K-8 Center	117	279,568	-	-	-	-	-
4491	Henry E. S. Reeves K-8 Center	125	365,885	-	-	-	-	-
6121	Ruben Dario Middle	237	618,236	-	-	-	-	-
6011	Georgia Jones-Ayers Middle	260	664,758	-	-	-	-	-
6841	Shenandoah Middle	239	558,743	-	-	-	-	-
6881	South Miami Middle Community School	293	743,488	-	-	-	3	3,947
6961	West Miami Middle*	225	559,652	-	-	-	-	-
7005	iTech @ Thomas A. Edison Educational Center	435	1,027,334	-	-	-	-	-
7241	Ronald W. Reagan/Doral Senior	487	1,462,897	-	-	-	-	-
7721	South Miami Senior	486	1,393,040	-	-	-	-	-

Note:

* Property audit results had not been completed at the time of publication in September and December 2020 (17 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		
<u>South Region Office Schools/Centers</u>								
3111	Wesley Matthews Elementary*	95	192,612	-	-	-	-	-
4461	Pine Villa Elementary*	133	270,061	-	-	-	-	-
0041	Air Base K-8 Center For International Education*	195	450,428	-	-	-	-	-
6001	Herbert A. Ammons Middle*	262	586,872	-	-	-	-	-
6901	W. R. Thomas Middle*	254	660,191	-	-	-	-	-
7008	BioTECH @ Richmond Heights 9-12 High*	195	672,407	-	-	-	-	-
6081	Cutler Bay Senior*	187	436,045	-	-	-	-	-
7171	Medical Academy Science & Technology Senior*	190	508,988	-	-	-	-	-
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)*	20	61,225	-	-	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
7202	Miami Beach Adult & Community Education Center*	27	77,379	-	-	-	-	-
8901	Miami Lakes Technical College*	851	4,902,451	-	-	-	-	-

Note:

* Property audit results had not been completed at the time of publication in September and December 2020 (17 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		
<u>Alternative Education Centers</u>								
8019	Dr. Marvin Dunn Academy For Community Education*	16	38,875	-	-	-	-	-
8101	Jan Mann Educational Center*	81	234,303	-	-	-	-	-
<u>Other Center</u>								
9723	Greater Miami Athletic Conference*	38	135,448	-	-	-	-	-
TOTALS		9,197	\$ 26,792,904	None	\$ -	\$ -	4	\$ 5,855

Note:

* Property audit results had not been completed at the time of publication in September and December 2020 (17 schools/centers).

PROPERTY SCHEDULE

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 ^(a)	Total Depreciated Value
<u>Central Region Office Schools/Centers</u>								
6011	Georgia Jones-Ayers Middle	1	1	\$ 1,049	\$ -	\$ -	\$ 1,049	\$ -
7005	iTech @ Thomas A. Edison Educational Center	2	2	4,468	4,468	-	-	1,450
TOTALS		3	3	\$ 5,517	\$ 4,468	\$ -	\$ 1,049	\$ 1,450

Note:

(a) "Other Equipment" consists of a musical instrument.

FINDINGS AND RECOMMENDATIONS

1. **Inadequate Oversight Over The Bookkeeping Function Resulted In Misappropriation Of Funds And Other Bookkeeping Discrepancies** ***Alonzo and Tracy Mourning Senior High Biscayne Bay Campus***

During the yearly audit visit we uncovered what appeared to be a misappropriation of funds and misuse of school funds for personal use. These incidents allegedly involve the Treasurer who was responsible for the bookkeeping and depositing of the school collections. Based on our findings, the Principal reported the incident through proper district channels on October 16, 2020. This incident was assigned to the Miami-Dade Schools Police (MDSPD) General Investigative Unit (GIU) for further investigation, and audit staff closely collaborated with the Detective assigned to this case. During the audit, the Treasurer was frequently absent. After the issue was discovered, the Treasurer had not returned to the school and was officially terminated on December 18, 2020. Her personnel records have been flagged to prevent future re-employment with the District. The Administration was in the process of hiring a new Treasurer.

