



Miami-Dade County Public Schools

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

*The Financial Statements Were Fairly Stated
For All 75 Schools/Centers
And Property Inventory Results Were Satisfactory
For Most Schools/Centers
In This Report.*

*At Four Schools/Centers (Depending On The
Individual School/Center), Improvements Are
Needed Over The Bookkeeping Function, The
Receipting And Disbursing Of Funds, The Spending
Of Athletic Program Funds, The Controls Over
Student Activities Including The Sale Of Physical
Education Uniforms And Yearbooks, The
Implementation Of FTE Procedures, And The
Management Of Property.*

JUNE 2019

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Miami-Dade County Public Schools

giving our students the world

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Maria T. Gonzalez, CPA

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June 28, 2019

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

Ladies and Gentlemen:

This report includes the audit results of 75 schools/centers currently reporting to the North Region Office and the Central Region Office. The audit period of the 75 schools/centers included in this report is one fiscal year ended June 30, 2018. At one school/center, there was a change of Principal since the prior audit. This report also includes the results of property inventories of all 75 schools/centers, as well as the results of property inventories of other schools/centers that were performed by us during this fiscal year that were pending publication.

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 at all schools/centers. On a selected basis, we reviewed Full-Time Equivalent (FTE) reporting and student records; as well as the review of procedures related to payroll's time and attendance, the Title I Program, the Purchasing Card Program, and certain aspects of school site data security.

Audit results proved satisfactory at 71 of 75 schools/centers in this report, and property inventory results for most schools/centers were also satisfactory. Notwithstanding the individual findings included in this report, the financial statements of all 75 schools/centers in this report were fairly stated. At four of the schools/centers, depending on the individual school/center audited, the audits identified non-compliance with the bookkeeping function including the receipting and disbursing of funds and the overspending of Athletic Program funds. We also noted non-compliance with procedures over student activities including the sale of Physical Education uniforms and yearbooks, the implementation of certain Full-Time Equivalent (FTE) procedures, and the management of property.

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

Sincerely,

Maria T. Gonzalez, CPA
Chief Auditor

Office of Management and Compliance Audits

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 75 schools/centers. These include 57 schools/centers that report to the North Region Office and 18 that report to the Central Region Office. The audit period of the 75 schools/centers reported herein is one fiscal year ended June 30, 2018. At one school/center, there was a change of Principal since the prior audit.

The audits disclosed that 71 of the 75 schools/centers reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The four (4) schools/centers with audit findings and the affected areas are as follows:

Work Loc. No.	Name of School/Center <i>Principal & Treasurer's Tenure</i>	Region Office	Audit Scope	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/ Center	Current Audit-- Total Audit Findings Per School/ Center	Findings Per Category				
							Internal Funds			Unlocated Property	FTE
							Book-Keeping Function & Pre-No. Forms Inventory	Student Activities	Athletic Prog. Over-Spending & Related Athl. Acct. Deficits		
7201	1.Miami Beach Senior High School <i>Same Principal as in prior audit-no change. Property finding does not apply to Treasurer.</i>	North	Int. Funds: 2017-2018 Property: 2018-2019	No	No ^(a)	1				1	
7005	2.iTech @ Thomas A. Edison Educational Center <i>Same Principal as in prior audit-no change. Change of Treasurer.</i>	Central	Int. Funds: 2017-2018 P-Card & Payroll: 2017-2018 2018-2019 Data Security & Property: 2018-2019	No	No	2	1	1			
7341	3.Miami Jackson Senior High School <i>Same Principal as in prior audit-no change. Change of Treasurer.</i>	Central	Int. Funds: 2017-2018 FTE: 2018-19 SP2 Property: 2018-2019	No	No	2			1		1
7791	4.Booker T. Washington Senior High School <i>Same Principal as in prior audit-no change. Change of Treasurer.</i>	Central	Int. Funds: 2017-2018 Property: 2018-2019	No	Yes ^(b)	2	1	1			
TOTAL	4 schools/centers					7	2	2	1	1	1

Notes:

(a) No findings cited during the prior audit. However, the school was cited for unlocated property in a prior audit (issued in May 2017). The property finding happened under a different administration.

(b) During the prior audit, the findings cited were in the area of FTE. For this audit, the findings cited are in the area of internal funds.

As indicated in the previous table, at four schools/centers, depending on the individual school/center audited, the audits identified non-compliance with the bookkeeping function, including the receipting and disbursing of funds, and the overspending of Athletic Program funds. We also noted non-compliance with procedures over student activities including the sale of physical education uniforms and yearbooks, the implementation of certain Full-Time Equivalent (FTE) procedures, and the management of property. The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, the tenure of the administration under which the findings were assessed, whether a change of Treasurer occurred and whether findings were recurrent.

More specific details regarding prior/current findings, names of Principals and timeframes of their administrative assignments are provided on pages 38-45 of this report.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 28-37. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 54-89); and in the *Appendix Section* in memorandum format (Pages 98-117).

Notwithstanding the conditions and findings in this report, at all 75 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools/centers during the 2017-2018 fiscal year, on the accrual basis of accounting.

As of June 30, 2018, for all 75 schools/centers reported herein, total combined receipts and disbursements amounted to \$11,567,662 and \$(11,595,028), respectively; while total combined Fund Balance amounted to \$3,080,790 (Pages 10-18).

Notwithstanding the conditions and findings reported herein, as of June 30, 2018, the internal control structure at all 75 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances of non-compliance reported at the individual schools/centers.

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

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 75 schools/centers. At 72 of the 75 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following three schools/centers we found that:

- *At iTech @ Thomas A. Edison Educational Center*, our audit determined that the overall bookkeeping practices, the documentation supporting the associated transactions, and the controls over the receipting and disbursing of funds required improvement. The audit also disclosed errors in the inventory of official prenumbered forms. Although nothing came to our attention to indicate that monies collected and receipted by the school were not deposited, our review disclosed various discrepancies in the accounting and reporting of school-sponsored activities. Discrepancies included account mispostings, errors in the reports, commingling of funds from various activities, and activity losses (Pages 61-70).
- *At Miami Jackson Senior High School*, the audit disclosed that inadequate monitoring over athletic-related disbursements led to overspending and deficit balances in the Athletic Program and in two related athletic program accounts within the Trust Program. At June 30, 2018, the Athletic Program disclosed an overall deficit balance of \$(11,000), which further increased during the current year. At our request and with assistance from the Internal Funds Business Manager in the Office of the Controller, the school transferred to the Athletic Program funds available in various sports accounts within the Classes and Clubs Program to reduce the current year deficit (Pages 71-75).
- *At Booker T. Washington Senior High School*, our audit determined that the overall bookkeeping practices and the documentation supporting the associated transactions required improvement. In various instances, the school was not monitoring account balances, and discrepancies were identified in the inventory of prenumbered forms. We also noted instances where receipts were not timely posted, official receipts were not always issued to students when required, invoices were not timely paid, and disbursements were not properly supported/documented. Regarding the sale of Physical Education (P.E.) uniforms, our review disclosed that P. E. uniforms were unaccounted for as of June 30, 2018, and the required *Inventory and Operating Statement* had not been prepared. Additionally, the review of student activities disclosed that the *Activity Log* and *Student Activity Operating Reports* were incomplete. The Yearbook activity disclosed that the *Yearbook Monthly Operating Reports* and the *Yearbook Distribution Report* were not prepared, and the *Complimentary List* form was not completed/filed for yearbooks given away by the school free-of-charge (Pages 79-89).

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for the 75 schools/centers in this report. We have also included the results of physical inventories of property items of 35 other schools/centers that were completed as of June 2019; however, their corresponding internal funds audits could not be completed in time to include in this report¹. In total, this report includes the property inventory results of 110 schools/centers.

At 110 schools/centers, Property Audits staff inventoried approximately 23,500 equipment items with a total cost of \$68.8 million. At four schools/centers, a total of 13 equipment items with a depreciated value of approximately \$100, and a total acquisition cost of approximately \$40,100 could not be located at four schools/centers (refer to Property Schedule, Pages 46-52).

- *At Miami Beach Senior High School*, a total of ten (10) property items with a depreciated value of approximately \$100 and an acquisition cost of approximately \$35,300 could not be accounted for. Some of these items, which included computer and audio-visual equipment, among others, had been substituted with similar items of lesser value or different brand/model and appeared to have been fraudulently branded with a property control number to conceal the original item's disappearance. We were unable to identify the individual(s) responsible for this property substitution scheme since several staff members were involved with the management of the inventory. The Principal reported the incident to the Miami-Dade Schools Police Department for their evaluation (Pages 54-60).

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process.

Our analysis of Plant Security Report losses disclosed that 13 items with a total depreciated value of approximately \$6,400 and a total acquisition cost of approximately \$18,300 were reported missing at eight (8) of the 110 schools/centers. Items included computer and audio-visual equipment, an air conditioning wall unit and a lawnmower tractor (Page 53).

¹ These pending internal funds audit results will be reported in 2019-2020 as two-year audits (35 schools/centers).

PAYROLL

We reviewed payroll records and procedures at the following four (4) schools/centers. The payroll reviewed covered the 2017-2018 and/or 2018-2019 fiscal years, depending on the school/center audited, as noted in the following table. Two of these reviews were corollary to our review of Title I Program expenditures.

Work Location No.	Schools/Centers	Audit Period	Region
5021	Ben Sheppard Elementary	2017-2018	North
7391	Miami Lakes Educational Center	2017-2018	North
6411	Horace Mann Middle	2018-2019	Central
7005	iTech @ Thomas A. Edison Educational Center	2017-2018 2018-2019	Central

At these four schools/centers, there was general compliance with the District's *Payroll Processing Procedures Manual*.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program's procedures and records at the following three (3) schools/centers. Disbursements made with the P-Card were reviewed at the individual schools/centers during the 2017-2018 and/or 2018-2019 fiscal years, depending on the school/center audited. Two of these reviews were corollary to our review of Title I Program disbursements made with the P-Card.

Work Location No.	Schools/Centers	Region	Audit Period
5021	Ben Sheppard Elementary	North	2017-2018
7391	Miami Lakes Educational Center	North	2017-2018
7005	iTech @ Thomas A. Edison Educational Center	Central	2017-2018 2018-2019

Two of the three schools/centers reviewed were generally compliant with the guidelines and documentation requirements established in the District's *Purchasing Card Program Policies and Procedures Manual*. At one school/center:

- *At iTech @ Thomas A. Edison Educational Center*, the school improperly purchased an ID printer with an acquisition cost of approximately \$1,200 with the P-Card. Schools/centers are prohibited from purchasing capitalized equipment with the P-Card (Pages 61-66, part of Disbursements). District guidelines require schools/centers to purchase capitalized equipment through the District's Procurement Management Services.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following eight (8) schools/centers were selected for these audits:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
2441	Virginia A. Boone/Highland Oaks Elementary	North	2018-2019 SP 3	\$ 1,706,827
2371	West Hialeah Gardens Elementary	North	2018-2019 SP 3	3,981,812
6231	Hialeah Middle	North	2018-2019 SP 3	2,339,194
6681	Palm Springs Middle	North	2018-2019 SP 3	2,899,923
7541	North Miami Beach Senior	North	2018-2019 SP 3	3,856,455
6091	Citrus Grove Middle	Central	2018-2019 SP 2	1,927,933
7071	Coral Gables Senior	Central	2018-2019 SP 2	8,444,388
7341	Miami Jackson Senior	Central	2018-2019 SP 2	3,984,447
Total FTE Funding:				\$ 29,140,979

The total FTE funding amounted to approximately \$29.1 million for the eight schools/centers combined. FTE records reviewed corresponded to the 2018-2019 fiscal year Survey Period 2 (October 2018), or Survey Period 3 (February 2019), as noted in the preceding table.

Our FTE reviews disclosed that seven out of the eight schools/centers were generally compliant with District policy related to FTE documentation and procedures. At the following school/center we found:

- *At Miami Jackson Senior High School*, our review of FTE records for the 2018-2019 fiscal year disclosed discrepancies related to the On-the-Job Training (OJT) area. Regarding the issues discovered, the school provided corrective action plans going forward (Pages 76-78).

TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures corresponding to the 2017-2018 fiscal year was conducted at two (2) schools/centers. The following table summarizes the schools/centers reviewed:

Work Location No.	Schools/Centers	Region	Audit Period	Total Expenditures
5021	Ben Sheppard Elementary	North	2017-2018	\$ 359,407
7391	Miami Lakes Educational Center	North	2017-2018	205,838
Total Title I Program Expenditures:				\$ 565,245

At these two schools/centers, aggregate expenditures incurred under various Title I programs amounted to approximately \$565,250. Both schools/centers reviewed were generally compliant with Title I Program documentation and procedures.

DATA SECURITY

We reviewed the report titled “*Authorized Applications for Employees by Locations Report*” at the following three schools/centers. For two schools, our reviews were corollary to the Title I Program audit conducted this year:

Work Location No.	Schools/Centers	Audit Period	Region
5021	Ben Sheppard Elementary	2018-2019	North
7391	Miami Lakes Educational Center	2018-2019	North
7005	iTech @ Thomas A. Edison Educational Center	2018-2019	Central

Our review disclosed that the schools/centers generally complied with the review of the report and with the requirements for granting staff’s access to system applications. Minor issues regarding staff members’ access to certain system applications were discussed with appropriate school administration for their information and follow-up.

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2018, for the 75 schools/centers included in this report. It also provides the audit opinion regarding the schools/centers' financial statements:

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

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2018, for the 75 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report			Fund Balance						
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
0341	Arch Creek Elementary	\$ 14,216.47	\$ 13,535.91	\$ (11,030.25)	\$ 16,722.13	\$ 7,176.27	\$ 9,545.86	\$ -	\$ -	\$ -	\$ 16,722.13
0321	Biscayne Beach Elementary	18,979.58	174,720.16	(176,379.83)	17,319.91	7,974.19	9,345.72	-	-	-	17,319.91
2441	Virginia A. Boone/Highland Oaks Elementary	14,218.06	200,243.43	(194,342.81)	20,118.68	14,661.00	5,457.68	-	-	-	20,118.68
0481	James H. Bright/J. W. Johnson Elementary	65,306.15	39,252.37	(40,106.69)	64,451.83	12,138.73	52,313.10	-	-	-	64,451.83
0561	W. J. Bryan Elementary	17,067.91	116,191.14	(116,159.40)	17,099.65	5,706.19	11,393.46	-	-	-	17,099.65
0681	Carol City Elementary	20,103.18	29,743.46	(30,729.92)	19,116.72	10,258.65	8,858.07	-	-	-	19,116.72
1161	Crestview Elementary	4,819.82	25,209.18	(22,825.96)	7,203.04	2,504.01	4,699.03	-	-	-	7,203.04

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
1481	John G. Dupuis Elementary	15,946.76	166,975.25	(171,017.31)	11,904.70	2,181.28	9,723.42	-	-	-	11,904.70	
1521	Amelia Earhart Elementary	16,568.03	79,972.47	(77,987.58)	18,552.92	5,776.27	12,776.65	-	-	-	18,552.92	
4801	Gertrude K. Edelman/Sabal Palm Elementary	13,515.67	24,026.46	(27,829.00)	9,713.13	4,809.73	4,903.40	-	-	-	9,713.13	
1921	Flamingo Elementary	21,593.03	27,207.18	(26,501.93)	22,298.28	5,173.31	17,124.97	-	-	-	22,298.28	
2081	Fulford Elementary	19,783.61	16,928.75	(14,052.92)	22,659.44	6,710.19	15,949.25	-	-	-	22,659.44	
2181	Joella C. Good Elementary	14,872.19	345,628.34	(343,767.76)	16,732.77	8,215.43	8,517.34	-	-	-	16,732.77	
2241	Graigigny Elementary	13,078.99	6,524.52	(9,981.59)	9,621.92	5,289.01	4,332.91	-	-	-	9,621.92	
3781	Barbara Hawkins Elementary	12,974.06	13,451.79	(11,174.75)	15,251.10	7,118.87	8,132.23	-	-	-	15,251.10	
2111	Hialeah Gardens Elementary	16,043.83	362,600.18	(361,333.06)	17,310.95	9,873.74	7,437.21	-	-	-	17,310.95	

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
4121	Dr. Robert B. Ingram Elementary	12,898.13	13,103.72	(12,627.34)	13,374.51	2,681.88	10,692.63	-	-	-	13,374.51
3141	Meadowlane Elementary	22,704.55	40,287.58	(45,236.48)	17,755.65	9,757.65	7,998.00	-	-	-	17,755.65
3241	Miami Gardens Elementary	4,341.50	17,217.83	(16,808.02)	4,751.31	3,539.64	1,211.67	-	-	-	4,751.31
3661	Natural Bridge Elementary	18,452.18	21,553.75	(23,904.56)	16,101.37	6,078.05	10,023.32	-	-	-	16,101.37
3701	Norland Elementary	12,178.65	60,018.26	(60,245.98)	11,950.93	8,156.27	3,794.66	-	-	-	11,950.93
3901	North Hialeah Elementary	13,748.41	24,287.25	(25,636.31)	12,399.35	6,470.49	5,928.86	-	-	-	12,399.35
3981	North Twin Lakes Elementary	16,969.87	160,151.56	(162,533.59)	14,587.84	9,098.38	5,489.46	-	-	-	14,587.84
4001	Norwood Elementary	19,086.24	24,606.58	(22,376.49)	21,316.33	8,475.86	12,840.47	-	-	-	21,316.33
4021	Oak Grove Elementary	10,269.23	56,544.28	(50,584.47)	16,229.04	16,229.04	-	-	-	-	16,229.04

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
4061	Ojus Elementary	30,830.74	80,566.15	(87,628.37)	23,768.52	5,141.23	18,627.29	-	-	-	23,768.52	
4241	Palm Lakes Elementary	13,323.00	34,915.34	(34,941.71)	13,296.63	3,838.32	9,458.31	-	-	-	13,296.63	
4261	Palm Springs Elementary	18,833.64	21,754.83	(25,426.31)	15,162.16	10,836.38	4,325.78	-	-	-	15,162.16	
4341	Parkway Elementary	4,679.93	25,698.97	(26,009.34)	4,369.56	3,206.15	1,163.41	-	-	-	4,369.56	
4541	Rainbow Park Elementary	7,341.14	35,342.62	(34,783.09)	7,900.67	4,852.29	3,048.38	-	-	-	7,900.67	
5021	Ben Sheppard Elementary	19,020.31	362,150.77	(368,589.36)	12,581.72	6,262.00	6,319.72	-	-	-	12,581.72	
5601	Twin Lakes Elementary	23,687.66	12,320.07	(15,668.57)	20,339.16	9,616.65	10,722.51	-	-	-	20,339.16	
5711	Mae M. Walters Elementary	19,629.88	26,365.68	(26,610.73)	19,384.83	7,512.37	11,872.46	-	-	-	19,384.83	
2371	West Hialeah Gardens Elementary	29,317.67	444,029.59	(440,231.07)	33,116.19	28,497.52	4,618.67	-	-	-	33,116.19	

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5081	Dr. Frederica S. Wilson/Skyway Elementary	12,209.02	22,204.93	(23,501.36)	10,912.59	4,891.33	6,021.26	-	-	-	10,912.59
5971	Nathan B. Young Elementary	6,137.78	13,819.34	(13,055.72)	6,901.40	5,510.17	1,391.23	-	-	-	6,901.40
0092	Norman S. Edelcup/Sunny Isles Beach K-8	31,392.64	191,849.47	(200,522.01)	22,720.10	19,530.99	3,189.11	-	-	-	22,720.10
3281	Miami Lakes K-8 Center	26,287.77	195,174.94	(160,701.65)	60,761.06	57,130.55	3,630.51	-	-	-	60,761.06
5141	Hubert O. Sibley K-8 Academy	15,154.10	36,061.65	(36,037.00)	15,178.75	5,118.24	10,060.51	-	-	-	15,178.75
6023	Andover Middle	34,017.59	53,671.71	(57,480.41)	30,208.89	15,145.98	15,062.91	-	-	-	30,208.89
6611	Country Club Middle	30,348.01	73,065.68	(69,426.03)	33,987.66	10,892.74	23,094.92	-	-	-	33,987.66
6751	Hialeah Gardens Middle	40,340.74	191,725.79	(192,384.65)	39,681.88	8,295.16	31,386.72	-	-	-	39,681.88
6231	Hialeah Middle	35,526.47	81,206.39	(79,186.00)	37,546.86	19,841.37	17,705.49	-	-	-	37,546.86

