



Miami-Dade County Public Schools

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

*The Financial Statements Were Fairly Stated
And Property Inventory Results Were Satisfactory For
Most Schools/Centers In This Report.*

*At Two Schools/Centers, Controls Over The
Bookkeeping Function, And Over The
Reconciliation/Processing Of Third-Party Agency
Billings And Student Sales Receivable Transactions
Need Improvement.*

FEBRUARY 2020

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Chief Auditor

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
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Maria T. Gonzalez, CPA

Miami-Dade County School Board
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January 16, 2020

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 period of 34 schools/centers is one fiscal year ended June 30, 2019, while the audit period of the remaining school/center is two fiscal years ended June 30, 2019. At a few of these schools/centers, there was a change of Principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/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 Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Corollary to a review of Title I Program expenditures, we reviewed Payroll, the Purchasing Card Program, and certain aspects of school site data security.

Audit and property inventory results were satisfactory, and the financial statements were fairly stated for most schools/centers in this report. At one school/center we cited certain non-compliance with internal funds' bookkeeping procedures and related student activities; while at a technical college, we cited delays and discrepancies involving the reconciliation and processing of third-party agency billings and student sales receivable transactions.

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

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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; 31 that report to the Central Region Office; two (2) that report to the South Region Office; and one (1) that reports to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For 34 schools/centers, the audit scope is one fiscal year ended June 30, 2019, while the audit scope for the technical college is two fiscal years ended June 30, 2019. At three schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 33 of the 35 schools/centers in this report maintained their records in good order and in accordance with prescribed policies and procedures. The two (2) schools/centers with audit findings and the affected areas are 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/ Survey Period/ Property	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	
							Bookkeeping and Student Activities	Third Party Agency Billings and Student Sales Receivables ¹
7056	1. Young Men's Preparatory Academy <i>Same Principal as in prior audit. Audit period covered the 2018-2019 fiscal year. Change of Treasurer since the prior audit. New Treasurer is not experienced.</i>	Central	Int. Funds: 2018-2019 Property: 2019-2020	No	Yes	1	1	
7801	2. George T. Baker Aviation Technical College <i>Same Principal as in prior audit. Audit period covered the 2017-2018 and 2018-2019 fiscal years. Experienced Treasurer since November 1998. Business Manager hired in September 2018. Financial Aid Officer (FAO) hired in November 2017. Additional FAO hired on January 10, 2020.</i>	Adult	Int. Funds: 2017-2018 2018-2019 Property: 2019-2020	No	No	1		1
TOTAL	2 schools/centers					2	1	1

¹ These transactions are exclusive to adult education centers and technical colleges. Students register for post-secondary courses, and charges for tuition, books and supplies may apply; however, full or no payment may be received at the time of registration. The third-party agency responsible for payment is billed for the amount due and the student account (sales receivable transaction) is reconciled and cleared once payment is received. These payments represent revenues that are posted to the internal funds of the center, mostly under the tuition fees account.

As indicated in the preceding table, at two schools/centers, findings were issued in the area of internal 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 32-39); and in the *Appendix Section* in memorandum format (Pages 48-55). We have also included an *Organizational Chart* in this report (Page 47).

Notwithstanding the conditions and findings reported herein, at 34 of 35 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2017-2018 and/or 2018-2019 fiscal year(s), on the accrual basis of accounting, depending on the school audited. At Young Men's Preparatory Academy, except for the matter of the financial activity misposted within the Classes and Clubs Fund during the 2018-2019 fiscal year, as disclosed in the findings of the individual school audit report and in pages 32-33 of this report, the financial statement of the internal funds of the school otherwise fairly presents the changes in fund balances from financial activity conducted during the 2018-2019 fiscal year, on the full accrual basis of accounting.

As of June 30, 2018, for one (1) of the 35 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$1,252,479 and \$(1,350,426), respectively; while total combined Fund Balance amounted to approximately \$317,362 (Page 6).

As of June 30, 2019, for all 35 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$8,531,409 and \$(8,570,543), respectively; while total combined Fund Balance amounted to approximately \$1,637,526 (Pages 7-10).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at all 35 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. 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 of non-compliance reported at the individual schools/centers.

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 33 of the 35 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. We found that:

- At *Young Men's Preparatory Academy*, the documentation supporting the associated internal funds transactions was incomplete; and procedures for receipting and depositing funds, and for the accounting of student activities were not in alignment with the guidelines established in the *Manual of Internal Fund Accounting* (Pages 32-35).
- At *George T. Baker Aviation Technical College*, documentation supporting the review and timely reconciliation of third-party agency billings and student sales receivable transactions was either not on file, incomplete, or the documentation disclosed discrepancies (Pages 36-39).

PROPERTY

At 35 schools/centers, Property Audits staff inventoried approximately 9,400 equipment items with a total approximate cost of \$36.1 million. Of the 35 inventories, 34 proved satisfactory. At one school/center, three equipment items with an approximate cost of \$3,900 and depreciated value of approximately \$1,200 were reported as "unlocated" (refer to *Property Schedule*, Pages 28-30).

Other property losses reported through the *Plant Security Report* process disclosed that two schools/centers reported the loss of nine equipment items with an approximate cost of \$16,000 and a depreciated value of approximately \$1,000. These items consisted of computer and audio-visual equipment, a musical instrument and kitchen equipment (Page 31).

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

As summarized in the following table, we reviewed Title I Program expenditures at five schools/centers. Part of the Title I Program audit includes the review of payroll expenditures and expenditures charged to the Program via use of the P-Card. We also reviewed selected aspects of data security:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Data Security Audit Period	Title I Program P-Card Expenditures Audit Period	Total Title I Program Expenditures
0401	Van E. Blanton Elementary	Central	2018-2019	2018-2019	2018-2019	NA-none ²	\$ 402,377
0881	Comstock Elementary	Central	2018-2019	2018-2019	2018-2019	NA-none ²	343,025
5901	Carrie P. Meek/Westview K-8 Center	Central	2018-2019	2018-2019	2018-2019	2018-2019	524,444
6391	Madison Middle	Central	2018-2019	2018-2019	2018-2019	NA-none ²	900,270
6411	Horace Mann Middle	Central	2018-2019	2018-2019	2018-2019 2019-2020	NA-none ²	872,891
Total Title I Program Expenditures							\$ 3,043,007

At all five schools/centers, we found general compliance with the procedures established in the *Title I Administration Handbook*, in the *Payroll Processing Procedures Manual* that relate to time and attendance; and the review of the report titled “Authorized Applications for Employees by Locations Report” disclosed general compliance with the requirements for granting access to applications. The review of P-Card expenditures at one of the schools/centers disclosed overall compliance with the P-Card Program’s procedures.

² During 2018-2019, this school/center did not utilize the P-Card to charge expenditures to the Title I Program (four schools/centers).

FULL-TIME-EQUIVALENT (FTE) FUNDING

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

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
1841	Flagami Elementary	Central	2018-2019 SP 3	\$ 1,020,930
6521	Miami Springs Middle	Central	2018-2019 SP 3	1,821,151
0441	Blue Lakes K-8 Center	South	2018-2019 SP 3	1,778,792
Total FTE Funding:				\$ 4,620,873

We found that all three 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, 2018 and/or June 30, 2019, for the 35 schools/centers included in this report, depending on the year(s) audited for each individual school/center. We are also providing the audit opinion regarding the schools/centers' financial statements:

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

The *Condensed Annual Financial Report* and *Fund Balance* information as of June 30, 2018, for one (1) of the 35 schools/centers in this report is as follows:

Work Loc. No.	School/Center	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
Adult Education Center/Technical College											
7801	George T. Baker Aviation Technical College	\$ 415,309.36	\$ 1,252,478.84	\$ (1,350,426.45)	\$ 317,361.75	\$ 32,211.68	\$ 152,224.80	\$ -	\$ 132,925.27	\$ -	\$ 317,361.75
TOTALS		\$ 415,309.36	\$ 1,252,478.84	\$ (1,350,426.45)	\$ 317,361.75	\$ 32,211.68	\$ 152,224.80	\$ -	\$ 132,925.27	\$ -	\$ 317,361.75