Our review of deposit packages corresponding to the 2019-2020 fiscal year disclosed a “check for cash” substitution fraud scheme intended to misappropriate cash collections. In addition, we identified an instance where the Treasurer may have “borrowed” or used cash collections for personal use. These “borrowed” funds, which date back to December 2019, were deposited in the school’s checking account by an unknown source during the audit visit, after the discrepancy was discovered by the internal auditor and discussed with the Principal and the Treasurer.

Furthermore, although the Treasurer maintained throughout the audit visit that no funds had remained undeposited at the school, she later disclosed to the Principal that she had not deposited some cash collected during the prior year. Instead, she had stashed it in an envelope that she maintained hidden in the school’s vault. The Principal was able to find the envelope with the cash and deposited the funds.

We also discovered other discrepancies related to a double payment that remained unresolved until our visit, to the documentation supporting the bank deposits and to the safeguarding of collections left overnight at the school. Details of our findings follow:

“Check for Cash” Substitution Fraud Scheme

- 1.1. On three separate deposits made during August 2019, December 2019 and March 2020, we identified three third-party checks and a money order received by the school totaling approximately \$1,090 that were used to substitute for cash collections, thus resulting in a misappropriation of the funds. We reviewed the internal fund accounts and confirmed that none of these checks and the money order had been posted in the system. Therefore, the Treasurer reconciled amounts recorded in the system with amounts deposited by using these check/money order
-

instruments to substitute for the cash removed from these school deposits. Two of the checks totaling approximately \$1,030 corresponded to commissions from the sale of school pictures submitted to the school by the vendor, while the other two items for \$30 each were collected from the sale of student graduation videos.

Cash Deposit “Outstanding” for Almost a Year

- 1.2. From bank records, we identified a \$1,250 cash deposit that was outstanding in the monthly bank reconciliations since December 9, 2019. The cash collections were generated from fundraising, student and field trip activities that we traced to various internal fund accounts. According to the Treasurer, this outstanding transaction resulted from a “bank error” and the school was due a credit from the bank. However, after our inquiries, on October 9, 2020, a \$1,250 cash deposit was made into the school’s checking account. At the time that this deposit was made, the school was not collecting any monies on campus due to COVID-19 restrictions on school activities; therefore, the source of these funds and the timing of this transaction remains suspect and questionable. Upon our inquiries, the Treasurer denied making the cash deposit; however, she admitted to having completed the deposit slip and claimed it was at the request of the bank to correct the outstanding bank transaction. The bank denied this claim and confirmed that these funds were the result of a recent cash deposit.

Cash Collections Stashed in an Envelope Hidden in the School’s Vault

- 1.3. Throughout the audit, we inquired on numerous occasions whether any collections remained undeposited at the school, and the Treasurer’s consistent response was that all collections had been deposited. However, towards the end of the audit visit, on November 2, 2020, the Treasurer sent a text message to the Principal to inform him that she had stashed cash totaling \$921 (from prior year school collections) in an envelope that she kept hidden in the school’s vault. After a thorough search of the vault, the Principal located the envelope with cash consisting of \$100 and \$50 bills. Although the funds were deposited in the school’s checking account, the source and timeline of these collections remains questionable.

Questionable Double Payment

- 1.4. An adjustment in the June 30, 2020, bank reconciliation disclosed a \$2,300 double payment to a vendor for bus transportation charges that remained unresolved. After several attempts, we reached the vendor who confirmed that he was aware of the double payment; however, claimed he could not issue a refund to the school because of economic hardship caused by the COVID-19 pandemic. At our insistence, the vendor issued a \$2,300 credit memorandum to the school to be applied to future school trips. This adjustment remains questionable as the Treasurer made no attempts to correct it and had not brought this issue to the attention of the Administration. At the auditor’s request, a correction entry was posted to properly reflect the double payment to the vendor.

