



*Miami-Dade County Public Schools*

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

*The Financial Statements  
Were Fairly Stated  
For All 30 Schools/Centers.*

*Property Inventory Results  
Were Satisfactory  
For Those Schools/Centers  
Reported Herein.*

*No Audit Findings Were Issued  
For Any Of The Schools/Centers  
In This Report.*

**FEBRUARY 2019**

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

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

Dr. Lawrence S. Feldman

Dr. Steve Gallon III

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Ms. Mari Tere Rojas

Mr. Alberto M. Carvalho  
Superintendent of Schools

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

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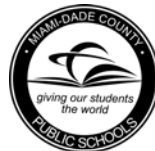
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Mr. Rolando Gonzalez and Property Audits Staff





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Chief Auditor**  
Maria T. Gonzalez, CPA

**Miami-Dade County School Board**  
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Dr. Steve Gallon III  
Lubby Navarro  
Dr. Marta Pérez  
Mari Tere Rojas

January 24, 2019

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

Ladies and Gentlemen:

This report includes the audit results of 30 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, or the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The audit period of 28 schools/centers is one fiscal year ended June 30, 2018, while the audit period of the remaining two schools is two fiscal years ended June 30, 2018. At nine 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 at all 30 schools/centers. On a selected basis, we reviewed Full-Time Equivalent (FTE) reporting and student records, payroll and certain aspects of school site data security. The audits also included the results of property inventories of all 30 schools/centers reported herein.

Audit and property inventory results proved satisfactory for all 30 schools/centers. The financial statements of the schools/centers were fairly stated. *There are no findings to report for this group of schools.*

We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy. In closing, we would like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

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 30 schools/centers. These include eight (8) schools/centers that report to the North Region Office; five (5) that report to the Central Region Office; twelve (12) that report to the South Region Office; and five (5) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The audit period of 28 schools/centers is one fiscal year ended June 30, 2018, while the audit period of the remaining two schools is two fiscal years ended June 30, 2018. At nine schools/centers, there was a change of Principal since the prior audit.

*The audits disclosed that all 30 schools/centers in this report maintained their records in order and in accordance with prescribed policies and procedures. There are no findings to report.*

- *We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy.*

## INTERNAL FUNDS

At all 30 schools/centers, our audits disclosed there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

The financial statements of the internal funds of all 30 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools during the 2016-2017 and/or 2017-2018 fiscal year(s), on the accrual basis of accounting, depending on the school/center audited.

As of June 30, 2017, for two schools/centers reported herein, total combined receipts and disbursements amounted to \$2,164,122 and \$(2,680,494), respectively; while total combined Fund Balance amounted to \$1,454,645 (Page 4).

As of June 30, 2018, for all 30 schools/centers reported herein, total combined receipts and disbursements amounted to \$6,274,228 and \$(6,401,672), respectively; while total combined Fund Balance amounted to \$2,550,702 (Pages 5-8).

As of June 30, 2018, the internal control structure at all 30 schools/centers generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the policies and procedures in the *Manual of Internal Fund Accounting*.

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for the 30 schools/centers in this report.

At these 30 schools/centers, Property Audits staff inventoried approximately 5,850 equipment items with a total approximate cost of \$16.7 million. All 30 inventories proved satisfactory (refer to Property Schedule on Pages 20-21).

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process. However, none of the schools/centers in this report had any losses reported via Plant Security Reports.

## PAYROLL

We reviewed payroll at the following two schools/centers for the 2018-2019 fiscal year. At Leisure City K-8 Center, the review was conducted as an audit follow-up to issues reported in the prior year's audit:

Work Location No.	Schools/Centers	Audit Period	Region
3191	Ada Merritt K-8 Center	2018-2019	Central
2901	Leisure City K-8 Center	2018-2019	South

At these two schools/centers we found there was general compliance with the procedures in the *Payroll Processing Procedures Manual* that relate to time and attendance.

## DATA SECURITY

We reviewed the report titled "*Authorized Applications for Employees by Locations Report*" at the following school/center for the 2018-2019 fiscal year:

Work Location No.	School/Center	Audit Period	Region
0461	Brentwood Elementary	2018-2019	North

Our review disclosed that the administration complied with the review of the report, and with the requirements for granting staff's access to system applications.



