



Miami-Dade County Public Schools

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

*The Financial Statements Were Fairly Stated
For All 30 Schools/Centers In This Report.
However, At Two Schools,
Disbursements, Financial Management,
Prenumbered Forms Inventory, Teacher
Certification And Payroll Functions
Need Improvement.*

January 2023

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Dr. Jose L. Dotres
Superintendent of Schools

Mr. Jon Goodman, CPA, CFE
Chief Auditor
Office of Management and Compliance Audits

Contributors To This Report:

School Audits Performed by:

Ms. Pamela L. Davis
Ms. Hebe D. Flores
Mr. Hugo Garcia, CFE
Ms. Jeannie Hernandez
Ms. Maite Jimenez
Mr. Eduardo Perez
Ms. Wanda M. Ramirez
Ms. Sheila Resco
Mr. Elliott D. Satz, CFE
Ms. Glendys Y. Serra

School Audits Supervised and Reviewed by:

Ms. Tamara Wain, CPA
Ms. Mariela Jimenez-Linaje
Mr. Reginald Lafontant
Ms. Yvonne Barrios

Property Audit Supervised and Performed by:

Mr. Rolando Gonzalez and Property Audits Staff





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Dr. Jose L. Dotres

Chief Auditor

Jon Goodman, CPA CFE

Miami-Dade County School Board

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January 23, 2023

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit and Budget Advisory Committee
Dr. Jose L. Dotres, Superintendent of Schools

Ladies and Gentlemen:

This report includes the internal audit results of 30 schools/centers. For two of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2022. For the remaining 28 schools/centers, the audit scope was one fiscal year ended June 30, 2022. At four schools/centers, there was a change of Principal/Administrator since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds and an inventory of property. On a selected basis, we reviewed Payroll records and procedures, Full-Time Equivalent (FTE) reporting and student records, Title I Program procedures and expenditures, Purchasing Card Program procedures, and certain aspects of school site data security.

Notwithstanding the conditions and findings reported, the financial statements were fairly stated for all 30 schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools, the audits disclosed that controls over disbursements, financial management, prenumbered forms inventory, teacher certification, and payroll functions need improvement. We discussed the audit findings with school, region, and District administrators, and their responses are included in this report.

For schools/centers with no findings, we congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/District offices for implementing and enforcing business practices that promote accountability and compliance with School Board policy. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jon Goodman, CPA, CFE
Chief Auditor

JG:tw

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 30 schools/centers. These include 27 schools/centers that report to the Central Region Office, two schools/centers that report to the South Region Office, and one school/center that reports to the Office of Post-Secondary, Career and Technical Education within the Office of School Leadership and Performance. For two of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2022. For the remaining 28 schools/centers, the audit scope was one fiscal year ended June 30, 2022. At four schools/centers, there was a change of Principal/Administrator since the prior audit.

The audits disclosed that for 28 of the 30 schools/centers included in this report, records were maintained in good order and in accordance with prescribed policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 12-15). The two schools/centers cited with findings and the affected areas are as follows:

Work Loc. No.	Name of Schools/Centers	Region Office	Audit Scope	Change Of Principal Since Prior Audit	Prior Year Audit Findings At This School/ Center	Current Audit- Total Audit Findings Per School/ Center	Findings Per Category		
							Internal Funds	FTE	Payroll
7431	<p>1. Miami Palmetto Senior Inadequate controls and monitoring over disbursements, financial management and prenumbered forms inventory and teacher certification.</p> <p>Findings under current Principal and current Treasurer. No changes in school administration and treasurer since prior audit.</p>	South	<p>Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3</p>	No	No	2	1-Disbursements, Financial Management and Prenumbered Forms Inventory	1-Teacher Certification	
7741	<p>2. Southwest Miami Senior Inadequate recordkeeping, documenting, and reporting of payroll.</p> <p>Findings under former Principal and two payroll clerks. Changes in payroll clerks during audit period.</p>	South	<p>Int. Funds: 2020-2021 2021-2022 Title I: 2020-2021 Payroll: 2020-2021 2021-2022</p>	Yes	No	1			1-Payroll Records & Reporting Discrepancies
TOTAL	2 Schools/Centers					3	1	1	1

As indicated in the preceding table, at two schools/centers, we cited certain non-compliance with disbursements, financial management, prenumbered forms inventory, teacher certification and payroll.

The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, whether a change of Treasurer/Responsible Staff occurred and whether findings were recurrent.

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 20-25 of this report.

A *Summary Schedule of Audit Results* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 16-19. Management responses are included following the recommendations in the *Finding and Recommendations* section of this report (Pages 28-41); and in the *Appendix Section* in memorandum format (Pages 51-57). We have also included an *Organizational Chart* in this report (Page 50).

INTERNAL FUNDS

Notwithstanding the conditions and findings reported herein, 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 the financial activity conducted by the schools/centers during the 2020-2021 and/or 2021-2022 fiscal years, on the accrual basis of accounting.

As of June 30, 2021, for two schools/centers in this report, total combined receipts and disbursements amounted to \$374,828.00 and \$(483,814.35), respectively, while total combined Fund Balance amounted to \$368,150.59 (Page 6).

As of June 30, 2022, for all 30 schools/centers in this report, total combined receipts and disbursements amounted to \$3,562,022.41 and \$(3,515,972.26) respectively, while total combined Fund Balance amounted to \$1,185,661.66 (Pages 7-10).

As of June 30, 2022, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances cited in one of the schools/centers in this report.

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future (refer to Audit Opinion, Page 11).

Internal funds records and procedures were reviewed at all 30 schools/centers. At 29 of the 30 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at one school/center we found that:

- At *Miami Palmetto Senior*, we noted bookkeeping practices require improvement and additional oversight. Specifically, regarding disbursements, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved, payments to vendors were not issued in a timely manner and proper procedures for documenting and issuing disbursements were not followed. In addition, requirements for individual purchases of \$1,000 or more were not evident or properly supported with required quotes, several purchases with an individual cost of under \$1,000 were made to the same vendor, on the same date, which is suggestive of orders that were split so as not to exceed purchasing limits that would otherwise require written quotations. Furthermore, we noted issues with financial management and prenumbered forms inventory (Pages 28-31).

PROPERTY

Property inventory audits were conducted at all 30 schools/centers included in this report. At the 30 schools/centers reviewed, Property Audits staff inventoried approximately 5,200 equipment items with a total approximate cost of \$15.2 million. Of the 30 inventories, 29 proved satisfactory. At one school/center, one equipment item with a cost of \$1,359 and depreciated value of zero was reported as “unlocated”. The missing item at this school/center consisted of computer equipment (refer to the *Property Schedule* on Pages 26-27). At most schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.

PAYROLL

We reviewed payroll records corresponding to the 2020-2021 and 2021-2022 fiscal years, at *Southwest Miami Senior*. Our review disclosed that:

- Payroll records were incomplete, disorganized, and disclosed significant discrepancies with payroll documentation and payroll sign-in procedures. The online DPAS for seven pay periods were not printed and maintained with payroll records and we were not able to confirm the attendance of several full-time employees. We also found that full-time employees did not indicate their attendance via the employee portal or the M-DCPS mobile application, Part-time employees did not always indicate their “time in” and/or the “time out” on the DPAS, the *Application For Short Term Leave* [FM-5949] was not properly completed or reported, Overtime Approval for Alternate Assignment [FM-6796] were not always on file, the Temporary Instructors (Pool & Emergency Substitutes) & Paraprofessional Substitutes Daily Payroll Attendance Sheets [FM-7090] were not properly completed, and payroll for non-permanent part-time hourly and overtime employees was anticipated. Some of these discrepancies resulted in payroll corrections (Pages 37-39).

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

We reviewed Title I Program expenditures at two schools/centers. Total Title I Program expenditures reported for the 2020-2021 or 2021-2022 fiscal year corresponding to these schools/centers amounted to approximately \$850 thousand. The Title I Program audit includes the review of expenditures charged to the Program for payroll and via use of the Purchasing Card (P-Card). We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
1881	Henry M. Flagler Elementary	Central	2021-2022	2021-2022	2021-2022	\$ 431,949
7741	Southwest Miami Senior	South	2020-2021	N/A-none ¹	2020-2021	417,818
Total Title I Program Expenditures						\$ 849,767

At the schools/centers listed in the table above, we found general compliance with the procedures established in the *Title I Administration Handbook*.

¹ During 2021-2022, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

The review of P-Card expenditures at one school/center disclosed overall compliance with the P-Card Program’s procedures. In addition, the review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees’ access to various computer applications at both schools/centers.

FULL-TIME-EQUIVALENT (FTE) FUNDING

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

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
4961	Shadowlawn Elementary	Central	2021-2022 SP3	\$ 516,347
5381	E.W.F. Stirrup Elementary	Central	2022-2023 SP2	1,800,419
2041	Benjamin Franklin K-8 Center	Central	2021-2022 SP3	1,327,416
7033	Law Enforcement Officers’ Memorial High School	Central	2022-2023 SP2	859,770
7431	Miami Palmetto Senior	South	2021-2022 SP3	7,138,557
Total FTE Funding:				\$ 11,642,509

Total FTE funding amounted to approximately \$11.6 million for the five schools/centers combined. FTE records reviewed corresponded to the 2021-2022 fiscal year; Survey Period 3 (February 2022) or 2022-2023 Survey Period 2 (October 2022) as noted in the preceding table. We found that four schools/centers were generally compliant with District policy related to FTE documentation and procedures. However, at the following school/center, we found:

- *At Miami Palmetto Senior*, there were discrepancies in the Teacher Certification area (Page 35). The discrepancies identified during our review could have potentially generated funding disallowances to the district.