Discrepancies Related to the Documentation Supporting Bank Deposits

When preparing to process the bank deposit entry, the Treasurer must ascertain that the breakdown of cash and checks, as well as the total deposit amount posted in the system matches the amounts reflected on the bank deposit slip. Also, checks deposited must be individually listed on the deposit slip to include the check maker's name and check number. School checks may be cashed from the school collections by the school Treasurer provided that the Principal or his/her authorized administrative signatory designee places his/her initials on the face of check to indicate approval and consent for cashing. In addition, Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* provide the specific guidelines regarding the documentation to be included as part of the deposit packages. However,

- 1.5. Contrary to established procedures, the documentation supporting the deposit packages was incomplete and disclosed discrepancies. We identified instances where: 1) the breakdown of cash and checks recorded in the system did not match the amounts reflected on the bank deposit slip; 2) the name of the check maker and check numbers corresponding to checks deposited were not listed on the corresponding deposit slip; 3) school checks issued to the Athletic Business Manager to pay for athletic-related expenditures were cashed from the cash collections without approval from the Principal; 4) deposit packages did not always include the validated deposit slip or bank verification; 5) *Recaps of Collections* and computer-generated receipts did not list the corresponding *Official Teacher's Receipt* sequence numbers; and 6) *Official Teacher's Receipts* were not always issued for individual collections of \$15 or more.

Overnight Deposits Not Properly Monitored

The Office of the Controller's *Policies and Procedures for Safeguarding Funds at the Schools* was published via *Weekly Briefing #5164*, addressed the safeguarding of deposits at schools. Pursuant to the procedures, collections held overnight at the school are to be logged in the *Collections/Deposits Log* [FM-7249] at the time the deposit is placed in the secure area and removed from this area. Procedures also require that the log be signed by the responsible individual and an administrator/designee. We noted that:

- 1.6. School staff did not properly implement utilization of the *Collections/Deposits Log*. Specifically, some overnight deposits were not recorded in the log.

RECOMMENDATIONS

- 1.1. The school administration should identify a designee to oversee the bookkeeping of the internal funds of the school and should implement a system of review over the collecting, depositing and disbursing of funds. We recommend meeting with the Treasurer daily to review the bookkeeping daily activities.
- 1.2. The designee should discuss the proper receipting, depositing and fundraising procedures with faculty/staff members and with the Treasurer to ensure understanding and awareness of the requirements.
- 1.3. The designee should ensure that the Treasurer's Office is properly utilizing the *Collections/Deposits* Log to document those collections held overnight at the school.
- 1.4. During review of the monthly bank reconciliation with the Treasurer, the designee should review and resolve any outstanding transactions; and should contact the Internal Funds Business Manager for assistance regarding any outstanding entries that remain unresolved for prolonged periods.
- 1.5. The school administration should discuss disbursement procedures with faculty and staff members and with the Treasurer for understanding and awareness of the requirements.
- 1.6. The school administration should contact the District's Internal Funds Accounting Division and the Department of Procurement Management Services to obtain assistance as needed regarding their request to the vendor for a refund to clear the \$2,300 overpayment.

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

Management Response:

The Principal directed an Assistant Principal to actively oversee the bookkeeping of the internal funds of the school and to review the collecting, depositing, and dispersing of funds. The Principal will meet with the Treasurer daily to review all daily bookkeeping activity. Furthermore, the Principal has reviewed the guidelines as stated in the *Manual of Internal Fund Accounting* with the Assistant Principal and Treasurer and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to the collection, deposit, and disbursement of funds.

The designee will meet with faculty and staff to review proper receipting, depositing and fundraising procedures. The designee will additionally meet with the Treasurer to ensure the understanding and awareness of these requirements.

The Principal instructed the Treasurer and Assistant Principal that collections held overnight pending deposit must be logged on the Collections/Deposits Log (FM 7249) and verified by at least two designated persons authorized by the Principal. The designee will monitor the Collections/Deposit Log daily to ensure that items held overnight are logged accurately and deposited in a timely fashion.

The Principal will review the monthly bank reconciliation with the Treasurer and the Assistant Principal and work to resolve any outstanding transactions. The Principal will contact the Internal Funds Business Manager for assistance regarding any outstanding entries that remain unresolved for prolonged periods.

The designee will meet with faculty and staff to review disbursement and expenditure procedures as outlined in the *Manual of Internal Fund Accounting*, specifically Section II, Chapters IV and V. The designee will additionally meet with the Treasurer to ensure the Treasurer's understanding and awareness of requirements outlined in the manual.