## FULL-TIME-EQUIVALENT (FTE) FUNDING

The following nine schools/centers were selected for these audits:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0461	Brentwood Elementary	North	2017-18 SP 3	\$ 1,376,347
2801	Lake Stevens Elementary	North	2017-18 SP 3	712,827
3861	North Glade Elementary	North	2017-18 SP 3	694,840
2581	Madie Ives K-8 Preparatory Academy	North	2017-18 SP 3	1,897,646
6501	Miami Lakes Middle	North	2017-18 SP 3	3,021,068
0101	Arcola Lake Elementary	Central	2017-18 SP 3	1,446,898
3431	Phyllis Ruth Miller Elementary	Central	2017-18 SP 3	1,644,459
7901	New World School Of The Arts	Central	2017-18 SP 3	1,396,288
8101	Jan Mann Educational Center	Alternative	2017-18 SP 3	269,389
<b>Total FTE Funding:</b>				<b>\$ 12,459,762</b>

The total FTE funding amounted to approximately \$12.5 million for the nine schools/centers combined. FTE records reviewed corresponded to the 2017-2018 fiscal year Survey Period 3 (February).

Our FTE reviews disclosed that all nine 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, 2017, and/or June 30, 2018, for the 30 schools/centers included in this report, depending on the year(s) audited for each individual school/center<sup>1</sup>. It also provides the audit opinion regarding the schools/centers' financial statements:

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<sup>1</sup> This report includes a total of 30 schools/centers, of which 2 underwent a two-year audit ended June 30, 2018, and 28 underwent a one-year audit ended June 30, 2018.

## CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2017

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2017 for two (2) of the 30 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Adult Education Centers and Technical Colleges</u>											
7202	Miami Beach Adult & Community Education Center	\$ 459,872.75	\$ 614,787.78	\$ (619,440.37)	\$ 455,220.16	\$ 8,546.54	\$ 439,853.05	\$ -	\$ 6,820.57	\$ -	\$ 455,220.16
8911	Robert Morgan Technical College	1,511,144.96	1,549,333.85	(2,061,053.90)	999,424.91	199,286.85	531,420.82	-	268,717.24	-	999,424.91
<b>TOTALS</b>		<b>\$1,971,017.71</b>	<b>\$2,164,121.63</b>	<b>\$(2,680,494.27)</b>	<b>\$1,454,645.07</b>	<b>\$207,833.39</b>	<b>\$971,273.87</b>	<b>\$ -</b>	<b>\$275,537.81</b>	<b>\$ -</b>	<b>\$1,454,645.07</b>

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

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2018 for the 30 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report			Fund Balance						
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
0361	Biscayne Gardens Elementary	\$ 16,372.08	\$ 10,533.83	\$ (9,465.86)	\$ 17,440.05	\$ 7,275.77	\$ 10,164.28	\$ -	\$ -	\$ -	\$ 17,440.05
0461	Brentwood Elementary	13,376.40	35,414.35	(36,975.46)	11,815.29	4,474.25	7,341.04	-	-	-	11,815.29
2801	Lake Stevens Elementary	5,337.72	24,921.96	(17,886.96)	12,372.72	10,692.30	1,680.42	-	-	-	12,372.72
3741	North Beach Elementary	64,080.30	774,035.65	(781,191.07)	56,924.88	41,923.14	15,001.74	-	-	-	56,924.88
3861	North Glade Elementary	16,339.29	13,729.44	(13,634.19)	16,434.54	10,818.07	5,616.47	-	-	-	16,434.54
2581	Madie Ives K-8 Preparatory Academy	30,002.36	239,783.29	(242,118.89)	27,666.76	3,861.13	23,805.63	-	-	-	27,666.76
6501	Miami Lakes Middle	75,891.66	187,127.39	(192,060.21)	70,958.84	2,756.03	68,202.81	-	-	-	70,958.84
7231	Miami Carol City Senior	124,944.79	307,725.81	(303,355.21)	129,315.39	66,730.25	62,585.14	-	-	-	129,315.39