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2019, for the 35 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
North Region Office School/Center											
7591	North Miami Senior	\$ 112,357.68	\$ 557,673.82	\$ (547,471.17)	\$ 122,560.33	\$ (11,458.29)	\$ 134,018.62	\$ -	\$ -	\$ -	\$ 122,560.33
Central Region Office Schools/Centers											
0401	Van E. Blanton Elementary	13,913.60	13,556.40	(14,065.50)	13,404.50	1,868.59	11,535.91	-	-	-	13,404.50
0881	Comstock Elementary	25,277.44	19,258.01	(18,015.90)	26,519.55	3,641.97	22,877.58	-	-	-	26,519.55
1001	Coral Park Elementary	55,125.33	650,209.56	(647,232.07)	58,102.82	39,369.31	18,733.51	-	-	-	58,102.82
1561	Earlington Heights Elementary	13,012.15	16,919.56	(18,343.03)	11,588.68	5,745.23	5,843.45	-	-	-	11,588.68
1841	Flagami Elementary	16,472.12	9,934.83	(16,578.11)	9,828.84	173.01	9,655.83	-	-	-	9,828.84
2361	Hialeah Elementary	27,362.27	22,133.89	(24,047.85)	25,448.31	5,174.03	20,274.28	-	-	-	25,448.31
2981	Liberty City Elementary	9,113.14	5,079.34	(6,081.28)	8,111.20	6,106.74	2,004.46	-	-	-	8,111.20

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

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
3041	Lorah Park Elementary	18,234.47	19,101.87	(23,796.68)	13,539.66	4,637.97	8,901.69	-	-	-	13,539.66
3021	Jesse J. McCrary, Jr. Elementary	8,914.75	16,287.56	(15,505.32)	9,696.99	8,395.19	1,301.80	-	-	-	9,696.99
3431	Phyllis Ruth Miller Elementary	23,399.39	153,116.98	(156,010.13)	20,506.24	15,440.96	5,065.28	-	-	-	20,506.24
4071	Agenorita S. Paschal/Olinda Elementary	3,390.06	12,943.29	(12,298.98)	4,034.37	973.18	3,061.19	-	-	-	4,034.37
4961	Shadowlawn Elementary	7,800.23	18,483.57	(19,037.68)	7,246.12	1,395.19	5,850.93	-	-	-	7,246.12
5381	E.W.F. Stirrup Elementary	25,802.95	416,888.02	(415,296.71)	27,394.26	3,985.40	23,408.86	-	-	-	27,394.26
4011	Dr. Toni Bilbao Preparatory Academy	9,715.15	156,486.71	(147,021.59)	19,180.27	19,180.27	-	-	-	-	19,180.27
0122	Dr. Rolando Espinosa K-8 Center	30,938.90	330,569.04	(317,104.94)	44,403.00	16,606.35	27,796.65	-	-	-	44,403.00
5901	Carrie P. MeekWestview K-8 Center	15,722.37	34,339.65	(36,300.99)	13,761.03	3,826.20	9,934.83	-	-	-	13,761.03
5241	South Miami K-8 Center	52,767.64	463,715.78	(459,350.05)	57,133.37	38,960.56	18,172.81	-	-	-	57,133.37

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

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
0071	Eugenia B. Thomas K-8 Center	30,821.76	711,821.05	(711,781.38)	30,861.43	12,120.67	18,740.76	-	-	-	30,861.43
6091	Citrus Grove Middle	28,745.86	25,421.56	(26,459.65)	27,707.77	8,382.05	19,325.72	-	-	-	27,707.77
6121	Ruben Dario Middle	23,965.92	209,795.00	(209,221.81)	24,539.11	10,482.75	14,056.36	-	-	-	24,539.11
6391	Madison Middle	19,800.45	38,012.73	(37,249.27)	20,563.91	8,507.04	12,056.87	-	-	-	20,563.91
6411	Horace Mann Middle	24,655.03	79,460.45	(72,129.08)	31,986.40	20,078.23	11,908.17	-	-	-	31,986.40
6521	Miami Springs Middle	31,513.46	47,412.09	(53,667.29)	25,258.26	6,033.47	19,224.79	-	-	-	25,258.26
6881	South Miami Middle	56,252.68	499,172.63	(495,801.32)	59,633.99	21,569.02	38,064.97	-	-	-	59,633.99
7581	iPreparatory Academy PK-12	76,519.69	652,792.29	(652,764.68)	76,547.30	57,416.04	19,131.26	-	-	-	76,547.30
7251	Miami Central Senior	70,472.74	553,579.57	(499,600.13)	124,452.18	32,522.64	91,929.54	-	-	-	124,452.18
7411	Miami Northwestern Senior	164,691.70	553,501.09	(633,223.46)	84,969.33	28,572.37	56,144.96	-	252.00	-	84,969.33

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

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
7461	Miami Senior	148,247.23	410,000.12	(403,130.42)	155,116.93	35,331.77	119,785.16	-	-	-	155,116.93
7901	New World School of the Arts Senior	43,138.37	132,956.12	(132,045.68)	44,048.81	12,093.34	31,955.47	-	-	-	44,048.81
7601	William H. Turner Technical Arts Senior	97,513.58	337,870.09	(333,899.57)	101,484.10	60,842.70	40,641.40	-	-	-	101,484.10
7056	Young Men's Preparatory Academy	21,334.78	54,850.13	(55,011.45)	21,173.46	10,539.83	10,633.63	-	-	-	21,173.46
<u>South Region Office Schools/Centers</u>											
0441	Blue Lakes K-8 Center	20,032.86	139,868.21	(139,456.77)	20,444.30	8,667.38	11,776.92	-	-	-	20,444.30
6801	Rivera Middle	32,262.65	50,533.10	(51,979.53)	30,816.22	1,834.00	28,982.22	-	-	-	30,816.22
<u>Adult Education Center/Technical College</u>											
7801	George T. Baker Aviation Technical College	317,361.75	1,117,665.24	(1,169,564.00)	265,462.99	93,748.25	155,703.50	-	16,011.24	-	265,462.99
TOTALS		\$1,676,650.15	\$8,531,409.35	\$(8,570,543.47)	\$1,637,526.03	\$592,763.41	\$1,028,499.38	\$ -	\$16,263.24	\$ -	\$1,637,526.03

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, at 34 of 35 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2017-2018 and/or 2018-2019 fiscal year(s), on the accrual basis of accounting, depending on the school audited. At Young Men's Preparatory Academy, except for the matter of the financial activity misposted within the Classes and Clubs Fund during the 2018-2019 fiscal year, as disclosed in the findings of the individual school audit report and in pages 32-33 of this report, the financial statement of the internal funds of the school otherwise fairly presents the changes in fund balances from financial activity conducted during the 2018-2019 fiscal year, on the full accrual basis of accounting.

As of June 30, 2018, for one (1) of the 35 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$1,252,479 and \$(1,350,426), respectively; while total combined Fund Balance amounted to approximately \$317,362 (Page 6).

As of June 30, 2019, for all 35 schools/centers in this report, total combined receipts and disbursements amounted to approximately \$8,531,409 and \$(8,570,543), respectively; while total combined Fund Balance amounted to approximately \$1,637,526 (Pages 7-10).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at all 35 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. 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 of non-compliance reported at the individual schools/centers.

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 the two schools/centers in this report **with audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office School/Center</u>							
Young Men's Preparatory Academy		✓			✓		Likely to impact.
<u>Adult Education Center/Technical College</u>							
George T. Baker Aviation Technical College		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

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

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office School/Center</u>							
North Miami Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Van E. Blanton Elementary	✓			✓			Not Likely to impact.
Comstock Elementary	✓			✓			Not Likely to impact.
Coral Park Elementary	✓			✓			Not Likely to impact.
Earlington Heights Elementary	✓			✓			Not Likely to impact.
Flagami Elementary	✓			✓			Not Likely to impact.
Hialeah 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.