CONDENSED ANNUAL FINANCIAL REPORT AND AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2021, and/or June 30, 2022, for the 30 schools/centers included in this report, depending on the year(s) audited for each individual school/center². We are also providing the audit opinion regarding the schools/centers’ financial statements:

² This report includes a total of 30 schools/centers, of which two underwent a two-year audit ended June 30, 2022, and 28 underwent a one-year audit ended June 30, 2022.

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

The *Condensed Annual Financial Report* and *Fund Balance* information as of June 30, 2021, for two 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>South Region Office Schools/Centers</u>											
7431	Miami Palmetto Senior	\$ 331,966.20	\$ 195,663.84	\$ (268,023.25)	\$ 259,606.79	\$ 52,368.24	\$ 207,238.55	\$ -	\$ -	\$ -	\$ 259,606.79
7741	Southwest Miami Senior	145,170.74	179,164.16	(215,791.10)	108,543.80	16,262.35	92,281.45	-	-	-	108,543.80
TOTALS		\$ 477,136.94	\$ 374,828.00	\$ (483,814.35)	\$ 368,150.59	\$ 68,630.59	\$ 299,520.00	\$ -	\$ -	\$ -	\$ 368,150.59

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

The *Condensed Annual Financial Report* and *Fund Balance* information as of June 30, 2022, for all 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>Central Region Office Schools/Centers</u>											
0111	Maya Angelou Elementary	15,239.41	10,614.03	(13,094.63)	12,758.81	4,410.89	8,347.92	-	-	-	12,758.81
0101	Arcola Lake Elementary	13,078.19	7,762.04	(8,871.48)	11,968.75	5,338.01	6,630.74	-	-	-	11,968.75
0201	Banyan Elementary	14,561.92	71,795.29	(72,764.87)	13,592.34	1,416.37	12,175.97	-	-	-	13,592.34
0521	Broadmoor Elementary	7,967.97	15,550.01	(15,777.79)	7,740.19	1,323.43	6,416.76	-	-	-	7,740.19
1561	Earlington Heights Elementary	10,762.09	22,741.28	(21,750.20)	11,753.17	6,805.23	4,947.94	-	-	-	11,753.17
1841	Flagami Elementary	8,682.60	7,742.54	(7,278.30)	9,146.84	5,877.72	3,269.12	-	-	-	9,146.84
1881	Henry M. Flagler Elementary	7,712.95	200,647.24	(196,640.67)	11,719.52	8,789.89	2,929.63	-	-	-	11,719.52

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

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
2361	Hialeah Elementary	33,398.87	19,343.30	(16,421.62)	36,320.55	5,654.54	30,666.01	-	-	-	36,320.55
2821	Lakeview Elementary	8,759.74	6,469.89	(6,603.85)	8,625.78	3,005.89	5,619.89	-	-	-	8,625.78
3041	Lorah Park Elementary	12,751.22	10,460.91	(9,493.17)	13,718.96	7,205.82	6,527.05	-	-	(13.91)	13,718.96
3061	Ludlam Elementary	17,265.53	64,047.84	(65,972.96)	15,340.41	3,912.28	11,428.13	-	-	-	15,340.41
4071	Agenoria S. Paschal/Olinda Elementary	3,438.47	7,429.98	(6,665.68)	4,202.77	3,289.95	912.82	-	-	-	4,202.77
4961	Shadowlawn Elementary	6,605.29	11,785.50	(6,938.23)	11,452.56	5,997.33	5,455.23	-	-	-	11,452.56
5201	South Hialeah Elementary	23,448.53	124,289.53	(124,780.36)	22,957.70	12,104.63	10,853.07	-	-	-	22,957.70
5381	E.W.F. Stirrup Elementary	19,249.72	272,426.32	(267,213.80)	24,462.24	8,629.39	15,832.85	-	-	-	24,462.24
5431	Sweetwater Elementary	26,692.83	92,409.73	(92,504.57)	26,597.99	18,975.19	7,622.80	-	-	-	26,597.99
5931	Phillis Wheatley Elementary	10,107.44	10,532.95	(13,829.18)	6,811.21	3,439.98	3,371.23	-	-	-	6,811.21

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

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
0961	Coral Gables Preparatory Academy	39,375.91	91,389.14	(85,673.64)	45,091.41	5,291.04	39,800.37	-	-	-	45,091.41
0122	Dr. Rolando Espinosa K-8 Center	46,877.53	206,099.56	(226,223.70)	26,753.39	12,519.73	14,233.66	-	-	-	26,753.39
1681	Lillie C. Evans K-8 Center	8,393.77	8,236.14	(8,939.92)	7,689.99	3,894.89	3,836.09	-	-	(40.99)	7,689.99
2041	Benjamin Franklin K-8 Center	20,547.98	18,774.94	(23,772.95)	15,549.97	6,561.49	8,988.48	-	-	-	15,549.97
3501	Morningside K-8 Academy	16,123.12	31,793.28	(29,005.80)	18,910.60	9,248.28	9,662.32	-	-	-	18,910.60
5241	South Miami K-8 Center	46,723.74	234,415.18	(235,099.15)	46,039.77	27,545.85	18,493.92	-	-	-	46,039.77
6521	Miami Springs Middle	18,820.85	35,213.81	(31,743.29)	22,291.37	1,702.54	20,588.83	-	-	-	22,291.37
6881	South Miami Middle Community School	58,593.28	311,077.38	(306,339.39)	63,331.27	24,593.64	38,737.63	-	-	-	63,331.27

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

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
7033	Law Enforcement Officers' Memorial High School	32,069.67	100,014.80	(95,712.91)	36,371.56	3,141.78	33,229.78	-	-	-	36,371.56
7341	Miami Jackson Senior	56,683.10	277,936.53	(265,705.08)	68,914.55	14,376.26	54,538.29	-	-	-	68,914.55
<u>South Region Office Schools/Centers</u>											
7431	Miami Palmetto Senior	259,606.79	611,806.59	(588,029.58)	283,383.80	56,372.58	227,011.22	-	-	-	283,383.80
7741	Southwest Miami Senior	108,543.80	510,886.62	(500,302.43)	119,127.99	16,896.74	102,231.25	-	-	-	119,127.99
<u>Adult Education Center/Technical College</u>											
8139	D.A. Dorsey Technical College	187,529.20	168,330.06	(172,823.06)	183,036.20	30,016.72	152,448.79	-	570.69	-	183,036.20
TOTAL		\$ 1,139,611.51	\$ 3,562,022.41	\$ (3,515,972.26)	\$ 1,185,661.66	\$ 318,338.08	\$ 866,807.79	\$ -	\$ 570.69	\$ (54.90)	\$ 1,185,661.66

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 30 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 and/or 2021-2022 fiscal years, on the accrual basis of accounting.

As of June 30, 2021, for two schools/centers in this report, total combined receipts and disbursements amounted to \$374,828.00 and \$(483,814.35), respectively, while total combined Fund Balance amounted to \$368,150.59 (Page 6).

As of June 30, 2022, for all 30 schools/centers in this report, total combined receipts and disbursements amounted to \$3,562,022.41 and \$(3,515,972.26) respectively, while total combined Fund Balance amounted to \$1,185,661.66 (Pages 7-10).

As of June 30, 2022, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances cited in one of the schools/centers in this report.

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

Tamara Wain

Tamara Wain
Certified Public Accountant
Assistant Chief Auditor, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for the two schools/centers in this report **with audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>South Region Office Schools/Centers</u>							
Miami Palmetto Senior		✓			✓		Likely to impact.
Southwest Miami Senior		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 28 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office Schools/Centers</u>							
Maya Angelou Elementary	✓			✓			Not Likely to impact.
Arcola Lake Elementary	✓			✓			Not Likely to impact.
Banyan Elementary	✓			✓			Not Likely to impact.
Broadmoor Elementary	✓			✓			Not Likely to impact.
Earlington Heights Elementary	✓			✓			Not Likely to impact.
Flagami Elementary	✓			✓			Not Likely to impact.
Henry M. Flagler Elementary	✓			✓			Not Likely to impact.
Hialeah Elementary	✓			✓			Not Likely to impact.
Lakeview Elementary	✓			✓			Not Likely to impact.
Lorah Park Elementary	✓			✓			Not Likely to impact.
Ludlam Elementary	✓			✓			Not Likely to impact.
Agenoria S. Paschal/ Olinda Elementary	✓			✓			Not Likely to impact.
Shadowlawn Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
South Hialeah Elementary	✓			✓			Not Likely to impact.
E.W.F. Stirrup Elementary	✓			✓			Not Likely to impact.
Sweetwater Elementary	✓			✓			Not Likely to impact.
Phillis Wheatley Elementary	✓			✓			Not Likely to impact.
Coral Gables Preparatory Academy	✓			✓			Not Likely to impact.
Dr. Rolando Espinosa K-8 Center	✓			✓			Not Likely to impact.
Lillie C. Evans K-8 Center	✓			✓			Not Likely to impact.
Benjamin Franklin K-8 Center	✓			✓			Not Likely to impact.
Morningside K-8 Academy	✓			✓			Not Likely to impact.
South Miami K-8 Center	✓			✓			Not Likely to impact.
Miami Springs Middle	✓			✓			Not Likely to impact.
South Miami Middle Community School	✓			✓			Not Likely to impact.
Law Enforcement Officers' Memorial High School	✓			✓			Not Likely to impact.
Miami Jackson Senior	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Adult Education Center/Technical College</u>							
D.A. Dorsey Technical College	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the two schools/centers included in this report **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>South Region Office Schools/Centers</u>							
7431	Miami Palmetto Senior	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	2	<ul style="list-style-type: none"> • Disbursements, Financial Management and Prenumbered Forms Inventory • FTE-Teacher Certification 	Int. Funds: 2018-2019 2019-2020	None	
7741	Southwest Miami Senior	Int. Funds: 2020-2021 2021-2022 Payroll: 2020-2021 2021-2022 Title I: 2020-2021 Data Security: 2020-2021	1	<ul style="list-style-type: none"> • Payroll 	Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
TOTAL			3			None	