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Central Region Office Schools/Centers</u>											
0101	Arcola Lake Elementary	12,232.75	19,819.77	(19,759.86)	12,292.66	5,922.63	6,370.03	-	-	-	12,292.66
3431	Phyllis Ruth Miller Elementary	21,555.21	152,813.42	(150,969.24)	23,399.39	18,447.27	4,952.12	-	-	-	23,399.39
3191	Ada Merritt K-8 Center	43,206.04	468,885.25	(470,189.09)	41,902.20	29,476.86	12,425.34	-	-	-	41,902.20
7161	Maritime & Science Technology Academy (MAST)	104,256.69	583,985.24	(544,163.22)	144,078.71	83,451.61	60,627.10	-	-	-	144,078.71
7901	New World School Of The Arts	46,078.41	154,161.32	(157,101.36)	43,138.37	11,867.37	31,271.00	-	-	-	43,138.37
<u>South Region Office Schools/Centers</u>											
4651	Ethel F. Beckford/Richmond Primary Learning Center	12,251.01	731.07	(1,924.98)	11,057.10	1,703.30	9,353.80	-	-	-	11,057.10
4441	Pine Lake Elementary	2,531.26	15,408.72	(14,159.66)	3,780.32	3,335.72	444.60	-	-	-	3,780.32
4611	Redondo Elementary	15,328.68	37,172.58	(36,915.85)	15,585.41	3,900.80	11,684.61	-	-	-	15,585.41
5521	Tropical Elementary	14,279.48	15,764.68	(16,219.75)	13,824.41	1,626.98	12,197.43	-	-	-	13,824.41

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

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	
0661	Caribbean K-8 Center	9,772.72	27,457.83	(26,774.49)	10,456.06	3,569.98	6,886.08	-	-	-	10,456.06	
1281	Cypress K-8 Center	19,232.58	14,091.73	(15,027.87)	18,296.44	2,049.69	16,246.75	-	-	-	18,296.44	
2901	Leisure City K-8 Center	19,445.11	73,340.36	(74,625.60)	18,159.87	7,669.87	10,490.00	-	-	-	18,159.87	
6041	Paul W. Bell Middle	36,614.57	43,502.91	(38,164.74)	41,952.74	9,672.32	32,280.42	-	-	-	41,952.74	
6111	Cutler Bay Middle	28,746.31	60,737.26	(64,799.73)	24,683.84	3,658.34	21,025.50	-	-	-	24,683.84	
7371	Robert Morgan Educational Center (Senior High)	128,185.73	540,152.29	(527,142.00)	141,196.02	34,757.40	106,438.62	-	-	-	141,196.02	
9732	Brucie Ball Educational Center	27,135.64	3,392.03	(16,320.94)	14,206.73	578.42	13,628.31	-	-	-	14,206.73	
8181	Ruth Owens Kruse Educational Center	24,936.30	18,301.90	(20,207.81)	23,030.39	2,751.03	20,279.36	-	-	-	23,030.39	
<u>Adult Education Centers and Technical Colleges</u>												
7202	Miami Beach Adult & Community Education Center	455,220.16	520,156.74	(500,287.62)	475,089.28	16,271.12	460,736.12	-	(1,917.96)	-	475,089.28	
7342	Miami Jackson Adult Education Center	54,299.36	81,151.28	(101,337.59)	34,113.05	13,988.24	20,124.81	-	-	-	34,113.05	

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

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
7462	Miami Senior Adult Education Center	241,430.59	216,542.43	(210,027.30)	247,945.72	35,352.56	208,105.63	-	4,487.53	-	247,945.72
8911	Robert Morgan Technical College	999,424.91	1,627,963.01	(1,793,309.17)	834,078.75	56,285.81	639,646.79	-	138,146.15	-	834,078.75
<u>Alternative Education Center</u>											
8101	Jan Mann Educational Center	15,637.85	5,424.66	(5,556.77)	15,505.74	13,439.87	2,065.87	-	-	-	15,505.74
<b>TOTALS</b>		<b>\$2,678,145.96</b>	<b>\$6,274,228.20</b>	<b>\$(6,401,672.49)</b>	<b>\$2,550,701.67</b>	<b>\$508,308.13</b>	<b>\$1,901,677.82</b>	<b>\$</b>	<b>\$140,715.72</b>	<b>\$</b>	<b>\$2,550,701.67</b>

## AUDIT OPINION

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

The financial statements of the internal funds of all 30 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools during the 2016-2017 and/or 2017-2018 fiscal year(s), on the accrual basis of accounting, depending on the school/center audited.

As of June 30, 2017, for two (2) of the 30 schools/centers reported herein, total combined receipts and disbursements amounted to \$2,164,121.63 and \$(2,680,494.27), respectively; while total combined Fund Balance amounted to \$1,454,645.07 (Page 4).

As of June 30, 2018, for all 30 schools/centers reported herein, total combined receipts and disbursements amounted to \$6,274,228.20 and \$(6,401,672.49), respectively; while total combined Fund Balance amounted to \$2,550,701.67 (Pages 5-8).