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.
Agenoria S. Paschal/Olinda Elementary	✓			✓			Not Likely to impact.
Shadowlawn Elementary	✓			✓			Not Likely to impact.
E.W.F. Stirrup Elementary	✓			✓			Not Likely to impact.
Dr. Toni Bilbao Preparatory Academy	✓			✓			Not Likely to impact.
Dr. Rolando Espinosa K-8 Center	✓			✓			Not Likely to impact.
Carrie P. Meek/Westview 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.
Citrus Grove Middle	✓			✓			Not Likely to impact.
Ruben Dario Middle	✓			✓			Not Likely to impact.
Madison Middle	✓			✓			Not Likely to impact.
Horace Mann 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	
Miami Springs Middle	✓			✓			Not Likely to impact.
South Miami Middle	✓			✓			Not Likely to impact.
iPreparatory Academy PK-12	✓			✓			Not Likely to impact.
Miami Central Senior	✓			✓			Not Likely to impact.
Miami Northwestern Senior	✓			✓			Not Likely to impact.
Miami Senior	✓			✓			Not Likely to impact.
New World School of the Arts Senior	✓			✓			Not Likely to impact.
William H. Turner Technical Arts Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Blue Lakes K-8 Center	✓			✓			Not Likely to impact.
Rivera Middle	✓			✓			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 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
Central Region Office School/Center							
7056	Young Men's Preparatory Academy ^(a)	Int. Funds: 2018-2019	1	• Bookkeeping Over Internal Funds and Student Activities	Int. Funds: 2016-2017 2017-2018 Data Security: 2018-2019	2	• Bookkeeping Function • Fundraising and Student Activities
Adult Education Center/Technical College							
7801	George T. Baker Aviation Technical College ^(b)	Int. Funds: 2017-2018 2018-2019	1	• Third-Party Agency Billings and Student Sales Receivables/Internal Funds	Int. Funds: 2016-2017	None	
TOTAL			2			2	

Notes:

(a) No change of Principal at this school/center. Prior and current audit findings under same Principal.

(b) Same Principal Since Prior Audit Period

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 33 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
North Region Office School/Center							
7591	North Miami Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	3	<ul style="list-style-type: none">• Bookkeeping Function• Student Activities• FTE ESOL, SPED and Teacher Certification
Central Region Office Schools/Centers							
0401	Van E. Blanton Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	None	
0881	Comstock Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	None	
1001	Coral Park Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1561	Earlington Heights Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1841	Flagami Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	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
2361	Hialeah Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
2981	Liberty City Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3041	Lorah Park Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3021	Jesse J. McCrary, Jr. Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3431	Phyllis Ruth Miller Elementary	Int. Funds: 2018-2019	None		Int. Funds 2017-2018 FTE: 2017-2018 SP3	None	
4071	Agenoria S. Paschal/ Olinda Elementary	Int. Funds: 2018-2019	None		Int. Funds Payroll & Title I 2017-2018 Data Security: 2018-2019	None	
4961	Shadowlawn Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5381	E.W.F. Stirrup Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
4011	Dr. Toni Bilbao Preparatory Academy	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	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: 2018-2019	None		Int. Funds: 2017-2018	None	
5901	Carrie P. Meek/Westview K-8 Center	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 Credit Card: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
5241	South Miami K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0071	Eugenia B. Thomas K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
6091	Citrus Grove Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
6121	Ruben Dario Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
6391	Madison Middle	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds 2017-2018	None	
6411	Horace Mann Middle	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020	None		Int. Funds: 2017-2018 Payroll: 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
6521	Miami Springs Middle	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds Payroll & Title I P-Card 2017-2018 Data Security: 2018-2019	None	
6881	South Miami Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
7581	iPreparatory Academy PK-12	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7251	Miami Central Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7411	Miami Northwestern Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7461	Miami Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7901	New World School of the Arts Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
7601	William H. Turner Technical Arts Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
<u>South Region Office Schools/Centers</u>							
0441	Blue Lakes K-8 Center	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2016-2017 2017-2018	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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
6801	Rivera Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
TOTAL			None			3	

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 audit exceptions**. 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.	Schools/Centers 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>Central Region Office School/Center</u>			
7056	Young Men's Preparatory Academy ^a Current Audit: (1-Year Audit) (2018-19) Prior Audit: (2-Year FY 2016-2017 & 2017-2018) Presented to ABAC on Dec 11, 2018) Two findings reported under same Principal but under different Treasurer.	Principal: • Mr. Pierre R. Edouard Treasurer: Mr. Jose Montes (Hired August 2018). New Treasurer with no prior experience.	Principal: • Mr. Pierre R. Edouard (No Change). Treasurer: Mr. Jose Montes (No Change).
<u>Adult Education Center/Technical College</u>			
7801	George T. Baker Aviation Technical College ^b Current Audit: (2-Year Audit) (2017-18 and 2018-19) Prior Audit: (1-Year FY 2016-2017) Presented to ABAC on July 17, 2018. No findings reported.	Principal: • Mr. Ciro R. Hidalgo Treasurer: Ms. Arvidette D. Albury Business Managers: Ms. Molly E. Young (Through September 2018) Ms. Tanya E. Torrence (Hired September 2018) Financial Aid Officer: Ms. Esther Flor Registrar/Office Manager: Ms. Cassandra G. Whitehead	Principal: • Mr. Ciro R. Hidalgo (No Change). Treasurer: Ms. Arvidette D. Albury (No Change). Business Manager: Ms. Tanya E. Torrence (No Change). Financial Aid Officers: Ms. Esther Flor (No Change). Mr. Alvaro Chozo (Hired January 10, 2020). Registrar/Office Manager: Ms. Cassandra G. Whitehead (No Change).

Notes:

a At Young Men's Preparatory Academy, the audit exception is in the area of Internal Funds.

b At George T. Baker Aviation Technical College, the audit exception was in the area of outstanding Third-Party Agency and Student Receivables/Internal Funds. The finding involved staff other than the Principal and Treasurer. Responsible staff for the agency billings and reconciliation process is also included.

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 33 schools/centers **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>North Region Office School/Center</u>			
7591	North Miami Senior (1-Year Audit) (2018-19)	Principal: • Mr. Patrick Lacouty	Principal: • Mr. Patrick Lacouty (No Change).
		Treasurer: Ms. Lashan A. Flowers	Treasurer: Ms. Lashan A. Flowers (No Change).
<u>Central Region Office Schools/Centers</u>			
0401	Van E. Blanton Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Pedro R. Cedeno	Principal: • Mr. Pedro R. Cedeno (No Change).
		Treasurer: Ms. Michellene V. Bhoorasingh (Through August 2019)	Treasurer: Ms. Mari E. Bonilla (Change of Treasurer Since Prior Audit).
0881	Comstock Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Orna L. Campbell Dumeus	Principal: • Dr. Orna L. Campbell Dumeus (No Change).
		Treasurer: Ms. Jackie Madera	Treasurer: Ms. Jackie Madera (No Change).
1001	Coral Park Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Aileen Vega	Principal: • Dr. Aileen Vega (No Change).
		Treasurer: Ms. Ana M. Perez	Treasurer: Ms. Ana M. Perez (No Change).
1561	Earlington Heights Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Jackson J. Nicolas	Principal: • Mr. Jackson J. Nicolas (No Change).
		Treasurer: Ms. Kathryn A. Dopson	Treasurer: Ms. Kathryn A. Dopson (No Change).
1841	Flagami Elementary (1-Year Audit) (2018-19)	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).

Note:

a Change of Principal at this school/center since prior audit (3 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) (2018-19)	Principal: • Ms. Rosa B. Iglesias	Principal: • Ms. Rosa B. Iglesias (No Change).
		Treasurer: Ms. Jacqueline Ortiz	Treasurer: Ms. Jacqueline Ortiz (No Change).
2981	Liberty City Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Adrian M. Rogers	Principal: • Ms. Adrian M. Rogers (No Change).
		Treasurer: Ms. Jarvis Howard-Williams	Treasurer: Ms. Jarvis Howard-Williams (No Change).
3041	Lorah Park Elementary (1-Year Audit) (2018-19)	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) (2018-19)	Principal: • Ms. Trellany M. Parrish-Gay	Principal: • Ms. Trellany M. Parrish-Gay (No Change).
		Treasurers: Ms. Shauntae S. Lewis (Through April 2019) Ms. Alemarie Gonzalez-Rubi (Part-Time)	Treasurer: Mr. Jaubert K. Darang (Change of Treasurer since Prior Audit).
3431	Phyllis Ruth Miller Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Kimberley F. Emmanuel	Principal: • Ms. Kimberley F. Emmanuel (No Change).
		Treasurer: Ms. Wanda P. Parker	Treasurer: Ms. Wanda P. Parker (No Change).
4071	Agenoria S. Paschal/Olinda Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Cisely J. Scott	Principal: • Ms. Cisely J. Scott (No Change).
		Treasurers: Ms. Ashley C. Scott (Through November 2018) Ms. Shaneka Woody	Treasurer: Ms. Shaneka Woody (No Change)
4961	Shadowlawn Elementary ^a (1-Year Audit) (2018-19)	Principal: • Ms. Gwendolyn Haynes (Through November 2019; retired)	Principal: • Ms. Nika L. Williams (Interim) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Alemarie Gonzalez-Rubi (Through June 2019)	Treasurer: Ms. Jessica M. Walden (Change of Treasurer Since Prior Audit).