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 28 schools/centers included in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>							
0111	Maya Angelou Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
0101	Arcola Lake Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 2021-2022 P-Card: 2020-2021 Data Security: 20-21 & 21-22	1	• Payroll
0201	Banyan Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
0521	Broadmoor Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1561	Earlington Heights Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1841	Flagami Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1881	Henry M. Flagler Elementary	Int. Funds: 2021-2022 Title I: 2021-2022 P-Card: 2021-2022 Data Security: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
2361	Hialeah Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
2821	Lakeview Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3041	Lorah Park Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
3061	Ludlam Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4071	Agenoria S. Paschal/Olinda Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4961	Shadowlawn Elementary	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
5201	South Hialeah Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Payroll: 2020-2021	1	• Payroll
5381	E.W.F. Stirrup Elementary	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
5431	Sweetwater Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
5931	Phillis Wheatley Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 P-Card & Payroll: 2020-2021 Data Security: 20-21 & 21-22	None	
0961	Coral Gables Preparatory Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
0122	Dr. Rolando Espinosa K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
1681	Lillie C. Evans K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
2041	Benjamin Franklin K-8 Center	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
3501	Morningside K-8 Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5241	South Miami K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
6521	Miami Springs Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6881	South Miami Middle Community School	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7033	Law Enforcement Officers' Memorial High School	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
7341	Miami Jackson Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
<u>Adult Education Center/Technical College</u>							
8139	D.A. Dorsey Technical College	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Data Security: 2021-2022	None	
TOTAL			None			2	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

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

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>South Region Office Schools/Centers</u>			
7431	<p>Miami Palmetto Senior</p> <p>Current Audit: (2-Year Audit) (2020-2021 & 2021-2022)</p> <p>Prior Audit: (2-Year Audit) (2018-2019 & 2019-2020)</p> <p>Prior audit presented to ABAC on December 1, 2020. No findings reported.</p>	<p>Principal: • Ms. Victoria G. Dobbs</p> <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Ms. Anne-Marie Skjong-Nilsen</p>	<p>Principal: • Ms. Victoria G. Dobbs (No Change).</p> <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Ms. Anne-Marie Skjong-Nilsen (No Change).</p>
7741	<p>Southwest Miami Senior^(a)</p> <p>Current Audit: (2-Year Audit) (2020-2021 & 2021-2022)</p> <p>Prior Audit: (2-Year Audit) (2018-2019 & 2019-2020)</p> <p>Prior audit presented to ABAC on September 15, 2020. No findings reported.</p>	<p>Principal: • Dr. Carlos Rios Jr. (Through June 2022; presently Region Administrative Director at South Region Office)</p> <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Mr. Angel L. Gonzalez</p> <p>Payroll Clerks: Ms. Sandra Rodriguez (Through June 2021) Mr. Kevyn A. Parrales (Through August 2022)</p>	<p>Principal: • Mr. Jorge M. Bulnes (Change of Principal Since Prior Audit).</p> <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Mr. Angel L. Gonzalez (No Change).</p> <p>Payroll Clerk: Ms. Sandra Rodriguez</p>

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 28 schools/centers with **no audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
0111	Maya Angelou Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Donna M. Lewis	Principal: • Dr. Donna M. Lewis (No Change).
		Treasurer: Ms. Amalia Zapirain	Treasurer: Ms. Amalia Zapirain (No Change).
0101	Arcola Lake Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Yolanda L. Ellis	Principal: • Ms. Yolanda L. Ellis (No Change).
		Treasurers: Ms. Alemarie Gonzalez-Rubi (Part Time) Ms. Martha M. Edgerton (Through June 2022)	Treasurer: Ms. Alemarie Gonzalez-Rubi (Part Time) Ms. Eltrisa L. Bryant (Change of Treasurer Since Prior Audit).
0201	Banyan Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Vanessa Faraldo	Principal: • Ms. Vanessa Faraldo (No Change).
		Treasurer: Ms. Eliete Solis	Treasurer: Ms. Eliete Solis (No Change).
0521	Broadmoor Elementary (1-Year Audit) (2021-2022)	Principal: • Mr. Michael Lazo	Principal: • Mr. Michael Lazo (No Change).
		Treasurer: Ms. Suzanne Herrera	Treasurer: Ms. Suzanne Herrera (No Change).
1561	Earlington Heights Elementary (1-Year Audit) (2021-2022)	Principal: • Mr. Jackson J. Nicolas	Principal: • Mr. Jackson J. Nicolas (No Change).
		Treasurer: Ms. Kathryn A. Dopson	Treasurer: Ms. Kathryn A. Dopson (No Change).
1841	Flagami Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Maria C. Mason	Principal: • Ms. Maria C. Mason (No Change).
		Treasurer: Ms. Erena I. Acanda Duran	Treasurer: Ms. Erena I. Acanda Duran (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
1881	Henry M. Flagler Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Zulema C. Lamazares	Principal: • Ms. Zulema C. Lamazares (No Change).
		Treasurers: Ms. Anisia A. Uley (Through August 2021; On leave) Ms. Daniella Beoto (Through October 2022)	Treasurer: Ms. Monica Hernandez (Change of Treasurer Since Prior Audit).
2361	Hialeah Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Rosa B. Iglesias	Principal: Ms. Rosa B. Iglesias (No Change).
		Treasurer: Ms. Jacqueline Ortiz	Treasurer: Ms. Jacqueline Ortiz (No Change).
2821	Lakeview Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Marie R. Bleus	Principal: • Dr. Marie R. Bleus (No Change).
		Treasurer: Ms. Franchesca Wright (Through November 2022)	Treasurer: Ms. Gessel R. Torres (Change of Treasurer Since Prior Audit).
3041	Lorah Park Elementary (1-Year Audit) (2021-2022)	Principals: • Ms. Atunya R. Walker (Through August 2021; Retired) • Ms. Tashimba L. Andrews	Principal: Ms. Tashimba L. Andrews (No Change).
		Treasurer: Mr. Maurice D. Bellamy (Through November 2022)	Treasurer: Ms. Contrea A. Faison (Change of Treasurer Since Prior Audit).
3061	Ludlam Elementary (1-Year Audit) (2021-2022)	Principals: • Dr. Georgette C. Menocal (Through September 2021; on leave) • Ms. Laura Carrasco	Principal: • Ms. Laura Carrasco (No Change).
		Treasurer: Ms. Johanna R. De Juan	Treasurer: Ms. Johanna R. De Juan (No Change).
4071	Agenoria S. Paschal/Olinda Elementary ^(a) (1-Year Audit) (2021-2022)	Principals: • Ms. Cisely J. Scott (Through October 2021; On leave) • Mr. Dillon M. Williams (Temporary through January 2022) • Ms. Cisely J. Scott	Principal: Ms. Cisely J. Scott (Change of Principal Since Prior Audit).
		Treasurer: Ms. Shaneka Woody (Through July 2022)	Treasurer: Ms. Lauryn A. Byrd (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4961	Shadowlawn Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Nika L. Williams	Principal: • Ms. Nika L. Williams (No Change).
		Treasurers: Ms. Myisha Taylor (Through March 2022; Part-Time) Ms. Alemarie Gonzalez-Rubi (Part-Time) Ms. Symonetta Lovett	Treasurer: Ms. Symonetta Lovett (Change of Treasurer Since Prior Audit).
5201	South Hialeah Elementary ^(a) (1-Year Audit) (2021-2022)	Principals: • Ms. LinetteTellez (Through January 2022; presently Principal at Southside Preparatory Academy) • Dr. Dillon M. Williams	Principal: • Dr. Dillon M. Williams (Change of Principal Since Prior Audit).
		Treasurer: Ms. Rosa M. Valdes	Treasurer: Ms. Rosa M. Valdes (No Change).
5381	E.W.F. Stirrup Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Naomi P. Simon	Principal: • Ms. Naomi P. Simon (No Change).
		Treasurer: Ms. Iliana R. Tellez	Treasurer: Ms. Iliana R. Tellez (No Change).
5431	Sweetwater Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Janet P. Olivera	Principal: • Ms. Janet P. Olivera (No Change).
		Treasurer: Ms. Leah L. Gibson	Treasurer: Ms. Leah L. Gibson (No Change).
5931	Phillis Wheatley Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Cathy M. Williams	Principal: • Ms. Cathy M. Williams (No Change).
		Treasurer: Ms. Donna E. Summers	Treasurer: Ms. Donna E. Summers (No Change).
0961	Coral Gables Preparatory Academy (1-Year Audit) (2021-2022)	Principal: • Ms. Jeanette Sierra-Funcia	Principal: • Ms. Jeanette Sierra-Funcia (No Change).
		Treasurer: Ms. Mayda C. Baron	Treasurer: Ms. Mayda C. Baron (No Change).
0122	Dr. Rolando Espinosa K-8 Center (1-Year Audit) (2021-2022)	Principal: • Mr. Phil A. Mato	Principal: • Mr. Phil A. Mato (No Change).
		Treasurer: Ms. Piedad Abedrabbo	Treasurer: Ms. Piedad Abedrabbo (No Change).
1681	Lillie C. Evans K-8 Center (1-Year Audit) (2021-2022)	Principals: • Dr. Bridgette Tate-Wyche (Through October 2021; presently Principal at Miami Northwestern Senior) • Mr. Earl A. Allick	Principal: • Mr. Earl A. Allick (No Change).
		Treasurer: Ms. Hawatha G. Lane (Through June 2022)	Treasurer: Ms. Martha M. Edgerton (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2041	Benjamin Franklin K-8 Center (1-Year Audit) (2021-2022)	Principal: • Dr. Diana Loubeau	Principal: • Dr. Diana Loubeau (No Change).
		Treasurer: Ms. Kathia V. Mathurin	Treasurer: Ms. Kathia V. Mathurin (No Change).
3501	Morningside K-8 Academy (1-Year Audit) (2021-2022)	Principal: • Mr. Leonardo Mouriño	Principal: • Mr. Leonardo Mouriño (No Change).
		Treasurer: Ms. Marie F. Paul	Treasurer: Ms. Marie F. Paul (No Change).
5241	South Miami K-8 Center ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Lourdes A. Lopez (Through August 2022; presently on leave)	Principal: • Ms. Evie Mayor (Temporary) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Gabriela Castro (Through June 2022)	Treasurer: Ms. Elizabeth Llanes (Change Of Treasurer Since Prior Audit).
6521	Miami Springs Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Alina Valero	Principal: • Ms. Alina Valero (No Change).
		Treasurer: Ms. Maria V. Carvajal	Treasurer: Ms. Maria V. Carvajal (No Change).
6881	South Miami Middle Community School (1-Year Audit) (2021-2022)	Principal: • Ms. Fabiola V. Izaguirre	Principal: • Ms. Fabiola V. Izaguirre (No Change).
		Treasurer: Ms. Lilliam E. Rivero	Treasurer: Ms. Lilliam E. Rivero (No Change).
7033	Law Enforcement Officers' Memorial High School (1-Year Audit) (2021-2022)	Principal: • Mr. William Aristide	Principal: • Mr. William Aristide (No Change).
		Treasurer: Ms. Loretta Roby (Through August 2022)	Treasurers: Ms. Iris T. Gibson (Through October 2022) Ms. Katia Zanabria (Change Of Treasurer Since Prior Audit).
7341	Miami Jackson Senior (1-Year Audit) (2021-2022)	Principal: • Ms. Rennina L. Turner	Principal: Ms. Rennina L. Turner (No Change).
		Treasurer: Ms. Tamara V. Wilson	Treasurer: Ms. Tamara V. Wilson (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Adult Education Center/Technical College</u>			
8139	D.A. Dorsey Technical College (1-Year Audit) (2021-2022)	Principals: <ul style="list-style-type: none"> • Dr. Angela E. Thomas-DuPree (Through May 2022; presently District Director Adult/Vocational/Alternative and Community Education) • Mr. Marcus L. Miller <hr style="border-top: 1px dashed black;"/> Office Managers: Ms. Katrina S. Brown (Through April 2022) Ms. Melissa M. Morrison (Through November 2022)	Principal: <ul style="list-style-type: none"> • Mr. Marcus L. Miller (No Change). <hr style="border-top: 1px dashed black;"/> Office Manager: Ms. Daniella G. Pierre (Change Of Office Manager Since Prior Audit).