As of June 30, 2018, the internal control structure at all 30 schools/centers generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the policies and procedures in the Manual of Internal Fund Accounting.

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.



Elvira M. Sanchez  
Certified Public Accountant, Certified Fraud Examiner  
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 30 schools/centers reported herein **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Biscayne Gardens Elementary	✓			✓			Not Likely to impact.
Brentwood Elementary	✓			✓			Not Likely to impact.
Lake Stevens Elementary	✓			✓			Not Likely to impact.
North Beach Elementary	✓			✓			Not Likely to impact.
North Glade Elementary	✓			✓			Not Likely to impact.
Madie Ives K-8 Preparatory Academy	✓			✓			Not Likely to impact.
Miami Lakes Middle	✓			✓			Not Likely to impact.
Miami Carol City Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Arcola Lake Elementary	✓			✓			Not Likely to impact.
Phyllis Ruth Miller Elementary	✓			✓			Not Likely to impact.
Ada Merritt K-8 Center	✓			✓			Not Likely to impact.
Maritime & Science Technology Academy (MAST)	✓			✓			Not Likely to impact.
New World School Of The Arts	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Ethel F. Beckford/Richmond Primary Learning Center	✓			✓			Not Likely to impact.



## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Pine Lake Elementary	✓			✓			Not Likely to impact.
Redondo Elementary	✓			✓			Not Likely to impact.
Tropical Elementary	✓			✓			Not Likely to impact.
Caribbean K-8 Center	✓			✓			Not Likely to impact.
Cypress K-8 Center	✓			✓			Not Likely to impact.
Leisure City K-8 Center	✓			✓			Not Likely to impact.
Paul W. Bell Middle	✓			✓			Not Likely to impact.
Cutler Bay Middle	✓			✓			Not Likely to impact.
Robert Morgan Educational Center (Senior High)	✓			✓			Not Likely to impact.
Brucie Ball Educational Center	✓			✓			Not Likely to impact.
Ruth Owens Krusé Educational Center	✓			✓			Not Likely to impact.
<u>Adult Education Centers and Technical Colleges</u>							
Miami Beach Adult & Community Education Center	✓			✓			Not Likely to impact.
Miami Jackson Adult Education Center	✓			✓			Not Likely to impact.
Miami Senior Adult Education Center	✓			✓			Not Likely to impact.
Robert Morgan Technical College	✓			✓			Not Likely to impact.
<u>Alternative Education Center</u>							
Jan Mann Educational Center	✓			✓			Not Likely to impact.

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

Summary of findings of the 30 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
0361	Biscayne Gardens Elementary	Int. Funds: 2017-2018	None		1	<ul style="list-style-type: none"> <li>• After School Care Program</li> </ul>
0461	Brentwood Elementary	Int. Funds: 2017-2018 Data Security: 2018-2019 <i>FTE:</i> 2017-18 SP3	None		None	
2801	Lake Stevens Elementary	Int. Funds: 2017-2018 <i>FTE:</i> 2017-18 SP3	None		1	<ul style="list-style-type: none"> <li>• PTA-sponsored Fundraising Activity</li> </ul>
3741	North Beach Elementary	Int. Funds: 2017-2018	None		None	
3861	North Glade Elementary	Int. Funds: 2017-2018 <i>FTE:</i> 2017-18 SP3	None		1	<ul style="list-style-type: none"> <li>• Bookkeeping/ Financial Mgt./ Receipts &amp; Deposits</li> </ul>
2581	Madie Ives K-8 Preparatory Academy	Int. Funds: 2017-2018 <i>FTE:</i> 2017-18 SP3	None		1	<ul style="list-style-type: none"> <li>• Receipting and Depositing/ Safeguarding of Collections</li> </ul>
6501	Miami Lakes Middle	Int. Funds: 2017-2018 <i>FTE:</i> 2017-18 SP3	None		None	
7231	Miami Carol City Senior	Int. Funds: 2017-2018	None		4	<ul style="list-style-type: none"> <li>• Bookkeeping</li> <li>• Disbursements</li> <li>• Yearbook Activity</li> <li>• Student Fundraising Act.</li> </ul>