On December 1, 2020, under the guidance of the District's Internal Funds Accounting Division, the Principal completed a Vendor Performance Survey to request assistance from the Department of Procurement and Management Services. The Principal will continue to work with the Department of Procurement and Management Services to secure the refund needed to clear the overpayment.

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

Management Response:

To ensure that awareness and understanding of adequate controls over the bookkeeping of the school's internal funds the principal, assistant principal, and treasurer will review *Section II: General Accounting Policies and Procedures* within the *Manual of Internal Fund Accounting* to develop a clear understanding of the procedures in the collection, deposit procedures, purchases, expenditures, and disbursements of funds. The principal will meet with the treasurer daily to review bookkeeping activities.

The assistant principal and activities director will train faculty and staff on fundraising protocols complying with the policies and procedures outlined within the *Manual of Internal Fund Accounting* to include the collection of monies, receipting, and deposits. The principal will thoroughly review *Section IV: Activity Specific Policies and Procedures, Chapter 2: Fundraising Activities* with the treasurer, and the activities director.

The principal, in coordination with the assistant principal and treasurer, will ensure that collections held overnight pending deposits are logged on the Collections/Deposits Log and verified. Additionally, all collections held overnight will be deposited on the following business day.

The principal, assistant principal, and treasurer will review *Section V: Closing Procedures, Chapter 1: Monthly and Fiscal Year-End Closing Procedures* of the *Manual of Internal Fund Accounting* to learn how to properly complete monthly bank reconciliation reports

and how to carefully review them for possible issues. The principal and treasurer will contact the Internal Funds Business manager for assistance in resolving outstanding/unresolved issues that the monthly bank reconciliation reports may reveal.

The principal will facilitate an overview for the faculty and staff on proper disbursement procedures and requirements. Section II: General Accounting Policies and Procedures within the *Manual of Internal Fund Accounting* will be carefully reviewed with the treasurer for understanding.

The principal will work with the Department of Procurement and Management Services to complete a Vendor Performance Survey and with their assistance will seek to secure a refund from the vendor.

In conclusion, the Principal and Treasurer of the school have been directed to attend the 2020-2021 School Operations' Money DOES Matter Support Program.

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

Management Response:

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training.
- District/School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include collections, receipting, disbursements and depositing of monies collected.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school.

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, 2020.
- Evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*.
- 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.
- 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 audit scope was as follows:

- The internal funds audit covered operations during the period of July 1, 2019 through June 30, 2020, for all schools/centers in this report.
- Regarding FTE, depending on the individual school/center audited, the scope of the FTE audit involved the 2019-2020 fiscal year, Survey 3 (February 2020).
- Related to Property, for all schools/centers in this report, the property inventory audit was performed during the 2020-2021 fiscal year (current).

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, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Control Matters

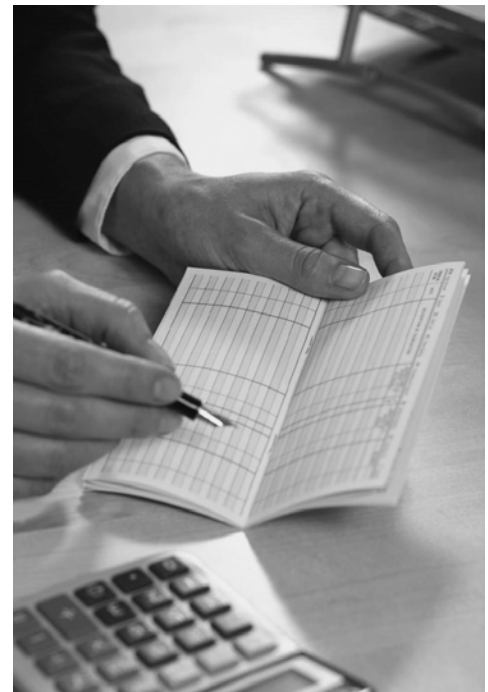
Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified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

BACKGROUND

INTERNAL FUNDS

According to Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, and State Board of Education Rule 6A-1.001, *District Financial Records*, through direct reference to Chapter 8 of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools*, the School Board is responsible for providing an annual audit of the schools' internal funds.

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



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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund.

The Fund's interest rate as of June 30, 2020, was 0.50%, respectively.

Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools/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, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that “all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government’s financial system as property for inventory purposes”.

Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites after the first day of school and before the end of the school year. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

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, determine compliance with State law and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment and student transportation reported under FEFP. Generally, these audits are conducted every two years; but could be scheduled sooner.

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 2019-2020 fiscal year, months selected by the FDOE for these surveys are as follows:

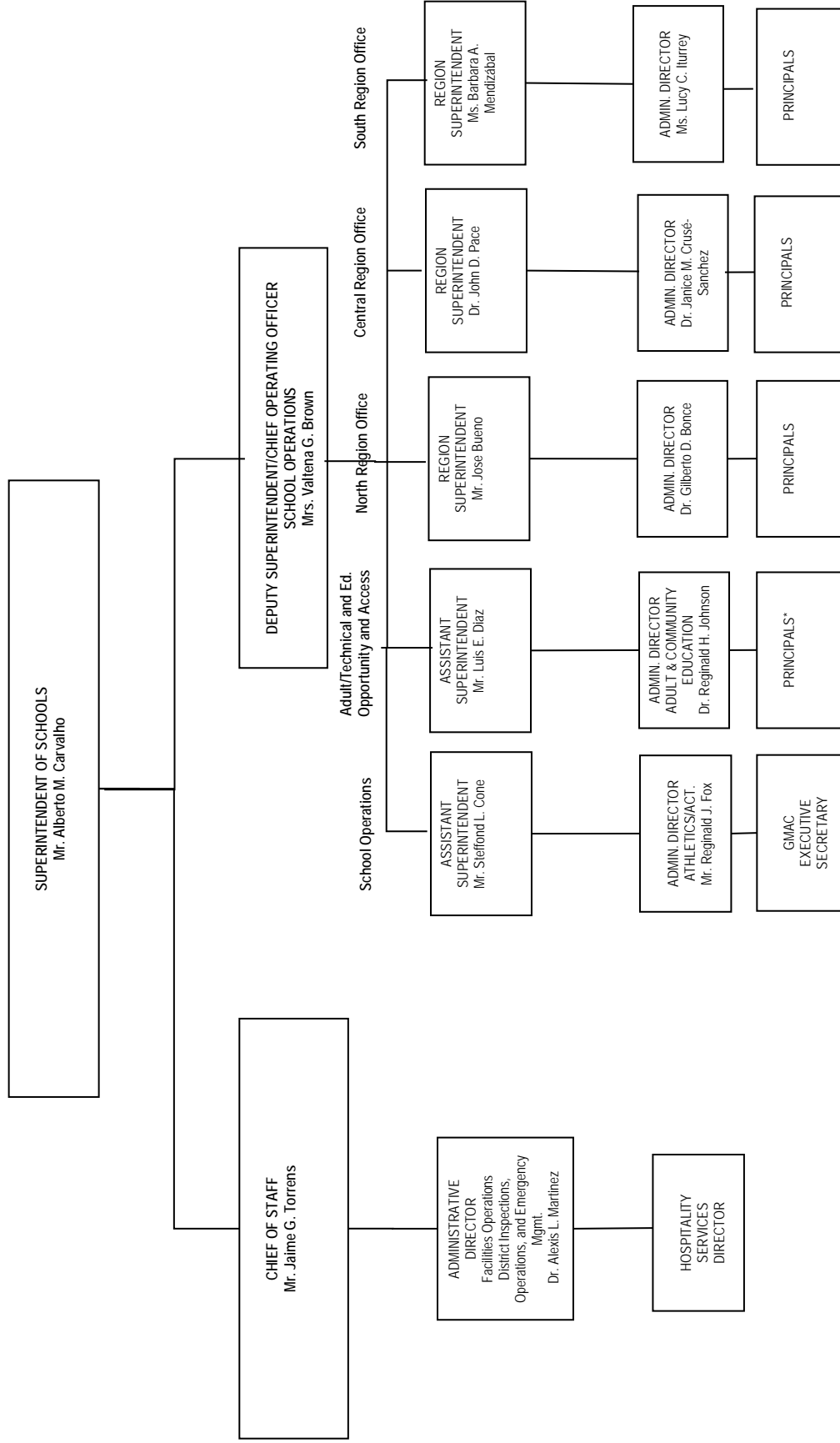
<i>Survey Period No.</i>	<i>Time Period of Survey</i>
<i>1</i>	<i>July (Summer School only)</i>
<i>2</i>	<i>October</i>
<i>3</i>	<i>February</i>
<i>4</i>	<i>June (Summer School only)</i>

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

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

As of the 2007-2008 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Services Center.