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
6281	Thomas Jefferson Middle	19,756.22	36,191.48	(39,703.09)	16,244.61	3,543.50	12,701.11	-	-	-	16,244.61	
6571	Norland Middle	55,610.04	149,523.82	(154,055.30)	51,078.56	10,935.23	39,918.96	-	-	224.37	51,078.56	
6591	North Dade Middle	18,286.53	48,186.62	(47,184.93)	19,288.22	6,478.99	12,809.23	-	-	-	19,288.22	
6681	Palm Springs Middle	27,773.89	72,379.42	(75,744.41)	24,408.90	2,767.63	21,641.27	-	-	-	24,408.90	
7011	American Senior	223,413.53	592,787.94	(555,457.56)	260,743.91	55,922.76	204,823.15	-	(2.00)	-	260,743.91	
7191	Hialeah Gardens Senior	135,172.58	735,806.08	(704,705.94)	166,272.72	38,485.01	127,787.71	-	-	-	166,272.72	
7131	Hialeah-Miami Lakes Senior	157,212.24	472,518.99	(466,570.92)	163,160.31	20,796.21	142,364.10	-	-	-	163,160.31	
7291	Jose Marti MAST 6-12 Academy	61,060.74	256,317.07	(246,647.16)	70,730.65	47,445.70	23,284.95	-	-	-	70,730.65	
7031	MAST @ FIU Biscayne Bay Campus	15,948.14	94,505.16	(72,036.24)	38,417.06	18,073.04	20,344.02	-	-	-	38,417.06	

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7201	Miami Beach Senior	180,484.77	427,205.05	(454,713.29)	152,976.53	14,203.00	138,773.53	-	-	-	152,976.53
7391	Miami Lakes Educational Center	166,000.78	342,502.09	(400,570.75)	107,932.12	40,665.35	67,266.77	-	-	-	107,932.12
7381	Miami Norland Senior	114,061.59	357,124.26	(383,186.44)	87,999.41	7,756.77	80,242.64	-	-	-	87,999.41
7541	North Miami Beach Senior	167,516.90	384,146.81	(378,228.94)	173,434.77	49,292.30	124,142.47	-	-	-	173,434.77
7049	Westland Hialeah Senior	105,989.40	394,799.32	(393,336.64)	107,452.08	16,240.11	91,211.97	-	-	-	107,452.08
<u>Central Region Office Schools/Centers</u>											
0721	George Washington Carver Elementary	21,930.99	82,498.02	(74,944.35)	29,484.66	2,716.39	26,768.27	-	-	-	29,484.66
0841	Coconut Grove Elementary	32,888.95	225,238.02	(194,773.58)	63,353.39	39,179.80	24,173.59	-	-	-	63,353.39
1561	Earlington Heights Elementary	16,749.11	16,130.91	(19,867.87)	13,012.15	7,299.26	5,712.89	-	-	-	13,012.15

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
2361	Hialeah Elementary	22,333.47	33,733.99	(28,705.19)	27,362.27	10,482.02	16,880.25	-	-	-	27,362.27	
3061	Ludlam Elementary	13,849.99	188,583.90	(183,824.27)	18,609.62	7,630.81	10,978.81	-	-	-	18,609.62	
5041	Silver Bluff Elementary	14,128.31	189,512.06	(190,251.17)	13,389.20	6,795.88	6,593.32	-	-	-	13,389.20	
0081	Lenora B. Smith Elementary	11,553.63	10,549.21	(10,039.26)	12,063.58	6,603.41	5,460.17	-	-	-	12,063.58	
1401	Charles R. Drew K-8 Center	9,287.55	64,341.36	(64,605.58)	9,023.33	961.24	8,062.09	-	-	-	9,023.33	
1681	Lillie C. Evans K-8 Center	10,505.46	16,815.84	(18,424.08)	8,897.22	3,290.74	5,606.48	-	-	-	8,897.22	
6091	Citrus Grove Middle	29,624.51	20,855.34	(21,733.99)	28,745.86	9,851.91	18,893.95	-	-	-	28,745.86	
6391	Madison Middle	22,367.49	16,415.78	(18,982.82)	19,800.45	8,012.97	11,787.48	-	-	-	19,800.45	
6411	Horace Mann Middle	23,346.79	24,507.49	(23,199.25)	24,655.03	13,012.90	11,642.13	-	-	-	24,655.03	

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
7071	Coral Gables Senior	260,147.94	827,028.00	(872,022.99)	215,152.95	27,152.86	188,000.09	-	-	-	215,152.95	
7081	Design & Architecture Senior	57,643.06	156,006.19	(152,554.69)	61,094.56	8,939.55	52,155.01	-	-	-	61,094.56	
7581	iPrep Academy PK-12	74,590.46	626,016.21	(624,086.98)	76,519.69	57,815.85	18,703.84	-	-	-	76,519.69	
7005	iTech @ Thomas A. Edison Educational Center	10,030.01	65,439.27	(61,999.22)	13,470.06	8,584.91	4,100.15	-	-	785.00	13,470.06	
7341	Miami Jackson Senior	58,598.92	408,566.68	(439,546.00)	27,619.60	12,111.18	15,508.42	-	-	-	27,619.60	
7791	Booker T. Washington Senior	142,477.44	269,524.59	(275,967.73)	136,034.30	83,106.07	52,928.23	-	-	-	136,034.30	
TOTALS		\$3,108,155.62	\$11,567,662.29	\$(11,595,028.01)	\$3,080,789.90	\$1,058,326.92	\$2,021,455.61	\$ -	\$ (2.00)	\$1,009.37	\$3,080,789.90	

AUDIT OPINION

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

Notwithstanding the conditions and findings in this report, the financial statements of the internal funds of all 75 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from financial activity conducted by the schools/centers during the 2017-2018 fiscal year, on the accrual basis of accounting.

As of June 30, 2018, for all 75 schools/centers reported herein, total combined receipts and disbursements amounted to \$11,567,662 and \$(11,595,028), respectively, while total combined Fund Balance amounted to \$3,080,790 (Pages 10-18).

Notwithstanding the conditions and findings reported herein, as of June 30, 2018, the internal control structure at all 75 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting, except for those instances of non-compliance reported at the individual schools/centers.

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



Eivira M. Sanchez
Certified Public Accountant, Certified Fraud Examiner
District Director, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for the four schools/centers reported herein **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>North Region Office School/Center</u>							
Miami Beach Senior		✓			✓		Likely to impact.
<u>Central Region Office Schools/Centers</u>							
iTech @ Thomas A. Edison Educational Center		✓			✓		Likely to impact.
Miami Jackson Senior		✓			✓		Likely to impact.
Booker T. Washington Senior		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 71 schools/centers reported herein **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Arch Creek Elementary	✓			✓			Not Likely to impact.
Biscayne Beach Elementary	✓			✓			Not Likely to impact.
Virginia A. Boone/Highland Oaks Elementary	✓			✓			Not Likely to impact.
James H. Bright/J. W. Johnson Elementary	✓			✓			Not Likely to impact.
W. J. Bryan Elementary	✓			✓			Not Likely to impact.
Carol City Elementary	✓			✓			Not Likely to impact.
Crestview Elementary	✓			✓			Not Likely to impact.
John G. Dupuis Elementary	✓			✓			Not Likely to impact.
Amelia Earhart Elementary	✓			✓			Not Likely to impact.
Gertrude K. Edelman/Sabal Palm 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	
Flamingo Elementary	✓			✓			Not Likely to impact.
Fulford Elementary	✓			✓			Not Likely to impact.
Joella C. Good Elementary	✓			✓			Not Likely to impact.
Gratigny Elementary	✓			✓			Not Likely to impact.
Barbara Hawkins Elementary	✓			✓			Not Likely to impact.
Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
Dr. Robert B. Ingram Elementary	✓			✓			Not Likely to impact.
Meadowlane Elementary	✓			✓			Not Likely to impact.
Miami Gardens Elementary	✓			✓			Not Likely to impact.
Natural Bridge Elementary	✓			✓			Not Likely to impact.
Norland Elementary	✓			✓			Not Likely to impact.
North Hialeah 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	
North Twin Lakes Elementary	✓			✓			Not Likely to impact.
Norwood Elementary	✓			✓			Not Likely to impact.
Oak Grove Elementary	✓			✓			Not Likely to impact.
Ojus Elementary	✓			✓			Not Likely to impact.
Palm Lakes Elementary	✓			✓			Not Likely to impact.
Palm Springs Elementary	✓			✓			Not Likely to impact.
Parkway Elementary	✓			✓			Not Likely to impact.
Rainbow Park Elementary	✓			✓			Not Likely to impact.
Ben Sheppard Elementary	✓			✓			Not Likely to impact.
Twin Lakes Elementary	✓			✓			Not Likely to impact.
Mae M. Walters Elementary	✓			✓			Not Likely to impact.
West Hialeah Gardens 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	
Dr. Frederica S. Wilson/Skyway Elementary	✓			✓			Not Likely to impact.
Nathan B. Young Elementary	✓			✓			Not Likely to impact.
Norman S. Edelcup/Sunny Isles Beach K-8	✓			✓			Not Likely to impact.
Miami Lakes K-8 Center	✓			✓			Not Likely to impact.
Hubert O. Sibley K-8 Academy	✓			✓			Not Likely to impact.
Andover Middle	✓			✓			Not Likely to impact.
Country Club Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Middle	✓			✓			Not Likely to impact.
Hialeah Middle	✓			✓			Not Likely to impact.
Thomas Jefferson Middle	✓			✓			Not Likely to impact.
Norland Middle	✓			✓			Not Likely to impact.
North Dade Middle	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Palm Springs Middle	✓			✓			Not Likely to impact.
American Senior	✓			✓			Not Likely to impact.
Hialeah Gardens Senior	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Senior	✓			✓			Not Likely to impact.
Jose Marti MAST 6-12 Academy	✓			✓			Not Likely to impact.
MAST @ FIU Biscayne Bay Campus	✓			✓			Not Likely to impact.
Miami Lakes Educational Center	✓			✓			Not Likely to impact.
Miami Norland Senior	✓			✓			Not Likely to impact.
North Miami Beach Senior	✓			✓			Not Likely to impact.
Westland Hialeah Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
George Washington Carver 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	
Coconut Grove Elementary	✓			✓			Not Likely to impact.
Earlington Heights Elementary	✓			✓			Not Likely to impact.
Hialeah Elementary	✓			✓			Not Likely to impact.
Ludlam Elementary	✓			✓			Not Likely to impact.
Silver Bluff Elementary	✓			✓			Not Likely to impact.
Lenora B. Smith Elementary	✓			✓			Not Likely to impact.
Charles R. Drew K-8 Center	✓			✓			Not Likely to impact.
Lillie C. Evans K-8 Center	✓			✓			Not Likely to impact.
Citrus Grove Middle	✓			✓			Not Likely to impact.
Madison Middle	✓			✓			Not Likely to impact.
Horace Mann Middle	✓			✓			Not Likely to impact.
Coral Gables 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	
Design & Architecture Senior	✓			✓			Not Likely to impact.
iPrep Academy PK-12	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the four schools/centers reported herein **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office School/Center</u>						
7201	Miami Beach Senior ^(a)	Int. Funds: 2017-2018	1	<ul style="list-style-type: none"> Property Management 	None	
<u>Central Region Office Schools/Centers</u>						
7005	iTech @ Thomas A. Edison Educational Center ^(a)	Int. Funds: 2017-2018 P-Card: 2017-2018 2018-2019 Payroll: 2017-2018 2018-2019 Data Security: 2018-2019	2	<ul style="list-style-type: none"> Bookkeeping (Receipts/Deposits, Disbursements, P-Card Purchases, Pre-Numbered Forms) Student Activities 	None	
7341	Miami Jackson Senior ^(a)	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP2	2	<ul style="list-style-type: none"> Overspending/Deficit Balances in Athletic Program and Accounts FTE OJT 	None	
7791	Booker T. Washington Senior ^(a)	Int. Funds: 2017-2018	2	<ul style="list-style-type: none"> Bookkeeping (Financial Management, Pre-Numbered Forms, Receipts/Deposits, Disbursements) Sale of Physical Education (P.E.) Uniforms, Student Activities and Yearbook 	1	<ul style="list-style-type: none"> FTE-ESOL, SPED & OJT
TOTAL			7		1	

Notes:

(a) No change of Principal since prior audit.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 71 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
0341	Arch Creek Elementary	Int. Funds: 2017-2018	None		None	
0321	Biscayne Beach Elementary	Int. Funds: 2017-2018	None		None	
2441	Virginia A. Boone/Highland Oaks Elementary	Int. Funds: 2017-2018 <i>FTE:</i> 2018-19 SP3	None		None	
0481	James H. Bright/J. W. Johnson Elementary	Int. Funds: 2017-2018	None		None	
0561	W. J. Bryan Elementary	Int. Funds: 2017-2018	None		None	
0681	Carol City Elementary	Int. Funds: 2017-2018	None		None	
1161	Crestview Elementary	Int. Funds: 2017-2018	None		None	
1481	John G. Dupuis Elementary	Int. Funds: 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
1521	Amelia Earhart Elementary	Int. Funds: 2017-2018	None		None	
4801	Gertrude K. Edelman/Sabal Palm Elementary	Int. Funds: 2017-2018	None		None	
1921	Flamingo Elementary	Int. Funds: 2017-2018	None		None	
2081	Fulford Elementary	Int. Funds: 2017-2018	None		None	
2181	Joella C. Good Elementary	Int. Funds: 2017-2018	None		None	
2241	Gratigny Elementary	Int. Funds: 2017-2018	None		None	
3781	Barbara Hawkins Elementary	Int. Funds: 2017-2018	None		None	
2111	Hialeah Gardens Elementary	Int. Funds: 2017-2018	None		None	
4121	Dr. Robert B. Ingram Elementary	Int. Funds: 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
3141	Meadowlane Elementary	Int. Funds: 2017-2018	None		None	
3241	Miami Gardens Elementary	Int. Funds: 2017-2018	None		None	
3661	Natural Bridge Elementary	Int. Funds: 2017-2018	None		None	
3701	Norland Elementary	Int. Funds: 2017-2018	None		None	
3901	North Hialeah Elementary	Int. Funds: 2017-2018	None		None	
3981	North Twin Lakes Elementary	Int. Funds: 2017-2018	None		None	
4001	Norwood Elementary	Int. Funds: 2017-2018	None		None	
4021	Oak Grove Elementary	Int. Funds: 2017-2018	None		None	
4061	Ojus Elementary	Int. Funds: 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
4241	Palm Lakes Elementary	Int. Funds: 2017-2018	None		None	
4261	Palm Springs Elementary	Int. Funds: 2017-2018	None		None	
4341	Parkway Elementary	Int. Funds: 2017-2018	None		None	
4541	Rainbow Park Elementary	Int. Funds: 2017-2018	None		None	
5021	Ben Sheppard Elementary	Int. Funds: 2017-2018 Title I: 2017-2018 P-Card: 2017-2018 Payroll: 2017-2018 Data Security: 2018-2019	None		None	
5601	Twin Lakes Elementary	Int. Funds: 2017-2018	None		None	
5711	Mae M. Walters Elementary	Int. Funds: 2017-2018	None		None	
2371	West Hialeah Gardens Elementary	Int. Funds: 2017-2018 FTE: 2018-19 SP3	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
5081	Dr. Frederica S. Wilson/Skyway Elementary	Int. Funds: 2017-2018	None		None	
5971	Nathan B. Young Elementary	Int. Funds: 2017-2018	None		None	
0092	Norman S. Edelcup/Sunny Isles Beach K-8	Int. Funds: 2017-2018	None		None	
3281	Miami Lakes K-8 Center	Int. Funds: 2017-2018	None		None	
5141	Hubert O. Sibley K-8 Academy	Int. Funds: 2017-2018	None		None	
6023	Andover Middle	Int. Funds: 2017-2018	None		None	
6611	Country Club Middle	Int. Funds: 2017-2018	None		None	
6751	Hialeah Gardens Middle	Int. Funds: 2017-2018	None		None	
6231	Hialeah Middle	Int. Funds: 2017-2018 FTE: 2018-19 SP3	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
6281	Thomas Jefferson Middle	Int. Funds: 2017-2018	None		None	
6571	Norland Middle	Int. Funds: 2017-2018	None		None	
6591	North Dade Middle	Int. Funds: 2017-2018	None		None	
6681	Palm Springs Middle	Int. Funds: 2017-2018 FTE: 2018-19 SP3	None		None	
7011	American Senior	Int. Funds: 2017-2018	None		None	
7191	Hialeah Gardens Senior	Int. Funds: 2017-2018	None		None	
7131	Hialeah-Miami Lakes Senior	Int. Funds: 2017-2018	None		None	
7291	Jose Marti MAST 6-12 Academy	Int. Funds: 2017-2018	None		None	
7031	MAST @ FIU Biscayne Bay Campus	Int. Funds: 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7391	Miami Lakes Educational Center	Int. Funds: 2017-2018 Title I: 2017-2018 P-Card: 2017-2018 Payroll: 2017-2018 Data Security: 2018-2019	None		None	
7381	Miami Norland Senior	Int. Funds: 2017-2018	None		None	
7541	North Miami Beach Senior	Int. Funds: 2017-2018 FTE: 2018-19 SP3	None		None	
7049	Westland Hialeah Senior	Int. Funds: 2017-2018	None		None	
<u>Central Region Office Schools/Centers</u>						
0721	George Washington Carver Elementary	Int. Funds: 2017-2018	None		None	
0841	Coconut Grove Elementary	Int. Funds: 2017-2018	None		None	
1561	Earlington Heights Elementary	Int. Funds: 2017-2018	None		None	
2361	Hialeah Elementary	Int. Funds: 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
3061	Ludlam Elementary	Int. Funds: 2017-2018	None		None	
5041	Silver Bluff Elementary	Int. Funds: 2017-2018	None		None	
0081	Lenora B. Smith Elementary	Int. Funds: 2017-2018	None		None	
1401	Charles R. Drew K-8 Center	Int. Funds: 2017-2018	None		None	
1681	Lillie C. Evans K-8 Center	Int. Funds: 2017-2018	None		None	
6091	Citrus Grove Middle	Int. Funds: 2017-2018 FTE: 2018-19 SP2	None		None	
6391	Madison Middle	Int. Funds: 2017-2018	None		None	
6411	Horace Mann Middle	Int. Funds: 2017-2018 Payroll: 2018-2019	None		None	
7071	Coral Gables Senior	Int. Funds: 2017-2018 FTE: 2018-19 SP2	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7081	Design & Architecture Senior	Int. Funds: 2017-2018	None		None	
7581	iPrep Academy PK-12	Int. Funds: 2017-2018	None		None	
TOTAL			None		None	

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals/administrators, as applicable, for the four schools/centers **with audit exceptions**. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center during the audit period and/or responsible for the audit exception(s):**

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office School/Center</u>			
7201	Miami Beach Senior	Dr. Maria T. Rodriguez	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office Schools/Centers</u>			
7005	iTech @ Thomas A. Edison Educational Center	Dr. LaShinda S. Moore	N/A = No Change of Principal Since Prior Audit.
7341	Miami Jackson Senior	Ms. Rennina L. Turner	N/A = No Change of Principal Since Prior Audit.
7791	Booker T. Washington Senior	Mr. William Aristide	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the 71 schools/centers **without audit exceptions**. **The highlighted table cell represents the principal(s) in charge of the school/center during the audit period:**

