

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

***Internal Audit Report  
Selected Schools***



All 41 Schools Reported Herein Were Generally Compliant With Policies And Procedures, And Site Records Were Maintained In Good Order.

The Financial Statements Corresponding To These 41 Schools Were Fairly Stated.

Property Inventory Results Were Satisfactory At Those Schools Where A Property Inventory Was Conducted And Reported Losses Were Minimal.

**January 2014**

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

Ms. Perla Tabares Hantman, Chair  
Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Ms. Susie V. Castillo  
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Ms. Raquel A. Regalado

Mr. Alberto M. Carvalho  
Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA  
Chief Auditor  
Office of Management and Compliance Audits

**Contributors To This Report:**

School Audits Performed by:

Ms. Martha Anderson  
Ms. Yvonne M. Barrios  
Ms. Mayte Diaz  
Mr. Hugo Garcia, CFE  
Ms. Maite Jimenez  
Ms. Mariela Jimenez-Linaje  
Mr. Reginald Lafontant  
Mr. Elliott Satz  
Ms. Glendys Serra  
Ms. Jeannie Vilato

School Audits Supervised and Reviewed by:

Ms. Maria T. Gonzalez, CPA  
Ms. Germa Plaza, CPA  
Ms. Tamara Wain, CPA

Property Audit Supervised and Performed by:

Ms. Maria T. Gonzalez, CPA and Property Audits Staff

School Audit Report Prepared by:

Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Alberto M. Carvalho

**Chief Auditor**

José F. Montes de Oca, CPA

**Miami-Dade County School Board**

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Dr. Martin Karp

Dr. Marta Pérez

Raquel A. Regalado

January 21, 2014

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 41 schools currently reporting to various region/district offices within School Operations or the Education Transformation Office. At 18 of the 41 schools, there was a change of principal since the prior audit. Included in these results is the final audit of a middle school that closed at the end of the 2012-2013 fiscal year. The audit period of all but one of the 41 school audits is the fiscal year ended June 30, 2013. The audit period of the remaining school audit is the two-fiscal year ended June 30, 2013.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds at all the schools. On a selected basis, we reviewed payroll, Title I Program expenditures and procedures, and Full-Time-Equivalent (FTE) reporting and student records. The audits also included the results of property inventories.

Our audits disclosed that the financial statements of all 41 schools reported herein were fairly stated. In addition, at all 41 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for those schools reported herein were mostly satisfactory and losses were very minimal.

Accordingly, we congratulate the principals and staffs of these 41 schools 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. We would also 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,



Jose F. Montes de Oca, CPA  
Chief Auditor

Office of Management and Compliance Audits

JFM:mtg



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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 41 schools. These include five schools that report to the North Region Office, eight to the Central Region Office, 22 to the South Region Office, five to the Education Transformation Office (ETO), and one adult education center that currently reports to the Adult/Vocational Education Division within School Operations. At 18 of these 41 schools, there was a change of principal since the prior audit. Of the eight Central Region schools, Doral Middle ceased operations and closed its doors at the end of the 2012-2013 fiscal year, and the results of its final audit are included herein.

The 41 schools comprise the audit results of all but one school with a one-fiscal year audit period ended June 30, 2013. The audit period of the remaining school is two-fiscal years ended June 30, 2013.

*The audits disclosed that all schools reported herein maintained their records in accordance with prescribed policies and procedures and in good order. There were no findings to report.*

*At all 41 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 and/or 2012-2013 fiscal year(s), on the cash basis of accounting, depending on the school audited.*

*As of June 30, 2012, for one of the 41 schools reported herein, total combined receipts and disbursements amounted to \$364,735.40 and \$340,918.58, respectively; while total combined cash and investments amounted to \$528,453.62 (Page 4).*

*As of June 30, 2013, for all 41 schools reported herein, total combined receipts and disbursements amounted to \$9,176,414.46 and \$9,188,843.27, respectively; while total combined cash and investments amounted to \$ 2,582,923.17 (Pages 5-9).*

As of June 30, 2013, the internal control structure at the 41 schools generally functioned as designed by the District and implemented by the school administration.

- *We congratulate the principals and staffs of these schools 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

Internal funds records and procedures were reviewed at all 41 schools. We found general compliance with the procedures established in the *Manual of Internal Fund Accounting at all 41 schools*.

## PAYROLL

We reviewed current payroll records and procedures at the following 20 schools:

School Name	Region	School Name	Region	School Name	Region
North Hialeah Elementary <sup>1</sup>	North	Coral Way K-8 Center <sup>1</sup>	Central	Paul W. Bell Middle	South
Oak Grove Elementary <sup>1</sup>	North	Maritime and Science Technology (MAST) Academy <sup>1</sup>	Central	Holmes Elementary <sup>1</sup>	ETO
Thomas Jefferson Middle <sup>1</sup>	North	Miami Coral Park Senior <sup>1</sup>	Central	Dr. Robert B. Ingram Elementary <sup>1</sup>	ETO
Hialeah Senior <sup>1</sup>	North	Miami Springs Senior <sup>1</sup>	Central	Charles R. Drew Middle <sup>1</sup>	ETO
Alonzo and Tracy Mourning Senior High Biscayne Bay Campus <sup>1</sup>	North	COPE Center North <sup>1</sup>	Central	Madison Middle School <sup>1</sup>	ETO
Comstock Elementary <sup>1</sup>	Central	Claude Pepper Elementary <sup>1</sup>	South	Homestead Senior <sup>1</sup>	ETO
Emerson Elementary <sup>1</sup>	Central	Winston Park K-8 Center	South		

At all 20 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 43 schools. This total includes the property results of 32 of the 41 schools in this report; and 11 that were pending publication from the previous audit report in December 2013. Property audits for eight of the 41 schools in this report could not be finalized in time for publication and will be reported at a later date this fiscal year. Doral Middle did not undergo a property inventory in the 2013-2104 fiscal year since it ceased operations as of June 30, 2013, and inventoried equipment is no longer assigned to that location.