PROPERTY SCHEDULE

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

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>Central Region Office Schools/Centers</u>								
0111	Maya Angelou Elementary	166	\$ 341,289	1	\$ 1,359	\$ -	-	\$ -
0101	Arcola Lake Elementary	98	231,621	-	-	-	-	-
0201	Banyan Elementary	101	230,079	-	-	-	-	-
0521	Broadmoor Elementary	109	277,253	-	-	-	-	-
1561	Earlington Heights Elementary	116	249,397	-	-	-	-	-
1841	Flagami Elementary	81	209,656	-	-	-	-	-
1881	Henry M. Flagler Elementary	111	299,848	-	-	-	-	-
2361	Hialeah Elementary	152	454,805	-	-	-	-	-
2821	Lakeview Elementary	98	327,309	-	-	-	-	-
3041	Lorah Park Elementary	88	177,162	-	-	-	-	-
3061	Ludlam Elementary	88	216,898	-	-	-	-	-
4071	Agenoria S. Paschal/Olinda Elementary	91	227,355	-	-	-	-	-
4961	Shadowlawn Elementary	98	263,107	-	-	-	-	-
5201	South Hialeah Elementary	184	472,538	-	-	-	-	-
5381	E.W.F. Stirrup Elementary	113	268,394	-	-	-	-	-
5431	Sweetwater Elementary	163	499,373	-	-	-	-	-
5931	Phillis Wheatley Elementary	122	318,743	-	-	-	-	-
0961	Coral Gables Preparatory Academy	183	493,185	-	-	-	-	-
0122	Dr. Rolando Espinosa K-8 Center	227	654,315	-	-	-	-	-
1681	Lillie C. Evans K-8 Center	166	473,073	-	-	-	-	-
2041	Benjamin Franklin K-8 Center	92	297,646	-	-	-	-	-

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		
3501	Morningside K-8 Academy	109	287,258	-	-	-	-	-
5241	South Miami K-8 Center	180	563,390	-	-	-	-	-
6521	Miami Springs Middle	239	666,968	-	-	-	-	-
6881	South Miami Middle Community School	239	605,355	-	-	-	-	-
7033	Law Enforcement Officers' Memorial High School	122	311,205	-	-	-	-	-
7341	Miami Jackson Senior	545	1,778,763	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
7431	Miami Palmetto Senior	424	1,465,437	-	-	-	-	-
7741	Southwest Miami Senior	544	1,773,261	-	-	-	-	-
<u>Adult Education Center/Technical College</u>								
8139	D.A. Dorsey Technical College	177	764,217	-	-	-	-	-
TOTAL		5,226	\$ 15,198,900	1	\$ 1,359	\$ -	-	\$ -

FINDINGS AND RECOMMENDATIONS

1. Inadequate Controls And Monitoring Over Disbursements, Financial Management, And Prenumbered Forms Inventory *Miami Palmetto Senior*

Disbursements

For the 2020-2021 and 2021-2022 fiscal years, total disbursements were approximately \$268,000 and \$588,000, respectively. For our audit, we extended the testing up to October 2022, and we determined that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved by the principal prior to the order being placed. In addition, we noted instances in which payments to vendors were not issued in a timely manner and proper procedures for documenting disbursements, such as invoices and receipts supporting individual purchases and reimbursements, were not followed. We also noted instances where sales tax was not paid on items for resale where sales tax is applicable, or employee reimbursement included sales tax when the purchase would have been eligible for a tax exemption. Furthermore, requirements for individual purchases of \$1,000 or more were not evident or properly supported with required quotes, and several purchases with an individual cost of under \$1,000 were made to the same vendor, on the same date, which is suggestive of orders that were split so as not to exceed purchasing limits that would otherwise require written quotations.

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* establishes that disbursements require a purchase order entry be processed by the school treasurer and approved by the principal or his/her designee prior to the order being placed or the purchase being made. In addition, payment to vendors must be made within (30) days of satisfactory receipt of goods/services and must be documented with an original itemized vendor invoice, which must be stamped and signed by the individual to acknowledge that the goods/services were received, and the corresponding payment is in order.

We sampled 47 disbursements totaling approximately \$182,600 for the 2020-2021 and 2021-2022 fiscal years and current year up to October 2022. We noted discrepancies in 20 disbursement or 43% of the sample selected. The specific conditions are as follows:

- 1.1. In 15 instances, we noted purchase orders were either not completed or were dated after the invoice date and order had been placed. These totaled approximately \$35,700.
- 1.2. In seven instances, we also found that invoices or reimbursements were paid late, acknowledgement for receipt of goods/services were not evident and/or the check requisition was not available for audit or not signed by the principal/delegate.

Pursuant to School Board Policy 6610 *Internal Accounts*, and per Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, for purchases of \$1,000 or more but less than \$50,000, at least three (3) written vendor quotations are required. One of these quotations must be from a certified minority enterprise, according to School Board Policy 6320.02, *Minority/Women Business Enterprise Certification Procedures*. The quotations must be included as part of the documentation filed for disbursements to show compliance with vendor selection and lowest price selected.

- 1.3. From our sample of 47, 29 disbursements were over \$1,000. In nine instances, we noted that either the required minimum of three written vendor quotations, including one from a certified minority enterprise were not on file, or three written quotes were on file, but none were from certified minority enterprise vendors. These totaled approximately \$19,900.
- 1.4. For two disbursements issued to the same vendor, it appears a split purchase was made to circumvent bid requirements. Both purchases were supported by invoices with the same invoice date and payment dates. These totaled approximately \$1,800.

Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* provides the guidelines for paying sales tax. Only purchase of items for school use and for which the school will claim and maintain ownership are exempt from sales tax at the time the purchase is made.

- 1.5. In five instances, sales tax was not paid on the purchase of t-shirts for students along with cheerleading uniforms and undergarments. These invoices totaled approximately \$9,000. Approximately \$630 is due the Florida Department of Revenue.

Financial Management

According to Section III, Chapters 1 and 8 of the *Manual of Internal Fund Accounting*, the overall balance in the Athletic Fund and General Program must be monitored throughout the year to ensure that expenditures charged to the individual general accounts do not exceed the overall positive available balance and must not close the fiscal year with an overall deficit balance. Individual accounts may carry negative balances during the year.

Our review of the financial activity disclosed that as of June 30, 2021, the General Fund and the Athletic Fund Programs closed with a deficit balance of approximately \$(4,800) and \$(10,200) respectively. In the 2021-2022 fiscal year and as of November 2022, the General Program and Athletic Fund have a positive balance.