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
0341	Arch Creek Elementary	Dr. Marie A. Bazile	N/A = No Change of Principal Since Prior Audit.
0321	Biscayne Beach Elementary	Ms. Karen D. Villalba-Belusic	N/A = No Change of Principal Since Prior Audit.
2441	Virginia A. Boone/Highland Oaks Elementary	Mr. Julio Fong	N/A = No Change of Principal Since Prior Audit.
0481	James H. Bright/J. W. Johnson Elementary	Ms. Claudine Winsor	N/A = No Change of Principal Since Prior Audit.
0561	W. J. Bryan Elementary	Ms. Milagros L. Maytin	N/A = No Change of Principal Since Prior Audit.
0681	Carol City Elementary	Dr. Thalya Watkins	N/A = No Change of Principal Since Prior Audit.
1161	Crestview Elementary	Ms. Maria V. Kerr	N/A = No Change of Principal Since Prior Audit.
1481	John G. Dupuis Elementary	Ms. Lourdes M. Nuñez	N/A = No Change of Principal Since Prior Audit.
1521	Amelia Earhart Elementary	Ms. Lisa K. Wiggins	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
4801	Gertrude K. Edelman/Sabal Palm Elementary	Ms. Alicia M. Costa-DeVito	N/A = No Change of Principal Since Prior Audit.
1921	Flamingo Elementary	Ms. Ileana R. Sotolongo	N/A = No Change of Principal Since Prior Audit.
2081	Fulford Elementary	Dr. Jean E. Gordon	N/A = No Change of Principal Since Prior Audit.
2181	Joella C. Good Elementary	Ms. Lizette G. O'Halloran	N/A = No Change of Principal Since Prior Audit.
2241	Gratigny Elementary	Ms. Bisleixis Tejeiro	N/A = No Change of Principal Since Prior Audit.
3781	Barbara Hawkins Elementary	Ms. Rhonda Y. Williams	N/A = No Change of Principal Since Prior Audit.
2111	Hialeah Gardens Elementary	Ms. Rachel B. Autler	N/A = No Change of Principal Since Prior Audit.
4121	Dr. Robert B. Ingram Elementary	Dr. Cynthia Clay	N/A = No Change of Principal Since Prior Audit.
3141	Meadowlane Elementary	Ms. Maritza M. Garcia	N/A = No Change of Principal Since Prior Audit.
3241	Miami Gardens Elementary	Ms. Kathleen John-Louissaint	N/A = No Change of Principal Since Prior Audit.
3661	Natural Bridge Elementary	Mr. Frank V. MacBride, Jr.	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
3701	Norland Elementary	Dr. Christina M. Ravelo	N/A = No Change of Principal Since Prior Audit.
3901	North Hialeah Elementary	Mr. Carlos A. Salcedo	N/A = No Change of Principal Since Prior Audit.
3981	North Twin Lakes Elementary	Mr. Jose R. Fernandez	N/A = No Change of Principal Since Prior Audit.
4001	Norwood Elementary	Dr. Kevin N. Williams	N/A = No Change of Principal Since Prior Audit.
4021	Oak Grove Elementary	Ms. Joyce R. Jones	N/A = No Change of Principal Since Prior Audit.
4061	Ojus Elementary	Dr. Marta M. Mejia	N/A = No Change of Principal Since Prior Audit.
4241	Palm Lakes Elementary	Ms. Alina Q. Iglesias	N/A = No Change of Principal Since Prior Audit.
4261	Palm Springs Elementary	Ms. Roxana D. Herrera	N/A = No Change of Principal Since Prior Audit.
4341	Parkway Elementary	Ms. Maria C. Fernandez	N/A = No Change of Principal Since Prior Audit.
4541	Rainbow Park Elementary	Ms. Robin T. Armstrong	N/A = No Change of Principal Since Prior Audit.
5021	Ben Sheppard Elementary	Dr. Eduardo J. Tagle	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
5601	Twin Lakes Elementary	Ms. Ivette Bernal-Pino	N/A = No Change of Principal Since Prior Audit.
5711	Mae M. Walters Elementary	Mr. Milko O. Brito	N/A = No Change of Principal Since Prior Audit.
2371	West Hialeah Gardens Elementary	Ms. Sharon M. Gonzalez	N/A = No Change of Principal Since Prior Audit.
5081	Dr. Frederica S. Wilson/Skyway Elementary	Dr. Linda C. Whye	N/A = No Change of Principal Since Prior Audit.
5971	Nathan B. Young Elementary	Dr. Tonya S. Dillard	N/A = No Change of Principal Since Prior Audit.
0092	Norman S. Edelcup/Sunny Isles Beach K-8	Dr. Adam L. Kosnitzky	N/A = No Change of Principal Since Prior Audit.
3281	Miami Lakes K-8 Center	Ms. Yanelys Canales	N/A = No Change of Principal Since Prior Audit.
5141	Hubert O. Sibley K-8 Academy	Mr. Michael J. Charlot	N/A = No Change of Principal Since Prior Audit.
6023	Andover Middle	Mr. Kenneth L. Williams	N/A = No Change of Principal Since Prior Audit.
6611	Country Club Middle	Ms. Cynthia M. Lima	N/A = No Change of Principal Since Prior Audit.
6751	Hialeah Gardens Middle	Ms. Maritza D. Jimenez	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
6231	Hialeah Middle	Mr. Nelson L. Gonzalez	N/A = No Change of Principal Since Prior Audit.
6281	Thomas Jefferson Middle	Mr. Alexander Santoyo	N/A = No Change of Principal Since Prior Audit.
6571	Norland Middle	Mr. Ronald G. Redmon	N/A = No Change of Principal Since Prior Audit.
6591	North Dade Middle	Ms. Kharim Armand	N/A = No Change of Principal Since Prior Audit.
6681	Palm Springs Middle	Mr. Leonard T. Torres	N/A = No Change of Principal Since Prior Audit.
7011	American Senior ^(a)	Dr. Ursula J. Garbutt*	Mr. Francisco E. Garnica (Through February 2019; presently on special assignment at North Region Office).
7191	Hialeah Gardens Senior	Dr. Louis J. Algaze	N/A = No Change of Principal Since Prior Audit.
7131	Hialeah-Miami Lakes Senior	Ms. Lisa B. Garcia	N/A = No Change of Principal Since Prior Audit.
7291	Jose Marti MAST 6-12 Academy	Mr. Jose Enriquez, Jr.	N/A = No Change of Principal Since Prior Audit.
7031	MAST @ FIU Biscayne Bay Campus	Dr. Matthew J. Welker	N/A = No Change of Principal Since Prior Audit.

(a) Change of Principal at this school since last audit (1 school/center).

* Subsequent to the completion of the audit, a new Principal was appointed to this school. Change pursuant to School Board Agenda Item D-21, approved at the School Board Meeting of June 19, 2019 (2 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7391	Miami Lakes Educational Center	Ms. Lourdes Diaz	N/A = No Change of Principal Since Prior Audit.
7381	Miami Norland Senior	Mr. Reginald E. Lee	N/A = No Change of Principal Since Prior Audit.
7541	North Miami Beach Senior	Mr. Randy A. Milliken	N/A = No Change of Principal Since Prior Audit.
7049	Westland Hialeah Senior	Ms. Giovanna M. Blanco	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office Schools/Centers</u>			
0721	George Washington Carver Elementary	Ms. Patricia D. Fairclough	N/A = No Change of Principal Since Prior Audit.
0841	Coconut Grove Elementary	Ms. Julissa Piña*	N/A = No Change of Principal Since Prior Audit.
1561	Earlington Heights Elementary	Mr. Jackson J. Nicolas	N/A = No Change of Principal Since Prior Audit.
2361	Hialeah Elementary	Ms. Rosa B. Iglesias	N/A = No Change of Principal Since Prior Audit.
3061	Ludlam Elementary	Dr. Georgette C. Menocal	N/A = No Change of Principal Since Prior Audit.
5041	Silver Bluff Elementary	Ms. Mayra Barreira	N/A = No Change of Principal Since Prior Audit.

* Subsequent to the completion of the audit, a new Principal was appointed to this school. Change pursuant to School Board Agenda Item D-21, approved at the School Board Meeting of June 19, 2019 (2 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
0081	Lenora B. Smith Elementary	Ms. Shawntai K. Dalton	N/A = No Change of Principal Since Prior Audit.
1401	Charles R. Drew K-8 Center	Mr. Raymond J. Sands	N/A = No Change of Principal Since Prior Audit.
1681	Lillie C. Evans K-8 Center	Dr. Bridgette A. Tate-Wyche	N/A = No Change of Principal Since Prior Audit.
6091	Citrus Grove Middle	Dr. Cory R. Rodriguez	N/A = No Change of Principal Since Prior Audit.
6391	Madison Middle	Mr. David T. Ladd	N/A = No Change of Principal Since Prior Audit.
6411	Horace Mann Middle	Mr. Kevin E. Lawrence	N/A = No Change of Principal Since Prior Audit.
7071	Coral Gables Senior	Mr. Adolfo L. Costa	N/A = No Change of Principal Since Prior Audit.
7081	Design & Architecture Senior	Ms. Ana C. Alvarez-Arimon	N/A = No Change of Principal Since Prior Audit.
7581	iPrep Academy PK-12	Mr. Alberto M. Carvalho	N/A = No Change of Principal Since Prior Audit.

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 110 schools/centers. Of the property inventories reported below, 75 of the 110 schools/centers correspond to the schools/centers whose audit results of financial activity have also been included in this report. The other 35 property audit results included below will have the school financial activity audit results reported in the 2019-2020 fiscal year. The results of the property inventories reported herein are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0341	Arch Creek Elementary	67	\$ 154,306	-	\$ -	\$ -	-	\$ -
0321	Biscayne Beach Elementary	116	330,267	-	-	-	-	-
2441	Virginia A. Boone/Highland Oaks Elementary	83	167,179	-	-	-	-	-
0481	James H. Bright/J. W. Johnson Elementary	177	403,814	-	-	-	-	-
0561	W. J. Bryan Elementary	108	272,578	-	-	-	-	-
0681	Carol City Elementary	172	336,520	1	1,824	-	-	-
1161	Crestview Elementary	150	344,991	-	-	-	-	-
1481	John G. Dupuis Elementary	137	340,789	-	-	-	-	-
1521	Amelia Earhart Elementary	140	302,135	-	-	-	-	-
4801	Gertrude K. Edelman/Sabal Palm Elementary	136	308,565	-	-	-	-	-
1921	Flamingo Elementary	163	367,322	-	-	-	-	-
2081	Fulford Elementary	105	231,808	-	-	-	-	-
2181	Joella C. Good Elementary	130	321,025	-	-	-	-	-

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		
2241	Gratigny Elementary	133	342,330	1	1,689	-	-	-
3781	Barbara Hawkins Elementary	81	178,733	-	-	-	-	-
2111	Hialeah Gardens Elementary	150	395,338	-	-	-	-	-
4121	Dr. Robert B. Ingram Elementary	183	504,976	-	-	-	-	-
3141	Meadowlane Elementary	155	318,923	-	-	-	-	-
3241	Miami Gardens Elementary	78	125,791	-	-	-	-	-
3661	Natural Bridge Elementary	152	336,762	-	-	-	-	-
3701	Norland Elementary	169	339,387	-	-	-	-	-
3901	North Hialeah Elementary	141	340,531	-	-	-	-	-
3941	North Miami Elementary*	162	353,976	-	-	-	-	-
3981	North Twin Lakes Elementary	92	204,800	-	-	-	-	-
4001	Norwood Elementary	128	269,350	-	-	-	-	-
4021	Oak Grove Elementary	104	218,344	-	-	-	-	-
4061	Ojus Elementary	140	302,675	-	-	-	-	-
4241	Palm Lakes Elementary	131	285,111	-	-	-	-	-
4261	Palm Springs Elementary	215	417,249	-	-	-	-	-
4281	Palm Springs North Elementary*	168	405,551	-	-	-	-	-
4301	Parkview Elementary*	70	170,779	-	-	-	-	-

Note:

* Property audit results completed and reported for 2018-2019 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2019-2020 as a two-year audit (35 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
4341	Parkway Elementary	85	205,868	-	-	-	-	-
4541	Rainbow Park Elementary	124	281,884	-	-	-	-	-
4881	Scott Lake Elementary*	129	304,314	-	-	-	-	-
5021	Ben Sheppard Elementary	166	412,772	-	-	-	-	-
2191	Spanish Lake Elementary*	147	284,567	-	-	-	-	-
5481	Treasure Island Elementary*	128	285,486	1	1,277	-	-	-
5601	Twin Lakes Elementary	109	267,453	-	-	-	-	-
5711	Mae M. Walters Elementary	131	260,841	-	-	-	2	5,670
2371	West Hialeah Gardens Elementary	150	295,789	-	-	-	-	-
5081	Dr. Frederica S. Wilson/Skyway Elementary	71	191,779	-	-	-	-	-
5991	Charles D. Wyche, Jr. Elementary*	158	300,326	-	-	-	-	-
5971	Nathan B. Young Elementary	136	277,890	-	-	-	-	-
0241	Ruth K. Broad/Bay Harbor K-8 Center*	161	384,536	-	-	-	-	-
0092	Norman S. Edelcup/Sunny Isles Beach K-8	174	356,610	-	-	-	-	-
0761	Miami Beach Fienberg/Fisher K-8*	172	392,362	-	-	-	-	-
0091	Bob Graham Education Center*	335	756,861	-	-	-	-	-
5051	Ernest R Graham K-8 Academy*	266	592,746	-	-	-	-	-

Note:

* Property audit results completed and reported for 2018-2019 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2019-2020 as a two-year audit (35 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
3281	Miami Lakes K-8 Center	248	516,831	-	-	-	-	-
3421	M. A. Milam K-8 Center*	253	595,807	-	-	-	-	-
5141	Hubert O. Sibley K-8 Academy	156	356,074	-	-	-	-	-
6023	Andover Middle	443	1,099,714	-	-	-	-	-
6161	Lawton Chiles Middle*	417	901,541	-	-	-	-	-
6611	Country Club Middle	409	817,625	-	-	-	-	-
6751	Hialeah Gardens Middle	194	523,658	-	-	-	-	-
6231	Hialeah Middle	321	781,892	-	-	-	-	-
6241	Highland Oaks Middle*	200	576,971	-	-	-	1	4,500
6281	Thomas Jefferson Middle	179	437,367	-	-	-	-	-
6301	John F. Kennedy Middle*	432	802,302	-	-	-	-	-
6351	Lake Stevens Middle*	246	631,288	-	-	-	2	2,807
6541	Miami Beach Nautilus Middle*	294	749,860	-	-	-	-	-
6571	Norland Middle	357	938,128	-	-	-	-	-
6591	North Dade Middle	226	579,619	-	-	-	-	-
6631	North Miami Middle*	246	545,054	-	-	-	-	-
6681	Palm Springs Middle	365	776,873	-	-	-	-	-
7011	American Senior	390	972,700	-	-	-	-	-

Note:

* Property audit results completed and reported for 2018-2019 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2019-2020 as a two-year audit (35 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7191	Hialeah Gardens Senior	658	2,188,642	-	-	-	-	-
7111	Hialeah Senior*	865	2,164,232	-	-	-	-	-
7131	Hialeah-Miami Lakes Senior	539	1,613,751	-	-	-	-	-
7141	Dr. Michael M. Krop Senior*	714	1,733,026	-	-	-	-	-
7291	Jose Marti MAST 6-12 Academy	288	1,096,056	-	-	-	-	-
7031	MAST @ FIU Biscayne Bay Campus	5	17,323	-	-	-	-	-
7201	Miami Beach Senior	514	1,388,112	10	35,313	102	-	-
7391	Miami Lakes Educational Center	420	1,288,059	-	-	-	-	-
7381	Miami Norland Senior	460	1,427,686	-	-	-	-	-
7048	Alonzo & Tracy Mourning Senior High Biscayne Bay Campus*	368	1,135,485	-	-	-	-	-
7541	North Miami Beach Senior	500	1,225,474	-	-	-	-	-
7049	Westland Hialeah Senior	387	1,402,737	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0721	George Washington Carver Elementary	121	226,346	-	-	-	-	-
0841	Coconut Grove Elementary	57	173,542	-	-	-	-	-
1561	Earlington Heights Elementary	154	316,097	-	-	-	-	-
2361	Hialeah Elementary	122	289,585	-	-	-	-	-
2661	Kensington Park Elementary*	198	462,678	-	-	-	-	-

Note:

* Property audit results completed and reported for 2018-2019 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2019-2020 as a two-year audit (35 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
3061	Ludlam Elementary	88	212,047	-	-	-	-	-
5041	Silver Bluff Elementary	136	340,584	-	-	-	-	-
0081	Lenora B. Smith Elementary	139	350,276	-	-	-	-	-
1401	Charles R. Drew K-8 Center	261	643,284	-	-	-	-	-
1681	Lillie C. Evans K-8 Center	156	460,156	-	-	-	-	-
6091	Citrus Grove Middle	323	736,939	-	-	-	-	-
6391	Madison Middle	162	438,784	-	-	-	-	-
6411	Horace Mann Middle	332	821,880	-	-	-	-	-
7071	Coral Gables Senior	560	1,609,227	-	-	-	-	-
7081	Design & Architecture Senior	278	670,169	-	-	-	-	-
7581	iPrep Academy PK-12	94	212,934	-	-	-	-	-
7005	iTech @ Thomas A. Edison Educational Center	304	707,128	-	-	-	-	-
7341	Miami Jackson Senior	444	1,687,473	-	-	-	-	-
7791	Booker T. Washington Senior	606	2,038,248	-	-	-	-	-
<u>Adult Education Centers and Technical Colleges</u>								
7012	American Adult Education Center*	26	47,620	-	-	-	-	-
7801	George T. Baker Aviation Technical College*	525	10,048,520	-	-	-	-	-
7072	Coral Gables Adult Education Center*	8	16,814	-	-	-	-	-

Note:

* Property audit results completed and reported for 2018-2019 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2019-2020 as a two-year audit (35 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7112	Hialeah Adult Education Center*	25	81,543	-	-	-	-	-
7132	Hialeah-Miami Lakes Adult Education Center*	19	54,193	-	-	-	-	-
7532	Miami Sunset Adult Education Center*	12	32,737	-	-	-	-	-
7592	North Miami Adult Education Center*	32	91,284	-	-	-	-	-
7742	Southwest Miami Adult Education Center*	5	10,234	-	-	-	-	-
7602	William H. Turner Technical Arts Adult & Community Education Center*	20	95,024	-	-	-	-	-
<u>Alternative Education Centers</u>								
8121	C.O.P.E. Center North*	89	229,126	-	-	-	-	-
7631	Miami MacArthur Educational Center*	188	565,703	-	-	-	-	-
<u>Specialized Education Center</u>								
8151	Robert Renick Educational Center*	145	477,025	-	-	-	-	-
<u>Other Center</u>								
9026	Department of Hospitality Services*	42	135,319	-	-	-	-	-
TOTALS		23,543	\$ 68,810,395	13	\$ 40,103	\$ 102	5	\$ 12,977

Note:

* Property audit results completed and reported for 2018-2019 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2019-2020 as a two-year audit (35 schools/centers).

PROPERTY SCHEDULE

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

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other ^(a)	Total Depreciated Value
<u>North Region Office Schools/Centers</u>								
3981	North Twin Lakes Elementary	1	1	\$ 1,319	\$ -	\$ -	\$ 1,319	\$ -
5711	Mae M. Walters Elementary	1	1	2,699	-	-	2,699	2,174
6161	Lawton Chiles Middle*	2	2	2,048	2,048	-	-	-
7111	Hialeah Senior*	1	3	3,846	-	3,846	-	754
7049	Westland Hialeah Senior	1	1	1,150	-	1,150	-	-
<u>Central Region Office School/Centers</u>								
1681	Lillie C. Evans K-8 Center	1	1	1,005	1,005	-	-	-
7071	Coral Gables Senior	1	1	1,199	1,199	-	-	528
7005	iTech @ Thomas A. Edison Educational Center	1	3	5,022	5,022	-	-	2,927
TOTALS		9	13	\$ 18,288	\$ 9,274	\$ 4,996	\$ 4,018	\$ 6,383

Note:

(a) "Other Equipment" includes an air conditioning wall unit and a lawnmower tractor.

* Property audit results completed and reported for 2018-2019 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2019-2020 as a two-year audit.

FINDINGS AND RECOMMENDATIONS

1. **Inadequate Controls Over Capitalized Property Inventory Resulted In Loss Of Equipment** ***Miami Beach Senior High School***

The most recent inventory of property items with an individual value of \$1,000 or more disclosed that several property items could not be accounted for. These included equipment items whose whereabouts remained unknown, but most involved equipment items that had been substituted with similar items of lesser value or different brand/model and that appeared to have been fraudulently branded with a property control number to conceal their disappearance. We were unable to identify the individual(s) responsible for this property substitution scheme since several staff members were involved with the inventory. The Principal has reported the incident to the Miami-Dade Schools Police Department for their evaluation. Details of our findings follow.

The *Manual of Property Control Procedures* establishes the guidelines for recording and managing property. Pursuant to Section 1 of the *Manual*, all District controlled property items with a cost or value of \$1,000 or more must be marked/tagged with an identifying (property control) number using district-labeled tags or the number engraved, and this responsibility is delegated to the Stores and Mail Distribution (S&MD) Department. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. This is performed by our office yearly and reported as part of the school audit. Also, as part of the District's best practices, the Region Offices require the school sites to conduct this periodic inspection three times during each fiscal year.