At 43 schools, Property Audits staff inventoried a total of 10,788 equipment items with a total approximate cost of \$29.2 million. Of the 43 schools, 38 proved satisfactory. Results for the remaining five schools disclosed that a total of nine equipment items with a depreciated value of approximately \$240 and a total approximate cost of \$13,700 could not be located (refer to Property Schedules on pages 22-24).

Property inventories also include the review of property losses reported by the schools through the Plant Security Report process. Our analysis of Plant Security Report losses reported by four of the 43 schools from this group disclosed that six items with a depreciated value of \$1,165 and a total approximate cost of \$7,110 were reported missing (Page 25).

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<sup>1</sup> Change of principal at this school (18 schools).



## FULL-TIME-EQUIVALENT (FTE) FUNDING

The following seven schools were selected for these audits:

School Name	Region Office	Survey Period (SP)	FTE Funding
Oak Grove Elementary	North	2012-2013 SP 3	\$ 1,290,680
Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	North	2012-2013 SP 3	3,361,965
Miami Coral Park Senior	Central	2012-2013 SP 3	5,655,663
Miami Springs Senior	Central	2013-2014 SP 2	4,138,856
South Miami Heights Elementary	South	2013-2014 SP 2	1,462,130
Village Green Elementary	South	2013-2014 SP 2	854,389
TERRA Environmental Research Institute	South	2013-2014 SP 2	4,021,542
<b>Total FTE Funding</b>			<b>\$ 20,785,225</b>

The total FTE funding amounted to approximately \$20.8 million for the seven schools combined. FTE records reviewed corresponded to the 2012-2013 fiscal year Survey Period 3 (February 2013) or 2013-2014 Survey Period 2 (October 2013) as listed on the previous table. Our FTE reviews disclosed that all seven schools were generally compliant with District policy.

## TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures for the 2012-2013 fiscal year was conducted at the following two schools since our last report in December 2013:

School Name	Region Office	Total Expenditures
Coral Way K-8 Center	Central	\$ 456,323
Miami Springs Senior	Central	292,247
<b>Total Title I Program Expenditures</b>		<b>\$ 748,570</b>

Total expenditures incurred under various Title I programs amounted to approximately \$750,000. Results of our audits disclosed that both schools were generally compliant with the policies and procedures established by the *Title I Administration Handbook*. Minor discrepancies identified in this area were discussed with the school administration for their information and corrective action.

## AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2012 and/or June 30, 2013 (depending on the school audited) for the 41 schools included herein. It also provides the audit opinion regarding the schools' financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2012 for one school with a two-year audit is listed in the following table:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments			Total Cash and Investments
							Money Market Pool Fund	Other		
<u>Adult Education Center</u>										
7592	North Miami Adult Education Center	\$ 504,636.80	\$ 364,735.40	\$ 340,918.58	\$ 528,453.62	\$ 80,637.06	\$ 447,816.56	\$ -	\$ -	\$ 528,453.62
<b>TOTALS</b>		<b>\$ 504,636.80</b>	<b>\$ 364,735.40</b>	<b>\$ 340,918.58</b>	<b>\$ 528,453.62</b>	<b>\$ 80,637.06</b>	<b>\$ 447,816.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 528,453.62</b>

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2013 for the 41 schools reported herein are:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<b>North Region Office Schools</b>									
3901	North Hialeah Elementary	\$ 11,300.23	\$ 24,269.51	\$ 22,446.87	\$ 13,122.87	\$ 4,480.63	\$ 8,642.24	\$ -	\$ 13,122.87
4021	Oak Grove Elementary	647.10	55,593.88	47,921.03	8,319.95	8,319.95	-	-	8,319.95
6281	Thomas Jefferson Middle	23,745.81	37,444.79	45,605.21	15,585.39	3,416.83	12,168.56	-	15,585.39
7111	Hialeah Senior	234,069.81	647,342.02	670,859.01	210,552.82	33,320.96	177,231.86	-	210,552.82
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	93,769.84	649,248.24	623,624.69	119,393.39	49,984.54	69,408.85	-	119,393.39
<b>Central Region Office Schools</b>									
0881	Comstock Elementary	19,481.89	19,562.28	14,187.21	24,856.96	13,346.62	11,510.34	-	24,856.96
1641	Emerson Elementary	9,798.35	154,187.21	156,904.20	7,081.36	677.76	6,403.60	-	7,081.36
1121	Coral Way K-8 Center	43,545.66	491,287.96	508,000.84	26,832.78	20,016.09	6,816.69	-	26,832.78