- 1.6. Several accounts from the Classes and Clubs, Trust Funds, and Instructional Aids ended the 2020-2021 fiscal year with a deficit balance totaling approximately \$(8,900). In the 2021-2022 fiscal year, only one Trust Fund account continued with a small negative balance.

Errors and Omissions in Prenumbered Forms Inventory

Section II, Chapter 8 of the *Manual of Internal Fund Accounting* requires that an accurate and organized inventory of prenumbered official forms be prepared at the end of the fiscal year. All the forms on this inventory represent all official forms for receipting collections as well as checks received from the banking institution; therefore, its accuracy and completeness are of paramount importance.

- 1.7. Our review of the Inventory of Prenumbered Forms for the 2020-2021 and 2021-2022 fiscal years disclosed that the forms were incomplete and contained numerous errors.
- 1.8. The Student Receipt and Teacher Receipt books were not maintained in numerical order. In addition, fully used Student Receipt and Teacher Receipt books from prior fiscal years are being maintained with current partially used books. Books completed in prior years should be filed with that fiscal year's records.

RECOMMENDATIONS

- 1.1. The school administration should identify a designee to oversee the general bookkeeping of the internal funds. The school should implement a periodic system of review over the bookkeeping, namely the disbursing of funds.**
- 1.2. The Principal/designee should not sign any checks unless all necessary supporting documentation is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.**
- 1.3. Regarding, individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation. Also, the splitting of requisitions to bypass the approval requirements and/or the bidding process is strictly prohibited.**
- 1.4. The Treasurer with direct oversight from the Principal/designee, should monitor the financial activity within the General and Athletic Programs and its related accounts throughout the year to ascertain that expenditures charged do not exceed available revenues. Any discrepancies should be immediately addressed and brought to the attention of the school administration for resolution.**
- 1.5. Regarding the Inventory of Prenumbered Forms, the school administration should carefully review the inventory to ensure its accuracy and prevent any possible discrepancies regarding forms used and in ending inventory.**

Person(s) Responsible:

**Principal/Assistant Principal
and Treasurer**

Management Response:

On October 19, 2022, the Principal reviewed Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* with the Assistant Principal and Treasurer to ensure awareness and understanding of the proper procedures for general bookkeeping of internal funds. The Principal has implemented a system of review over the bookkeeping and disbursements procedures. The Principal advised the Treasurer that purchase orders must be completed, entered, and approved by the Principal or Assistant Principal prior to an order being placed. The Treasurer was advised that no purchases may be processed until the purchase order was processed and approved by the Principal or Vice Principal.

Furthermore, the Treasurer was advised that payments to vendors must be made within (30) days of satisfactory receipt of goods/services and must be documented with an original itemized vendor invoice.

The Principal advised the Vice Principal and Treasurer of the proper supporting documentation needed in order to make vendor payments. The Principal informed the Treasurer to ensure that requests to sign checks are accompanied with the supporting documentation. Furthermore, the Principal and Vice Principal will not sign any checks unless all the supporting documentation was provided.

On October 19, 2022, the Principal reviewed with the Vice Principal and Treasurer Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* which provides the guidelines for paying sales tax. The Principal advised the Treasurer to ensure that sales tax is paid for any items that the school does not claim nor maintain ownership at the time of purchase. The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required.

On October 19, 2022, the Principal met with staff and reviewed School Board Policy 6610 Internal Accounts, Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, for purchases of \$1,000 or more but less than \$50,000. Staff was directed to solicit quotations, including one from a certified minority as required by the guidelines. The Assistant Principal and Treasurer were instructed to ensure that the quotes are included as part of the supplementary disbursement documentation. Prior to approving purchases, the Principal or the Assistant Principal will review the quotes which will be included in the supporting documentation provided for approval of purchase orders.

Due to the pandemic, schools' ability to raise funds to support athletic events was limited. As a result, a number of schools had a deficit balance as of June 2021 that was reported to the District. Efforts were made to resolve the deficit beginning June 18, 2021. While the deficit was cleared at that time additional expenditures came into the school prior to the year end that were not covered.

On October 20, 2022, the Principal met with the Athletic Director, Athletic Business Manager and the Treasurer to carefully review and discuss Section III, Chapters 1 and 8 of the *Manual of Internal Fund Accounting*.

On October 20, 2022, the Principal met with the Athletic Business Manager to review available funds related to Classes and Clubs' sports activity and determine an appropriate source of funding to cover the deficit. The Principal secured a donation to cover the deficit balances. Prior to approving any expenditure or signing a check, the Principal will ensure that the account General Fund Program has the necessary funds to cover the overall expenditures charged to the individual general accounts.

The Principal will meet with the Athletic Business Manager monthly to review expenditures and revenues and will make allowable transfers as needed.

The Principal met with the Treasurer regarding Section II, Chapter 8 of the *Manual of Internal Fund Accounting*. The Principal will review the Inventory of Prenumbered Forms for the 2022-2023 fiscal year to ensure that the forms are complete and accurate.

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

Management Response:

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* to ensure that procedures are followed as related to the proper use of the Purchase Order system, the proper solicitation of quotes for purchases of \$1,000 or more but less than \$50,000, and the timely payment to vendors.

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* to ensure that procedures are followed in regard to the payment of sales tax.

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapters 1 and 8 of *the Manual of Internal Fund Accounting* to ensure that procedures are followed as related to monitoring of the Athletic Fund and General Fund Program. The Principal was instructed to ensure that the General Fund and Athletics Fund Programs end the year with a positive balance.

The South Region Office Financial/Business Operations Director instructed the Principal to review Section II, Chapter 8 of the *Manual of Internal Fund Accounting* to ensure that an accurate and organized inventory of prenumbered official forms is prepared and available at the end of the year.

Person(s) Responsible:

**Office of School Leadership and Performance
Administration**

Management Response:

School Leadership and Performance has reviewed the audit findings cited in the audit reports for Southwest Miami Senior High School and Miami Palmetto Senior High Schools.

In response to the report, the following list outlines preventative actions taken by School Leadership and Performance:

- The Money Matters Support Program (MMSP) requires newly assigned, current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training. Topics covered include Payroll, Internal Funds and Certification.
- School Leadership and Performance Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include Bookkeeping Practices, Payroll Procedures, Internal Fund Procedures Over Disbursements and Controls over Collections and Disbursements.
- School Leadership and Performance Administrative Director will coordinate oversight assistance from Internal Funds and Payroll Departments to provide training and assistance to administrators, Payroll specialists and treasurers.
- School Leadership and Performance Administrative Director will coordinate assistance with the Certification Department to aid in compliance with certification requirements.
- District's Fiscal Review Teams will provide additional support to ensure controls and safeguards are in place by the Principal and Administrative Personnel. Review of procedures, along with necessary supports will be provided in monitoring budgeted funds, payroll processing procedures and compliance of certification requirements.

2. School Non-Compliant With Full-Time Equivalent (FTE) Records For Teacher Certification Resulted In Potential FTE Funding Disallowances
Miami Palmetto Senior

Our review of a sample of FTE records in 2021-2022 found discrepancies in Teacher Certification. Based on our samples, the non-compliant issues identified in this area could have potentially generated funding disallowances to the District of approximately \$4,200.

Results Of Teacher Certification Records Review

The Principal or administrative designee is responsible for ensuring that instructors are assigned to teach in accordance with certification requirements. They should also ensure that out-of-field waivers and out-of-field assignment memorandums are completed and maintained on file at the school site, if applicable; and that teachers are assigned to teach in accordance with certification requirements.

During this survey, the school listed a total of 119 teachers. We selected a judgmental sample of 15 teachers to review their certification requirements and found that 10 teachers were non-compliant (67%). Details are as follows:

- 2.1 Regarding the 10 teachers, certification in the field assigned subject area did not comply with certification requirements related to the subject area courses taught by the teacher. The Agreement for Teachers Accepting Out-Of-Field Assignments [FM-5784] or the Request for Out-Of-Field Assignment Memorandum were not on file for any of these teachers, and we were not able to verify the School Board approval and/or Parent Notification letters for these out-of-field assignments.
- 2.2 For three of these teachers, a subject area exam had not been completed.

RECOMMENDATION

- 2.1 **The school administration should contact the Certification Department to resolve the issues for teachers cited. To reduce the probability of potential losses in funding and other non-compliance issues regarding the Certification criteria, school administration should ensure that waivers and/or out-of-field assignment memorandums are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements. Going forward, the Certification Office should be contacted immediately for any clarification or assistance related to teacher certification matters.**

Person(s) Responsible:

Principal/Assistant Principal

Management Response:

On December 12, 2022, the Principal contacted the Certification Department to resolve the issues teachers cited. The Principal together with an assigned Assistant Principal will ensure that a file is maintained at the school with the certification of all teachers. If a teacher is teaching in an area that is out of field, the school site will insure that the necessary documentation is maintained on file for the assignment.

Person(s) Responsible:

South Region Office Administration

Management Response:

The South Region Office Financial/Business Operations Director instructed the Principal to reach out to the office of Certification to ensure that teachers are assigned to teach in accordance with certification requirements.

The Principal was instructed to maintain a notebook with the current certification of all teachers along with the necessary documentation if a teacher was placed to teach out-of-field.

Principals will participate in the District Mandatory Money Matters Support Program for the 2022-2023 Fiscal Year.

Person(s) Responsible:

Office of School Leadership and Performance Administration

Management Response:

Refer to page 34 of this report and page 57 in the report's Appendix Section for Office of School Leadership and Performance administration's comprehensive response addressing the recommendations to the school findings of Miami Palmetto Senior High School.