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>						
0101	Arcola Lake Elementary	Int. Funds: 2017-2018 FTE: 2017-18 SP3	None		2	<ul style="list-style-type: none"> <li>• Bookkeeping</li> <li>• FTE ESOL</li> </ul>
3431	Phyllis Ruth Miller Elementary	Int. Funds: 2017-2018 FTE: 2017-18 SP3	None		None	
3191	Ada Merritt K-8 Center	Int. Funds: 2017-2018 Payroll: 2018-2019	None		1	<ul style="list-style-type: none"> <li>• Safeguarding of Deposits</li> </ul>
7161	Maritime & Science Technology Academy (MAST)	Int. Funds: 2017-2018	None		None	
7901	New World School Of The Arts	Int. Funds: 2017-2018 FTE: 2017-18 SP3	None		None	
<u>South Region Office Schools/Centers</u>						
4651	Ethel F. Beckford/ Richmond Primary Learning Center	Int. Funds: 2017-2018	None		None	
4441	Pine Lake Elementary	Int. Funds: 2017-2018	None		None	
4611	Redondo Elementary	Int. Funds: 2017-2018	None		None	
5521	Tropical Elementary	Int. Funds: 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
0661	Caribbean K-8 Center	Int. Funds: 2017-2018	None		None	
1281	Cypress K-8 Center	Int. Funds: 2017-2018	None		None	
2901	Leisure City K-8 Center	Int. Funds: 2017-2018 Payroll: 2018-2019	None		1	<ul style="list-style-type: none"> <li>• Payroll Sign-In Procedures</li> </ul>
6041	Paul W. Bell Middle	Int. Funds: 2017-2018	None		None	
6111	Cutler Bay Middle	Int. Funds: 2017-2018	None		None	
7371	Robert Morgan Educational Center (Senior High)	Int. Funds: 2017-2018	None		None	
9732	Brucie Ball Educational Center	Int. Funds: 2017-2018	None		None	
8181	Ruth Owens Krusé Educational Center	Int. Funds: 2017-2018	None		None	
<u>Adult Education Centers and Technical Colleges</u>						
7202	Miami Beach Adult & Community Education Center	Int. Funds: 2016-2017 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7342	Miami Jackson Adult Education Center	Int. Funds: 2017-2018	None		1	<ul style="list-style-type: none"> <li>• Bookkeeping and Disbursement Guidelines</li> </ul>
7462	Miami Senior Adult Education Center	Int. Funds: 2017-2018	None		1	<ul style="list-style-type: none"> <li>• Receivables and Fee Transmittals (Bookkeeping)</li> </ul>
8911	Robert Morgan Technical College	Int. Funds: 2016-2017 2017-2018	None		None	
<u>Alternative Education Center</u>						
8101	Jan Mann Educational Center	Int. Funds: 2017-2018 FTE: 2017-18 SP3	None		None	
<b>TOTAL</b>			<b>None</b>		<b>14</b>	

## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the 30 schools/centers **without audit exceptions**. The **highlighted table cell represents the principal(s) in charge of the school/center during the audit period**:

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
0361	Biscayne Gardens Elementary	Ms. Deborah G. Riera	N/A = No Change of Principal Since Prior Audit.
0461	Brentwood Elementary <sup>(a)</sup>	Ms. Tamika R. Robinson (Appointed January 2018).	Dr. Sharon D. Jackson (Through January 2018; retired).
2801	Lake Stevens Elementary	Ms. Vanady A. Daniels	N/A = No Change of Principal Since Prior Audit.
3741	North Beach Elementary <sup>(a)</sup>	Ms. Melanie B. Fishman	Dr. Alice F. Quarles (Through August 2018; retired).
3861	North Glade Elementary	Ms. Ann M. Lewis	N/A = No Change of Principal Since Prior Audit.
2581	Madie Ives K-8 Preparatory Academy	Ms. Deborah P. Johnson-Brinson	N/A = No Change of Principal Since Prior Audit.
6501	Miami Lakes Middle <sup>(a)</sup>	Ms. Maria Medina	Dr. Manuel Sanchez, III (Through June 2018; presently Principal at Barbara Goleman Senior High School).
7231	Miami Carol City Senior <sup>(a)</sup>	Ms. Adrena Y. Williams	Mr. Ja Marv R. Dunn (Through June 2018; presently Principal at Jan Mann Educational Center).