On May 22, 2019, Property Audits staff completed the most recent school's property inventory which consisted of the physical verification of 514 property items with an individual cost of \$1,000 or more and a total acquisition cost of approximately \$1,388,000. We found that,

- 1.1. Ten items with an acquisition cost of approximately \$35,300 and a depreciated value of approximately \$100 could not be accounted for. These include technology-related equipment such as laptops and desktop computers, audio-visual and television studio equipment, and a printer. It also included an aluminum cart and one musical instrument.
- 1.2. We discovered that seven of the ten items had been substituted for equipment of lesser value, or equipment displaying a different brand and/or model. The property numbers on these items appeared to have been fraudulently engraved,

written with permanent marker, or the manufacturer's serial number removed. The value of the original equipment totaled approximately \$17,000.

- 1.3. Initially, two laptops that could not be accounted were later located; however, we also located two other similar items that displayed *the same property control numbers*. Although these are not part of the equipment reported missing, they are representative of the property substitution scheme. These two laptops had an aggregate value totaling approximately \$2,400 and zero depreciated value.
- 1.4. The school's prior property audit was conducted in October 2017 without exception. Since that time, the school has conducted a total of five in-house property reviews, allegedly without exception. The administration responsible for these reviews, a process in which staff members assisted, claims that all items were accounted for during their reviews of the inventory; however, the documentation provided to support these in-house reviews was incomplete and inconclusive.

We confirmed with administration from Stores and Mail Distribution (S&MD) that the type of engraving/marketing displayed on the items in question was not performed by their staff.

Regarding recurring property losses, back in May 2017, we cited this school for a similar loss of equipment. At the time, the school was under the tenure of a different Principal, and the loss involved 24 items with an aggregate value of \$42,200 and a depreciated value of \$3,600.

RECOMMENDATIONS:

- 1.1. **The monitoring of in-house property inventories must be strengthened. All reviews must be properly supported with necessary documentation that reflects that the property was physically verified and must identify the individual responsible for verifying that particular equipment. For optimal identification, this form should include date of completion, the employee name, signature and employee number. It should also include a statement that the employee certifies that he/she physically verified the equipment.**
- 1.2. **The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property, and to immediately report any discrepancies related to the inventory that come to their attention.**
- 1.3. **The procedures over the safeguarding and movement of property within the campus should be re-assessed to determine whether controls should**

be strengthened; or additional controls should be implemented. We also recommend re-assessing staff assigned to oversee property and to determine whether additional training is needed.

- 1.4. The school administration should evaluate all inventory on hand to determine its utilization. Depending on the number of items and regarding items no longer needed at this location, this matter should be consulted with the Region Office for concurrence and to determine its proper disposition. Any removal or transfer of equipment must be documented and signed-off utilizing the proper official forms to prevent further discrepancies with the inventory.**

Person(s) Responsible:

**Principal, Assistant Principal,
Designated Employee(s)**

Management Response:

The Principal has reviewed the guidelines as stated in the *Manual of Property Control Procedures* with the Assistant Principal (new at the school) and staff to ensure their understanding of all procedures relating to proper managing, securing and accounting for all property.

The Principal has directed the Assistant Principal overseeing property to physically identify and verify all property and the location of each. The assistant principal has been directed to walk the entire school campus with a designated employee and verify each property control (PC) and/or serial number of each piece of equipment. Both the assistant principal and the designated employee will verify the property report and the actual numbers on the equipment. Additionally, the assistant principal has been directed to write whether the PC number is engraved, written by hand or adhered to the equipment by a sticker or metal plate.

The Principal has directed the Assistant Principal to properly maintain a Property Binder where all equipment is identified, location is maintained and updated. This binder is to be maintained in the Principal's Office under lock and key to ensure security. The binder is also to have the outgoing property control forms for any equipment sent out of the building, sign out forms for any equipment issued to any staff members and plant security reports should a loss or damage be reported.

The Principal will create a memorandum by staff member classroom and location with the property located in their area. This memorandum will be issued to each staff member at the start of the 2019-2020 school year, who is responsible for any equipment located in their area and is to be signed quarterly. Each verification will require a signature that the equipment is still in the location and the condition of the equipment by the staff member who is responsible for the equipment and the Assistant Principal who

are both verifying the equipment. The Principal will meet with these designated employees on a quarterly basis in identifying discrepancies and ensuring corrective actions are handled immediately.

The Principal has directed staff to safeguard the possession of all property within their respective areas to the extent of his/her capability and to report any missing or damaged equipment immediately to the Assistant Principal who oversees property. The Assistant Principal is then responsible for reporting the loss or damage to the Principal immediately and the completing the proper Plant Security procedures.

The Principal has directed the Assistant Principal to complete 4 Region Audits following the Manual of Property Control Procedures. If any items are missing or not located, they are to be reported to the Principal immediately and the proper reporting procedures followed as per the Manual of Property Control Procedures.

The Principal has directed the Assistant Principal who oversees property to only move equipment if moving the equipment interferes with instruction or obstructs egress. Under these circumstances only may the equipment be moved. Immediately upon removal, the location of the equipment must be updated on the property inventory form and placed in the binder for updating.

The Principal has directed the Assistant Principal overseeing property as well as a second Assistant Principal and two designated employees the task of cleaning out each storage closet where there is any equipment. The Principal directed the individuals above to properly clean, organize, categorize, secure and store all equipment. Additionally, any obsolete equipment and/or equipment that is non-operational will be properly surveyed out of the school and removed from the property inventory of the school following the *Manual of Property Control Procedures*.

The Principal will review the findings of the Audit for 2017-2018 with the entire faculty at the Opening of Schools meeting reviewing the procedures that will be followed as per the *Manual of Property Control Procedures* and the expected roles of each staff member.

All the grade level chairs will attend a school-site meeting with the Principal and Assistant Principal who oversees property to the *Manual of Property Control Procedures* and an electronic copy of the manual will be provided to each for their reference.

The Principal has identified storage areas needing rekeying to ensure safety and security for all equipment. Additionally, the Principal will purchase laptop carts to store and secure all tablets and laptops.

Person(s) Responsible:

North Region Office Administration

Management Response:

The Principal was directed by the Region Superintendent to thoroughly read and review the *Manual of Property Control Procedures* in its entirety and has obtained written acknowledgement to ensure an understanding of all procedures relating to managing, securing and accounting for all property.

The Principal was directed to complete 4 Region developed In-House Property Reviews implementing the *Manual of Property Control Procedures* and that if any items are missing or unlocated, to report the missing or unlocated property immediately to Miami-Dade County Schools Police. The Principal was also directed to complete a Plant Security Report with an accompanying case number in the event property is missing or unlocated.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal who oversees this responsibility. The plan includes for the Principal and Assistant Principal to physically identify and verify all property and the location of each.

The Assistant Principal was directed by the Principal to walk the entire school campus with a designated employee and verify each property control (PC) and/or serial number of each piece of equipment. Both the Assistant Principal and the designated employee will verify the property report and the actual numbers on the equipment. Additionally, the Assistant Principal was directed by the Principal to write whether the PC number is engraved, written by hand or adhered to the equipment by a sticker or metal plate.

The Principal was directed to maintain a binder where all equipment is identified, location is maintained and updated. This binder will be maintained in the Principal's Office under lock and key to ensure security. The binder is also to have the outgoing property control forms for any equipment sent out of the building, sign out forms for any equipment issued to any staff members and Plant Security Reports should a loss or damage be reported.

The Principal was directed to create a memorandum by staff member's classroom and location with the property located in their area. This memorandum will be issued to each staff member at the start of the 2019-2020 school year, who is responsible for any equipment located in their area and is to be signed quarterly. The Principal was directed to meet with these designated employees on a quarterly basis in order to identify any discrepancies and to ensure corrective actions are handled immediately.

The Principal has directed staff to safeguard the possession of all property within their respective areas to the extent of his/her capability and to report any missing or

damaged equipment immediately to the Assistant Principal who oversees property.

The Principal was directed to properly clean, organize, categorize, secure and store all equipment. Additionally, any obsolete equipment and/or equipment that is non-operational will be properly surveyed out of the school and removed from the property inventory of the school following the *Manual of Property Control Procedures*.

All the department heads and grade level chairs will attend a school-site meeting with the Principal and Assistant Principal to review property procedures. They will be provided a copy of the *Manual of Property Control Procedures*, as well as a school memorandum with their signature regarding their attendance at the meeting.

The Principal was directed to identify storage areas needing rekeying to ensure safety and security for all equipment. Additionally, the Principal will purchase laptop carts to store and secure all tablets and laptops.

Lastly, the Principal was directed to attend the District's 2019-2020 Money DOES Matter Support Program with her Assistant Principal and include specific property management job targets on her Performance Plan and provide progress points/evidence of progress to improve.

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

Management Response:

School Operations has reviewed the audit findings cited in the 2017-2018 fiscal year reports of Miami Jackson Senior High; Booker Washington Senior High School, iTECH@ Thomas Edison Middle School and Miami Beach Senior High School regarding property control, inadequate monitoring of bookkeeping practices, controls over disbursements, On-The-Job (OJT) Program, non-compliance with controls and accountability over student activities, controls over the sale of P. E. uniforms and student activities.

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

- Articulation meetings will be held between School Operations and the Region on a quarterly basis to review the actions taken to remedy and to prevent future audit exceptions at these schools.
- Additionally, monthly status reports will be provided by the Region to School Operations indicating the support provided to ensure that controls and accountability

over bookkeeping, receipting, depositing, disbursements, uniform sales and property management have been implemented.

- Moving forward, the Division of Athletics, Activities and Accreditation will formulate a protocol for determining early in the year budgeted funds needed to meet the expectation of the programs and further assist schools with identifying potential shortfalls that may require fundraising efforts to be considered.
- School Operations will continue to provide training sessions geared towards targeted areas based on the audit exceptions. These sessions will be inclusive of personnel directly responsible for activities to ensure no violations to policies and procedures occur.
- District's Fiscal Review Teams will provide additional support to school site administration and designees through periodic visits to review bookkeeping and internal fund procedures implemented to ensure compliance in accordance with the Manual of Internal Fund Accounting; and that procedures over the safeguarding and movement of property within the campus has been implemented.

2. Internal Fund Procedures Over Receipting And Disbursing Of Funds And Overall Bookkeeping Practices Require Enhancements For Compliance *iTech @ Thomas A. Edison Educational Center*

For the 2017-2018 fiscal year, total receipts and disbursements were approximately \$65,000 and \$62,000, respectively. Our audit determined that the receipting and disbursing of funds, overall bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Requested documents were not always available. For the 2017-2018 and 2018-2019 fiscal years up to the current date, the school has hired three different Treasurers. The Treasurers under which the majority of these findings occurred are no longer employed at this school site. Details follow:

Receipts and Deposits

According to the guidelines in Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting*, monies collected by faculty/staff, regardless of the amount, must be submitted to the school Treasurer or back-up designee on the same day collected, and funds must be posted and deposited in a timely manner. Furthermore, *Weekly Briefing No. 5164 Policies and Procedures on Safeguarding Funds at Schools*, implemented utilization of the *Collections/Deposits Log* [FM-7249]. Consistent use of this form is required to ensure that the school administration is fully aware of any monies pending deposits at the school; and that two employees are always present when monies are stored/removed from the safe location, as documented when both employees sign the log.

During our audit, we tested a sample of nine deposits totaling approximately \$17,000 that were made during the audit period and the current year up to December 2018 and found that:

- 2.1. In seven of nine instances, cash collections totaling approximately \$10,000 were not deposited or posted to the system in a timely manner. Delays ranged from a few days up to one month. Furthermore, those deposits that remained at the school overnight were not recorded in the *Collections/Deposits Log*.
- 2.2. For the 2017-2018 fiscal year and the current year, the school did not maintain a *Collection/Deposit Log* [FM-7249] for Internal Funds.

Disbursements Made with Internal Funds or with the Purchasing Credit Card (P-Card)

According to Section II, Chapters 4 and 5 (regarding disbursements), and Section III, Chapter 9 (regarding the Instructional Materials and Supplies-Fund 9 account) of the *Manual of Internal Fund Accounting*, a disbursement transacted by the school must be supported with an original itemized invoice; the invoice must be signed to acknowledge

that the goods/services were received by school personnel and the corresponding payment is in order; and the payment to the vendor must be made within thirty (30) days of satisfactory receipt of goods/services, unless otherwise documented in the records that the vendor agrees with a different payment schedule. In addition, individual disbursements of \$1,000 or more but less than \$50,000 require that at least three (3) written vendor quotations be solicited and filed with the records. One of these quotations must be from a certified minority enterprise. Also, certain accounts, such as the Instructional Materials and Supplies-Fund 9 account, have restrictions imposed as to certain disbursements that can/cannot be charged to the account. In such case, there is a list of allowable as well as non-allowable purchases included in the guidelines. Lastly, according to Section II, Chapter 1 of the *Manual of Internal Fund Accounting*, all checks must be signed by two approved employees listed on the bank account signature card. Signatures can be of either two administrators or of one administrator and one clerical employee.

During our review for the 2017-2018 fiscal year and the current year up to December 2018, we sampled 57 disbursements totaling approximately \$61,000. Of this total, 17 disbursements totaling approximately \$17,000 disclosed the following discrepancies:

- 2.3. In three instances, invoices were not signed to indicate that the corresponding goods/services had been received. In addition, in four instances invoices supporting the disbursement and other supporting documentation were not always available on file. Instead, we found instances where estimates or packing lists were used in lieu of invoices.
- 2.4. In two instances, the required minimum of three (3) written vendor quotations, including one from a certified minority enterprise were not on file. For one of these disbursements, although three quotes were obtained, a vendor quotation from a certified minority vendor was not on file. We requested documentation during the audit, however, it was not provided.
- 2.5. A review of the Instructional Materials and Supplies (Fund 9) account disclosed the purchase of five two-way radios totaling approximately \$1,580. This type of purchase is not allowed to be charged to the Fund 9 account.
- 2.6. In three instances, invoices were paid late, ranging from 24 days up to one year.
- 2.7. Three checks totaling approximately \$600 cleared the bank without the two required signatures. Two checks were signed only by the Treasurer, while the other check was not signed at all. The associated expenditures appeared proper for a school setting.

The *Purchasing Credit Card Program Policies & Procedures Manual* establishes the procedures for making purchases with the Purchasing Card (P-Card). Specifically, P-Card guidelines prohibit the purchase of capitalized equipment (that requires tagging for inventory control purposes). Eight P-Card transactions were reviewed and in one instance, we discovered the following:

- 2.8. A purchase of an ID printer totaling approximately \$1,200 was improperly made with the P-Card. In addition, this equipment was not tagged for inventory control purposes. At the request of the auditor, an *Incoming Controlled Equipment Form* [FM-1669] was completed and submitted to Property Accounting to initiate the process for the tagging of the equipment.

Inventory of Prenumbered Forms

Section II, Chapter 8 of the *Manual of Internal Fund Accounting* requires that an accurate and organized inventory of pre-numbered forms be prepared at the end of the fiscal year. A thorough review is necessary to ensure that all items are accounted for, and that the form accurately reflects the form's beginning inventory, forms received and used during the year, and those on hand at the end of the fiscal year. Our review disclosed that:

- 2.9. The Inventory of Prenumbered Forms contained errors/omissions. In addition, activity tickets donated to the school were not supported with a donation letter documenting the tickets donated to the school. The donor provided the letter after our inquiries.

RECOMMENDATIONS

- 2.1. **The school administration should identify a designee to oversee internal funds and the school should implement a periodic system of review over the bookkeeping, namely, the receipting, depositing and disbursing of funds. This review should take place with certain frequency to assist in the timely detection/prevention of accounting errors and delays in remittances from faculty/staff.**
- 2.2. **Regarding collections from sponsors, the school should discuss and enforce the timelines for remitting and depositing collections. We also recommend proper utilization of the *Collection/Deposit Log* to account for any collections held overnight and assign designated staff to oversee/carry out this requirement along with the Treasurer.**
- 2.3. **Regarding the disbursement function, the school administration or his/her designee should ensure that: 1) the check is not signed unless all necessary supporting documentation is included, including original**

invoices, and signatures are affixed to the required documents; 2) the supporting invoices include the acknowledgement of receipt of goods/services; and 3) the payment is made in a timely manner.

- 2.4. 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 quotations be included as part of the supplementary disbursement documentation.
- 2.5. The administration should discuss Purchasing Credit Card procedures with responsible staff responsible to ensure awareness of the requirements.
- 2.6. Regarding capitalized equipment that is purchased with Internal Funds, donated, or similar, an Incoming Property Control form [FM-1669] must be completed and submitted to the Property Accounting Office for the tagging/inventorying of equipment.
- 2.7. The school administration and staff should review Fund 9 account limitations and allowances to ensure that funds are used appropriately.
- 2.8. The administration should carefully review disbursement checks and ensure they are signed with two authorized signatures.
- 2.9. Controls over the custody of official forms should be strengthened to improve accountability and safeguard them from loss. In addition, we recommend careful preparation of this inventory of prenumbered forms to prevent errors.

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

Management Response:

The Principal has reviewed Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* and Weekly Briefing No. 5164 Policies and Procedures on Safeguarding Funds at Schools which includes the utilization of the Collections/Deposits Log (FM-7249) with the Assistant Principal, Treasurer, Faculty and Staff and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to receipting, depositing, disbursing of funds and bookkeeping. The Principal has reviewed the procedures for the collection of money with the Club Sponsors and will further review during the opening of school meeting. The Principal will ensure that the Collection/ Deposit Log is used by the Treasurer and the two signatures required are ascertained when any money is collected and kept overnight; in addition, two additional signatures when the money is picked up. The Principal and the Assistant Principal will

perform monthly reviews of internal fund records and official receipt books in order to detect and prevent accounting/posting errors and/or delays in remittances from faculty and staff. Additionally, the Assistant Principal will conduct periodic reviews of internal fund records and official receipt books to ensure their accuracy. The Principal will randomly review the documents and any anomalies will be corrected immediately.

The Principal has reviewed Section II, Chapters 4 and 5 (regarding disbursements), and Section III Chapter 9 (regarding the Instructional Materials and Supplies- Fund 9 account) of the Manual of Internal Fund Accounting with the Assistant Principal and Treasurer to ensure understanding of the purchasing and disbursement procedures. The Principal has provided a copy of School Board Policy 6320.02 – Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guidelines, as well as, to attach supplementary documentation as justification to support the items purchased for disbursements of \$1,000 or more. The Principal has retained signed memorandums from each faculty and staff member acknowledging receipt of these directives.

The Principal directed the Assistant Principal to review all supporting documents including the required number of bids and purchase order information prior to the Principal approving. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement. Upon receipt of goods, the Assistant Principal will review all supporting documents including the bids, initial purchase order, original Invoice indicating the “Goods Received” stamp, in order for a Check Requisition to be completed and a check to be signed by the Principal. In addition, the Principal will ensure that corresponding payment is made to the vendor within thirty (30) days of satisfactory receipt of goods/services. The Principal will review all documents for completeness and accuracy prior to signing. Any discrepancies will be corrected immediately.

The Principal has reviewed *Purchasing Credit Card Program Policies & Procedures Manual* with the Assistant Principal and Treasurer to ensure compliance with established guidelines. The Principal has directed the Assistant Principal and Treasurer to ensure that as items are purchased that are \$1,000 or more, and received that the Incoming Property Control form (FM-1669) is completed and submitted to the Principal for review and signature. The Assistant Principal will ensure that the form is sent to the Property Accounting Office to request the tagging/inventorying of the item.

The Principal reviewed Section II, Chapter 8 of the *Manual of Internal Fund Accounting* with the Assistant Principal, Treasurer and Sponsors to ensure accurate and organized Student Activity Reports and inventory of pre-numbered forms at the end of the fiscal year. The Principal directed the Assistant Principal to meet with the Treasurer and Sponsor to ensure Student Activity Operating Reports are prepared correctly. The

Principal directed the Assistant Principal to ensure sponsors utilized prenumbered admission tickets. Upon completion of the activity, the Assistant Principal and Treasurer will review all documents to ensure compliance with internal funds procedures prior to review by the Principal. The Principal will review all documents for accuracy and completeness any discrepancies will be immediately corrected.

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

Management Response:

Central Region's combined response to iTECH @Thomas A. Edison Educational Center and Booker T. Washington Senior High School's findings regarding Bookkeeping, Receipting and Disbursing of Funds (Page 114).

The Financial/Business Director instructed the Principal to identify a designee to oversee internal funds and meet with staff to review the District guidelines policies and procedures on the safeguarding of funds to ensure understanding of the guidelines and requirements for the handling and safeguarding of monies. The Principal was directed to develop a system to include the review of accounts for funds balance on a weekly basis. The Principal was directed to ensure disbursement transactions with internal funds and the P-Card are in accordance with policies and procedures and adequately reviewed with responsible staff. The Principal was instructed to implement a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies and procedures.