3. Inadequate Recordkeeping, Documenting, And Reporting Of Payroll *Southwest Miami Senior*

Our review of payroll records corresponding to October 2020, March 2021 and April 2022 disclosed significant discrepancies with payroll documentation and payroll sign-in procedures. These conditions happened during the tenure of the former Principal. A new Principal was appointed to the school in June 2022. At this school, the Principal supervises and approves the payroll and there were two employees that prepared the payroll for the pay periods tested.

Payroll Procedures Not Observed

The *Payroll Processing Procedures Manual* published by the Payroll Department, *Weekly Briefing #27736* and district wide emails from Human Resources establish the procedures for documenting, recording, and reporting the payroll. According to the *Manual*, the Daily Payroll Attendance Sheet is one of the most important documents in the payroll process. Accordingly, its accuracy and completeness are of paramount importance to school site administration that would customarily rely on this document to certify that the payroll information being reported is correct.

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

Regarding Part-Time/Hourly and Temporary Instructors (Pool & Emergency Substitutes) Attendance Procedures for Locations, part-time employees must sign in by indicating the actual “time in” and “time out” and total hours worked. If working remotely, part-time employees must send an email to school site administrator at the beginning and end of the working day. The payroll of non-permanent part-time employees cannot be anticipated.

Also, Temporary Instructors Daily Attendance Sheet [FM-7090] should record the absent teacher’s name and employee number, substitute teacher’s name and employee number and the account structure charged for the substitute pay. Substitutes must sign in upon arrival and sign-out upon departure. If working remotely (during COVID), substitutes must send an email to the school site administrator that indicates their employee’s name and number and if they will be working a full-day or half-day.

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

- 3.1 The online DPAS for seven pay periods were not printed and maintained with payroll records. Specifically, DPAS from pay periods dated 8/21/20 through 9/3/20; 10/2/20 through 10/15/20; 10/30/20 through 12/10/20 and 1/22/21 through 2/18/21 were not on file. Accordingly, for our review of one pay period in October 2020, we were unable to confirm the attendance of numerous full-time employees (instructional and non-instructional). This consisted of a total of 188 employees. At our request, the Principal provided a memo confirming employees' attendance.
- 3.2 For two other pay periods reviewed in March 2021 and April 2022, although the online DPAS was on file, we found that 82 full-time employees (instructional and non-instructional) did not indicate their attendance for one to ten working days via the employee portal or the M-DCPS mobile application but were reported present. At our request, the Principal provided a memo confirming employee attendance.
- 3.3 For three pay periods reviewed, the *Application For Short Term Leave* [FM-5949] was not properly completed or reported. Specifically, leave taken by four employees was not deducted from the employee leave bank, the leave cards of 13 employees were not on file or completed incorrectly, and the leave cards of 124 employees were not signed by employee and/or administrator for absences ranging from half a day to ten days. At our request, payroll corrections to deduct the applicable leave were completed for active employees.
- 3.4 Five part-time employees did not indicate their "time in" and/or the "time out" on the DPAS for one to four days but were reported present. At our request, the Principal provided a memo confirming employees' attendance.
- 3.5 For three full-time non-instructional overtime employees, the Overtime Approval for Alternate Assignment [FM-6796] which indicates their "time in" and/or the "time out" on the DPAS for one to seven days, was not on file. For one overtime employee, the "time in" and "time out" was not indicated on the DPAS for seven days.
- 3.6 For three employees, discrepancies resulted in underpayments totaling 9 hours. Payroll corrections were processed at the auditor's request.
- 3.7 For three pay periods reviewed, in 13 instances, the payroll for 10 non-permanent part-time hourly and overtime employees was anticipated. None of the employees in question were permanent employees.
- 3.8 For three pay periods reviewed, the Temporary Instructors (Pool & Emergency Substitutes) & Paraprofessional Substitutes Daily Payroll Attendance Sheets [FM-7090] were not properly completed. Specifically, the name of the absent teacher, teacher's employee number and funding structure from which the substitute was being paid was not indicated. In 12 instances, the substitute teacher did not sign in and/or out for hours/days worked, and in four instances, the absent teacher was

not reported on leave. Payroll corrections were processed to deduct leave for absent teachers.

RECOMMENDATIONS

- 3.1. Review with staff the procedures for recording their daily attendance to ensure compliance with payroll procedures.**
- 3.2. Review the sign-in sheets of full-time and part-time employees daily to ensure that employees are reporting their attendance daily via the M-DCPS mobile application or employee portal or signing in/out (part-time). Any discrepancies should be discussed with the employee to ensure adherence to the procedures.**
- 3.3. Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.**
- 3.4. Going forward, the school administration and payroll clerk should attend payroll training and/or request assistance from the Payroll Department.**

Person(s) Responsible:

**Principal/Assistant Principal
and Payroll Clerk**

Management Response:

To ensure the adequate recordkeeping, documenting, and reporting of payroll, the newly assigned Principal met with all staff on August 12, 2022, to carefully review and address payroll procedures regarding the daily attendance signing in/out. Additionally, the Principal reviewed the *Payroll Processing Procedures Manual* and the *Weekly Briefing #31071* with the Treasurer. Furthermore, *Weekly Briefing #31071, Correct Payroll "Sign-in" Procedures for All Employee Types* was reviewed and provided to all staff.

The Principal established a procedure for reviewing the Daily Payroll Attendance Sheets (DPAS) both manual and online reports in order to ensure the accuracy, completeness and propriety of the payroll reported. All payroll sheets will be reviewed by an Assistant Principal and the Payroll Clerk by 9:00 a.m. each day to ensure employees are adhering to the sign in/out procedures. Discrepancies will be discussed with faculty and staff who fail to sign in/out appropriately.

When an employee is absent, the type of leave the employee is utilizing will be recorded on the DPAS. Prior to the approval of the payroll, the Payroll Clerk and Assistant Principal will review the DPAS and ensure that the type of leave indicated on the "sign-in sheet" agrees with the Application for Short Term Leave, FM-5949.

Substitute sign-in procedures will be monitored and accurate record keeping will be reviewed by an Assistant Principal and the Payroll Clerk daily.

On August 5, 2022, the Principal met with the Assistant Principal and the Payroll Clerk to review the established procedure for the review of payroll. The Payroll Clerk was directed to print and maintain the DPAS for all pay periods.

The Principal, Assistant Principal, and Payroll Clerk attended payroll training on November 3, 2022.

Person(s) Responsible:

South Region Office Administration

Management Response:

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review both the *Payroll Processing Procedures Manual* and *Weekly Briefing #31071* and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Daily Attendance Payroll Sheet (DPAS) and the monitoring of the sign-in procedures of all staff.

The Financial/Business Operations Director will conduct a minimum of two site-reviews to ensure compliance with all the guidelines found in *Weekly Briefing #31071* to ensure

that the daily and hourly payrolls are accurate, printed, and maintained with payroll records, that leave cards are completed properly and agree with the DPAS.

Person(s) Responsible: **Office of School Leadership and Performance Administration**

Management Response:

Refer to page 34 of this report and page 57 in the report's Appendix Section for Office of School Leadership and Performance administration's comprehensive response addressing the recommendations to the school findings of Southwest Miami Senior High School.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one or two fiscal year(s) ended June 30, 2022, depending on the school/center being audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures* and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives, and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2020 through June 30, 2021 and/or July 1, 2021 through June 30, 2022 (depending on whether the audit scope was a one or two-year audit at the individual school/center audited). Also, depending on the individual school/center audited:

- the scope of the Title I Program (including Purchasing Card Program expenditures) was the 2020-2021 or 2021-2022 fiscal years;
- the scope of payroll was the 2020-2021 and 2021-2022 fiscal years;
- the scope of the selected information technology controls audit covered 2020-2021 or 2021-2022 fiscal years;
- the scope of the FTE audit was the 2021-2022, Survey Period 3 (February 2022) or 2022-2023, Survey Period 2 (October 2022); and
- the scope of the Property Inventory audit was the 2022-2023 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures.
- interviewed school staff and performed analytical analysis of account balances.
- examined, on a sample basis, transactions, processes, supporting documentation and records. Generally, unless otherwise stated, transactions were selected for testing based on auditor judgement, which primarily considers risk or random number selection.
- performed current physical inventories of property items with an individual cost of \$1,000 or more.
- follow-up on prior audit recommendations.
- performed various other audit procedures as deemed necessary.

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

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures stated in this report. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion. The results of the property audits in this report were in all material respects similarly conducted in accordance with GAGAS, except for the continuing professional education requirement not followed by our property auditors.

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, states the District school board shall be responsible for the administration and control of all local school funds derived by any public school from all activities or sources, and shall prescribe the principles and procedures to be followed in administering these funds consistent with regulations adopted by the State Board of Education. State Board of Education Rule 6A-1.001, *District Financial Records*, makes reference to the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book - Chapter 8, Section 4.2)*, which states the School Board shall provide for an annual audit of the schools' internal funds.

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2021 and June 30, 2022, was 0.08% and 1.07%, respectively.

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

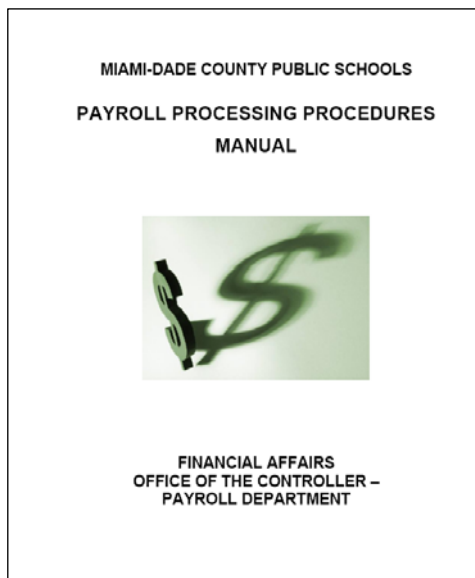


PROPERTY

At M-DCPS, the management of property items must comply with the procedures established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, the Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes. Florida Department of Financial Services, Rule Chapter 69I-73.002 was amended October 2020 to increase the threshold of property items reported for inventory purposes from \$1,000 to \$5,000. This rule states that “all property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes. Attractive items with a value or cost less than \$5,000 shall be recorded in the local government’s financial system as property for inventory purposes”. The administration continues to assess the feasibility and is considering various factors in determining whether to increase the threshold for property control tagging as permitted by State of Florida Rules to make a recommendation to the School Board.