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (9 schools/centers).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>Central Region Office Schools/Centers</u>			
0101	Arcola Lake Elementary	Dr. Cynthia L. Hannah	N/A = No Change of Principal Since Prior Audit.
3431	Phyllis Ruth Miller Elementary <sup>(a)</sup>	Ms. Kimberley F. Emmanuel	Ms. Carmen A. Boyd (Through September 2017; retired); Dr. Donna M. Lewis (Through June 2018; presently Principal at Maya Angelou Elementary School).
3191	Ada Merritt K-8 Center	Ms. Carmen M. Garcia	N/A = No Change of Principal Since Prior Audit.
7161	Maritime & Science Technology Academy (MAST) <sup>(a)</sup>	Dr. Derick R. McKoy	Ms. Josephine Otero (Through July 2018; presently Principal at Rockway Middle School).
7901	New World School Of The Arts <sup>(a)</sup>	Mr. Jason H. Allen	Ms. Evonne S. Alvarez (Through May 2018; presently District Director Curriculum at Schools Choice and Parental Option).
<u>South Region Office Schools/Centers</u>			
4651	Ethel F. Beckford/ Richmond Primary Learning Center	Ms. Crystal C. Coffey	N/A = No Change of Principal Since Prior Audit.
4441	Pine Lake Elementary	Ms. Crystal C. Coffey	N/A = No Change of Principal Since Prior Audit.
4611	Redondo Elementary	Mr. Keith A. Anderson	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (9 schools/centers).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
5521	Tropical Elementary	Ms. Viviana Bouza Debs	N/A = No Change of Principal Since Prior Audit.
0661	Caribbean K-8 Center	Ms. Maria E. Calvet-Cuba	N/A = No Change of Principal Since Prior Audit.
1281	Cypress K-8 Center	Mr. Eduardo L. Alonso	N/A = No Change of Principal Since Prior Audit.
2901	Leisure City K-8 Center	Mr. Kenneth L. Williams	N/A = No Change of Principal Since Prior Audit.
6041	Paul W. Bell Middle	Ms. Ingrid Soto	N/A = No Change of Principal Since Prior Audit.
6111	Cutler Bay Middle	Mr. Ignacio Rodriguez	N/A = No Change of Principal Since Prior Audit.
7371	Robert Morgan Educational Center (Senior High)	Mr. Reginald J. Fox	N/A = No Change of Principal Since Prior Audit.
9732	Brucie Ball Educational Center	Dr. Amrita J. Prakash	N/A = No Change of Principal Since Prior Audit.
8181	Ruth Owens Krusé Educational Center	Ms. Nicole Bergé-MacInnes	N/A = No Change of Principal Since Prior Audit.
<u>Adult Education Centers and Technical Colleges</u>			
7202	Miami Beach Adult & Community Education Center <sup>(a)</sup>	Ms. Chantal G. Osborne (Appointed May 2018).	Ms. Judith A. Cardona-Delgado (Through March 2018; resigned).

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (9 schools/centers).



## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7342	Miami Jackson Adult Education Center	Mr. Ron A. Butler	N/A = No Change of Principal Since Prior Audit.
7462	Miami Senior Adult Education Center	Mr. Alan J. Bashaw	N/A = No Change of Principal Since Prior Audit.
8911	Robert Morgan Technical College	Mr. Reginald J. Fox	N/A = No Change of Principal Since Prior Audit.
<u>Alternative Education Center</u>			
8101	Jan Mann Educational Center <sup>(a)</sup>	Mr. Ja Marv R. Dunn	Mr. Samuel L. Johnson (Through July 2018; retired).

Note:

(a) Change of Principal/Site Administrator at this school/center since prior audit (9 schools/centers).

## PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 30 schools/centers. The results of the property inventories reported herein are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0361	Biscayne Gardens Elementary	179	\$ 451,333	-	\$ -	\$ -	-	\$ -
0461	Brentwood Elementary	178	402,810	-	-	-	-	-
2801	Lake Stevens Elementary	54	130,395	-	-	-	-	-
3741	North Beach Elementary	73	203,579	-	-	-	-	-
3861	North Glade Elementary	104	244,430	-	-	-	-	-
2581	Madie Ives K-8 Preparatory Academy	152	404,115	-	-	-	-	-
6501	Miami Lakes Middle	166	484,014	-	-	-	-	-
7231	Miami Carol City Senior	670	2,549,565	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0101	Arcola Lake Elementary	100	235,721	-	-	-	-	-
3431	Phyllis Ruth Miller Elementary	171	473,730	-	-	-	-	-
3191	Ada Merritt K-8 Center	116	270,797	-	-	-	-	-
7161	Maritime & Science Technology Academy (MAST)	412	1,234,239	-	-	-	-	-
7901	New World School Of The Arts	156	400,582	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
4651	Ethel F. Beckford/ Richmond Primary Learning Center	35	167,147	-	-	-	-	-
4441	Pine Lake Elementary	147	425,393	-	-	-	-	-