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
6151	Doral Middle <sup>(a)</sup>	25,663.80	184,148.64	209,812.24	0.20	(12,307.15)	12,307.35	-	0.20
7161	Maritime and Science Technology (MAST) Academy	84,244.08	350,447.19	300,194.97	134,496.30	76,378.90	58,117.40	-	134,496.30
7271	Miami Coral Park Senior	175,940.42	514,754.54	517,288.91	173,406.05	19,741.77	153,664.28	-	173,406.05
7511	Miami Springs Senior	103,238.67	459,986.99	469,433.93	93,791.73	34,925.81	58,865.92	-	93,791.73
8121	COPE Center North	14,319.05	65,331.36	61,787.96	17,862.45	5,744.48	12,117.97	-	17,862.45
<u>South Region Office Schools</u>									
0261	Bel-Aire Elementary	5,442.01	14,226.59	12,978.63	6,689.97	3,509.15	3,180.82	-	6,689.97
1691	Christina M. Eve Elementary	75,195.98	325,162.79	341,151.63	59,207.14	4,779.29	54,427.85	-	59,207.14
2001	Florida City Elementary	15,055.49	21,209.48	21,238.76	15,026.21	4,621.46	10,404.75	-	15,026.21
2021	Gloria Floyd Elementary	9,451.92	180,419.70	178,780.17	11,091.45	7,224.97	3,866.48	-	11,091.45

Note:

(a) This is the last school audit of the internal funds of this location. According to the automated accounting system, the accounts closed with zero balances on June 30, 2013. However, due to timing differences with the transfer of funds from the Money Market Pool Fund account to the checking account, which happened on July 3, 2013, the Money Market Pool Fund and checking accounts did not close with zero balances at June 30. The balances reported herein were adjusted to reflect accurate balances, taking into account checks issued and recorded in the system, but listed as outstanding in the reconciliation at year-end. The checking account did not incur an actual deficit since the transfer of funds was received in the checking account at the beginning of July 2013, before all outstanding checks cleared later in July 2013. All accounts were closed by the end of September 2013.

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
2321	Gulfstream Elementary	54,657.21	30,638.86	32,876.57	52,419.50	4,921.70	47,497.80	-	52,419.50
3111	Wesley Matthews Elementary	16,018.66	259,606.44	260,715.81	14,909.29	7,569.81	7,339.48	-	14,909.29
3541	Robert Russa Moton Elementary	12,530.80	13,119.93	14,107.83	11,542.90	3,218.20	8,324.70	-	11,542.90
0831	Claude Pepper Elementary	29,771.05	199,128.77	204,146.64	24,753.18	4,502.08	20,251.10	-	24,753.18
4421	Pinecrest Elementary	30,603.32	247,162.75	252,142.38	25,623.69	5,804.63	19,819.06	-	25,623.69
5281	South Miami Heights Elementary	15,600.56	26,587.20	24,751.73	17,436.03	11,142.48	6,293.55	-	17,436.03
5641	Village Green Elementary	13,387.22	167,691.09	169,646.14	11,432.17	8,507.25	2,924.92	-	11,432.17
5961	Winston Park K-8 Center	32,285.77	466,443.62	463,814.09	34,915.30	14,291.04	20,624.26	-	34,915.30
6041	Paul W. Bell Middle	37,961.82	63,602.82	67,880.24	33,684.40	2,740.21	30,944.19	-	33,684.40
6111	Cutler Bay Academy Of Advanced Studies, Cutler Ridge Campus	25,657.13	82,140.08	85,451.05	22,346.16	8,185.39	14,160.77	-	22,346.16
6431	Arthur and Polly Mays Conservatory Of The Arts	19,494.99	192,453.58	188,516.09	23,432.48	12,512.41	10,920.07	-	23,432.48
6861	Southwood Middle	94,877.56	253,900.41	235,557.70	113,220.27	23,726.50	89,493.77	-	113,220.27

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
7121	John A. Ferguson Senior	444,841.99	1,564,097.90	1,619,817.48	389,122.41	34,508.12	354,614.29	-	389,122.41
7171	Medical Academy for Science and Technology Senior	17,063.01	61,578.78	61,134.32	17,507.47	7,497.98	10,009.49	-	17,507.47
7029	TERRA Environmental Research Institute	72,567.17	532,577.19	484,968.94	120,175.42	19,459.72	100,715.70	-	120,175.42
9732	Bruce Ball Educational Center	16,185.45	6,516.48	11,913.49	10,788.44	2,299.41	8,489.03	-	10,788.44
0921	Neva King Cooper Educational Center	9,688.79	13,818.15	8,191.98	15,314.96	9,690.69	5,624.27	-	15,314.96
8181	Ruth Owens Kruse Educational Center	17,166.84	21,861.36	20,041.46	18,986.74	3,078.63	15,908.11	-	18,986.74
<u>Education Transformation Office Schools</u>									
2501	Holmes Elementary	17,850.74	22,523.77	27,895.61	12,478.90	11,132.36	1,346.54	-	12,478.90
4121	Dr. Robert B. Ingram Elementary	18,595.43	40,507.74	39,493.19	19,609.98	2,706.56	16,903.42	-	19,609.98
6141	Charles R. Drew Middle	22,343.90	52,402.36	58,738.46	16,007.80	11,407.99	4,599.81	-	16,007.80
6391	Madison Middle School	17,286.11	35,133.36	33,297.54	19,121.93	8,757.49	10,364.44	-	19,121.93
7151	Homestead Senior	85,552.73	284,770.05	285,968.65	84,354.13	12,699.60	71,654.53	-	84,354.13