The Financial/Business Director instructed the Principal to submit a list every nine weeks of approved student activities requiring collection of funds to the Region. The Region will request the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Fiscal Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of approved student activities procedures and documents.

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

Management Response:

Refer to pages 59-60 of this report and page 117 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of iTech @ Thomas A. Edison Educational Center.

3. School-Sponsored Activities Disclose Non-Compliance With Controls And Accountability Over Student Activities
iTech @ Thomas A. Edison Educational Center

During the 2017-2018 fiscal year, the school conducted approximately 35 fundraising activities. Of this total, we reviewed the Homecoming Dance, Senior Prom, Senior Breakfast, Senior Class Picnic and Grad Bash activities. We also reviewed the Cap and Gown activity. Although our review of these activities disclosed many discrepancies, including accounts mispostings, errors in the reports, commingling of funds and account losses, nothing came to our attention to indicate that monies collected and receipted by the school were not deposited. Details follow:

According to Section IV, Chapter 2 of the *Manual of Internal Fund Accounting*, an *Application for Fundraising Activity form* [FM-1018] must be approved by the Principal prior to the start of the activity, and a *Student Activity Operating Report* [FM-0996] must be prepared upon completion of each activity. Part of the completion of the *Student Activity Operating Report* includes signing and dating the report by the Activity Sponsor, the Treasurer and Principal or Designee overseeing this area to denote review and approval, within two weeks of the fundraiser's conclusion. All this documentation must be maintained on file for audit. Furthermore, Section IV, Chapter 7 of the *Manual* establishes the guidelines for Senior Class Activities such as the Senior Prom and the Gradnite/Grad Bash senior class field trip, Senior Breakfast and Senior Class Picnic.

Overall, student activities must be planned accordingly to ensure that revenue sources are planned and identified in advance to prevent overcharging/undercharging students, while ensuring that all related expenditures are duly covered and timely paid. Related revenues and disbursements should also be separated by activity and subledgers must be used. For each activity, revenues must be sufficient to cover all disbursements.

- 3.1. For the Homecoming, Senior Prom, Senior Breakfast and Senior Picnic, the *Student Activity Operating Reports* contained errors and were prepared late. Delays in the preparation of these reports ranged from one month up to one year. Furthermore, these reports were not signed/not completed by the activity sponsor. Instead, for one activity, the Principal signed as Sponsor, Treasurer, and Principal; and for two other activities, the Treasurer signed as both Sponsor and Treasurer.
- 3.2. An analysis of revenues and expenditures corresponding to the Homecoming, Senior Prom and Senior Breakfast activities disclosed that revenues collected were not sufficient to cover the associated expenditures. We calculated shortfalls of approximately \$900, \$2,700 and \$800, respectively. These shortfalls were covered with collections from related accounts or from the Special Purpose account.

- 3.3. Regarding Homecoming, the school incorrectly issued individual student refunds totaling approximately \$1,350. It appears that these were issued because staff was under the impression that the account had “leftover” funds. In fact, those funds should have been used to cover all related disbursements, some of which we found misposted to other accounts, or posted to the account after the closing of the fiscal year.
- 3.4. Transactions corresponding to the Prom, Grad Bash, Senior Breakfast, Senior Picnic activities and Cap and Gown were comingled within the same account. In addition, the Grad Bash and Cap and Gown were misposted to a Classes and Club account instead of a Trust account.
- 3.5. The admission fee to participate in the Senior Picnic was not listed in the *Application for Fundraising Activity* form. Regarding the Senior Breakfast, the approved admission fee was listed as \$50 per student; however, the school charged \$55 per student.

RECOMMENDATIONS

- 3.1. **The Principal or designee should review procedures with sponsors, Activities Director and Treasurer to ensure awareness and understanding of the requirements, namely, the timelines, preparation, review, sign-off and filing of Student Activity Operating Reports and ancillary documentation.**
- 3.2. **Sponsors should be directed to complete and submit Student Activity Operating Reports no later than two weeks after completion of the activity and the Treasurer should review the reports for accuracy.**
- 3.3. **The Treasurer should be directed to use sub-ledgers when different types of activities are recorded within the same account and the activity is posted to the proper function. In addition, ensure that the proper funding structure is used for each activity.**
- 3.4. **Periodically, the designee should review the activities and related documentation with the Activities Director and/or the Treasurer to ensure that all staff members are following the guidelines. Discrepancies should be immediately addressed for immediate corrective action.**

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

Management Response:

The Principal has reviewed Section IV, Chapters 2 and 7 of the *Manual of Internal Fund Accounting* with the Assistant Principal, Treasurer, and Sponsors to ensure compliance as it relates to implementing student activities. The Principal reviewed a memorandum with the Sponsors outlining the procedures and acquired signatures indicating understanding of the process. The Principal explained the required completion of the Activity Log (FM-6672), the Application for Fundraising Activity (FM-1018) and the Student Activity Operating Report (FM-0996). These documents will be submitted to the Assistant Principal for review of prior to the initiation of the activity. Upon completion of the activity, the Treasurer will submit to the Assistant the Student Activity Operating Report signed by the Treasurer and Activity Sponsor for review for completeness and accuracy no later than two weeks after the close of an activity. The Principal will conduct a final review of information prior to signing and dating. Any discrepancies will be corrected prior to signing.

In addition, the Principal instructed the Treasurer to use sub-ledgers when different activities are recorded within the same account to ensure the activity is posted to the correct account. The Principal and Assistant Principal will randomly review disbursements documents to ensure organization and accurate identification of funding structure for the activity. Any discrepancies will be corrected prior to approving.

The Principal will review the financial activities on a bi-weekly basis with the Assistant Principal, Treasurer and Sponsor to ensure collections are properly receipted, documented and timely posted.

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

Management Response:

The Financial/Business Director instructed the Principal to meet with the Assistant Principal, Treasurer, Activities Director and Club Sponsors to review procedures as it relates to fundraising activities and the completion of required forms. The Principal was instructed to implement a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies and procedures.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to pages 59-60 of this report and page 117 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of iTech @ Thomas A. Edison Educational Center.

4. Inadequate Monitoring And Controls Over Disbursements Led To Over-Spending And Deficit Balances In The Athletic Program And Related Accounts
Miami Jackson Senior High School

For the 2017-2018 fiscal year, internal funds total revenues and disbursements were approximately \$409,000 and \$440,000, respectively. The higher level of disbursements experienced this year (compared to total revenues) resulted in a significant decrease in the school's internal fund balance of close to \$31,000. On July 1, 2017, the internal fund balance was approximately \$59,000; however, on June 30, 2018 this balance had decreased to close to \$28,000. This 53 percent reduction is considered material.

Our review of the financial activity disclosed that several internal fund accounts closed the year with deficit balances. All deficits corresponded to the overall Athletic Program and two related athletic program accounts within the Trust Program. While the Athletic Program is comprised of individual accounts capturing revenues and expenditures associated with individual sport team activity and game ticket sales, the Trust Program accounts are set aside to capture those expenditures specifically related to the rental and security of the stadium facilities, and bus transportation of student athletes to athletic games and events.

We also noted that there was a change of Treasurer at this school in July 2018. A new Treasurer was hired in September 2018.

Because of these deficit conditions, we extended our review of the Athletic Program and related Trust Program accounts to the current fiscal year up to May 2019 and our review continued to disclose similar overspending and deficit balances. Details follow:

According to Section III, Chapter 1 of the *Manual of Internal Fund Accounting*, the overall balance in the Athletic Program must be monitored throughout the year to ensure that expenditures charged to the individual sport team and general accounts do not exceed the overall positive available balance in the Athletic Program. The guidelines also indicate that the Program must not close the fiscal year with an overall deficit balance. Individual sport team accounts may carry negative balances during the year, particularly if game ticket sales are not sufficient to cover their sport team's expenditures. When this occurs, fundraising *is encouraged* to help subsidize costs, and transfers from other related accounts must be sufficient to offset the negative balances and prevent an overall Program deficit. However,

- 4.1. At June 30, 2018, the Athletic Program disclosed an overall deficit balance of \$(11,000). We extended our review of this Program's activity to the current year and found that this deficit had increased to approximately \$(25,000) as of May 14, 2019. At our request and with assistance from the Internal Funds Business Manager in the Office of the Controller, the school transferred to the Athletic

Program funds available in various sports accounts within the Classes and Clubs Program; however, the fund transfers were not sufficient to fully offset the Athletic Program deficit, which at May 31, 2019, was approximately \$(14,000).

We reviewed the associated expenditures to determine their propriety, and although they seemed proper for a school setting, they were excessive.

Regarding the Athletic Program, the Division of Athletics, Activities, and Accreditation established within the District provides additional financial assistance to senior high schools to help subsidize costs related to the rental of facilities and security, and student transportation associated with athletic games and activities of students. Pursuant to Section III, Chapter 1 of the *Manual of Internal Fund Accounting*, these funds are deposited in certain accounts established within the Trust Program for proper accountability. Further guidelines in Chapter 4 of the *Manual of Internal Fund Accounting* prohibit these accounts from closing the year with a deficit balance. Our review of these accounts found that:

- 4.2. At June 30, 2018, the Trust-District Athletic Rental & Security and Trust-District Athletics Trust (transportation) accounts disclosed deficit balances of approximately \$(13,600) and \$(7,000), respectively. Regarding the Trust-District Athletic Rental & Security account, a beginning deficit balance of approximately \$(5,500) that carried over from the prior fiscal year *had been discussed with the school administration during the prior audit*. Concerning the Trust-District Athletics Trust account, which was mostly used for transportation of athletes to sporting events, a beginning balance of approximately \$4,000 carried over from the previous year; yet the total available was not sufficient to cover all transportation costs. During 2017-2018, the school had received from the Division of Athletics, Activities, and Accreditation \$10,500 for stadium rental and security, and \$20,000 for student (athlete) transportation to athletic events.

For the current year, as of May 31, 2019, the Trust-District Athletic Rental & Security accounts continue to disclose a deficit balance of \$(5,600). The Trust-District Athletics Trust (transportation) listed a zero balance, apparently due to the account being monitored to prevent a deficit. Also, for this year, the school had received similar financial assistance from the Division of Athletics, Activities, and Accreditation.

- 4.3. The review of the supporting documentation regarding the athletic related disbursements posted to these accounts disclosed instances where invoices pertaining to the rental of the facility were not always paid in a timely manner².

² According to Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, payments to vendors must be made within thirty (30) days of satisfactory receipt of goods/services, unless the school obtains written agreements with the vendors to delay payment.

Approximately \$4,600 was paid in November 2017 for use of the rental of stadium facilities corresponding to the 2016-2017 fiscal year. These past due invoices resulted under the oversight of the prior school administration. Our review also disclosed that the invoice for the rental of facilities from the same vendor corresponding to the 2017-2018 fiscal year had not been received by the school as of our audit date in May 2019, and the school had not taken the appropriate steps to contact the vendor and obtain the invoice. We contacted the vendor to discuss this outstanding liability and the amount due; however, the vendor did not provide a response as of the completion of the fieldwork.

- 4.4. The school's overall Fund Balance increased from close to \$28,000 at the beginning of the year to approximately \$38,000 as of May 31, 2019; however, as noted in our prior finding, there are outstanding liabilities that have not been timely paid or posted in the accounts that could have a negative impact on this interim fund balance.

RECOMMENDATIONS

- 4.1. **Given the overall increase in expenditures during 2017-2018 and the decrease in the internal fund balance, in order to prevent deficit balances in the individual accounts and excessive spending (not only at the Athletic level but across other internal fund accounts), the school should assign an administrator to actively oversee the internal funds activity of the school.**
- 4.2. **Regarding expenditures and vendor payments, the school administration/designee over internal funds should ensure that the account has sufficient funds before approving any expenditures and before signing any checks; and ensure that payments are made in a timely manner.**
- 4.3. **The school administration/designee, the Athletic Director and Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and take into account any potential shortfalls that may require fundraising efforts.**
- 4.4. **The school administration/designee, together with the Athletic Director, Athletic Business Manager and the Treasurer, should have an understanding and be fully aware that an overall positive fund balance in the Athletic Program and related Trust Program accounts must be maintained. Consequently, the Athletic Business Manager and the Treasurer, *with direct oversight from the designee*, should monitor the financial activity within the Athletic Program and its related accounts *throughout the year* to ascertain that expenditures charged to the Athletic Program do not exceed available revenues. Any discrepancies should be**

immediately addressed and brought to the attention of the school administration for resolution.

- 4.5. The school administration should contact the vendor responsible for the rental of facilities to clear this liability as soon as possible, before the closing of the fiscal year, to bring the account to a current status.

Person(s) Responsible: Principal, Vice Principal,
Athletic Business Manager, Athletic Director,
Treasurer, and Club Sponsor

Management Response:

The Principal met with the Vice Principal, Athletic Business Manager, Athletic Director, Treasurer and Club Sponsors to review Section III, Chapter 1 of the Manual of Internal Fund Accounting to ensure compliance with procedures related to accurate depositing and expenditure of funds according to established Trust Programs in order to maintain proper accountability. The Principal directed the Treasurer to print on a weekly basis the available balance in the Athletic Program for review by the Vice Principal, Athletic Business Manager and Athletic Director. Any anomalies will be discussed with the Principal for immediate corrective action. Furthermore, the Principal directed the Vice Principal and Treasurer to monitor expenditures throughout the year to ensure that expenditures charged to sport teams and general accounts do not exceed overall positive balance. The Principal contacted the vendors and ensured that prior years to current, all outstanding balances have been paid in full.

The Principal contacted the Office of Athletics, Activities and Accreditation to devise a plan that will result in budgeting adequate funds based on the needs of the program. The Principal will further conduct and discuss the needs of the athletics program due to various barriers which prevent the use of the schools' facilities/grounds. The Principal will outline the impacted requirement of additional funding that will allow for various sports programs being able to continue using off campus facilities without exceeding available revenue. The Principal directed the Vice Principal to conduct a review of the Athletic Program with the Athletic Business Manager and Athletic Director on a bi-weekly basis to ensure compliance. The Principal will randomly check the Athletic Program accounts on a monthly basis. Any discrepancies will be rectified immediately.

Person(s) Responsible:

Central Region Office Administration

Management Response:

The Financial/Business Director directed the Principal to meet with the Vice Principal, Athletics Business Manager, Athletic Director, Treasurer, and Club Sponsors to review procedures related to depositing, expenditure and proper accountability of funds in various Trust Programs. The Principal was directed to contact the Office of Athletics, Activities and Accreditation to request assistance with devising a plan to ensure positive balances in the Athletic Program. The Principal was directed to develop a system to include the review of accounts for funds balance on a weekly basis. The Principal was directed to review account structures prior to approving expenditures.

The Region will request the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Fiscal Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of approved student activities procedures and documents.

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

The Principals and Treasurers have been directed to attend 2019-2020 Money DOES Matter Support Program

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to pages 59-60 of this report and page 117 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Jackson Senior High School.

5. School Non-Compliant With On-The-Job (OJT) Records And Procedures Resulted In Potential FTE Funding Disallowances
Miami Jackson Senior High School

During the 2018-2019 Survey Period reviewed, this school reported 30 students participating in the On-the-Job (OJT) Program. Our review of a sample of 20 student records related to the OJT program disclosed discrepancies in 14 records of the 20 records sampled (70%). These discrepancies could have generated a funding disallowance to the District totaling approximately \$11,500. We also noted that OJT records were very disorganized and incomplete. Details follow:

According to District guidelines, all cooperative education students must be scheduled for one period of job-related instruction and a minimum of one period of On-the-Job (OJT) training during the day. Attendance for the OJT period(s) will be reported on the *Job Training Attendance Records* [FM-5248]; otherwise referred to as the student's Time Card. The *Job Training Attendance Records Receipt* [FM-5889], *Training Agreement* [FM-4542] and the class roster should be appropriately maintained in the FTE Box for each grading period. It is the instructor's responsibility to ensure the proper completion and submittal to the FTE designee at each school. District guidelines require that students work a minimum of 15 hours per FTE survey week with most of the employment taken place during the school week. All unemployed students registered in the OJT course must be removed from the OJT course.

- 5.1. In nine instances, the student's Time Card [FM-5248] was either not on file or did not contain the required signatures. One of these students had been withdrawn from the program due to non-compliance; however, this student's records for funding purposes still reflected this student as an OJT student, resulting in an overfunding error.
- 5.2. In six instances, the Training Agreement [FM-4542] was either not on file or did not contain the required signatures.
- 5.3. In three instances, the hours reported for each student during the FTE Survey Week were less than the required minimum. One of these students lost her job and never notified the instructor. Consequently, the student was not employed while enrolled in the OJT program.
- 5.4. For one OJT instructor, the Job Training Attendance Records Receipt [FM-5889] and class roster were not evident.

RECOMMENDATIONS

To reduce the probability of potential losses in funding and other non-compliance issues regarding OJT criteria:

- 5.1. The school administration or his/her designee should discuss the applicable procedures with staff overseeing/involved with the OJT program, including the Registrar, and monitor compliance to ensure that accurate and complete documentation is maintained on file.
- 5.2. Staff overseeing this program should ensure that a student placed in an OJT course must be working the required number of hours per week during FTE Survey Week including the weekend prior to FTE Survey Week in order to claim funding.
- 5.3. The school administration should request additional training for both the designee and the staff overseeing this program to ensure awareness and understanding of the requirements, including the proper organization and maintenance of the records.

Person(s) Responsible:

**Principal, Vice Principal, Assistant
Principal Overseeing OJT,
Registrar, OJT Teachers**

Management Response:

This Principal thoroughly reviewed the findings cited in the Internal Funds Audit Report for the 2017-2018 fiscal year with the Vice-Principal, Assistant Principal Overseeing OJT, Registrar and OJT teachers to ensure accurate and complete documentation are maintained for the OJT Program. The Principal directed the Vice Principal, Assistant Principal and staff to attend the opening of schools training provided by the District on proper implementation of the OJT Program including required forms and procedures. As a follow-up, a meeting with the Vice-Principal, Assistant Principal, Registrar and OJT Teachers will take place prior to the opening of the new school year to ensure all staff are aware of the program requirements related to the working hours during the FTE Survey Week and emphasis will be made on the importance of maintaining required documents in the FTE Box. The Vice-Principal will meet with the OJT teachers periodically to review the status of the students enrolled in the course. The week prior to FTE Survey Week, the Principal will meet with the OJT teachers and review the schedules, the *Job Training Attendance Records* (FM-5248) for all students enrolled in the class. Also, the Principal, Vice-Principal and the Registrar will attend the mandatory FTE workshop provided by the District.

In addition, the Principal identified a location for site visits to a successful OJT Program to observe and acquire best practices for implementation in successive school years for administration and staff. The Assistant Principal will conduct monthly reviews of documentation to ensure proper completion and report any concerns to the Vice Principal. The Principal, Vice Principal and Assistant Principal will meet with the Registrar and OJT teachers to discuss the concerns and correct any discrepancies immediately.

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

Management Response:

The Financial/Business Director directed the Principal to meet with Vice-Principal, Assistant Principal Overseeing OJT, Registrar and OJT teachers to review policies and procedures to ensure accuracy, completion, and maintaining of documentation on file of the OJT Program for audit purposes. The Principal was instructed to contact the Division of Career and Technical to request additional training for administration and staff. The Principal was instructed to conduct random review of OJT records and to correct in anomalies immediately.

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

Management Response:

Refer to pages 59-60 of this report and page 117 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Jackson Senior High School.

6. Bookkeeping Practices And Internal Fund Procedures Over The Receipting And Disbursing Of Funds Require Enhancements For Compliance
Booker T. Washington Senior High School

For the 2017-2018 fiscal year, total receipts and disbursements were approximately \$270,000 and \$276,000, respectively. From our audit, we determined that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. We noted instances when the school was not monitoring account balances, and discrepancies were found with the inventory of prenumbered forms. We also noted delays in the processing of receipts, instances when invoices were not being paid in a timely manner, and proper procedures for documenting disbursements were not always followed.

For the 2017-2018 audit period and up to the current year, there have been three Treasurers at this school. The majority of the findings happened under the former Treasurers.