***APPENDIX
MANAGEMENT'S RESPONSES***

MEMORANDUM

December 14, 2020

TO: Jose Bueno, Region Superintendent
North Region Office

FROM: Christopher J. Shinn 
Alonzo and Tracy Mourning Senior High Biscayne Bay

SUBJECT: ALONZO & TRACY MOURNING SENIOR HIGH BISCAYNE BAY
ADMINISTRATIVE REPOSE TO INTERNAL AUDIT REPORT FOR the
2019-2020 FISCAL YEAR

The following is a response to the findings of the Audit Report for Alonzo and Tracy Mourning Senior High Biscayne Bay for fiscal year of 2019-2020.

RECOMMENDATIONS:

- 1.1 The school administration should identify a designee to oversee the bookkeeping of the internal funds of the school and should implement a system of review over the collecting, depositing and disbursing of funds. We recommend meeting with the Treasurer daily to review the bookkeeping daily activity.
- 1.2 The designee should discuss the proper receipting, depositing and fundraising procedures with faculty/staff members and with the Treasurer to ensure understanding and awareness of the requirements.
- 1.3 The designee should ensure that the Treasurer's Office is properly utilizing the Collections/Deposits Log to document those collections held overnight at the school.
- 1.4 During review of the monthly bank reconciliation with the Treasurer, the designee should review and resolve any outstanding transactions; and should contact the Internal Funds Business Manager for assistance regarding any outstanding entries that remain unresolved for prolonged periods.
- 1.5 The school administration should discuss disbursement procedures with faculty and staff members and with the Treasurer for understanding and awareness of the requirements.
- 1.6 The school administration should contact the District's Internal Funds Accounting Division and the Department of Procurement Management Services to obtain assistance as needed regarding their request to the vendor for a refund to clear the \$2,300 overpayment.

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

Management Response:

The Principal directed an Assistant Principal to actively oversee the bookkeeping of the internal funds of the school and to review the collecting, depositing, and dispersing of funds. The Principal will meet with the Treasurer daily to review all daily bookkeeping activity. Furthermore, the Principal has reviewed the guidelines as stated in the *Manual of the Internal Fund Accounting* with the Assistant Principal and Treasurer and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to the collection, deposit, and disbursement of funds.

The designee will meet with faculty and staff to review proper receipting, depositing and fundraising procedures. The designee will additionally meet with the Treasurer to ensure the understanding and awareness of these requirements.

The Principal instructed the Treasurer and Assistant Principal that collections held overnight pending deposit must be logged on the Collections/Deposits Log (FM 7249) and verified by at least two designated persons authorized by the Principal. The designee will monitor the Collections/Deposit Log daily to ensure that items held overnight are logged accurately and deposited in a timely fashion.

The Principal will review the monthly bank reconciliation with the Treasurer and the Assistant Principal and work to resolve any outstanding transactions. The Principal will contact the Internal Funds Business Manager for assistance regarding any outstanding entries that remain unresolved for prolonged periods.

The designee will meet with faculty and staff to review disbursement and expenditure procedures as outlined in the *Manual of the Internal Fund Accounting*, specifically Section II, Chapters IV and V. The designee will additionally meet with the Treasurer to ensure the Treasurer's understanding and awareness of requirements outlined in the manual.

On December 1, 2020, under the guidance of the District's Internal Funds Accounting Division, the Principal completed a Vendor Performance Survey to request assistance from the Department of Procurement and Management Services. The Principal will continue to work with the Department of Procurement and Management Services to secure the refund needed to clear the overpayment.

cc: Gilberto Bonce

MEMORANDUM

December 17, 2020
JB# 051 2020 - 2021
305-572-2800

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

From: Jose Bueno, Region Superintendent
North Region Office



**SUBJECT: ADMINISTRATIVE RESPONSE TO AUDIT REPORT OF ALONZO AND TRACY MOURNING
SENIOR HIGH SCHOOL**

The following is in response to the relevant findings in the school audit report for Alonzo and Tracy Mourning Senior High School for fiscal year 2019-2020.