Note:

a Change of Principal at this school/center since prior audit (3 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
5381	E. W. F. Stirrup Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Naomi P. Simon	Principal: • Ms. Naomi P. Simon (No Change).
		Treasurer: Ms. Iliana R. Tellez	Treasurer: Ms. Iliana R. Tellez (No Change).
4011	Dr. Toni Bilbao Preparatory Academy (1-Year Audit) (2018-19)	Principal: • Ms. Tracey D. Crews	Principal: • Ms. Tracey D. Crews (No Change).
		Treasurer: Mr. Carlos Sarmiento	Treasurer: Mr. Carlos Sarmiento (No Change).
0122	Dr. Rolando Espinosa K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Martha M. Muñoz	Principal: • Ms. Martha M. Muñoz (No Change).
		Treasurers: Ms. Mary Antonio (Through January 2019) Ms. Piedad Abedrabbo	Treasurer: Ms. Piedad Abedrabbo (No Change).
5901	Carrie P. Meek/Westview K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Marchel D. Woods	Principal: • Ms. Marchel D. Woods (No Change).
		Treasurer: Ms. Taneisha L. Robinson	Treasurer: Ms. Taneisha L. Robinson (No Change).
5241	South Miami K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Lourdes A. Lopez	Principal: • Ms. Lourdes A. Lopez (No Change).
		Treasurer: Ms. Mary A. Chaponis	Treasurer: Ms. Mary A. Chaponis (No Change).
0071	Eugenia B. Thomas K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Debbie F. Saumell	Principal: • Ms. Debbie F. Saumell (No Change).
		Treasurer: Ms. Myriam B. Guldris	Treasurer: Ms. Myriam B. Guldris (No Change).
6091	Citrus Grove Middle (1-Year Audit) (2018-19)	Principal: • Dr. Cory R. Rodriguez	Principal: • Dr. Cory R. Rodriguez (No Change).
		Treasurers: Ms. Yesenia M. Aguirre (Through July 2018) Ms. Latrice R. Harris (Through January 2019) Ms. Virginia A. Nelson	Treasurer: Ms. Virginia A. Nelson (No Change).

Note:

a Change of Principal at this school/center since prior audit (3 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
6121	Ruben Dario Middle (1-Year Audit) (2018-19)	Principal: • Dr. Verona C. McCarthy	Principal: • Dr. Verona C. McCarthy (No Change).
		Treasurer: Ms. Salvadora D. Rodriguez	Treasurer: Ms. Salvadora D. Rodriguez (No Change).
6391	Madison Middle (1-Year Audit) (2018-19)	Principal: • Mr. David T. Ladd	Principal: • Mr. David T. Ladd (No Change).
		Treasurer: Ms. Susan G. Vilchez	Treasurer: Ms. Susan G. Vilchez (No Change).
6411	Horace Mann Middle (1-Year Audit) (2018-19)	Principal: • Mr. Kevin E. Lawrence	Principal: • Mr. Kevin E. Lawrence (No Change).
		Treasurer: Ms. Sabrina L. McTaw	Treasurer: Ms. Sabrina L. McTaw (No Change).
6521	Miami Springs Middle (1-Year Audit) (2018-19)	Principal: • Ms. Alina Valero	Principal: • Ms. Alina Valero (No Change).
		Treasurer: Ms. Maria V. Carvajal	Treasurer: Ms. Maria V. Carvajal (No Change).
6881	South Miami Middle (1-Year Audit) (2018-19)	Principal: • Ms. Fabiola V. Izaguirre	Principal: • Ms. Fabiola V. Izaguirre (No Change).
		Treasurer: Ms. Lilliam E. Rivero	Treasurer: Ms. Lilliam E. Rivero (No Change).
7581	iPreparatory Academy PK-12 (1-Year Audit) (2018-19)	Principal: • Mr. Alberto M. Carvalho	Principal: • Mr. Alberto M. Carvalho (No Change).
		Treasurer: Ms. Tina C. Simmons	Treasurer: Ms. Tina C. Simmons (No Change).
7251	Miami Central Senior (1-Year Audit) (2018-19)	Principal: • Mr. Gregory M. Bethune	Principal: • Mr. Gregory M. Bethune (No Change).
		Treasurer: Ms. Rebveto Melo	Treasurer: Ms. Rebveto Melo (No Change).
7411	Miami Northwestern Senior (1-Year Audit) (2018-19)	Principal: • Mr. Wallace Aristide	Principal: • Mr. Wallace Aristide (No Change).
		Treasurer: Ms. Shanease Grant	Treasurer: Ms. Shanease Grant (No Change).

Note:

a Change of Principal at this school/center since prior audit (3 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
7461	Miami Senior (1-Year Audit) (2018-19)	Principal: • Mr. Benny Valdes	Principal: • Mr. Benny Valdes (No Change).
		Treasurers: Mr. Jorge E. Portuondo (Through July 2018) Ms. Mayra A. Sanchez	Treasurer: Ms. Mayra A. Sanchez (No Change).
7901	New World School of the Arts Senior High School (1-Year Audit) (2018-19)	Principal: • Mr. Jason H. Allen	Principal: • Mr. Jason H. Allen (No Change).
		Treasurer: Ms. Ligia I. Arias	Treasurer: Ms. Ligia I. Arias (No Change).
7601	William H. Turner Technical Arts High School (1-Year Audit) (2018-19)	Principal: • Mr. Uwezo B. Frazier	Principal: • Mr. Uwezo B. Frazier (No Change).
		Treasurer: Ms. Cassandra E. Blevins	Treasurer: Ms. Cassandra E. Blevins (No Change).
South Region Office Schools/Centers			
0441	Blue Lakes K-8 Center ^a (1-Year Audit) (2018-19)	Principals: • Ms. Aida M. Marrero (Through April 2019; retired) • Mr. Adrian M. Sanchez (Temporary)	Principal: • Mr. Adrian M. Sanchez (Temporary). (Change of Principal Since Prior Audit).
		Treasurers: Ms. Maria E. Corzo (Through May 2019) Ms. Analy Rodriguez (Hired May 24, 2019)	Treasurer: Ms. Analy Rodriguez (Change of Treasurer Since Prior Audit).
6801	Riviera Middle ^a (1-Year Audit) (2018-19)	Principals: • Mr. Jorge A. Rivas (Through May 2019; retired). • Mr. Jorge M. Bulnes	Principal: • Mr. Jorge M. Bulnes (Change of Principal Since Prior Audit).
		Treasurer: Ms. Amy P. Rodriguez	Treasurer: Ms. Amy P. Rodriguez (No Change).

Note:

a Change of Principal at this school/center since prior audit (3 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 35 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 School/Center</u>								
7591	North Miami Senior	562	\$ 1,915,498	-	\$ -	\$ -	-	\$ -
<u>Central Region Office Schools/Centers</u>								
0401	Van E. Blanton Elementary	103	227,543	-	-	-	-	-
0881	Comstock Elementary	179	347,370	-	-	-	-	-
1001	Coral Park Elementary	151	341,134	-	-	-	-	-
1561	Earlington Heights Elementary	152	319,931	-	-	-	-	-
1841	Flagami Elementary	101	243,468	-	-	-	-	-
2361	Hialeah Elementary	136	415,791	-	-	-	-	-
2981	Liberty City Elementary	174	455,968	-	-	-	-	-
3041	Lorah Park Elementary	84	181,054	-	-	-	-	-
3021	Jesse J. McCrary, Jr. Elementary	91	234,512	-	-	-	-	-
3431	Phyllis Ruth Miller Elementary	151	447,827	-	-	-	-	-

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		
4071	Agenoria S. Paschal/ Olinda Elementary	130	277,852	-	-	-	-	-
4961	Shadowlawn Elementary	99	263,090	-	-	-	-	-
5381	E.W.F. Stirrup Elementary	107	282,727	-	-	-	-	-
4011	Dr. Toni Bilbao Preparatory Academy	36	179,950	-	-	-	-	-
0122	Dr. Rolando Espinosa K-8 Center	230	664,075	-	-	-	-	-
5901	Carrie P. Meek/Westview K-8 Center	171	481,183	-	-	-	-	-
5241	South Miami K-8 Center	222	618,671	-	-	-	-	-
0071	Eugenia B. Thomas K-8 Center	255	578,321	-	-	-	-	-
6091	Citrus Grove Middle	329	753,548	-	-	-	-	-
6121	Ruben Dario Middle	245	615,416	-	-	-	-	-
6391	Madison Middle	169	450,774	-	-	-	-	-
6411	Horace Mann Middle	345	971,523	-	-	-	-	-
6521	Miami Springs Middle	285	771,494	-	-	-	-	-
6881	South Miami Middle	307	764,384	3	3,947	1,222	-	-
7581	iPreparatory Academy PK-12	95	219,222	-	-	-	-	-