Financial Management

Section III, Chapters 3, 4, and 7 of the *Manual of Internal Fund Accounting* prohibit Classes and Clubs and Trust accounts from closing the year with deficit balances. The *Manual* also denotes that remaining balances in dormant accounts be transferred, and if remaining balances are \$1,000 or more, authorization from the Region Office, as well as the Internal Fund Accounting Section Supervisor, must be obtained. We found that:

- 6.1. As of June 30, 2018, ten accounts with an aggregate balance of approximately \$8,500 remained dormant for two years. As of March 2019, the accounts remained dormant. During the audit, approximately \$1,900 was transferred to the General Miscellaneous account and \$700 was expended during the current fiscal year. Based on consultation with the Internal Funds Accounting Division in the Office of the Controller, the rest of the funds totaling approximately \$5,900 should be used by the school during the current fiscal year.
- 6.2. As of June 30, 2018, nine accounts closed the year with an aggregate deficit balance totaling approximately \$4,700. As of April 2019, five accounts continue with negative balances totaling approximately \$4,200.

Preparation and maintenance of financial records, particularly the Monthly Financial Report is the responsibility of the school treasurer. Section II, Chapters 5 and Section V, Chapter 1 of the *Manual of Internal Fund Accounting* establish the guidelines for making adjustments, preparing the monthly bank reconciliations and for checks outstanding in the reconciliation for over three months and six months (stale-dated checks). A *Notice of Unclaimed/Stale-Dated Check* [FM-5537] must be sent to all payees whose checks have been outstanding for at least three months.

- 6.3. The June 30, 2018, Outstanding Transactions Report listed two checks totaling approximately \$7,000 that were outstanding for over six months and a *Notice of Unclaimed/Stale-Dated Check* had not been sent to the payees. During the audit, these outstanding checks were voided and new payments were issued to the payees.

Section II, Chapter 1 of the *Manual of Internal Fund Accounting* establishes that excess cash in the checking account should be invested in a financial instrument, such as the MDCPS-Money Market Pool Fund, where the funds may yield maximum interest. In addition, Section V, Chapter 1 of the *Manual of Internal Fund Accounting* establishes Monthly and Fiscal Year-end Closing Procedures. Bank reconciliation procedures require the bank statements and ancillary supporting documentation which includes copies of cancelled checks. However,

- 6.4. As of June 30, 2018, we noted excessive checking account balances for twelve months, resulting in a potential loss of interest of approximately \$960. Based on historical disbursement activity, the school's monthly checking account balance should not exceed \$55,000, on the average. We discussed this matter with the school administration during the prior audit.
- 6.5. Images of the front and back of cancelled checks for January through April 2018 were not on file. At our request, copies were obtained from the online banking system.

Inventory of Prenumbered Forms

Section II, Chapter 8 of the *Manual of Internal Fund Accounting* requires that a complete and accurate inventory of prenumbered forms be prepared at the end of the fiscal year and that all records be retained for audit. Our review disclosed that:

- 6.6. The 2017-2018 Inventory of Prenumbered Forms was incomplete and contained errors in the recording of teacher's receipts books received in the 2017-2018 fiscal year. During the prior audit, we discussed with the administration that this inventory disclosed errors which required closer attention.

Receipts and Deposits

Section II, Chapter 2 of the *Manual of Internal Fund Accounting* requires that any money collected by faculty/staff, student, or authorized volunteers, regardless of the amount, be submitted to the school Treasurer or back-up designee on the same day collected. The procedures also require that the funds be deposited in the bank and posted to the system in a timely manner. In addition, Weekly Briefing No. 5164 *Policies and Procedures on Safeguarding Funds at Schools*, implemented utilization of [FM-7249].

Consistent use of this form is required to ensure that the school administration is fully aware of any monies pending deposits at the school.

- 6.7. We tested a sample of six deposits totaling approximately \$18,000. Our review of deposits disclosed delays in posting and/or depositing collections in all six instances reviewed. Delays ranged from a few days to almost two months. In addition, the school did not always implement proper use of the Collections/Deposits Log [FM-7249].

Disbursements

Pursuant to Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, disbursements must be documented with an original itemized vendor invoice, which must be signed by the individual to acknowledge that the goods/services were received, and the corresponding payment is in order. In addition, payments to vendors must be made within thirty (30) days of satisfactory receipt of goods/services, unless the school obtains written agreements with the vendors to delay payment.

We sampled 29 disbursements totaling approximately \$52,000 for the 2017-2018 fiscal year and current year up to January 2019. Of this total, 14 disclosed discrepancies totaling approximately \$22,200. The specific conditions are as follows.

- 6.8. Our review disclosed six instances where invoices totaling approximately \$8,300 were paid late. Delays of up to 40 days were noted. In four instances, invoices totaling \$2,600, dated from ten months to over one year ago, had not been paid. These payments were made at our request during the audit.
- 6.9. In two instances, invoices totaling approximately \$5,400 were not signed to indicate acknowledgement of receipt of goods/services. In two other instances, payments totaling approximately \$5,900 were made with a quote in lieu of an invoice.

RECOMMENDATIONS

- 6.1. 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 receipting, depositing and disbursing of funds. The designee should perform this review periodically and with certain frequency to ensure that receipts, deposits and disbursements are processed in a timely manner. This should assist in the timely detection/prevention of accounting/posting errors and delays in remittances from faculty/staff.**

- 6.2. The school administration/designee should not approve any expenditures unless sufficient funds are available in the account. As a good measure, a printout of the balance of the individual account to be charged should be attached to the check before being presented to the responsible administrator for his/her review and signature.
- 6.3. Regarding dormant accounts, the assigned administrator should periodically review the accounts and discuss with the Principal the future use of these funds, if no activity is foreseen during the current year.
- 6.4. Controls over the custody of official forms should be strengthened to improve accountability and safeguard them from loss. In addition, we recommend careful preparation of this inventory to prevent unnecessary errors and ensure their accuracy.
- 6.5. The monthly bank reconciliations should be reviewed together with the Treasurer to ensure understanding of the reconciling items and ensure that any outstanding items are timely addressed and resolved.

Person(s) Responsible: Principal, Vice Principal, Activities Director, Treasurer, and Back-up Treasurer

Management Response:

The Principal met with the Vice Principal/Designee, the Activities Director, Treasurer and the back-up Treasurer to review Section III, Chapters 3, 4 and 7 of the *Manual of Internal Fund Accounting* to discuss the necessity of closing the fiscal year with a positive balance in the Classes and Clubs Trust accounts. Furthermore, the Principal has developed a plan to implement on a periodic basis the review over receipting, depositing and disbursing of funds in a timely manner. The Treasurer will print at the end of each month and review with the Principal and Vice Principal the balances in each account. In the event a Trust account has not been accessed for 2 consecutive years, the transfer of balances of dormant accounts will be made; and when these dormant accounts have balances of \$1,000 or more the written authorization from the Region Office and the Internal Fund Business Manager will be obtained to complete transaction.

The Principal met with the Vice Principal, Treasurer and Back-up Treasurer and reviewed Section II, Chapter 5 of the *Manual of Internal Fund Accounting* and emphasized guidelines for making adjustments, preparing the monthly bank reconciliations and for checks outstanding in the reconciliation for over three months and six months (stale-dated checks). The Principal directed the Treasurer to complete and send a Notice of Unclaimed/Stale-Dated Check (FM-5537) to all payees whose checks have been outstanding for at least three months.

The Principal reviewed with the Vice Principal, Treasurer and Back-up Treasurer Section II, Chapter 1 of the *Manual of Internal Fund Accounting* the requirement of moving excess cash in the checking account to the M-DCPS Money Market Pool Fund. The Principal also discussed Section V, Chapter 1 of the *Manual of Internal Fund Accounting* to ensure bank reconciliation procedures are followed to include review of bank statements and ancillary supporting documentation inclusive of cancelled checks. The Principal sought further assistance from the school's assigned Business Manager who provided additional guidance to administration and the Treasurer on the process of completing the monthly reconciliation. The Principal will meet with the Treasurer prior to the due date to ensure that adjustments are processed and reconciled in a timely manner.

The Principal reviewed with the Vice Principal, Activities Director, Treasurer and Back-up Treasurer Section II, Chapter 8 of the *Manual of Internal Fund Accounting* to ensure accurate inventory of pre-numbered forms at the end of the fiscal year. The Principal directed the Vice Principal to meet with the Activities Director, and Treasurer to ensure all documents are retained for audit purposes. The Principal directed the Vice Principal to meet with the Activities Director, and Treasurer to ensure Student Activity Operating Reports are prepared correctly. The Principal directed the Vice Principal and Activities Director to ensure sponsors utilized prenumbered admission tickets. Upon completion of the activity, the Vice Principal, Activities Director and Treasurer will review all documents to ensure compliance with internal funds procedures prior to review by the Principal. The Principal will review all documents for accuracy and completeness and any discrepancies will be immediately corrected, prior to signing any documents.

The Principal met with the Vice Principal, Treasurer, and Back-up Treasurer to review Section II, Chapter 2 of the *Manual of Internal Fund Accounting* requiring that any money collected by faculty/staff, students, or authorized volunteer by submitted the same day collected. The Principal also reviewed Weekly Briefing No. 5164 Policies and Procedures on Safeguarding Funds at Schools which requires the utilization and accurate completion of the Collections/Deposits Log (FM-7249) in the event monies collected were to be maintain at the school overnight. The Principal and in his absence, the Vice Principal will be the second signature on the Log to ensure consistent use of this form is maintained when monies are pending deposits made at the school. The Principal directed the Vice Principal to meet weekly with the Treasurer to randomly review the bookkeeping of funds, receipting, posting, and depositing of collections and disbursement of funds. Any discrepancies will be reported to the Principal for immediate correction of errors.

The Principal met with the Vice Principal, Treasurer, and Back-up Treasurer to review Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* emphasizing the importance of documenting disbursements with an original itemized vendor invoice, signed acknowledgement by the requestor of received goods/services, and accurate and timely disbursement of funds to the vendor. Upon receipt of goods, the Vice

Principal will review all supporting documents including the bids, initial purchase order, original Invoice indicating the “Goods Received” stamp, in order for a Check Requisition to be completed and a check to be signed by the Principal. The Principal will review all documents for completeness and accuracy prior to signing. Any discrepancies will be corrected immediately. In addition, the Principal will ensure that corresponding payment is made to the vendor within thirty (30) days of satisfactory receipt of goods/services.

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

Management Response:

Refer to page 66 of this report and page 114 in the report’s Appendix Section for the Central Region Office administration’s combined response addressing the recommendations to the school findings regarding Internal Fund Procedures at iTech @Thomas A. Edison Educational Center and Booker T. Washington Senior High School.

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

Management Response:

Refer to pages 59-60 of this report and page 117 in the report’s Appendix Section for School Operations administration’s comprehensive response addressing the recommendations to the school findings of Booker T. Washington Senior High School.

7. Controls And Accountability Over The Sale Of Physical Education (P. E.) Uniforms And Student Activities Need Improvement
Booker T. Washington Senior High School

For 2017-2018, we reviewed the sale of Physical Education (P. E.) uniforms and selected student activities, which included the Senior Prom, Senior Grad Bash, College Tour, Tri-Sports Club and Yearbook as a follow-up to the prior audit. During the prior year, regarding the conditions cited below, we had discussed some of the same issues with the school administration to ensure corrective action going forward. Nevertheless, during our current audit, the following discrepancies were noted:

Physical Education (P. E.) Uniforms

Section III, Chapter 5 of the *Manual of Internal Fund Accounting* establishes the procedures for conducting and reporting sales of P.E. Uniforms. According to the guidelines, the treasurer or designated faculty/staff shall maintain inventory records during the fiscal year, conduct a year-end physical inventory count, and prepare an *Inventory and Operating Statement* form [FM-0987] at the end of the year for uniforms that are sold. However,

- 7.1. Our analysis of Physical Education uniforms purchased by the school to sell to students disclosed that 315 units (shirts and shorts) with a total valuation of \$2,025, were unaccounted for. According to the staff member overseeing this activity, he was not aware of the procedures and documentation required to account for the sales and maintain controls over the inventoried merchandise.
- 7.2. We extended our review of this activity to the current (2018-2019) fiscal year and found that the school had placed an order for 690 shirts and shorts. Of this total, 26 items with a total valuation of approximately \$130 were unaccounted for. As of the completion of our audit fieldwork, the account carries a balance of \$(2,690) which is mostly due to the loss incurred during the prior year.
- 7.3. For both years, an *Inventory and Operating Statement* [FM-0987] was not completed. A physical inventory count was conducted in April 2019 at our request, which will serve as an accurate beginning inventory for the following fiscal year.

Student Activities

According to Section IV, Chapter 2 of the *Manual of Internal Fund Accounting*, an Application for Fundraising Activity form [FM-1018] must be approved by the Principal prior to the start of the activity, and a *Student Activity Operating Report* [FM-0996] must be prepared upon completion of each activity. All fundraising activities must be recorded

in the *Activity Log* [FM-6672]. Part of the completion of the *Student Activity Operating Report* includes signing and dating the report by the Activity Sponsor, the Treasurer and Principal or Designee overseeing this area to denote review and approval. All this documentation must be maintained on file for audit. Furthermore, Section IV, Chapter 7 of the *Manual* establishes the guidelines for Senior Class Activities such as the Senior Prom and the Gradnite/Grad Bash senior class field trip.

- 7.4. For the 2017-2018 fiscal year, the Activity Log [FM-0997] and the Student Activity Operating Reports [FM-0996] were incomplete. Specifically, three Operating Reports contained errors, and two were not signed by the Treasurer and/or Principal/Delegate. In addition, in two instances, a Complimentary List [FM-6679] was not on file to reflect student/staff that received ticket entrances free of charge.
- 7.5. An analysis of revenues and expenditures corresponding to the 2017-2018 College Tour disclosed that although individual student collections were \$15, official receipts were not issued. Student collections totaled \$780. In addition, a payment of \$4,420 was sent directly to the vendor from a donor instead of sending the payment to the school.

Yearbook

Section IV, Chapter 6 of the *Manual of Internal Fund Accounting* establishes the procedures over the yearbook activity. According to the procedures, the responsibility for maintaining the yearbook documents rests with the yearbook sponsor. At year-end, the sponsor must submit to the Treasurer all related yearbook records, which must be maintained on file at the school for audit purposes. However,

- 7.6. The Yearbook Monthly Operating Report [FM-1030] and the Distribution Report [FM-1031] were not prepared. In addition, of the 70 yearbooks ordered, ten were given away as complimentary however, a Complimentary List [FM-6679] was not completed

RECOMMENDATIONS

- 7.1. **The school administration should review required procedures with staff responsible for the sale of P.E. uniforms. Overall monitoring/review of the P.E. uniform sales activity must be strengthened to ensure that discrepancies are *promptly identified and resolved* and that uniforms are properly safeguarded. In the event that there are items missing, the school should complete a Certificate of Loss and contact M-DSPD immediately.**
- 7.2. **The Principal's designee should review the procedures with sponsors, the Activities Director and Treasurer to ensure awareness and understanding**

of the requirements, namely, the timelines, preparation, review, and sign-off of Student Activity Operating Reports and ancillary documentation.

- 7.3. Upon receipt from sponsors, the Treasurer should review the Student Activity Operating Reports for accuracy.
- 7.4. Periodically, the designee should review the activities and related documentation with the Activities Director and Treasurer to ensure that all staff members are following the guidelines. Discrepancies should be immediately addressed for corrective action.
- 7.5. The school administration should discuss the procedures with the yearbook sponsor and the Treasurer to ensure that required reports are prepared, and all required documentation is signed and maintained on file.

Person(s) Responsible: Principal, Vice Principal, Assistant Principal, Athletics Director, Activities Director, Yearbook Sponsor, Treasurer, and Back-up Treasurer

Management Response:

The Principal met with the Vice Principal, Assistant Principal for Athletics, Athletics Director, Treasurer, and Back-up Treasurer and reviewed Section III, Chapter 5 of the *Manual of Internal Fund Accounting* to ensure understanding of the guidelines for the handling, maintaining inventory records, conducting a year-end physical inventory count and preparing an Inventory and Operating Statement (FM-0987) at the end of the year for receipting and depositing of collections associated with physical education uniforms and overall school activities. The inventory of items will be safeguarded in a secure location accessible only by the Principal, Vice Principal and Treasurer. In the event items are missing, the Certificate of Loss will be completed and a Plant Security Report file.

The Principal discussed with the Vice Principal, Activities Director, Treasurer and back-up Treasurer Section IV, Chapter 2 of the *Manual of Internal Fund Accounting* and reviewed the policies and procedures involved when executing student activities. The Principal explained the required completion of the Activity Log (FM-6672) and the Application for Fundraising Activity (FM-1018). These documents will be submitted to the Assistant Principal for review prior to the initiation of the activity to ensure accurate completion. The Principal emphasized that an official receipt must be issued when monies are collected from students. In the event items are given complimentary, the required Complimentary List (FM-6679) will be completed. Upon completion of the activity, the Treasurer will submit to the Assistant Principal, the Student Activity Operating Report (FM-0996) signed by the Treasurer and Activity Sponsor no later than

two weeks after the close of an activity to ensure completeness and accuracy. Any discrepancies will be corrected immediately. At the opening of school's faculty meeting, the Principal and Treasurer will review policy and school-site procedures to ensure that the faculty/staff understand the expectations involved and acquire signatures on a sign in sheet.

The Principal met with Vice Principal, Activities Director, Yearbook Sponsor, Treasurer and back-up Treasurer and reviewed Section IV, Chapter 6 of the *Manual of Internal Fund Accounting* to discuss yearbook activity procedures. The Principal directed the Vice Principal, Activities Director and Yearbook Sponsor to ensure that the Yearbook Monthly Operating Report (FM-1030) and the Distribution Report (FM-1031) are utilized and maintained throughout the school year. The Vice Principal and Activities Director will review documents on a monthly basis with the Yearbook Sponsor for accuracy of completion. In the event items are given complimentary, the required Complimentary List (FM-6679) will be completed and filed. The Principal, Vice Principal and Treasurer will conduct a final review of documents at the close of the school year for corrections of any discrepancies. All documents will be maintained on file for audit purposes.

Person(s) Responsible:

Central Region Office Administration

Management Response:

The Financial/Business Director instructed the Principal to meet with the Vice Principal, Assistant Principal for Athletics and Activities, Treasurer, Activities Director and Club Sponsors to review procedures as it relates to fundraising activities and the completion of required forms. The Principal was directed to identify a designee to oversee the bookkeeping and process of internal funds to ensure receipts, deposits and disbursements are processed and maintained on file. The Principal identified a secure location for P.E. uniforms to ensure accountability for merchandise received.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to pages 59-60 of this report and page 117 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Booker T. Washington 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 fiscal year ended June 30, 2018;
- 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 current information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- 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 funds audits covered operations during the period of July 1, 2017 through June 30, 2018. Also, *depending on the individual school audited*:

- the scope of the Payroll and Purchasing Card Program audits was the 2017-2018 and/or 2018-2019 fiscal years;
- the scope of the Title I Program audit was the 2017-2018 fiscal year;
- the scope of the FTE audit was the 2018-2019 fiscal year, Survey Period 2 (October 2018) or Survey Period 3 (February 2019); and
- the scope of selected information technology controls audit and the property Inventory audit was the 2018-2019 fiscal year.

Our procedures were as follows:

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

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

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

Internal Control Matters

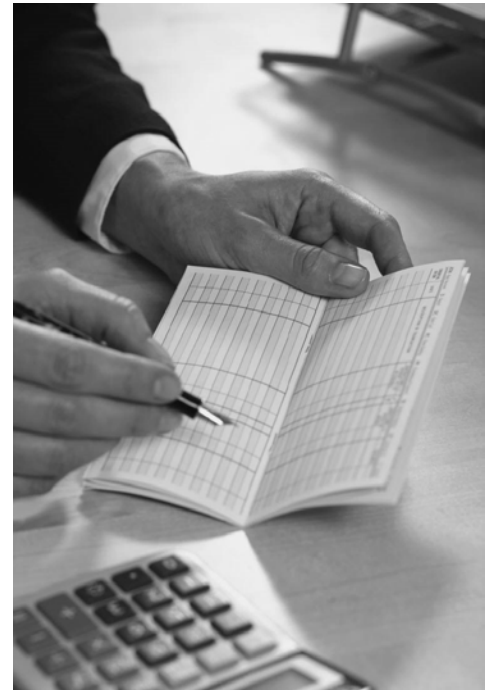
Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified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

BACKGROUND

INTERNAL FUNDS

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

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



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

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

The Fund's interest rate as of June 30, 2018 was 1.669%.

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

PAYROLL

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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the 'behind-the-scenes' system processes are significantly different and updated, the payroll procedures for documenting employees' time and attendance at the school sites have not changed when compared to the former system.