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments			Total Cash and Investments
							Money Market Pool Fund	Other		
<u>Adult Education Center</u>										
7592	North Miami Adult Education Center	528,453.62	343,528.60	335,559.62	536,422.60	56,640.74	479,781.86	-	-	536,422.60
<b>TOTALS</b>		<b>\$ 2,595,351.98</b>	<b>\$ 9,176,414.46</b>	<b>\$ 9,188,843.27</b>	<b>\$ 2,582,923.17</b>	<b>\$ 565,183.05</b>	<b>\$ 2,017,740.12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,582,923.17</b>

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


The financial statements of the 41 schools reported herein present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 and/or 2012-2013 fiscal year, on the cash basis of accounting, depending on the school audited.

As of June 30, 2012, for one of the 41 schools reported herein, total combined receipts and disbursements amounted to \$364,735.40 and \$340,918.58, respectively; while total combined cash and investments amounted to \$528,453.62 (Page 4).

As of June 30, 2013, for all 41 schools reported herein, total combined receipts and disbursements amounted to \$9,176,414.46 and \$9,188,843.27, respectively; while total combined cash and investments amounted to \$ 2,582,923.17 (Pages 5-9).

As of June 30, 2012 and/or June 30, 2013, the internal control structure at all 41 schools reported herein generally functioned as designed by the District and implemented by the school administration.

When conditions came to our attention that were deemed non-reportable, because they were immaterial and inconsequential, they were nevertheless, discussed with management for their information and follow-up.

  
 Maria Gonzalez, Certified Public Accountant  
 Assistant Chief Auditor, School Audits Division  
 Office of Management and Compliance Audits

## INTERNAL CONTROLS RATING

The internal control ratings for the remaining 41 schools reported herein **without audit exceptions** are depicted as follows:

SCHOOLS	PROCESS and IT CONTROLS			POLICY and PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools</u>							
North Hialeah Elementary	✓			✓			Not Likely to impact
Oak Grove Elementary	✓			✓			Not Likely to impact
Thomas Jefferson Middle	✓			✓			Not Likely to impact
Hialeah Senior	✓			✓			Not Likely to impact
Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	✓			✓			Not Likely to impact
<u>Central Region Office Schools</u>							
Comstock Elementary	✓			✓			Not Likely to impact
Emerson Elementary	✓			✓			Not Likely to impact
Coral Way K-8 Center	✓			✓			Not Likely to impact
Doral Middle <sup>(a)</sup>	✓			✓			Not Likely to impact
Maritime and Science Technology (MAST) Academy	✓			✓			Not Likely to impact
Miami Coral Park Senior	✓			✓			Not Likely to impact

(a) School closed on June 30, 2013. We conducted the last and final internal audit at this school.



## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS and IT CONTROLS			POLICY and PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Springs Senior	✓			✓			Not Likely to impact
COPE Center North	✓			✓			Not Likely to impact
<u>South Region Office Schools</u>							
Bel-Aire Elementary	✓			✓			Not Likely to impact
Christina M. Eve Elementary	✓			✓			Not Likely to impact
Florida City Elementary	✓			✓			Not Likely to impact
Gloria Floyd Elementary	✓			✓			Not Likely to impact
Gulfstream Elementary	✓			✓			Not Likely to impact
Wesley Matthews Elementary	✓			✓			Not Likely to impact
Robert Russa Moton Elementary	✓			✓			Not Likely to impact
Claude Pepper Elementary	✓			✓			Not Likely to impact
Pinecrest Elementary	✓			✓			Not Likely to impact
South Miami Heights Elementary	✓			✓			Not Likely to impact
Village Green Elementary	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS and IT CONTROLS			POLICY and PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Winston Park K-8 Center	✓			✓			Not Likely to impact
Paul W. Bell Middle	✓			✓			Not Likely to impact
Cutler Bay Academy Of Advanced Studies, Cutler Ridge Campus	✓			✓			Not Likely to impact
Arthur and Polly Mays Conservatory Of The Arts	✓			✓			Not Likely to impact
Southwood Middle	✓			✓			Not Likely to impact
John A. Ferguson Senior	✓			✓			Not Likely to impact
Medical Academy for Science and Technology Senior	✓			✓			Not Likely to impact
TERRA Environmental Research Institute	✓			✓			Not Likely to impact
Bruce Ball Educational Center	✓			✓			Not Likely to impact
Neva King Cooper Educational Center	✓			✓			Not Likely to impact
Ruth Owens Krusé Educational Center	✓			✓			Not Likely to impact
<u>Education Transformation Office Schools</u>							
Holmes Elementary	✓			✓			Not Likely to impact
Dr. Robert B. Ingram Elementary	✓			✓			Not Likely to impact
Charles R. Drew Middle	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS and IT CONTROLS			POLICY and PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Madison Middle School	✓			✓			Not Likely to impact
Homestead Senior	✓			✓			Not Likely to impact
<u>Adult Education Center</u>							
North Miami Adult Education Center	✓			✓			Not Likely to impact