## 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		
4611	Redondo Elementary	113	281,416	-	-	-	-	-
5521	Tropical Elementary	202	438,304	-	-	-	-	-
0661	Caribbean K-8 Center	194	455,983	-	-	-	-	-
1281	Cypress K-8 Center	125	276,421	-	-	-	-	-
2901	Leisure City K-8 Center	184	409,411	-	-	-	-	-
6041	Paul W. Bell Middle	301	630,206	-	-	-	-	-
6111	Cutler Bay Middle	224	703,696	-	-	-	-	-
7371	Robert Morgan Educational Center (Senior High)	604	1,686,987	-	-	-	-	-
9732	Brucie Ball Educational Center	78	151,009	-	-	-	-	-
8181	Ruth Owens Krusé Educational Center	117	263,053	-	-	-	-	-
<u>Adult Education Centers and Technical Colleges</u>								
7202	Miami Beach Adult & Community Education Center	40	89,362	-	-	-	-	-
7342	Miami Jackson Adult Education Center	4	6,005	-	-	-	-	-
7462	Miami Senior Adult Education Center	14	44,043	-	-	-	-	-
8911	Robert Morgan Technical College	853	2,946,836	-	-	-	-	-
<u>Alternative Education Center</u>								
8101	Jan Mann Educational Center	86	242,985	-	-	-	-	-
<b>TOTALS</b>		<b>5,852</b>	<b>\$16,703,567</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>

## 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, 2018, 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, and with certain current 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;
- 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 funds audits covered operations during the period of July 1, 2016 through June 30, 2018 (two-year audit), or July 1, 2017 through June 30, 2018 (one-year audit), Also, *depending on the individual school/center audited*:

- the scope of the payroll audit, the review of selected data security controls and the property audit was during the 2018-2019 fiscal year; and
- the scope of the FTE audit was the 2017-2018 fiscal year, Survey Period 3 (February 2018).

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 herein. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion. The results of the property audits reported herein were in all material respects similarly conducted in accordance with GAGAS, with the exception of the continuing professional education requirement not followed by our property auditors.

### **Internal Control Matters**

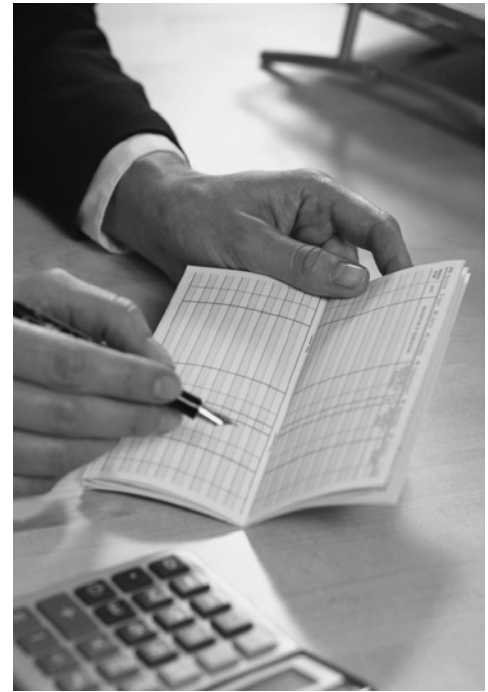
Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified 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, 2017, and June 30, 2018, was 1.175% and 1.669%, 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.

## 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.

## PROPERTY

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that "all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government's financial system as property for inventory purposes".

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

## FULL-TIME EQUIVALENT (FTE)

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

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

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

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 2017-2018 fiscal year, months selected by the FDOE for these surveys are as follows:

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

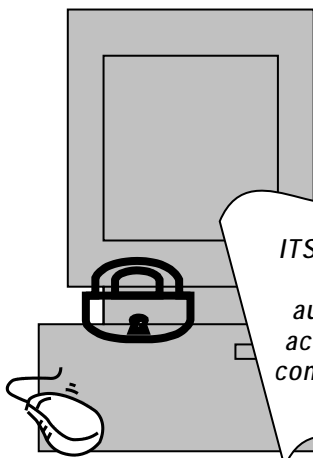
Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Policies as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.