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

PAYROLL



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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module is used by the school system to process the payroll.

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

information and processes the payroll.

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

PURCHASING CARD (P-CARD) PROGRAM

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

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

TITLE I PROGRAM



Title I funding flows from the U.S. Department of Education (as appropriated by Congress) to the Florida Department of Education (FDOE), which then allocates funds to Miami-Dade County Public Schools (M-DCPS). The District adheres to Federal ESSA law mandates to ensure that Title I Schoolwide Program funding is provided directly to eligible schools above the 75 percent poverty threshold. Eligible schools spend the funds allocated based on formalized School Improvement Processes approved by M-DCPS and FDOE.

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

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

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration. To promote schoolwide compliance with Federal, State, and District regulations and procedures, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers.

FULL-TIME EQUIVALENT (FTE)

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

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

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

individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the District transmits the information to the FDOE. During the 2021-2022 and 2022-2023 fiscal years, months selected by the FDOE for these surveys are as follows:

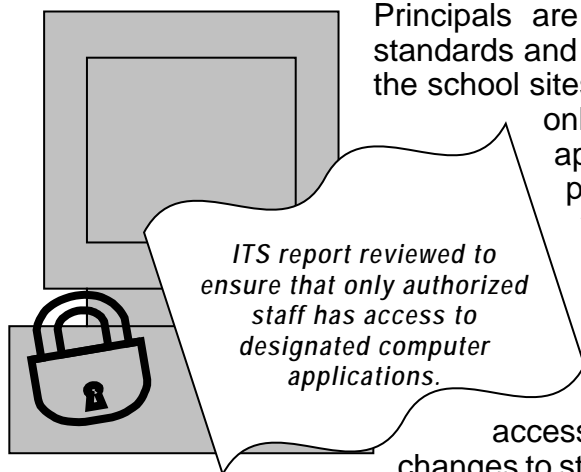
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

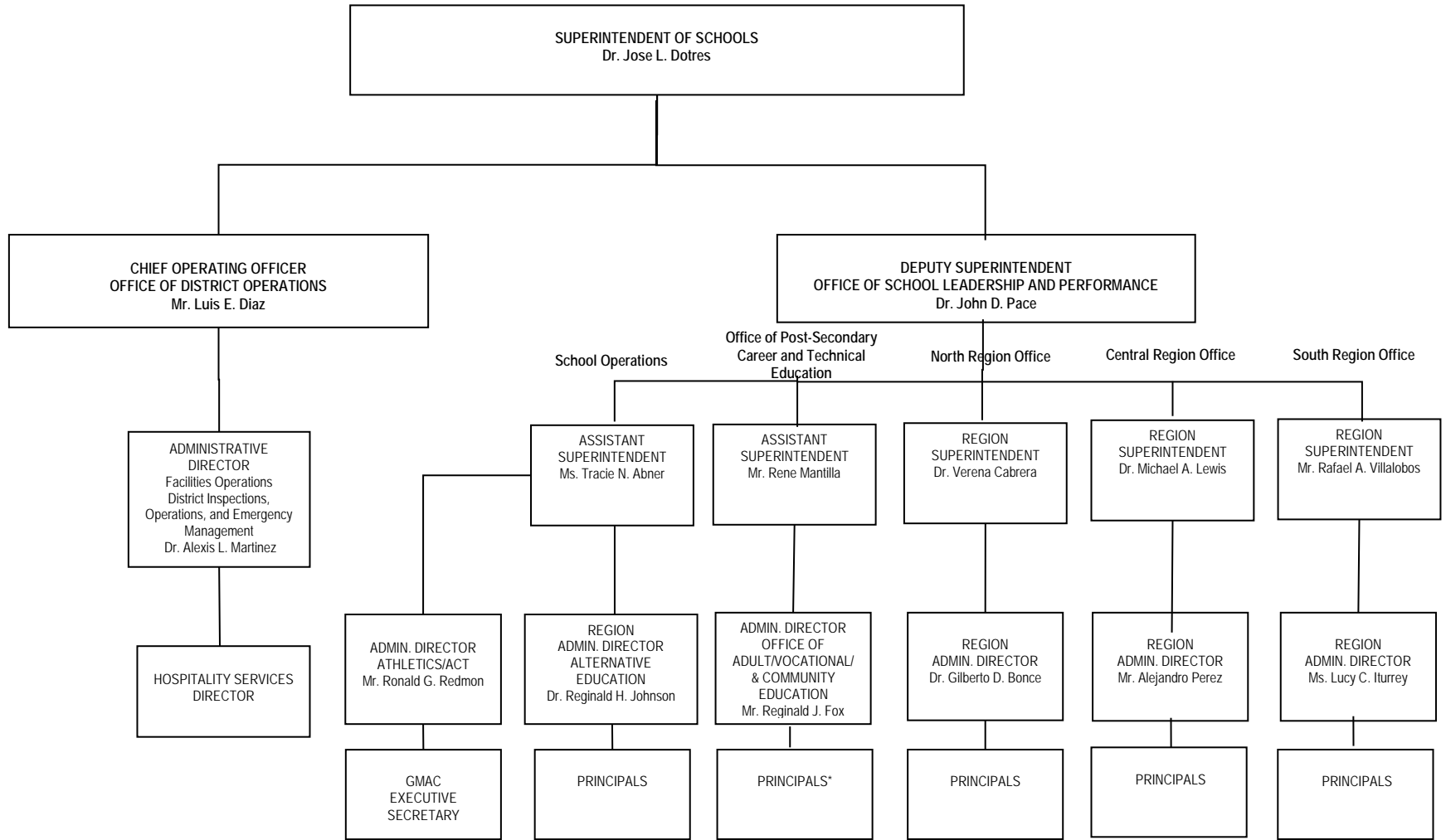
FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT



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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




*Includes Systemwide Business and Industry Service Center.

***APPENDIX
MANAGEMENT'S RESPONSES***

MEMORANDUM

December 16, 2022

TO: Mr. Rafael Villalobos, Region Superintendent
South Region Office

FROM: Ms. Victoria G. Dobbs, Principal 
Miami Palmetto Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE TO THE 2020-2021, 2021-2022
INTERNAL AUDIT FINDINGS AND 2021-2022 FTE SURVEY PERIOD 3

The following is submitted in response to the Audit Report of Miami Palmetto Senior High School for the 2020-2021, 2021-2022 fiscal years. The audit findings have been carefully reviewed by the Principal. As a result, the principal has implemented the following corrective actions to prevent the recurrence of similar conditions and ensure strict compliance is maintained with Board Policies and Procedures.

FINDING:

1. Inadequate Controls and Monitoring Over Disbursements, Financial Management, And Prenumbered Forms Inventory

RECOMMENDATIONS

- 1.1 The school administration should identify a designee to oversee the general bookkeeping of internal funds. The school should implement a periodic system of review over the bookkeeping, namely the disbursing of funds.
- 1.2 The principal/designee should not sign any checks unless all necessary supporting documentation is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.
- 1.3 Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation. Also, the splitting of requisitions to bypass the approval requirements and/or the bidding process is strictly prohibited.
- 1.4 The treasurer with direct oversight from the principal/designee, should monitor the financial activity within the General and Athletic Programs and its related accounts throughout the year to ascertain that expenditures charged do not exceed available revenues. Any discrepancies should be immediately addressed and brought to the school administration for resolution.
- 1.5 Regarding the Inventory of Prenumbered Forms, the school administration should carefully review the inventory to ensure its accuracy and prevent any possible discrepancies regarding forms used and in ending inventory.

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

Management Response:

On October 19, 2022, the Principal reviewed Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* with the Assistant Principal and Treasurer to ensure awareness and understanding of the proper procedures for general bookkeeping of internal funds. The Principal has implemented a system of review over the bookkeeping and disbursements procedures. The Principal advised the Treasurer that purchase orders must

be completed, entered, and approved by the Principal or Assistant Principal prior to an order being placed. The Treasurer was advised that no purchases may be processed until the purchase order was processed and approved by the Principal or Vice Principal.

Furthermore, the Treasurer was advised that payments to vendors must be made within (30) days of satisfactory receipt of goods/services and must be documented with an original itemized vendor invoice.

The Principal advised the Vice Principal and Treasurer of the proper supporting documentation needed in order to make vendor payments. The Principal informed the Treasurer to ensure that requests to sign checks are accompanied with the supporting documentation. Furthermore, the Principal and Vice Principal will not to sign any checks unless all the supporting documentation was provided.

On October 19, 2022, the Principal reviewed with the Vice Principal and Treasurer Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* which provides the guidelines for paying sales tax. The Principal advised the Treasurer to ensure that sales tax is paid for any items that the school does not claim nor maintain ownership at the time of purchase. The Principal and Treasurer will ensure that sales taxes are paid to vendors or are remitted to the Florida Department of Revenue as required.

On October 19, 2022, the Principal met with staff and reviewed School Board Policy 6610 Internal Accounts, Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, for purchases of \$1,000 or more but less than \$50,000. Staff was directed to solicit quotations, including one from a certified minority as required by the guidelines. The Assistant Principal and Treasurer were instructed to ensure that the quotes are included as part of the supplementary disbursement documentation. Prior to approving purchases, the Principal or the Assistant Principal will review the quotes which will be included in the supporting documentation provided for approval of purchase orders.