RECOMMENDATIONS:

- 1.1 The school administration should identify a designee to oversee the bookkeeping of the internal funds of the school and should implement a system of review over the collecting, depositing, and disbursing of funds. We recommend meeting with the Treasurer daily to review the bookkeeping daily activity.**

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

Management Response: To ensure that awareness and understanding of adequate controls over the bookkeeping of the school's internal funds the principal, assistant principal, and treasurer will review *Section II: General Accounting Policies and Procedures* within the *Manual of Internal Fund Accounting* to develop a clear understanding of the procedures in the collection, deposit procedures, purchases, expenditures, and disbursements of funds. The principal will meet with the treasurer daily to review bookkeeping activities.

- 1.2 The designee should discuss the proper receipting, depositing, and fundraising procedures with faculty/staff members and with the Treasurer to ensure understanding and awareness of the requirements.**

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

Management Response: The assistant principal and activities director will train faculty and staff on fundraising protocols complying with the policies and procedures outlined within the *Manual of Internal Fund Accounting* to include the collection of monies, receipting, and deposits. The principal will thoroughly review *Section IV: Activity Specific Policies and Procedures, Chapter 2: Fundraising Activities* with the treasurer, and the activities director.

1.3 The designee should ensure that the Treasurer’s Office is properly utilizing the Collections/Deposits Log to document those collections held overnight at the school.

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

Management Response: The principal, in coordination with the assistant principal and treasurer, will ensure that collections held overnight pending deposits are logged on the Collections/Deposits Log and verified. Additionally, all collections held overnight will be deposited on the following business day.

1.4 During the review of the monthly bank reconciliation with the Treasurer, the designee should review and resolve any outstanding transactions; and should contact the Internal Funds Business Manager for assistance regarding any outstanding entries that remain unresolved for prolonged periods.

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

Management Response: The principal, assistant principal, and treasurer will review Section V: Closing Procedures, Chapter 1: Monthly and Fiscal Year-End Closing Procedures of the *Manual of Internal Fund Accounting* to learn how to properly complete monthly bank reconciliation reports and how to carefully review them for possible issues. The principal and treasurer will contact the Internal Funds Business manager for assistance in resolving outstanding/unresolved issues that the monthly bank reconciliation reports may reveal.

1.5 The school administration should discuss disbursement procedures with faculty and staff members and with the Treasurer for understanding and awareness of the requirements.

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

Management Response: The principal will facilitate an overview for the faculty and staff on proper disbursement procedures and requirements. Section II: General Accounting Policies and Procedures within the *Manual of Internal Fund Accounting* will be carefully reviewed with the treasurer for understanding.

1.6 The school administration should contact the District’s Internal Funds Accounting Division and the Department of Procurement Management Services to obtain assistance as needed regarding their request to the vendor for a refund to clear the \$2,300 overpayment.

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

Management Response: The principal will work with the Department of Procurement and Management Services to complete a Vendor Performance Survey and with their assistance will seek to secure a refund from the vendor.

In conclusion, the Principal and Treasurer of the school have been directed to attend the 2020-2021 School Operations' Money DOES Matter Support Program.

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

JB/GDB

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

MEMORANDUM

January 4, 2020

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

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

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

District/School Operations has reviewed the audit findings cited in the 2019-2020 fiscal year reports of Alonzo and Tracy Mourning Sr. High School.

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

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as, treasurers in schools with audit findings to participate in this year-long training.
- District/School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include collections, receipting, disbursements and depositing of monies collected.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school.

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

VGB:ga
M#033

cc: Region Superintendent
Ms. Gloria Arazoza
Region Director
Mr. Christopher Shinn

Anti-Discrimination Policy

Federal and State Laws

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

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

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

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

For additional information contact:

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

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

Email: crc@dadeschools.net Website: <http://crc.dadeschools.net>

Rev: 08/2017



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS February 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>