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		
7251	Miami Central Senior	689	2,749,678	-	-	-	-	-
7411	Miami Northwestern Senior	581	2,253,467	-	-	-	-	-
7461	Miami Senior	793	2,832,240	-	-	-	-	-
7901	New World School of the Arts Senior	156	402,738	-	-	-	-	-
7601	William H. Turner Technical Arts Senior	820	2,637,776	-	-	-	-	-
7056	Young Men's Preparatory Academy	188	653,800	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0441	Blue Lakes K-8 Center	154	326,518	-	-	-	-	-
6801	Rivera Middle School	529	1,080,050	-	-	-	-	-
<u>Adult Education Center/Technical College</u>								
7801	George T. Baker Aviation Technical College	539	10,118,304	-	-	-	-	-
TOTALS		9,358	\$ 36,076,897	3	\$ 3,947	\$ 1,222	-	\$ -

PROPERTY SCHEDULE

The following table is an analysis of Plant Security Reports. Two 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>North Region Office School/Center</u>								
7591	North Miami Senior	2	3	\$ 4,205	\$ 2,569	\$ -	\$ 1,636	\$ -
<u>Central Region Office School/Center</u>								
7461	Miami Senior	3	6	11,780	2,532	6,950	2,298	972
TOTALS		5	9	\$ 15,985	\$ 5,101	\$ 6,950	\$ 3,934	\$ 972

Note:

(a) "Other Equipment" consists of a musical instrument and kitchen equipment (mobile hot server).

FINDINGS AND RECOMMENDATIONS

1. **Bookkeeping Over Internal Funds And Student Activities Requires Improvement *Young Men's Preparatory Academy***

At this school, the financial activity was limited during the 2018-2019 fiscal year. Total internal funds receipts and disbursements were approximately \$55,000, individually. Our current audit disclosed that similar to the prior audit, the bookkeeping function needs improvement. Overall, we found that the documentation supporting the associated transactions was incomplete, and procedures for receipting and depositing funds, and for the accounting of student activities were not in alignment with the guidelines established in the *Manual of Internal Fund Accounting*. At this school, there was a change of Treasurer since the prior audit. A new Treasurer was hired in August 2018 and is not experienced. Details are as follow:

Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* establish the policies and procedures regarding the handling of collection, recording, and depositing of money generated from internal fund activities, and the timelines for submitting collections as well as the procedures for documenting the deposits. *Weekly Briefing No. 5164 Policies and Procedures on the Safeguarding of Funds at Schools* implemented utilization of the *Collections/Deposits Log* [FM-7249]. Regarding the inventory of prenumbered forms, Section II, Chapter 8 of the *Manual of Internal Fund Accounting* requires that a complete and accurate inventory of prenumbered forms be prepared at the end of the fiscal year. However,

- 1.1. From the sample tested, we noted that the documentation supporting the internal funds transactions was incomplete. Official Teacher's Receipts were not always issued for individual collections of \$15 or more; and *Recap of Collections* (Recaps) were used in lieu of receipts to document yearbook sales, field trip admissions, payments for the rental of Cap and Gowns and other collections related to senior activities. We also noted delays in the remittances of collections for deposit of up to six days.
- 1.2. The computer-generated receipts were not always stapled to the corresponding receipts in the Official Teacher's Receipt (BPI) book.
- 1.3. The *Collection/Deposit Log* [FM-7249] was not properly completed for deposits held overnight at the school.
- 1.4. Contrary to Section III, Chapter 3 of the *Manual of Internal Fund Accounting*, as of June 30, 2019, the Classes and Club Fund closed the fiscal year with a deficit balance totaling approximately \$(1,400). At the end of our audit fieldwork in November 2019, the Classes and Clubs Fund deficit had increased to approximately \$(2,200).

- 1.5. The inventory of Prenumbered Forms for the 2018-2019 fiscal year disclosed that it was incomplete, contained errors and some of the official forms could not be accounted for. In addition, the Serialized Forms & Ticket Distribution Log was not properly maintained, making the inventory difficult to review. We provided the school staff with a corrected copy of both forms during the audit.

Section IV, Chapter 1 of the *Manual of Internal Fund Accounting* requires that field trip collections be posted in a Trust Program account, using different accounts for each field trip and grade level to provide clear accountability. In addition, Section IV, Chapter 2 of the *Manual of Internal Fund Accounting* requires all financial transactions associated with student fundraising activities be recorded in appropriate student/interest clubs, class, or department functions available under the Classes and Clubs Program.

- 1.6. The school conducted several field trips and fundraisers and a review of the related accounts disclosed that funds from different sources were comingled within each account. In other instances, the transactions were misposted or charged to non-related accounts. Based on our review, these errors appeared to be the result of a lack of understanding of proper bookkeeping procedures.
- 1.7. A \$1,200 partial payment applied to a vendor invoice was not made with a school-issued check. It appears that the source of this payment was from a field trip sponsor who had set up a crowd funding page on a web-site to subsidize the cost of the trip; however, the Crowd Funding Approval Form [FM-7679] (required to be signed by the Principal and the Region Office in anticipation of the event) was never filed. Regarding this trip, the school was unable to raise sufficient revenues to cover the associated expenditures and approximately \$1,500 was covered with funds available in other accounts not related to this activity.

RECOMMENDATIONS

- 1.1. **The new Treasurer and the administration overseeing the work of the Treasurer should undergo training in internal funds. In addition, sponsors of student activities should receive training in the area of fundraising to ensure an understanding of the accountability that is required over the activities.**
- 1.2. **The administration should identify a mentor for the Treasurer to provide day-to-day guidance with the handling and bookkeeping of the internal funds of the school.**
- 1.3. **Periodically (weekly, if possible) the school administration should set aside time to review the work of the Treasurer.**
- 1.4. **The school should devise a plan to clear the deficit in the Classes and Clubs Fund expeditiously.**

Person(s) Responsible:

**Principal, Assistant Principal,
Treasurer and Activities Director**

Management Response:

The Principal reviewed Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting emphasizing the handling of collection, recording and depositing of money generated from internal funds to ensure compliance with timelines for submitting collections, as well as the procedures for documenting the deposit. The Principal also reviewed Weekly Briefing No. 5164 Policies and Procedures on Safeguarding of Funds at Schools with the Treasurer and directed the Treasurer to utilize the Collections/Deposits Log (FM-7249) to document funds remaining at the school overnight. The Principal directed the Treasurer to ensure accurate completion of the inventory of prenumbered forms at the end of the fiscal year as indicated in Section II, Chapter 8 of the Manual of Internal Funds Accounting.

The Principal, Assistant Principal and Treasurer will participate in training provided by the Internal Funds District Business Managers. The Principal, Treasurer and Activities Director will attend Money Does Matter Support Program to gain knowledge district guidelines, policies and procedures are practiced. The Activities Director will also attend district provided professional development related to appropriately completing and maintaining accurate student activities record keeping. The Activities Director will be assigned a Mentor to provide guidance and direction on implementation of student activities paperwork. The Administrative Staff and the Activities Director will share knowledge gained through these activities with Club Sponsors and faculty members during scheduled Faculty, Leadership and Club meetings.

A Mentor Treasurer has been identified to provide day-to-day guidance to the Treasurer regarding the handling and bookkeeping of the internal funds at the school. The Mentor Treasurer will also provide monthly reviews of bookkeeping, receipting, depositing and disbursing of collections, and monthly reconciliations. The Principal developed a plan to resolve the deficit in the Classes and Clubs account. The Principal and Assistant Principal will review all documents on a weekly basis. Any errors or abnormalities will be corrected immediately to ensure compliance with District guidelines.

Person(s) Responsible:

Central Region Office Administration

Management Response:

The Financial/Business Director instructed the Principal to meet with staff to review the District guidelines policies and procedures on the safeguarding of funds to ensure understanding of the guidelines and requirements for the handling and safeguarding of monies. The Principal was instructed to review the monthly reconciliation financial records to check for accuracy and to ensure compliance with policies and procedures.