Due to the pandemic, schools' ability to raise funds to support athletic events was limited. As a result, a number of schools had a deficit balance as of June 2021 that was reported to the District. Efforts were made to resolve the deficit beginning June 18, 2021. While the deficit was cleared at that time additional expenditures came into the school prior to the year end that were not covered.

On October 20, 2022, the Principal met with the Athletic Director, Athletic Business Manager and the Treasurer to carefully review and discuss Section III, Chapters 1 and 8 of the *Manual of Internal Fund Accounting*.

On October 20, 2022, the Principal met with the Athletic Business Manager to review available funds related to Classes and Clubs' sports activity and determine an appropriate source of funding to cover the deficit. The Principal secured a donation to cover the deficit balances. Prior to approving any expenditure or signing a check, the Principal will ensure that the account General Fund Program has the necessary funds to cover the overall expenditures charged to the individual general accounts.

The Principal will meet with the Athletic Business Manager monthly to review expenditures and revenues and will make allowable transfers as needed.

The Principal met with the Treasurer regarding Section II, Chapter 8 of the *Manual of Internal Fund Accounting*. The Principal will review the Inventory of Prenumbered Forms for the 2022-2023 fiscal year to ensure that the forms are complete and accurate.

FINDING:

2. School Non-Compliant With Full-Time Equivalent (FTE) Records For Teacher Certification Resulted in Potential FTE Funding Disallowances

RECOMMENDATIONS

- 2.1 The school administration should contact the Certification Department to resolve the issues for teachers cited. To reduce the probability of potential losses in funding and other non-compliance issues regarding the Certification criteria, school administration should ensure that waivers and/or out of field assignment memorandums are maintained on file at the school site and that instructors are assigned to teach in accordance with certification requirements. Going forward, the Certification Office should be contacted immediately for any clarification or assistance related to teacher certification matters.

Person Responsible:

Principal, Assistant Principal

Management Response:

On December 12, 2022, the Principal contacted the Certification Department to resolve the issues teachers cited. The Principal together with an assigned Assistant Principal will ensure that a file is maintained at the school with the certification of all teachers. If a teacher is teaching in an area that is out of field, the school site will insure that the necessary documentation is maintained on file for the assignment.


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

cc. Dr. Gloria Arazoza
Ms. Lucy Iturrey

MEMORANDUM

December 15, 2022

TO: Mr. Rafael A. Villalobos, Region Superintendent
South Central Regional Center

FROM: Jorge Bulnes, Principal 
Southwest Miami Senior High School

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT
OF SOUTHWEST MIAMI SENIOR HIGH SCHOOL**

The following is a response to the relevant findings in the school audit report for Southwest Miami Senior High School for the 2020-2021 and 2021-2022 fiscal years.

1. Inadequate Record keeping, Documenting, and Reporting of Payroll

RECOMMENDATIONS

- 1.1 Review with staff the procedures for recording their daily attendance to ensure compliance with payroll procedures.
- 1.2 Review the sign-in sheets of full-time and part-time employees daily to ensure that employees are reporting their attendance daily via the M-DCPS mobile application or employee portal or signing in/out (part-time). Any discrepancies should be discussed with the employee to ensure adherence to the procedures.
- 1.3 Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.
- 1.4 Going forward, the school administration and payroll clerk should attend payroll training and/or request assistance from the Payroll Department.

Person(s) responsible: Principal/Assistant Principal, and Payroll Clerk

Management Response:

To ensure the adequate recordkeeping, documenting, and reporting of payroll, the newly assigned Principal met with all staff on August 12, 2022, to carefully review and address payroll procedures regarding the daily attendance signing in/out. Additionally, the Principal reviewed the *Payroll Processing Procedures Manual* and the Weekly Briefing #31071 with the Treasurer. Furthermore, Weekly Briefing #31071, Correct Payroll "Sign-in" Procedures for All Employee Types was reviewed and provided to all staff.

The Principal established a procedure for reviewing the Daily Payroll Attendance Sheets (DPAS) both manual and online reports in order to ensure the accuracy, completeness and propriety of the payroll reported. All payroll sheets will be reviewed by an Assistant Principal and the Payroll Clerk by 9:00 a.m. each day to ensure employees are adhering to the sign in/out procedures. Discrepancies will be discussed with faculty and staff who fail to sign in/out appropriately.

When an employee is absent, the type of leave the employee is utilizing will be recorded on the DPAS. Prior to the approval of the payroll, the Payroll Clerk and Assistant Principal will review the DPAS and ensure that the type of leave indicated on the "sign-in sheet" agrees with the Application for Short Term Leave, FM-5949.

Substitute sign-in procedures will be monitored and accurate record keeping will be reviewed by an Assistant Principal and the Payroll Clerk daily.

On August 5, 2022, the Principal met with the Assistant Principal and the Payroll Clerk to review the established procedure for the review of payroll. The Payroll Clerk was directed to print and maintain the DPAS for all pay periods.

The Principal, Assistant Principal, and Payroll Clerk attended payroll training on November 3, 2022.


JB/sr

cc: Ms. Gloria Arazoza
Ms. Lucy Iturrey

MEMORANDUM

December 16, 2022

TO: Dr. John D. Pace, Deputy Superintendent
Office of School Leadership and Performance

FROM: Rafael A. Villalobos, Region Superintendent 
South Region Office

SUBJECT: **RESPONSE TO AUDIT REPORTS FOR SOUTH REGION**

Please find the attached response to the audit finding for the 2020-2021 and 2021-2022 fiscal years for Southwest Miami Senior High School and Miami Palmetto Senior High. The South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Southwest Miami Senior High School

1. Inadequate Recordkeeping, Documenting, and Reporting of Payroll

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review both the *Payroll Processing Procedures Manual* and *Weekly Briefing #31071* and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Daily Attendance Payroll Sheet (DPAS) and the monitoring of the sign-in procedures of all staff.

The Financial/Business Operations Director will conduct a minimum of two site-reviews to ensure compliance with all the guidelines found in *Weekly Briefing #31071* to ensure that the daily and hourly payrolls are accurate, printed, and maintained with payroll records, that leave cards are completed properly and agree with the DPAS.

Miami Palmetto Senior High School

1. Inadequate Controls and Monitoring Over Disbursements, Financial Management, And Prenumbered Forms Inventory

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* to ensure that procedures are followed as related to the proper use of the Purchase Order system, the proper solicitation of quotes for purchases of \$1,000 or more but less than \$50,000, and the timely payment to vendors.

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* to ensure that procedures are followed in regard to the payment of sales tax.

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapters 1 and 8 of the *Manual of Internal Fund Accounting* to ensure that procedures are followed as related to monitoring of the Athletic Fund and General

Fund Program. The Principal was instructed to ensure that the General Fund and Athletics Fund Programs end the year with a positive balance.

The South Region Office Financial/Business Operations Director instructed the Principal to review Section II, Chapter 8 of the Manual of Internal Fund Accounting to ensure that an accurate and organized inventory of prenumbered official forms is prepared and available at the end of the year.

2. School Non-Compliant with Full-Time Equivalent (FTE) Records for Teacher Certification Resulted in Potential FTE Funding Disallowances

The South Region Office Financial/Business Operations Director instructed the Principal to reach out to the office of Certification to ensure that teachers are assigned to teach in accordance with certification requirements.

The Principal was instructed to maintain a notebook with the current certification of all teachers along with the necessary documentation if a teacher was placed to teach out-of-field.

Principals will participate in the District Mandatory Money Matters Support Program for the 2022-2023 Fiscal Year.


Should you need additional information, please contact me at (305) 252-3041.

RAV/mh
M24

cc: Mr. Jose Bueno
Ms. Gloria Arazoza
Ms. Lucy Iturrey

MEMORANDUM

January 19, 2023

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

FROM: Dr. John D. Pace III, Deputy Superintendent
Office of School Leadership and Performance

SUBJECT: **SCHOOL LEADERSHIP AND PERFORMANCE RESPONSE TO AUDIT OF
SOUTHWEST MIAMI SENIOR HIGH SCHOOL AND MIAMI PALMETTO
SENIOR HIGH SCHOOL**

School Leadership and Performance has reviewed the audit findings cited in the audit reports for Southwest Miami Senior High School and Miami Palmetto Senior High Schools.

In response to the report, the following list outlines preventative actions taken by School Leadership and Performance:

- The Money Matters Support Program (MMSP) requires newly assigned, current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training. Topics covered include Payroll, Internal Funds and Certification.
- School Leadership and Performance Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include Bookkeeping Practices, Payroll Procedures, Internal Fund Procedures Over Disbursements and Controls over Collections and Disbursements.
- School Leadership and Performance Administrative Director will coordinate oversight assistance from Internal Funds and Payroll Departments to provide training and assistance to administrators, Payroll specialists and treasurers.
- School Leadership and Performance Administrative Director will coordinate assistance with the Certification Department to aid in compliance with certification requirements.
- District's Fiscal Review Teams will provide additional support to ensure controls and safeguards are in place by the Principal and Administrative Personnel. Review of procedures, along with necessary supports will be provided in monitoring budgeted funds, payroll processing procedures and compliance of certification requirements.

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

JDP:ga
M048

cc: Region Superintendents
Gloria Arazoza
Region Directors
Principals

Anti-Discrimination Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

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

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

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

Email: crc@dadeschools.net Website: <https://hrdadeschools.net/civilrights>

Revised 07/2020



Miami-Dade County Public Schools

**INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
*January 2023***

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>