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

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments and were directed to the Employee Portal located in the District's website to access their payroll information and print the payroll check advices. Although payroll check distribution at the sites has been greatly minimized, sites are still required to maintain controls over the distribution of payroll checks for those employees who have not signed for direct deposit at this time.

PROPERTY

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

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

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2018-2019 fiscal year, months selected by the FDOE for these surveys are as follows:

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

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

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

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

TITLE I PROGRAM



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

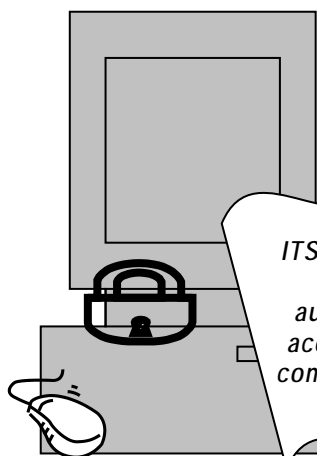
Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

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

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

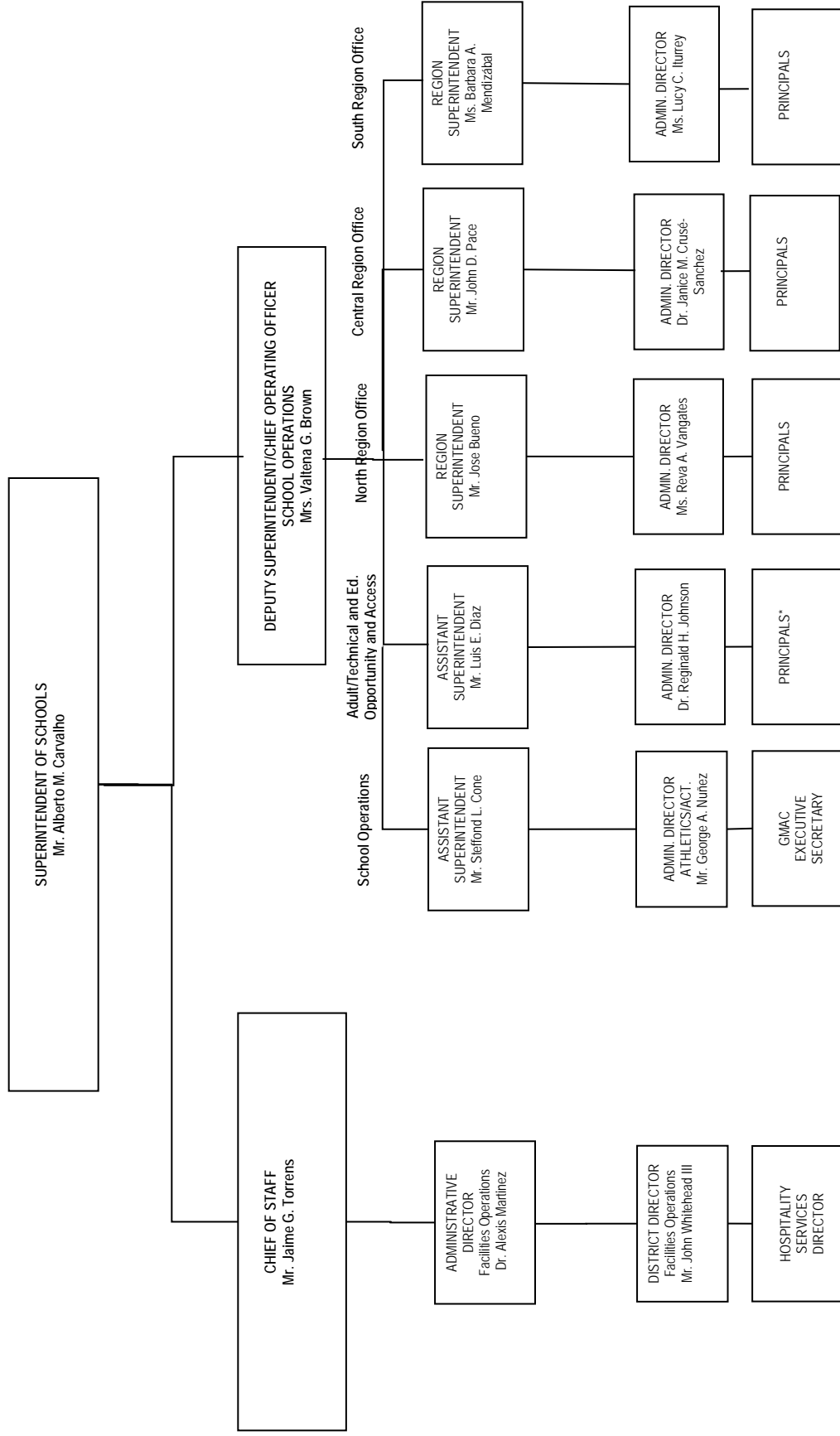
To promote schoolwide compliance with Federal, State, and District regulations and guidelines, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers effective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

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 Services Center.

***APPENDIX
MANAGEMENT'S RESPONSES***

MEMORANDUM

June 12, 2019

TO: Mr. Jose Bueno, Region Superintendent
North Region Office

FROM: Dr. Maria T. Rodriguez, Principal
Miami Beach Senior High School

Maria Rodriguez A.E.

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
MIAMI BEACH SENIOR HIGH SCHOOL FOR FISCAL YEAR 2017-2018**

The following is a response to the findings of the Audit Report for Miami Beach Senior High School for fiscal year 2017-18.

RECOMMENDATIONS

- 1.1 The monitoring of in-house property inventories must be strengthened. All reviews must be properly supported with necessary documentation that reflects that the property was physically verified and must identify the individual responsible for verifying that equipment. For optimal identification, this form should include date of completion, the employee name, signature and employee number. It should also include a statement that the employee certifies that he/she physically verified the equipment.**
- 1.2 The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property, and to immediately report any discrepancies related to the inventory that come to their attention.**
- 1.3 The procedures over the safeguarding and movement of property within the campus should be re-assessed to determine whether controls should be strengthened; or additional controls should be implemented. We also recommend re-assessing staff assigned to oversee property and to determine whether additional training is needed.**
- 1.4 The school administration should evaluate all inventory on hand to determine its utilization. Depending on the number of items and regarding items no longer needed at this location, this matter should be consulted with the Region Office for concurrence and to determine its proper disposition. Any removal or transfer of equipment must be documented and signed-off utilizing the proper official forms to prevent further discrepancies with the inventory.**

Person(s) Responsible: Principal, Assistant Principal, Designated Employee(s)

Management Response:

The Principal has reviewed the guidelines as stated in the *Manual of Property Control Procedures* with the Assistant Principal (new at the school) and staff to ensure their understanding of all procedures relating to proper managing, securing and accounting for all property.

The Principal has directed the Assistant Principal overseeing property to physically identify and verify all property and the location of each. The assistant principal has been directed to walk the entire school campus with a designated employee and verify each property control (PC) and/or serial number of each piece of equipment. Both the assistant principal and the designated employee will verify the property report and the actual numbers on the equipment. Additionally, the assistant principal has been directed to write whether the PC number is engraved, written by hand or adhered to the equipment by a sticker or metal plate.

The Principal has directed the Assistant Principal to properly maintain a Property Binder where all equipment is identified, location is maintained and updated. This binder is to be maintained in the Principal's Office under lock and key to ensure security. The binder is also to have the outgoing property control forms for any equipment sent out of the building, sign out forms for any equipment issued to any staff members and plant security reports should a loss or damage be reported.

The Principal will create a memorandum by staff member classroom and location with the property located in their area. This memorandum will be issued to each staff member at the start of the 2019-2020 school year, who is responsible for any equipment located in their area and is to be signed quarterly. Each verification will require a signature that the equipment is still in the location and the condition of the equipment by the staff member who is responsible for the equipment and the Assistant Principal who are both verifying the equipment. The Principal will meet with these designated employees on a quarterly basis in identifying discrepancies and ensuring corrective actions are handled immediately.

The Principal has directed staff to safeguard the possession of all property within their respective areas to the extent of his/her capability and to report any missing or damaged equipment immediately to the Assistant Principal who oversees property. The Assistant Principal is then responsible for reporting the loss or damage to the Principal immediately and the completing the proper Plant Security procedures.

The Principal has directed the Assistant Principal to complete 4 Region Audits following the Manual of Property Control Procedures. If any items are missing or not located, they are to be reported to the Principal immediately and the proper reporting procedures followed as per the Manual of Property Control Procedures.

The Principal has directed the Assistant Principal who oversees property to only move equipment if moving the equipment interferes with instruction or obstructs egress. Under

these circumstances only may the equipment be moved. Immediately upon removal, the location of the equipment must be updated on the property inventory form and placed in the binder for updating.

The Principal has directed the Assistant Principal overseeing property as well as a second Assistant Principal and two designated employees the task of cleaning out each storage closet where there is any equipment. The Principal directed the individuals above to properly clean, organize, categorize, secure and store all equipment. Additionally, any obsolete equipment and/or equipment that is non-operational will be properly surveyed out of the school and removed from the property inventory of the school following the *Manual of Property Control Procedures*.

The Principal will review the findings of the Audit for 2017-2018 with the entire faculty at the Opening of Schools meeting reviewing the procedures that will be followed as per the *Manual of Property Control Procedures* and the expected roles of each staff member.

All the grade level chairs will attend a school-site meeting with the Principal and Assistant Principal who oversees property to the *Manual of Property Control Procedures* and an electronic copy of the manual will be provided to each for their reference.

The Principal has identified storage areas needing rekeying to ensure safety and security for all equipment. Additionally, the Principal will purchase laptop carts to store and secure all tablets and laptops.


If you have any questions, please contact my office at (305) 532-4515.

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

June 3, 2019

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

FROM: Dr. LaShinda S. Moore, Principal 
iTech @ Thomas A. Edison Educational Center

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
ITECH @ THOMAS A. EDISON EDUCATIONAL CENTER FOR THE AUDIT
YEAR 2017-2018

The following is in response to findings in the school audit report of iTech @ Thomas A. Edison Educational Center. A management plan has been developed to address the recommendations listed below to ensure non-recurrence of the events.

RECOMMENDATIONS

- 1.1 The school administration should identify a designee to oversee internal funds and the school should implement a periodic system of review over the bookkeeping, namely, the receipting, depositing and disbursing of funds. This review should take place with certain frequency to assist in the timely detection/prevention of accounting errors and delays in remittances from faculty/staff.
- 1.2 Regarding collections from sponsors, the school should discuss and enforce the timelines for remitting and depositing collections. We also recommend proper utilization of the Collection/Deposit Log to account for any collections held overnight and assign designated staff to oversee/carry out this requirement along with the Treasurer.
- 1.3 Regarding the disbursement function, the school administration or his/her designee should ensure that: 1) the check is not signed unless all necessary supporting documentation is included, including original invoices, and signatures are affixed to the required documents; 2) the supporting invoices include the acknowledgement of receipt of goods/services; and 3) the payment is made in a timely manner.
- 1.4 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 quotations be included as part of the supplementary disbursement documentation.
- 1.5 The administration should discuss Purchasing Credit Card procedures with responsible staff responsible to ensure awareness of the requirements.
- 1.6 Regarding capitalized equipment that is purchased with Internal Funds, donated, or similar, an Incoming Property Control form [FM-1669] must be completed and submitted to the Property Accounting Office for the tagging/inventorying of equipment.

- 1.7 The school administration and staff should review Fund 9 account limitations and allowances to ensure that funds are used appropriately.
- 1.8 The administration should carefully review disbursement checks and ensure they are signed with two authorized signatures.
- 1.9 Controls over the custody of official forms should be strengthened to improve accountability and safeguard them from loss. In addition, we recommend careful preparation of this inventory of prenumbered forms to prevent errors.

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

Management Response:

The Principal has reviewed Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* and Weekly Briefing No. 5164 Policies and Procedures on Safeguarding Funds at Schools which includes the utilization of the Collections/Deposits Log (FM-7249) with the Assistant Principal, Treasurer, Faculty and Staff and has obtained signed acknowledgements from each to ensure their understanding of all procedures relating to receipting, depositing, disbursing of funds and bookkeeping. The Principal has reviewed the procedures for the collection of money with the Club Sponsors and will further review during the opening of school meeting. The Principal will ensure that the Collection/ Deposit Log is used by the Treasurer and the two signatures required are ascertained when any money is collected and kept overnight; in addition, two additional signatures when the money is picked up. The Principal and the Assistant Principal will perform monthly reviews of internal fund records and official receipt books in order to detect and prevent accounting/posting errors and/or delays in remittances from faculty and staff. Additionally, the Assistant Principal will conduct periodic reviews of internal fund records and official receipt books to ensure their accuracy. The Principal will randomly review the documents and any anomalies will be corrected immediately.

The Principal has reviewed Section II, Chapters 4 and 5 (regarding disbursements), and Section III Chapter 9 (regarding the Instructional Materials and Supplies- Fund 9 account) of the *Manual of Internal Fund Accounting* with the Assistant Principal and Treasurer to ensure understanding of the purchasing and disbursement procedures. The Principal has provided a copy of School Board Policy 6320.02 – Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit quotations, including one from a certified minority as required by the guidelines, as well as, to attach supplementary documentation as justification to support the items purchased for disbursements of \$1,000 or more. The Principal has retained signed memorandums from each faculty and staff member acknowledging receipt of these directives.

The Principal directed the Assistant Principal to review all supporting documents including the required number of bids and purchase order information prior to the Principal approving. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement. Upon receipt of goods, the Assistant Principal will review all supporting documents including the bids, initial purchase order, original Invoice indicating the "Goods Received" stamp, in order for a Check Requisition to be completed and a check to be signed by the Principal. In addition, the Principal will ensure that corresponding payment is made to the vendor within thirty (30) days of satisfactory receipt of goods/services. The Principal will review all documents for completeness and accuracy prior to signing. Any discrepancies will be corrected immediately.

The Principal has reviewed *Purchasing Credit Card Program Policies & Procedures Manual* with the Assistant Principal and Treasurer to ensure compliance with established guidelines. The Principal has directed the Assistant Principal and Treasurer to ensure that as items are purchased that are \$1,000 or more, and received that the Incoming Property Control form (FM-1669) is completed and submitted to the Principal for review and signature. The Assistant Principal will ensure that the form is sent to the Property Accounting Office to request the tagging/inventorying of the item.

The Principal reviewed Section II, Chapter 8 of the *Manual of Internal Fund Accounting* with the Assistant Principal, Treasurer and Sponsors to ensure accurate and organized Student Activity Reports and inventory of pre-numbered forms at the end of the fiscal year. The Principal directed the Assistant Principal to meet with the Treasurer and Sponsor to ensure Student Activity Operating Reports are prepared correctly. The Principal directed the Assistant Principal to ensure sponsors utilized prenumbered admission tickets. Upon completion of the activity, the Assistant Principal and Treasurer will review all documents to ensure compliance with internal funds procedures prior to review by the Principal. The Principal will review all documents for accuracy and completeness any discrepancies will be immediately corrected.

RECOMMENDATIONS

- 2.1. The Principal or designee should review procedures with sponsors, Activities Director and Treasurer to ensure awareness and understanding of the requirements, namely, the timelines, preparation, review, sign-off and filing of Student Activity Operating Reports and ancillary documentation.**
- 2.2. Sponsors should be directed to complete and submit Student Activity Operating Reports no later than two weeks after completion of the activity and the Treasurer should review the reports for accuracy.**
- 2.3. The Treasurer should be directed to use sub-ledgers when different types of activities are recorded within the same account and the activity is posted to the proper function. In addition, ensure that the proper funding structure is used for each activity.**
- 2.4. Periodically, the designee should review the activities and related documentation with the Activities Director and the Treasurer to ensure that all staff members are following the guidelines. Discrepancies should be immediately addressed for immediate corrective action.**

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

Management Response:

The Principal has reviewed Section IV, Chapters 2 and 7 of the *Manual of Internal Fund Accounting* with the Assistant Principal, Treasurer, and Sponsors to ensure compliance as it relates to implementing student activities. The Principal reviewed a memorandum with the Sponsors outlining the procedures and acquired signatures indicating understanding of the process. The Principal explained the required completion of the Activity Log (FM-6672), the Application for Fundraising Activity (FM-1018) and the Student Activity Operating Report (FM-

0996). These documents will be submitted to the Assistant Principal for review of prior to the initiation of the activity. Upon completion of the activity, the Treasurer will submit to the Assistant the Student Activity Operating Report signed by the Treasurer and Activity Sponsor for review for completeness and accuracy no later than two weeks after the close of an activity. The Principal will conduct a final review of information prior to signing and dating. Any discrepancies will be corrected prior to signing.

In addition, the Principal instructed the Treasurer to use sub-ledgers when different activities are recorded within the same account to ensure the activity is posted to the correct account. The Principal and Assistant Principal will randomly review disbursements documents to ensure organization and accurate identification of funding structure for the activity. Any discrepancies will be corrected prior to approving.

The Principal will review the financial activities on a bi-weekly basis with the Assistant Principal, Treasurer and Sponsor to ensure collections are properly receipted, documented and timely posted.

If additional information is needed, please feel free to contact me at 305-762-5000.

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

MEMORANDUM

June 11, 2019

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

FROM: Rennine Turner, Principal
Miami Jackson Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF MIAMI JACKSON SENIOR HIGH SCHOOL FOR THE 2017-2018 FISCAL YEAR AND 2018-2019 FTE SURVEY PERIOD 2

The following is a response to the findings related to the Audit Report for Miami Jackson Senior High School for the 2017-2018 fiscal year and the 2018-2019 Full Time Equivalent (FTE), Survey Period 2.

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

RECOMMENDATIONS

- 1.1. Given the overall increase in expenditures during 2017-2018 and the decrease in the internal fund balance, in order to prevent deficit balances in the individual accounts and excessive spending (not only at the Athletic level but across other internal fund accounts), the school should assign an administrator to actively oversee the internal funds activity of the school.
- 1.2. Regarding expenditures and vendor payments, the school administration/designee over internal funds should ensure that the account has sufficient funds before approving any expenditures and before signing any checks; and ensure that payments are made in a timely manner.
- 1.3. The school administration/designee, the Athletic Director and Athletic Business Manager, in consultation with the Division of Athletics, Activities, and Accreditation, should devise a strategy early on to ensure that budgeted funds meet expected needs of the program, and take into account any potential shortfalls that may require fundraising efforts.
- 1.4. The school administration/designee, together with the Athletic Director, Athletic Business Manager and the Treasurer, should have an understanding and be fully aware that an overall positive fund balance in the Athletic Program and related Trust Program accounts must be maintained. Consequently, the Athletic Business Manager and the Treasurer, *with direct oversight from the designee*, should monitor the financial activity within the Athletic Program and its related accounts *throughout the year* to ascertain that expenditures charged to the Athletic Program do not exceed available revenues. Any discrepancies should be immediately addressed and brought to the attention of the school administration for resolution.
- 1.5. The school administration should contact the vendor responsible for the Rental of facilities to clear this liability as soon as possible, before the closing of the fiscal year, to bring the account to a current status.

Person(s) Responsible: Principal, Vice Principal, Athletic Business Manager, Athletic Director, Treasurer, and Club Sponsor

Management Response:

The Principal met with the Vice Principal, Athletic Business Manager, Athletic Director, Treasurer and Club Sponsors to review Section III, Chapter 1 of the *Manual of Internal Fund Accounting* to ensure compliance with procedures related to accurate depositing and expenditure of funds according to established Trust Programs in order to maintain proper accountability. The Principal directed the Treasurer to print on a weekly basis the available balance in the Athletic Program for review by the Vice Principal, Athletic Business Manager and Athletic Director. Any anomalies will be discussed with the Principal for immediate corrective action. Furthermore, the Principal directed the Vice Principal and Treasurer to monitor expenditures throughout the year to ensure that expenditures charged to sport teams and general accounts do not exceed overall positive balance. The Principal contacted the vendors and ensured that prior years to current, all outstanding balances have been paid in full.

The Principal contacted the Office of Athletics, Activities and Accreditation to devise a plan that will result in budgeting adequate funds based on the needs of the program. The Principal will further conduct and discuss the needs of the athletics program due to various barriers which prevent the use of the schools' facilities/grounds. The Principal will outline the impacted requirement of additional funding that will allow for various sports programs being able to continue using off campus facilities without exceeding available revenue. The Principal directed the Vice Principal to conduct a review of the Athletic Program with the Athletic Business Manager and Athletic Director on a bi-weekly basis to ensure compliance. The Principal will randomly check the Athletic Program accounts on a monthly basis. Any discrepancies will be rectified immediately.