The Principal, Assistant Principal, and Treasurer will review the monthly reconciliation as well as conduct periodic reviews of internal fund documents to ensure accuracy. The Principal has been instructed to solicit assistance of the staff from the Office of the Controller's Internal Funds Accounting Division to assist the Treasurer.

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

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

Lastly, the Principal and Treasurer have been paired with Mentors to serve as colleague to colleague mentorship for the 2020-2021 school year.

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

Management Response:

School Operations has reviewed the audit findings cited in the 2017-2018 and 2018-2019 fiscal year reports for selected schools in the Central Region Center and the Adult and Technical College.

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

- The Money DOES Matter Support Program (MDMSP) will continue to require all current and former Principals of schools with audit exceptions, as well as, Payroll Preparers/Treasurers of those schools to participate in this year-long training.
- In addition, MDMSP will expand its participation to include mentor treasurers along with newly hired treasurers.
- The Fiscal Review Teams will continue to conduct site visits to provide ongoing support to schools.
- To further assist Adult and Technical Colleges with maintaining accurate financial records, the District's Vocational Fiscal Supervisor will meet on a monthly basis with the Principal and Treasurer to review monthly reports.

2. Third Party Agency Billings And Student Sales Receivable Transactions Not Properly/Timely Reconciled Disclosed Errors And Possible Losses *George T. Baker Aviation Technical College*

At adult education centers/technical colleges, our audit includes a review of the FOCUS³ Outstanding (Sales) Receivables Report⁴. Sales receivables are generated from those students enrolled in programs offered at the adult education centers and technical colleges whose fees for tuition, books and supplies are subsidized in part or fully by the referring outside agencies⁵.

During our initial visit in July 2019, we found that FOCUS sales receivable totaled approximately \$534,000 for the 2016-2017, 2017-2018, and 2018-2019 fiscal years. Of this total, approximately \$450,000 (85%) was reported as due from the *Federal Pell Grant*⁶; however, documentation pointing to review and reconciliation of the outstanding amounts was either not on file, incomplete or disclosed discrepancies. Given the magnitude of the amount that remained outstanding, we agreed to provide the school additional time to reconcile.

We returned to the school on October 24, 2019, and found that the school had collected approximately \$287,000; however, approximately \$247,000 remained outstanding and unclear if collectible at this time.

Based on our review and inquiries, we found that the Treasurer, Business Manager, Financial Aid Officer and Registrar were not communicating and reconciling the registration status of students to ensure that the corresponding receivable transactions were reconciled, and outstanding balances timely processed in the system. According to the Principal, some of the conditions noted during our review may have resulted from students withdrawing, transferring or changing schedules that were not properly adjusted or cleared from the records; as well as errors from duplicate invoices which were never corrected in the registration and billing system. At this school, a new Business Manager was hired in September 2018 and the Financial Aid Officer has held this position since November 2017.

³ Web-based school software system used at MDCPS Adult Centers and Technical Colleges for enrollment, registration, scheduling, recording payments, Gradebook and attendance. Payments are initially posted to FOCUS and then transferred using a nightly file to record payments in Internal Funds-eSAS (Electronic School Accounting System).

⁴ This report provides an analysis of the sales receivable based on their age under the following categories: Current, 31-60 days, 61-90 days and 91 days and over. It also provides detail according to individual sales record.

⁵ Students who have been referred to the school by an agency for enrollment must provide an official voucher form from the referring agency stating the courses for which the student has been authorized for enrollment in adult education.

⁶ The School Board of Miami-Dade County, Florida provides several types of financial assistance to eligible students enrolled in programs offered at adult education/technical colleges. The Pell Grant is a federally funded grant awarded by the United States Department of Education to students that demonstrate financial need.

Details of our review are as follows:

According to Chapter 3 of the *Adult and Community Education Handbook*, invoices for payment of agency-referred students should be processed in an expeditious manner. All tuition owed by an agency should be collected within six weeks of student registration. At the discretion of the district, an agency may be granted forbearance and be allowed to remit payment on a modified schedule. *However, under no circumstances, except in those instances of district-approved forbearance, should a receivable balance exist for an agency 12 weeks after student registration.*

At this school, the majority of these receivables are generated by students who are eligible to participate in the *Federal Pell Grant* educational program based on established requirements set by the United States Department of Education. In this instance, the sales are recorded, invoices are created and billed to the referring agency as third-party billings; and later cleared when agency payments are received via electronic funds transfers to the Pell Grant checking account and then via check to the internal funds checking account. Any remaining balances not covered by a funding source becomes the responsibility of the student.

Our review of the report and a sample of receivables disclosed the following discrepancies:

- 2.1. As of October 24, 2019, FOCUS receivables for the 2016-2017 and 2017-2018 fiscal years totaling \$17,000 and \$77,000 respectively, remained outstanding and uncollectible amounts were not cleared from the ledger. Receivables for the 2018-2019 fiscal year of \$153,000 also remained outstanding; and although the school is currently processing payments, there is always the risk that delays in the processing of these transactions may prevent the school from being reimbursed.
- 2.2. Based on a review of a sample of outstanding receivables, we found instances where the student did not receive sufficient third-party agency funding and the portion which remained outstanding was not recovered from the student. We also found instances where agencies were not billed, and the outstanding receivables amount was not recovered. In some instances, the student may have partially attended or not attended the course at all; and had later withdrawn from the course; however, the transaction had not been adjusted or cleared to reflect a portion due or no amount due from the student or the agency. We also identified instances where students had an outstanding balance from having attended a prior term; however, the student was allowed to register for classes in a following term without paying the outstanding amount.

RECOMMENDATIONS

- 2.1. The school administration should ensure that staff understands and is aware of the importance of timely billing the sales receivable to the appropriate agency.
- 2.2. It is critical that the Treasurer, Business Manager, Financial Aid Officer and Registrar periodically communicate and reconcile the registration status of students, especially those who have been withdrawn from class, to ensure that the corresponding receivable transactions, if any, are adjusted timely and accordingly. Part of this process would include the timely review of the FOCUS Receivables Report to maintain oversight over those receivables that are outstanding for 30 days or more and for which payment from an Agency and/or a student has not been received, and to make any necessary corrections.
- 2.3. Students who owe a balance not covered by a funding source for a prior term should not be allowed to register for classes until the outstanding amount is fully paid.

RECOMMENDATIONS

Person(s) Responsible:

Principal

Management Response:

The Principal met with the Treasurer, Registrar, Business Manager, Financial Aid Officer and Assistant Principals to review the procedures and guidelines for registering and withdrawing students; timeliness of agency billing; processing agency payments; and monitoring of FOCUS receivables reports. The District Supervisor of Vocational Fiscal Services, Office of Adult/Community Education also attended the meeting to provide clarification as needed. The Principal has scheduled biweekly meetings to review Focus receivable reports and identify receivables amounts that may require adjustments.

In addition, a new form and new procedures at the school site have been developed to monitor outstanding receivable amounts more effectively. As of December, for the years under audit, approximately \$140,326 remain outstanding, while \$1,942,897 was collected and transmitted to the District. This balance will continue to be reduced as payments are received and applied. Lastly, returning students with outstanding receivables balances will not be allowed to register for class until the outstanding balance has been resolved.

The Principal, Assistant Principal, Business Manager and Treasurer will contact the Supervisor-Vocational Fiscal Services in the Office of Adult, Alternative, Vocational and Community Education when assistance is needed.

Person(s) Responsible:**Office of Adult/Technical and Educational
Opportunity and Access Administration****Management Response:**

The Administrative Director of Adult and Community Education and the Principal have implemented a plan that will strengthen the processes affected. The plan encompasses thoroughly reviewing the *Manual of Internal Fund Accounting*, the *Adult Education Handbook* and all ancillary documentation needed to ensure compliance with District policy.

The Administrative Director of Adult and Community Education instructed the Principal and Assistant Principal to meet regularly with the Treasurer, Registrar, Business Manager and Financial Aid Officer to ensure proper procedures for registering and withdrawing students; timeliness of agency billing; processing agency payments; and monitoring of FOCUS receivables reports. As an additional level of support and in accordance to the recommendation made by the Council on Occupational Education (COE), the school has hired an additional Financial Aid Officer to provide onsite support.

Furthermore, the Principal has been instructed to request assistance from the District's Vocational Fiscal Services Supervisor, Adult/Community Education if additional training or assistance is needed in the affected areas.

Lastly, the Principal will register and participate in the district's Money DOES Matter Support Program for the 2020-2021 school year.