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

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.

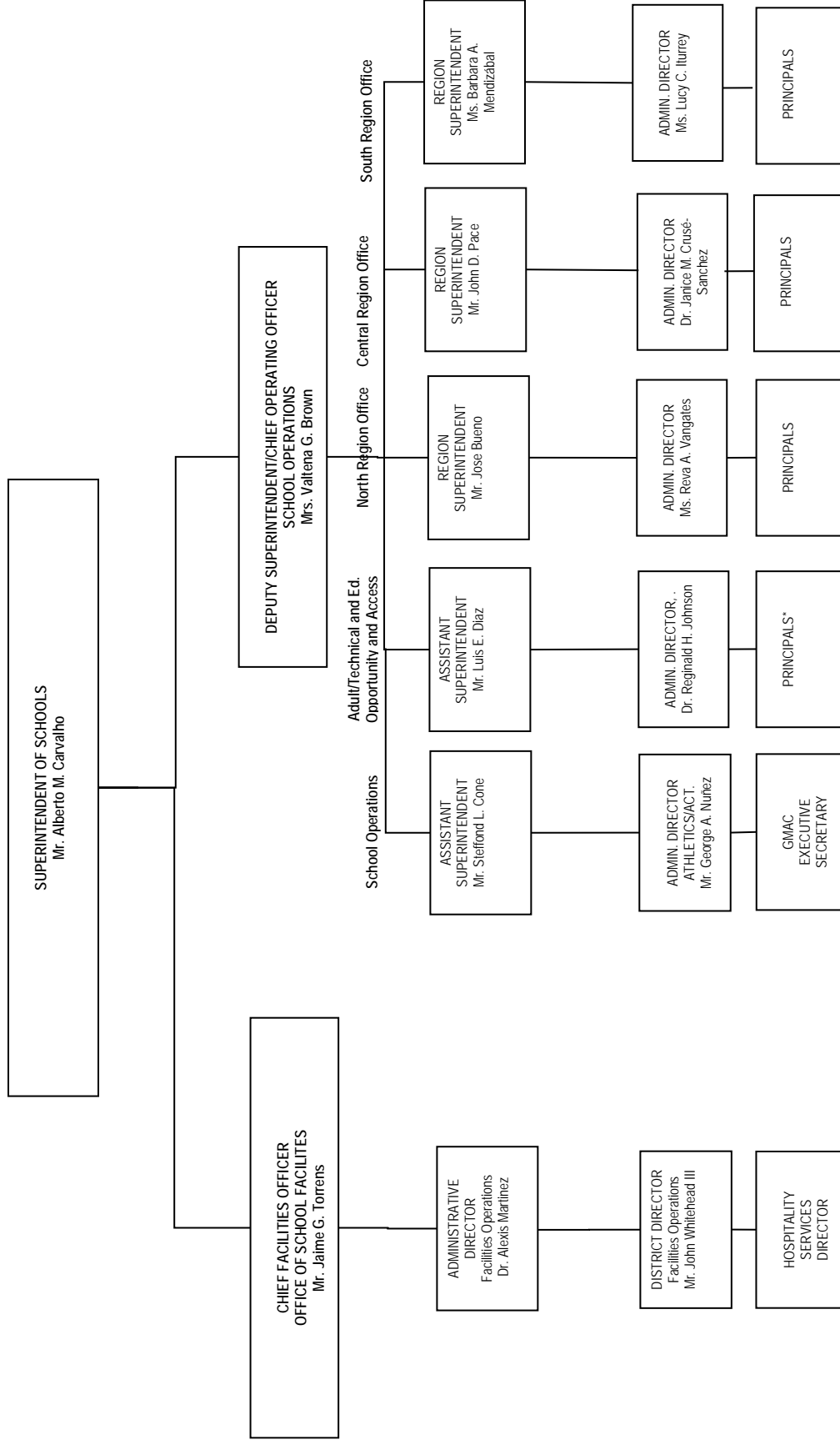
## DATA SECURITY MANAGEMENT REPORT



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

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

# ORGANIZATIONAL CHART



\*Includes Systemwide Business and Industry Services Center.

## 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](mailto:crc@dadeschools.net) Website: <http://crc.dadeschools.net>



## *Miami-Dade County Public Schools*

**INTERNAL AUDIT REPORT  
SELECTED SCHOOLS/CENTERS  
FEBRUARY 2019**

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

<http://mca.dadeschools.net>