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

Summary of findings of the 41 schools reported herein **without audit exceptions** are as follows:

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>North Region Center Office Schools</u>					
3901	North Hialeah Elementary	None		None	
4021	Oak Grove Elementary	None		1	▪ Misappropriation of Funds
6281	Thomas Jefferson Middle	None		None	
7111	Hialeah Senior	None		None	
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	None		None	
<u>Central Region Office Schools</u>					
0881	Comstock Elementary	None		None	
1641	Emerson Elementary	None		None	
1121	Coral Way K-8 Center	None		None	
6151	Doral Middle	None		None	
7161	Maritime and Science Technology (MAST) Academy	None		None	
7271	Miami Coral Park Senior	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
7511	Miami Springs Senior	None		None	
8121	COPE Center North	None		None	
<u>South Region Office Schools</u>					
0261	Bel-Aire Elementary	None		None	
1691	Christina M. Eve Elementary	None		None	
2001	Florida City Elementary	None		None	
2021	Gloria Floyd Elementary	None		1	▪ FTE-SPED
2321	Gulfstream Elementary	None		None	
3111	Wesley Matthews Elementary	None		None	
3541	Robert Russa Moton Elementary	None		None	
0831	Claude Pepper Elementary	None		None	
4421	Pinecrest Elementary	None		None	
5281	South Miami Heights Elementary	None		None	
5641	Village Green Elementary	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
5961	Winston Park K-8 Center	None		None	
6041	Paul W. Bell Middle	None		1	▪ Title I Funds
6111	Cutler Bay Academy Of Advanced Studies, Cutler Ridge Campus	None		None	
6431	Arthur & Polly Mays Conservatory Of The Arts	None		None	
6861	Southwood Middle	None		1	▪ Disbursements
7121	John A. Ferguson Senior	None		None	
7171	Medical Academy for Science and Technology Senior	None		None	
7029	TERRA Environmental Research Institute	None		None	
9732	Brucie Ball Educational Center	None		None	
0921	Neva King Cooper Educational Center	None		None	
8181	Ruth Owens Krusé Educational Center	None		None	
<u>Education Transformation Office Schools</u>					
2501	Holmes Elementary	None		None	
4121	Dr. Robert B. Ingram Elementary	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
6141	Charles R. Drew Middle	None		None	
6391	Madison Middle School	None		None	
7151	Homestead Senior	None		None	
<u>Adult Education Center</u>					
7592	North Miami Adult Education Center	None		None	
TOTAL		None		4	

## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the 41 schools **without audit exceptions**. The highlighted table cell represents the principal(s) in charge of the school during the audit period:

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>North Region Office Schools</u>			
3901	North Hialeah Elementary*	Ms. Yanelys Canales	Mr. John Messersmith (Through October 2013; retired).
4021	Oak Grove Elementary*	Ms. Joyce R. Jones	Ms. Yecenia M. Martinez-Lopez (Through June 2013; presently Principal at Bob Graham Ed. Ctr.).
6281	Thomas Jefferson Middle*	Ms. Robin Y. Atkins	Ms. Maria C. Fernandez (Through June 2013; presently Principal at Parkway Elementary).
7111	Hialeah Senior*	Mr. Heriberto Sanchez	Dr. Verena Cabrera (Through June 2013; presently Admin. Director, North Region Office).
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus*	Ms. Lisa B. Garcia	Ms. Sally J. Alayon (Through May 2013; presently Admin. Director, North Region Office).
<u>Central Region Office Schools</u>			
0881	Comstock Elementary*	Ms. Adrian M. Rogers	Ms. Deborah A. Wilson (Through May 2013; presently on leave).
1641	Emerson Elementary*	Mr. Ramon J. Garrigo	Ms. Maria P. Acosta (Through June 2013; retired).
1121	Coral Way K-8 Center*	Ms. Mayte M. Dovale	Ms. Josephine Otero (Through June 2013; presently Principal at Maritime and Science Technology (MAST) Academy).
6151	Doral Middle**	Mr. Ramon J. Garrigo (Through June 30, 2013; presently Principal at Emerson Elementary).	N/A = No Change of Principal Since Prior Audit.
7161	Maritime and Science Technology (MAST) Academy*	Ms. Josephine Otero	Ms. Jane M. Garraux (Through June 2013; retired).

Notes:

\* Change of Principal at this school since the prior audit (18 schools).

\*\*School location closed effective June 30, 2013 (one school).



## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
7271	Miami Coral Park Senior*	Ms. Alicia Hidalgo	Dr. Nicholas P. JacAngelo (Through June 2013; retired).
7511	Miami Springs Senior*	Mr. Edward R. Smith	Ms. Anna L. Rodriguez (Through June 2013; presently Admin. Director, Office of Professional Development).
8121	COPE Center North*	Dr. Colleen M. Del Terzo	Dr. Lillian K. Cooper (Through June 2013; retired).
<u>South Region Office Schools</u>			
0261	Bel-Aire Elementary	Ms. Prudence Mingo	N/A = No Change of Principal Since Prior Audit.
1691	Christina M. Eve Elementary	Ms. Lidia M. Gonzalez	N/A = No Change of Principal Since Prior Audit.
2001	Florida City Elementary	Ms. Catherine T. Krtausch	N/A = No Change of Principal Since Prior Audit.
2021	Gloria Floyd Elementary	Mr. Todd W. Morrow	N/A = No Change of Principal Since Prior Audit.
2321	Gulfstream Elementary	Ms. Concepcion C. Santana	N/A = No Change of Principal Since Prior Audit.
3111	Wesley Matthews Elementary	Ms. Deborah Darbonne	N/A = No Change of Principal Since Prior Audit.
3541	Robert Russa Moton Elementary	Mr. Eric L. Wright	N/A = No Change of Principal Since Prior Audit.
0831	Claude Pepper Elementary*	Ms. Wendy S. Hernandez (Temporary Principal)	Dr. Annette M. Diaz (Through October 2013; presently on leave).
4421	Pinecrest Elementary	Ms. Marisol Diaz	N/A = No Change of Principal Since Prior Audit.
5281	South Miami Heights Elementary	Ms. Suzet M. Hernandez	N/A = No Change of Principal Since Prior Audit.

Note:

\* Change of Principal at this school since the prior audit (18 schools).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
5641	Village Green Elementary	Mr. Henry Fernandez	N/A = No Change of Principal Since Prior Audit.
5961	Winston Park K-8 Center	Dr. Raquel Pelletier	N/A = No Change of Principal Since Prior Audit.
6041	Paul W. Bell Middle	Ms. Ingrid G. Soto	N/A = No Change of Principal Since Prior Audit.
6111	Cutler Bay Academy Of Advanced Studies, Cutler Ridge Campus	Mr. Eduardo L. Alonso**	N/A = No Change of Principal Since Prior Audit.
6431	Arthur & Polly Mays Conservatory Of The Arts	Mr. Martin T. Reid	N/A = No Change of Principal Since Prior Audit.
6861	Southwood Middle	Ms. Magda R. Pereira	N/A = No Change of Principal Since Prior Audit.
7121	John A. Ferguson Senior	Dr. Lisa R. Robertson	N/A = No Change of Principal Since Prior Audit.
7171	Medical Academy for Science and Technology Senior	Ms. Lisa S. Noffo	N/A = No Change of Principal Since Prior Audit.
7029	TERRA Environmental Research Institute	Ms. Caridad H. Montano	N/A = No Change of Principal Since Prior Audit.
9732	Brucie Ball Educational Center	Ms. Deborah C. Wehking	N/A = No Change of Principal Since Prior Audit.
0921	Neva King Cooper Educational Center	Dr. Tracy E. Roos	N/A = No Change of Principal Since Prior Audit.
8181	Ruth Owens Krusé Educational Center	Dr. Angel L. Rodriguez	N/A = No Change of Principal Since Prior Audit.
<u>Education Transformation Office Schools</u>			
2501	Holmes Elementary*	Dr. Yvonne D. Perry	Ms. Laura F. Tennant (Through June 2013; presently Principal at Colonial Drive Elementary).
4121	Dr. Robert B. Ingram Elementary*	Dr. Cynthia Clay	Dr. Susan T. Trauschke-McEachin (Through October 2013; retired).

Note:

\* Change of Principal at this school since the prior audit (18 schools).

\*\*Subsequent to the completion of our audit, during the School Board Meeting of December 11, 2013, Mr. Alonso was appointed to Principal of Campbell Drive Middle School and Mr. Paul A. Pfeiffer is the current principal at this school.

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
6141	Charles R. Drew Middle*	Mr. Patrick LaCouty	Ms. Annette Y. Burke-Grice (Through July 2012; presently Principal at Dorothy M. Wallace COPE Center). ----- Mr. Reginald E. Lee (Through November 2012; presently Principal at Miami Norland Senior High).
6391	Madison Middle School*	Mr. Uwezo B. Frazier	Ms. Renny L. Neyra (Through June 2013; presently District Director, Community Services).
7151	Homestead Senior*	Mr. Guillermo A. Muñoz	Mr. Cory R. Rodriguez (Through June 2013; presently Principal at Citrus Grove Middle School).
<u>Adult Education Center</u>			
7592	North Miami Adult Education Center	Mr. Jean C. Ridore	N/A = No Change of Principal Since Prior Audit.

Note:

\* Change of Principal at this school since the prior audit (18 schools).

## PROPERTY SCHEDULES

The results of the property inventories of the 43 schools reported herein are as follows:

Work Location No.	Schools	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</u>								
3901	North Hialeah Elementary*							
4021	Oak Grove Elementary*							
6281	Thomas Jefferson Middle	123	\$ 313,175	2	\$ 2,463	\$ 239	-	-
7111	Hialeah Senior	1,193	3,171,320	-	-	-	-	-
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	338	1,299,382	-	-	-	-	-
<u>Central Region Office Schools</u>								
0881	Comstock Elementary	160	308,321	2	2,048	-	-	-
1641	Emerson Elementary	83	201,394	-	-	-	-	-
1121	Coral Way K-8 Center	290	858,323	-	-	-	-	-
1681	Lillie C. Evans K-8 Center**	153	412,203	-	-	-	-	-
6151	Doral Middle***							
7161	Maritime and Science Technology (MAST) Academy	354	1,167,943	-	-	-	-	-
7271	Miami Coral Park Senior	662	2,527,501	-	-	-	-	-
7511	Miami Springs Senior	439	1,147,142	-	-	-	-	-
8121	COPE Center North	116	267,505	-	-	-	1	\$ 1,037
<u>South Region Office Schools</u>								
0261	Bel-Aire Elementary*							

Notes:

- \* Property inventory pending at the time of publication of school audit results. To be completed and reported at a later date this fiscal year (8 schools).
- \*\* School audit previously reported. Inventory results pending until now (11 schools).
- \*\*\* School closed at end of 2012-13 fiscal year. Last property inventory conducted in May 2013. Property inventory no longer assigned to this location.