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

Refer to page 35 of this report and page 55 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of George T. Baker Aviation Technical College.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one or two fiscal year(s) ended June 30, 2019, depending on the school/center audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain 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, 2017 through June 30, 2018 and/or July 1, 2018 through June 30, 2019 (depending on whether the audit scope was one or two-year audit at the individual school/center being audited). Also, *depending on the individual school audited*:

- the scope of the Title I Program, Payroll and Purchasing Card Program audits was the 2018-2019 fiscal year;
- the scope of the selected information technology controls audit covered the 2018-2019 fiscal year, and at one school extended to the 2019-2020 fiscal year;
- the scope of the FTE audit was the 2018-2019 fiscal year, Survey 3 (February 2019); and
- the scope of the Property Inventory audit was the 2019-2020 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures;
- interviewed school staff and performed analytical analysis of account balances;
- examined, on a sample basis, transactions, processes, supporting documentation and records;
- performed current physical inventories of property items with an individual cost of \$1,000 or more;
- follow-up on prior audit recommendations; and
- performed various other audit procedures as deemed necessary.

We conducted our audits in accordance with generally accepted government auditing standards (GAGAS) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures 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, 2018, and June 30, 2019, was 1.669% and 2.557%, respectively.

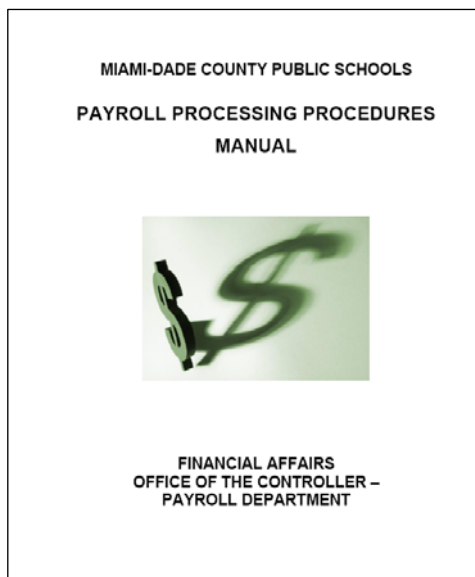
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, 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.

PAYROLL



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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the ‘behind-the-scenes’ system processes are significantly different and updated, the payroll procedures for documenting employees’ time and

attendance at the school sites have not changed when compared to the former system.

Each school/center processes its own biweekly payrolls. Timekeeping personnel enter the employees’ time and attendance data on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll.

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related

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

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

TITLE I PROGRAM



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

Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from

low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

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

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration.

To promote schoolwide compliance with Federal, State, and District regulations and guidelines, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers effective February 2007.

FULL-TIME EQUIVALENT (FTE)

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

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

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 2018-2019 fiscal year, months selected by the FDOE for these surveys are as follows:

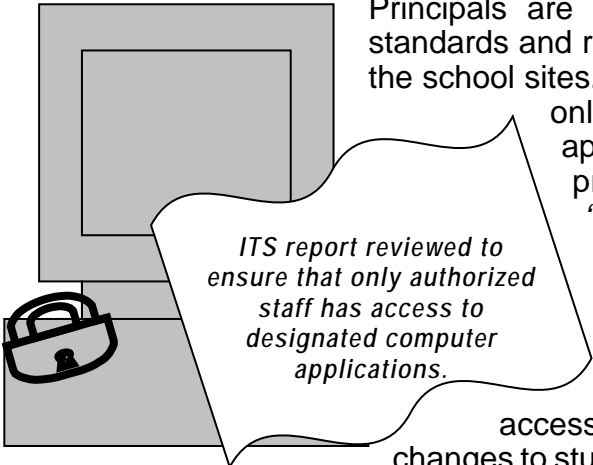
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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

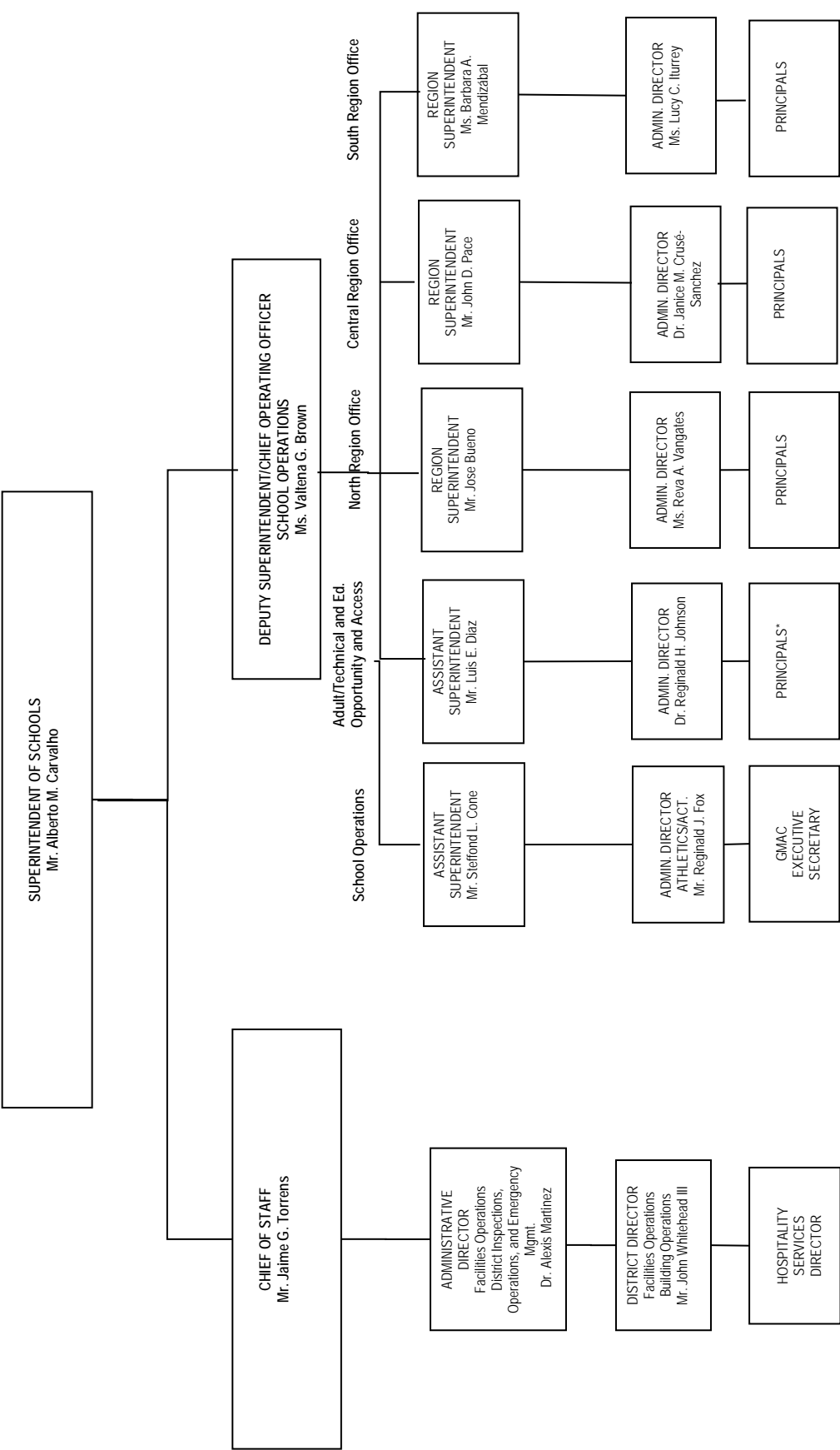
DATA SECURITY MANAGEMENT REPORT



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.

ITS report reviewed to ensure that only authorized staff has access to designated computer applications.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




*Includes Systemwide Business and Industry Services Center.

APPENDIX
MANAGEMENT'S RESPONSES

MEMORANDUM

January 8, 2020

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

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

SUBJECT: **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF YOUNG MEN'S PREPARATORY ACADEMY FOR 2018-19 SCHOOL YEAR**

The following is a response to the audit findings the school audit of Young Men's Preparatory Academy for the 2018-19 Fiscal Year. The audit findings have been carefully reviewed by the Principal. As a result, the following corrective actions have been established to prevent recurrence.