RECOMMENDATIONS

To reduce the probability of potential losses in funding and other non-compliance issues regarding OJT criteria:

- 2.1. The school administration or his/her designee should discuss the applicable procedures with staff overseeing/involved with the OJT program, including the Registrar, and monitor compliance to ensure that accurate and complete documentation is maintained on file.
- 2.2. Staff overseeing this program should ensure that a student placed in an OJT course must be working the required number of hours per week during FTE Survey Week including the weekend prior to FTE Survey Week in order to claim funding.
- 2.3. The school administration should request additional training for both the designee and the staff overseeing this program to ensure awareness and understanding of the requirements, including the proper organization and maintenance of the records.

Person(s) Responsible: Principal, Vice Principal, Assistant Principal Overseeing OJT, Registrar, OJT Teachers

Management Response:

This Principal thoroughly reviewed the findings cited in the Internal Funds Audit Report for the 2017-2018 fiscal year with the Vice-Principal, Assistant Principal Overseeing OJT, Registrar and OJT teachers to ensure accurate and complete documentation are maintained for the OJT Program. The Principal directed the Vice Principal, Assistant Principal and staff to attend the opening of schools training provided by the District on proper implementation of the OJT Program including required forms and procedures. As a follow-up, a meeting with the Vice-Principal, Assistant Principal, Registrar and OJT Teachers will take place prior to the opening of the new school year to ensure all staff are aware of the program requirements related to

the working hours during the FTE Survey Week and emphasis will be made on the importance of maintaining required documents in the FTE Box. The Vice-Principal will meet with the OJT teachers periodically to review the status of the students enrolled in the course. The week prior to FTE Survey Week, the Principal will meet with the OJT teachers and review the schedules, the *Job Training Attendance Records* (FM-5248) for all students enrolled in the class. Also, the Principal, Vice-Principal and the Registrar will attend the mandatory FTE workshop provided by the District.

In addition, the Principal identified a location for site visits to a successful OJT Program to observe and acquire best practices for implementation in successive school years for administration and staff. The Assistant Principal will conduct monthly reviews of documentation to ensure proper completion and report any concerns to the Vice Principal. The Principal, Vice Principal and Assistant Principal will meet with the Registrar and OJT teachers to discuss the concerns and correct any discrepancies immediately.


Thank you for your assistance with this matter. If additional information is needed, please contact me at 305-634-2621.

cc: Dr. Janice Cruse-Sanchez
Cynthia Gracia

MEMORANDUM

June 3, 2019

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

FROM: Mr. William Aristide, Principal 
Booker T. Washington Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF BOOKER
T. WASHINGTON SENIOR HIGH FOR THE AUDIT 2017-2018 FISCAL YEAR

The following is in response to findings in the school audit report Booker T. Washington Senior High School. A management plan has been developed to address the recommendations listed below to ensure non-recurrence of the events.

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 receipting, depositing and disbursing of funds. The designee should perform this review periodically and with certain frequency to ensure that receipts, deposits and disbursements are processed in a timely manner. This should assist in the timely detection/prevention of accounting/posting errors and delays in remittances from faculty/staff.
- 1.2. The school administration/designee should not approve any expenditures unless sufficient funds are available in the account. As a good measure, a printout of the balance of the individual account to be charged should be attached to the check before being presented to the responsible administrator for his/her review and signature.
- 1.3. Regarding dormant accounts, the assigned administrator should periodically review the accounts and discuss with the Principal the future use of these funds, if no activity is foreseen during the current year.
- 1.4. Controls over the custody of official forms should be strengthened to improve accountability and safeguard them from loss. In addition, we recommend careful preparation of this inventory to prevent unnecessary errors and ensure their accuracy.
- 1.5. The monthly bank reconciliations should be reviewed together with the Treasurer to ensure understanding of the reconciling items and ensure that any outstanding items are timely addressed and resolved.

Responsible Person(s): Principal, Vice Principal, Activities Director, Treasurer, and Back-up Treasurer

Management Response:

The Principal met with the Vice Principal/Designee, the Activities Director, Treasurer and the back-up Treasurer to review Section III, Chapters 3, 4 and 7 of the *Manual of Internal Fund Accounting* to discuss the necessity of closing the fiscal year with a positive balance in the Classes

and Clubs Trust accounts. Furthermore, the Principal has developed a plan to implement on a periodic basis the review over receipting, depositing and disbursing of funds in a timely manner. The Treasurer will print at the end of each month and review with the Principal and Vice Principal the balances in each account. In the event a Trust account has not been accessed for 2 consecutive years, the transfer of balances of dormant accounts will be made; and when these dormant accounts have balances of \$1,000 or more the written authorization from the Region Office and the Internal Fund Business Manager will be obtained to complete transaction.

The Principal met with the Vice Principal, Treasurer and Back-up Treasurer and reviewed Section II, Chapter 5 of the *Manual of Internal Fund Accounting* and emphasized guidelines for making adjustments, preparing the monthly bank reconciliations and for checks outstanding in the reconciliation for over three months and six months (stale-dated checks). The Principal directed the Treasurer to complete and send a Notice of Unclaimed/Stale-Dated Check (FM-5537) to all payees whose checks have been outstanding for at least three months.

The Principal reviewed with the Vice Principal, Treasurer and Back-up Treasurer Section II, Chapter 1 of the *Manual of Internal Fund Accounting* the requirement of moving excess cash in the checking account to the M-DCPS Money Market Pool Fund. The Principal also discussed Section V, Chapter 1 of the *Manual of Internal Fund Accounting* to ensure bank reconciliation procedures are followed to include review of bank statements and ancillary supporting documentation inclusive of cancelled checks. The Principal sought further assistance from the school's assigned Business Manager who provided additional guidance to administration and the Treasurer on the process of completing the monthly reconciliation. The Principal will meet with the Treasurer prior to the due date to ensure that adjustments are processed and reconciled in a timely manner.

The Principal reviewed with the Vice Principal, Activities Director, Treasurer and Back-up Treasurer Section II, Chapter 8 of the *Manual of Internal Fund Accounting* to ensure accurate inventory of pre-numbered forms at the end of the fiscal year. The Principal directed the Vice Principal to meet with the Activities Director, and Treasurer to ensure all documents are retained for audit purposes. The Principal directed the Vice Principal to meet with the Activities Director, and Treasurer to ensure Student Activity Operating Reports are prepared correctly. The Principal directed the Vice Principal and Activities Director to ensure sponsors utilized prenumbered admission tickets. Upon completion of the activity, the Vice Principal, Activities Director and Treasurer will review all documents to ensure compliance with internal funds procedures prior to review by the Principal. The Principal will review all documents for accuracy and completeness and any discrepancies will be immediately corrected, prior to signing any documents.

The Principal met with the Vice Principal, Treasurer, and Back-up Treasurer to review Section II, Chapter 2 of the *Manual of Internal Fund Accounting* requiring that any money collected by faculty/staff, students, or authorized volunteer by submitted the same day collected. The Principal also reviewed Weekly Briefing No. 5164 Policies and Procedures on Safeguarding Funds at Schools which requires the utilization and accurate completion of the Collections/Deposits Log (FM-7249) in the event monies collected were to be maintain at the school overnight. The Principal and in his absence, the Vice Principal will be the second signature on the Log to ensure consistent use of this form is maintained when monies are pending deposits made at the school. The Principal directed the Vice Principal to meet weekly with the Treasurer to randomly review the bookkeeping of funds, receipting, posting, and depositing of collections and disbursement of funds. Any discrepancies will be reported to the Principal for immediate correction of errors.

The Principal met with the Vice Principal, Treasurer, and Back-up Treasurer to review Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* emphasizing the importance of documenting disbursements with an original itemized vendor invoice, signed acknowledgement by the requestor of received goods/services, and accurate and timely disbursement of funds to the vendor. Upon receipt of goods, the Vice Principal will review all supporting documents

including the bids, initial purchase order, original Invoice indicating the "Goods Received" stamp, in order for a Check Requisition to be completed and a check to be signed by the Principal. The Principal will review all documents for completeness and accuracy prior to signing. Any discrepancies will be corrected immediately. In addition, the Principal will ensure that corresponding payment is made to the vendor within thirty (30) days of satisfactory receipt of goods/services.

RECOMMENDATIONS

- 2.1. The school administration should review required procedures with staff responsible for the sale of P.E. uniforms. Overall monitoring/review of the P.E. uniform sales activity must be strengthened to ensure that discrepancies are promptly identified and resolved and that uniforms are properly safeguarded. In the event that there are items missing, the school should complete a Certificate of Loss and contact M-DSPD immediately.**
- 2.2. The Principal's designee should review the procedures with sponsors, the Activities Director and Treasurer to ensure awareness and understanding of the requirements, namely, the timelines, preparation, review, and signoff of Student Activity Operating Reports and ancillary documentation.**
- 2.3. Upon receipt from sponsors, the Treasurer should review the Student Activity Operating Reports for accuracy.**
- 2.4. Periodically, the designee should review the activities and related documentation with the Activities Director and Treasurer to ensure that all staff members are following the guidelines. Discrepancies should be immediately addressed for corrective action.**
- 2.5. The school administration should discuss the procedures with the yearbook sponsor and the Treasurer to ensure that required reports are prepared, and all required documentation is signed and maintained on file.**

Responsible Person(s): Principal, Vice Principal, Assistant Principal, Athletics Director, Activities Director, Yearbook Sponsor, Treasurer, and Back -up Treasurer

The Principal met with the Vice Principal, Assistant Principal for Athletics, Athletics Director, Treasurer, and Back-up Treasurer and reviewed Section III, Chapter 5 of the *Manual of Internal Fund Accounting* to ensure understanding of the guidelines for the handling, maintaining inventory records, conducting a year-end physical inventory count and preparing an Inventory and Operating Statement (FM-0987) at the end of the year for receipting and depositing of collections associated with physical education uniforms and overall school activities. The inventory of items will be safeguarded in a secure location accessible only by the Principal, Vice Principal and Treasurer. In the event items are missing, the Certificate of Loss will be completed and a Plant Security Report file.

The Principal discussed with the Vice Principal, Activities Director, Treasurer and back-up Treasurer Section IV, Chapter 2 of the *Manual of Internal Fund Accounting* and reviewed the policies and procedures involved when executing student activities. The Principal explained the required completion of the Activity Log (FM-6672) and the Application for Fundraising Activity (FM-1018). These documents will be submitted to the Assistant Principal for review prior to the initiation of the activity to ensure accurate completion. The Principal emphasized that an official receipt must be issued when monies are collected from students. In the event items are given complimentary, the required Complimentary List (FM-6679) will be completed. Upon completion of the activity, the Treasurer will submit to the Assistant Principal, the Student Activity Operating

Report (FM-0996) signed by the Treasurer and Activity Sponsor no later than two weeks after the close of an activity to ensure completeness and accuracy. Any discrepancies will be corrected immediately. At the opening of school's faculty meeting, the Principal and Treasurer will review policy and school-site procedures to ensure that the faculty/staff understand the expectations involved and acquire signatures on a sign in sheet.

The Principal met with Vice Principal, Activities Director, Yearbook Sponsor, Treasurer and back-up Treasurer and reviewed Section IV, Chapter 6 of the *Manual of Internal Fund Accounting* to discuss yearbook activity procedures. The Principal directed the Vice Principal, Activities Director and Yearbook Sponsor to ensure that the Yearbook Monthly Operating Report (FM-1030) and the Distribution Report (FM-1031) are utilized and maintained throughout the school year. The Vice Principal and Activities Director will review documents on a monthly basis with the Yearbook Sponsor for accuracy of completion. In the event items are given complimentary, the required Complimentary List (FM-6679) will be completed and filed. The Principal, Vice Principal and Treasurer will conduct a final review of documents at the close of the school year for corrections of any discrepancies. All documents will be maintained on file for audit purposes.


Thank you for continued assistance. If additional information is needed, please feel free to contact me at 305-324-8900.

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

MEMORANDUM

June 18, 2019
JB#200/2018-2019
(305) 572-2800

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

FROM: Jose Bueno, Region Superintendent
North Region Office 

**SUBJECT: RESPONSE TO AUDIT REPORT OF SELECTED SCHOOL IN NORTH
REGION OFFICE**

Attached, please find the response to the audit findings for Miami Beach Senior High School for the 2017-2018 fiscal year. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

1. Inadequate Controls Over Capitalized Property Inventory Resulted in Loss of Equipment.

The Principal was directed by the Region Superintendent to thoroughly read and review the *Manual of Property Control Procedures* in its entirety and has obtained written acknowledgement to ensure an understanding of all procedures relating to managing, securing and accounting for all property.

The Principal was directed to complete 4 Region developed In-House Property Reviews implementing the *Manual of Property Control Procedures* and that if any items are missing or unlocated, to report the missing or unlocated property immediately to Miami-Dade County Schools Police. The Principal was also directed to complete a Plant Security Report with an accompanying case number in the event property is missing or unlocated.

The North Region Office Financial Human Capital Director and the Principal established a plan for the Principal to implement and monitor with the Assistant Principal who oversees this responsibility. The plan includes for the Principal and Assistant Principal to physically identify and verify all property and the location of each.

The Assistant Principal was directed by the Principal to walk the entire school campus with a designated employee and verify each property control (PC) and/or serial number of each piece of equipment. Both the Assistant Principal and the designated employee will verify the property report and the actual numbers on the equipment. Additionally, the Assistant Principal was directed by the Principal to write whether the PC number is engraved, written by hand or adhered to the equipment by a sticker or metal plate.

The Principal was directed to maintain a binder where all equipment is identified, location is maintained and updated. This binder will be maintained in the Principal's Office under lock and key to ensure security. The binder is also to have the outgoing property control forms for any equipment sent out of the building, sign out forms for any equipment issued to any staff members and Plant Security Reports should a loss or damage be reported.

The Principal was directed to create a memorandum by staff member's classroom and location with the property located in their area. This memorandum will be issued to each staff member at the start of the 2019-2020 school year, who is responsible for any equipment located in their area and is to be signed quarterly. The Principal was directed to meet with these designated employees on a quarterly basis in order to identify any discrepancies and to ensure corrective actions are handled immediately.

The Principal has directed staff to safeguard the possession of all property within their respective areas to the extent of his/her capability and to report any missing or damaged equipment immediately to the Assistant Principal who oversees property.

The Principal was directed to properly clean, organize, categorize, secure and store all equipment. Additionally, any obsolete equipment and/or equipment that is non-operational will be properly surveyed out of the school and removed from the property inventory of the school following the *Manual of Property Control Procedures*.

All the department heads and grade level chairs will attend a school-site meeting with the Principal and Assistant Principal to review property procedures. They will be provided a copy of the *Manual of Property Control Procedures*, as well as a school memorandum with their signature regarding their attendance at the meeting.

The Principal was directed to identify storage areas needing rekeying to ensure safety and security for all equipment. Additionally, the Principal will purchase laptop carts to store and secure all tablets and laptops.

Lastly, the Principal was directed to attend the District's 2019-2020 Money DOES Matter Support Program with her Assistant Principal and include specific property management job targets on her Performance Plan and provide progress points/evidence of progress to improve.

Should you need additional information, please contact me at (305) 572-2800.


JB/RV/IM

cc: Reva A. Vangates
Cynthia Gracia

MEMORANDUM

June 12, 2019
JDP/#052/2018-19

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

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

SUBJECT: **CENTRAL REGION OFFICE RESPONSE TO INTERNAL AUDIT REPORTS
FOR ITECH@THOMAS A. EDISON EDUCATIONAL CENTER, BOOKER T.
WASHINGTON SENIOR HIGH AND MIAMI JACKSON SENIOR HIGH**

Please find attached the responses to the audit findings for iTech @ Thomas A. Edison Educational Center, Booker T. Washington Senior High and Miami Jackson Senior High. The Central Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

ITECH @ Thomas A. Edison Educational Center and Booker T. Washington Senior High

1. Internal Fund Procedures Over Receipting and Disbursing of Funds and Overall Bookkeeping Practices Require Enhancements for Compliance

The Financial/Business Director instructed the Principal to identify a designee to oversee internal funds and meet with staff to review the District guidelines policies and procedures on the safeguarding of funds to ensure understanding of the guidelines and requirements for the handling and safeguarding of monies. The Principal was directed to develop a system to include the review of accounts for funds balance on a weekly basis. The Principal was directed to ensure disbursement transactions with internal funds and the P-Card are in accordance with policies and procedures and adequately reviewed with responsible staff. The Principal was instructed to implement a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies and procedures.

The Financial/Business Director instructed the Principal to submit a list every nine weeks of approved student activities requiring collection of funds to the Region. The Region will request the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Fiscal Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of approved student activities procedures and documents.

Booker T. Washington Senior High

2. Controls and Accountability Over the Sale of Physical Education (P.E.) Uniforms and Student Activities Need Improvement

The Financial/Business Director instructed the Principal to meet with the Vice Principal, Assistant Principal for Athletics and Activities, Treasurer, Activities Director and Club Sponsors

to review procedures as it relates to fundraising activities and the completion of required forms. The Principal was directed to identify a designee to oversee the bookkeeping and process of internal funds to ensure receipts, deposits and disbursements are processed and maintained on file. The Principal identified a secure location for P.E. uniforms to ensure accountability for merchandise received.

ITECH @ Thomas A. Edison Educational Center

2. School-Sponsored Activities Disclose Non-Compliance With Controls and Accountability Over Student Activities

The Financial/Business Director instructed the Principal to meet with the Assistant Principal, Treasurer, Activities Director and Club Sponsors to review procedures as it relates to fundraising activities and the completion of required forms. The Principal was instructed to implement a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies and procedures.

Miami Jackson Senior High School

1. Inadequate Monitoring and Controls Over Disbursements Led to Overspending and Deficit Balances in the Athletic Fund and Related Accounts

The Financial/Business Director directed the Principal to meet with the Vice Principal, Athletics Business Manager, Athletic Director, Treasurer, and Club Sponsors to review procedures related to depositing, expenditure and proper accountability of funds in various Trust Programs. The Principal was directed to contact the Office of Athletics, Activities and Accreditation to request assistance with devising a plan to ensure positive balances in the Athletic Program. The Principal was directed to develop a system to include the review of accounts for funds balance on a weekly basis. The Principal was directed to review account structures prior to approving expenditures.

2. School Non-Compliant with On-The-Job (OJT) Records and Procedures Resulted in Potential FTE Funding Disallowances

The Financial/Business Director directed the Principal to meet with Vice-Principal, Assistant Principal Overseeing OJT, Registrar and OJT teachers to review policies and procedures to ensure accuracy, completion, and maintaining of documentation on file of the OJT Program for audit purposes. The Principal was instructed to contact the Division of Career and Technical to request additional training for administration and staff. The Principal was instructed to conduct random review of OJT records and to correct in anomalies immediately.

The Region will request the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Fiscal Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of approved student activities procedures and documents.

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

The Principals and Treasurers have been directed to attend 2019-2020 Money DOES Matter Support Program.

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

JDP/JCS

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

MEMORANDUM

June 20, 2019

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

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

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

School Operations has reviewed the audit findings cited in the 2017-2018 fiscal year reports of Miami Jackson Senior High; Booker Washington Senior High School, iTECH@Edison Middle School and Miami Beach Senior High School regarding property control, inadequate monitoring of bookkeeping practices, controls over disbursements, On-The-Job (OJT) Program, non-compliance with controls and accountability over student activities, controls over the sale of P.E. uniforms and student activities.

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

- Articulation meetings will be held between School Operations and the Region on a quarterly basis to review the actions taken to remedy and to prevent future audit exceptions at these schools.
- Additionally, monthly status reports will be provided by the Region to School Operations indicating the support provided to ensure that controls and accountability over bookkeeping, receipting, depositing, disbursements, uniform sales and property management have been implemented.
- Moving forward, the Division of Athletics, Activities and Accreditation will formulate a protocol for determining early in the year budgeted funds needed to meet the expectation of the programs and further assist schools with identifying potential shortfalls that may require fundraising efforts to be considered.
- School Operations will continue to provide training sessions geared towards targeted areas based on the audit exceptions. These sessions will be inclusive of personnel directly responsible for activities to ensure no violations to policies and procedures occur.
- District's Fiscal Review Teams will provide additional support to school site administration and designees through periodic visits to review bookkeeping and internal fund procedures implemented to ensure compliance in accordance with the Manual of Internal Fund Accounting; and that procedures over the safeguarding and movement of property within the campus has been implemented.

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

VGB:cg
M091

cc Region Superintendents
Ms. Cynthia Gracia
Region Directors

Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

For additional information contact:

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

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

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



Miami-Dade County Public Schools

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

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

<http://mca.dadeschools.net>