## PROPERTY SCHEDULES

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
0771	Dr. William A. Chapman Elementary**	221	382,101	-	-	-	-	-
1241	Cutler Ridge Elementary**	302	539,101	2	2,868	-	-	-
1691	Christina M. Eve Elementary	87	274,472	-	-	-	-	-
2001	Florida City Elementary	171	317,896	-	-	-	-	-
2021	Gloria Floyd Elementary	117	262,260	-	-	-	-	-
2321	Gulfstream Elementary	134	306,591	-	-	-	-	-
3111	Wesley Matthews Elementary	152	304,486	-	-	-	-	-
3541	Robert Russa Moton Elementary*							
0831	Claude Pepper Elementary	94	264,972	-	-	-	-	-
4421	Pinecrest Elementary	146	284,051	-	-	-	-	-
4761	Royal Palm Elementary**	156	379,285	-	-	-	-	-
5281	South Miami Heights Elementary	104	251,925	-	-	-	-	-
5421	Sunset Park Elementary**	99	257,220	-	-	-	-	-
5521	Tropical Elementary**	134	323,769	-	-	-	-	-
5641	Village Green Elementary	68	137,164	-	-	-	-	-
0651	Campbell Drive K-8 Center**	196	368,511	-	-	-	-	-
5961	Winston Park K-8 Center*							
6041	Paul W. Bell Middle	279	664,391	-	-	-	-	-
6111	Cutler Bay Academy Of Advanced Studies, Cutler Ridge Campus	166	604,737	-	-	-	-	-
6431	Arthur & Polly Mays Conservatory Of The Arts	265	665,862	2	2,975	-	-	-
6781	Richmond Heights Middle**	398	979,540	-	-	-	-	-

Notes:

\* Property inventory pending at the time of publication of school audit results. To be completed and reported at a later date this fiscal year (8 schools).

\*\* School audit previously reported. Inventory results pending until now (11 schools).

## PROPERTY SCHEDULES

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6861	Southwood Middle	328	769,402	-	-	-	-	-
7121	John A. Ferguson Senior	927	2,514,817	-	-	-	-	-
7171	Medical Academy for Science and Technology Senior	105	316,668	-	-	-	-	-
7029	TERRA Environmental Research Institute	411	1,702,557	-	-	-	-	-
9732	Brucie Ball Educational Center	101	212,718	-	-	-	-	-
0921	Neva King Cooper Educational Center	100	271,728	-	-	-	-	-
8181	Ruth Owens Krusé Educational Center	183	408,088	-	-	-	-	-
<u>Education Transformation Office Schools</u>								
2501	Holmes Elementary	126	385,081	-	-	-	-	-
4121	Dr. Robert B. Ingram Elementary*							
6051	Carol City Middle**	270	670,404	-	-	-	-	-
6091	Citrus Grove Middle**	308	708,168	1	3,343	-	-	-
6141	Charles R. Drew Middle*							
6391	Madison Middle School	141	480,603	-	-	-	-	-
7151	Homestead Senior	576	1,452,303	-	-	-	-	-
<u>Adult Education Centers</u>								
7592	North Miami Adult Education Center*							
7742	Southwest Adult Education Center**	12	29,978	-	-	-	-	-
<b>TOTALS</b>		10,788	\$ 29,165,058	9	\$ 13,697	\$ 239	1	\$ 1,037

Notes:

\* Property inventory pending at the time of publication of school audit results. To be completed and reported at a later date this fiscal year (8 schools).

\*\* School audit previously reported. Inventory results pending until now (11 schools).

## PROPERTY SCHEDULES

The following table is an analysis of Plant Security Reports. **Those schools reported herein that have not filed Plant Security Reports are excluded from this schedule:**

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Computers	Other <sup>(a)</sup>	
<u>Central Region Office School</u>							
1121	Coral Way K-8 Center	1	3	\$ 3,072	\$ 3,072	-	-
<u>South Region Office Schools</u>							
2321	Gulfstream Elementary	1	1	1,327		\$ 1,327	\$ 1,165
3111	Wesley Matthews Elementary	1	1	1,581	1,581	-	-
7121	John A. Ferguson Senior	1	1	1,129	1,129	-	-
		4	6	\$ 7,109	\$ 5,782	\$ 1,327	\$ 1,165

Note:

(a) "Other" equipment consists of an air conditioning unit.