RECOMMENDATIONS

- 1.1 The new Treasurer and the administration overseeing the work of the treasurer should undergo training in internal funds. In addition, sponsors of student activities should receive training in the area of fundraising to ensure an understanding of the accountability that is required over the activities.
- 1.2 The administration should identify a mentor for the Treasurer to provide day-to-day guidance with the handling and bookkeeping of the internal funds of the school.
- 1.3 Periodically (weekly, if possible) the school administration should set aside time to review the work of the Treasurer.
- 1.4 The school should devise a plan to clear the deficit in the Classes and Clubs Fund expeditiously.

RESPONSIBLE PERSON(S): Principal, Assistant Principal, Treasurer, Activities Director

MANAGEMENT RESPONSE

The Principal reviewed Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting emphasizing the handling of collection, recording and depositing of money generated from internal funds to ensure compliance with timelines for submitting collections, as well as the procedures for documenting the deposit. The Principal also reviewed Weekly Briefing No. 5164 Policies and Procedures on Safeguarding of Funds at Schools with the Treasurer and directed the Treasurer to utilize the Collections/Deposits Log (FM-7249) to document funds remaining at the school overnight. The Principal directed the Treasurer to ensure accurate completion of the inventory of prenumbered forms at the end of the fiscal year as indicated in Section II, Chapter 8 of the Manual of Internal Funds Accounting.

The Principal, Assistant Principal and Treasurer will participate in training provided by the Internal Funds District Business Managers. The Principal, Treasurer and Activities Director will attend Money Does Matter Support Program to gain knowledge district guidelines, policies and

procedures are practiced. The Activities Director will also attend district provided professional development related to appropriately completing and maintaining accurate student activities record keeping. The Activities Director will be assigned a Mentor to provide guidance and direction on implementation of student activities paperwork. The Administrative Staff and the Activities Director will share knowledge gained through these activities with Club Sponsors and faculty members during scheduled Faculty, Leadership and Club meetings.

A Mentor Treasurer has been identified to provide day-to-day guidance to the Treasurer regarding the handling and bookkeeping of the internal funds at the school. The Mentor Treasurer will also provide monthly reviews of bookkeeping, receipting, depositing and disbursing of collections, and monthly reconciliations. The Principal developed a plan to resolve the deficit in the Classes and Clubs account. The Principal and Assistant Principal will review all documents on a weekly basis. Any errors or abnormalities will be corrected immediately to ensure compliance with District guidelines.


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

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

MEMORANDUM

December 16, 2019

TO: Mr. Luis E. Diaz, Assistant Superintendent
School Operations

FROM: Mr. Ciro R. Hidalgo, Principal 
George T. Baker Aviation Technical College

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF GEORGE T. BAKER AVIATION TECHNICAL COLLEGE**

The following is submitted in response to the Audit Report of Baker Aviation Technical College for the 2017-2018 and 2018-2019 fiscal years.

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

FINDINGS

1. **Third Party Agency Billings and Student Sales Receivables Transactions Not Properly/Timely Reconciled Disclosed Errors and Possible Losses**

RECOMMENDATIONS

- 1.1. The school administration should ensure that staff understands and is aware of the importance of timely billing the sales receivable to the appropriate agency.
- 1.2. It is critical that the Treasurer, Business Manager, Financial Aid officer and Registrar periodically communicate and reconcile the registration status of students, especially those who have been withdrawn from class, to ensure that the corresponding receivables transactions, if any, are adjusted timely and accordingly. Part of this process would include the timely review of the FOCUS Receivables Report to maintain oversight over those receivables that are outstanding for 30 days or more and for which payment from an agency and/or student has not been received, and to make any necessary corrections.
- 1.3. Students who owe a balance not covered by a funding source for a prior term should not be allowed to register for classes until the outstanding amount is fully paid.

Person(s) Responsible:

Principal

Management Response:

The Principal met with the Treasurer, Registrar, Business Manager, Financial Aid Officer and Assistant Principals to review the procedures and guidelines for registering and withdrawing students; timeliness of agency billing; processing agency payments; and monitoring of FOCUS receivables reports. The District Supervisor of Vocational Fiscal Services, Office of Adult/Community Education also attended the meeting to provide clarification as needed. The Principal has scheduled biweekly meetings to review Focus receivable reports and identify receivables amounts that may require adjustments.

In addition, a new form and new procedures at the school site have been developed to monitor outstanding receivable amounts more effectively. As of December, for the years under audit, approximately \$140,326 remain outstanding, while \$1,942,897 was collected and transmitted to the District. This balance will continue to be reduced as payments are received and applied. Lastly, returning students with outstanding receivables balances will not be allowed to register for class until the outstanding balance has been resolved.


The Principal, Assistant Principal, Business Manager and Treasurer will contact the Supervisor-Vocational Fiscal Services in the Office of Adult, Alternative, Vocational and Community Education when assistance is needed.

cc: Cynthia Gracia
Reginald H. Johnson
Latosha Styles

MEMORANDUM

January 6, 2020
JDP/#023/2019-20

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

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

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

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

1. Bookkeeping Over Internal Funds and Student Activities Requires Improvement

The Financial/Business Director instructed the Principal to meet with staff to review the District guidelines policies and procedures on the safeguarding of funds to ensure understanding of the guidelines and requirements for the handling and safeguarding of monies. The Principal was instructed to review the monthly reconciliation financial records to check for accuracy and to ensure compliance with policies and procedures.

The Principal, Assistant Principal, and Treasurer will review the monthly reconciliation as well as conduct periodic reviews of internal fund documents to ensure accuracy. The Principal has been instructed to solicit assistance of the staff from the Office of the Controller's Internal Funds Accounting Division to assist the Treasurer.

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

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

Lastly, the Principal and Treasurer have been paired with Mentors to serve as colleague to colleague mentorship for the 2020-2021 school year.

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

JDP/JCS

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

MEMORANDUM

December 16, 2019

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

FROM: Mr. Luis E. Diaz, Assistant Superintendent
School Operations

SUBJECT: RESPONSE TO AUDIT REPORT OF ADULT AND TECHNICAL COLLEGE

The following is submitted in response to the Audit Report of George T. Baker Aviation Technical College for the 2017-2018 and 2018-2019 fiscal years. The Adult and Education Office plans to implement the following as support on the Administrative level.

George T. Baker Aviation Technical College

1. Third Party Agency Billings And Student Sales Receivables Transactions Not Properly/Timely Reconciled Disclosed Errors and Possible Losses

The Administrative Director of Adult and Community Education and the Principal have implemented a plan that will strengthen the processes affected. The plan encompasses thoroughly reviewing the *Manual of Internal Fund Accounting*, the *Adult Education Handbook* and all ancillary documentation needed to ensure compliance with District policy.

The Administrative Director of Adult and Community Education instructed the Principal and Assistant Principal to meet regularly with the Treasurer, Registrar, Business Manager and Financial Aid Officer to ensure proper procedures for registering and withdrawing students; timeliness of agency billing; processing agency payments; and monitoring of FOCUS receivables reports. As an additional level of support and in accordance to the recommendation made by the Council on Occupational Education (COE), the school has hired an additional Financial Aid Officer to provide onsite support.

Furthermore, the Principal has been instructed to request assistance from the District's Vocational Fiscal Services Supervisor, Adult/Community Education if additional training or assistance is needed in the affected areas.

Lastly, the Principal will register and participate in the districts Money DOES Matter Support Program for the 2020-2021 school year.

Should you need additional information, please contact me at (305) 995-7662.


M048

cc: Dr. Reginald Johnson
Cynthia Gracia

MEMORANDUM

January 10, 2020

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

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

SUBJECT: **SCHOOL OPERATIONS RESPONSE TO SELECTED SCHOOL AUDITS
IN THE CENTRAL REGION CENTER AND ADULT AND TECHNICAL
COLLEGE**

School Operations has reviewed the audit findings cited in the 2017-2018 and 2018-2019 fiscal year reports for selected schools in the Central Region Center and the Adult and Technical College.

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

- The Money DOES Matter Support Program (MDMSP) will continue to require all current and former Principals of schools with audit exceptions, as well as, Payroll Preparers/Treasurers of those schools to participate in this year-long training.
- In addition, MDMSP will expand its participation to include mentor treasurers along with newly hired treasurers.
- The Fiscal Review Teams will continue to conduct site visits to provide ongoing support to schools.
- To further assist Adult and Technical Colleges with maintaining accurate financial records, the District's Vocational Fiscal Supervisor will meet on a monthly basis with the Principal and Treasurer to review monthly reports.

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

VGB:cg
M058

cc: Region Superintendents
Ms. Cynthia Gracia
Region Directors

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 2020

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