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2012 and/or June 30, 2013, depending on the school audited, on the cash basis of accounting;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*;
- verify compliance by the schools 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 by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period of July 1, 2011 through June 30, 2012 and/or July 1, 2012 through June 30, 2013 (depending on whether the audit scope was one or two-year audit at the individual school being audited), payroll and purchasing credit card transactions generally included current periods. FTE audits covered the February 2013 survey period or October 2013 survey period, depending on the school audited.



Our procedures were as follows:

- reviewed written policies, procedures, and School Board Rules;
- 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 rules and related policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified during our audits. Other matters found not significant within the context of the audit objectives were communicated orally and/or in writing to management.

## BACKGROUND

### INTERNAL FUNDS

Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, require annual audits of 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 their 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 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, 2012 and June 30, 2013 was 0.54% and 0.50%, respectively.

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

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2012 and June 30, 2013, the MDCPS-Money Market Pool Fund's interest rate was 0.54% and 0.50%, respectively.

## 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 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 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 audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools 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. These audits are generally conducted every three years.

Schools 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 to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE.

During the 2012-2013 and 2013-14 fiscal years, months selected by the FDOE for these surveys are as follows:

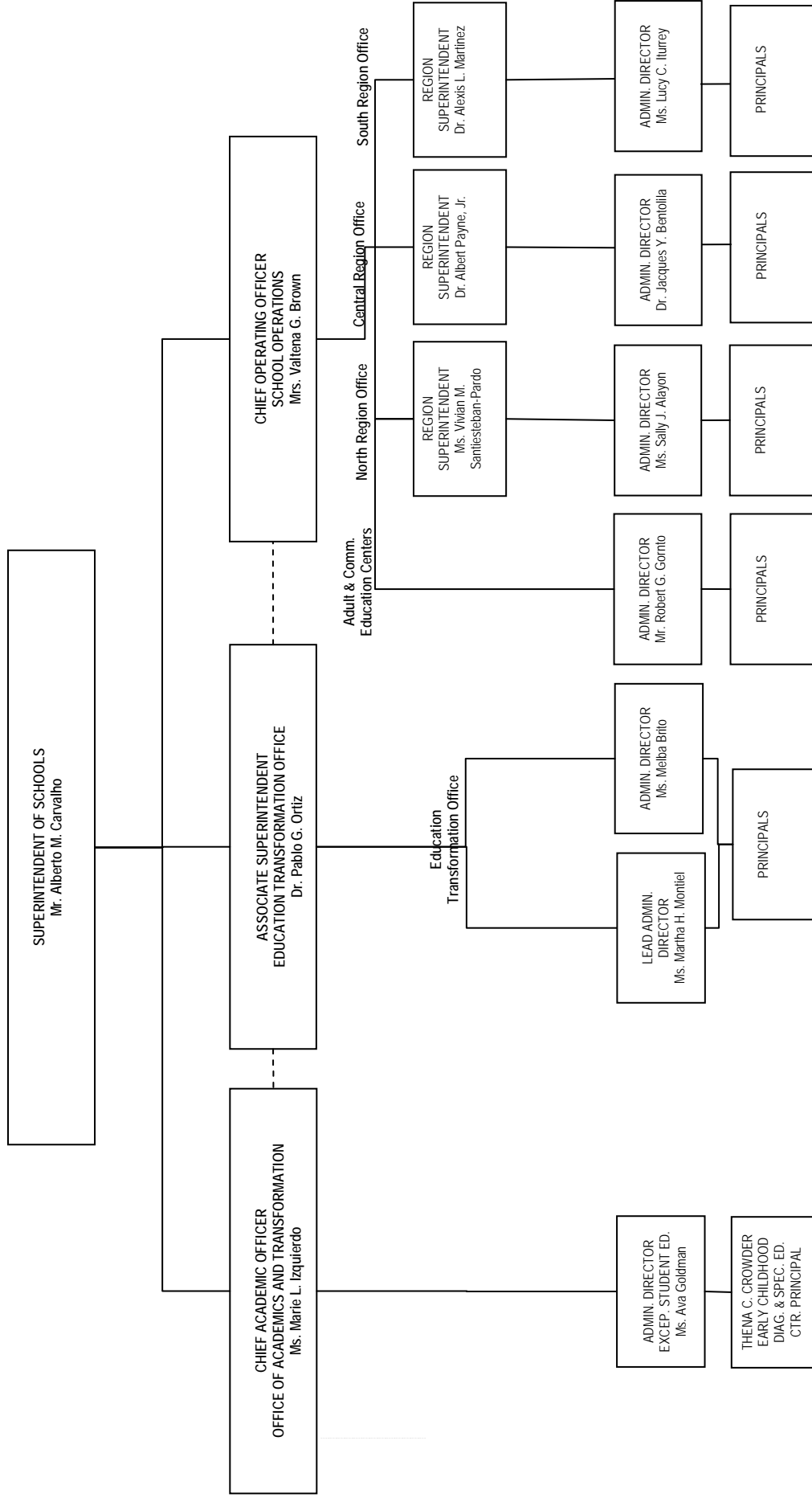
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules 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 based on audit criteria developed by this office.

# ORGANIZATIONAL CHART (SCHOOLS)



## Miami-Dade County Public Schools 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.

*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, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## *INTERNAL AUDIT REPORT SELECTED SCHOOLS JANUARY 2014*

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**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>**