



Miami-Dade County Public Schools

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

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

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

JUNE 2018

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

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Ms. Susie V. Castillo

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Ms. Mari Tere Rojas

Mr. Alberto M. Carvalho
Superintendent of Schools

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Chief Auditor
Office of Management and Compliance Audits

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Miami-Dade County Public Schools Office of Management and Compliance Audits Report in Brief

Background

Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087. Internal funds are revenues generated from student activities at the school level which are not part of the school's budget process. Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*.

Audit Objectives and Areas of Audit Coverage

Our audit objectives were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds at all schools/centers. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Generally, as part of audit follow-ups, we reviewed payroll, the Purchasing Card program, and certain aspects of school site data security. The audits also included the results of property inventories at those schools/centers where an inventory was performed.

Internal Audit Report Audit of Selected Schools/Centers June 2018

Total Schools/Centers Audited and Audit Scope

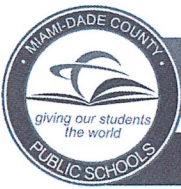
This report includes the audit results of 70 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, or to the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period of all 70 schools/centers is one fiscal year ended June 30, 2017.

What We Found

- Audit results proved satisfactory at all 70 schools/centers reviewed, and property inventory results for most schools/centers were also satisfactory.
- The financial statements of all schools/centers reported herein were fairly stated.
- We determined that the schools/centers were fiscally sound and compliant with applicable procedures. *Consequently, there are no findings to report.*

What We Recommended

- *We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for their endeavors to implement and enforce at the school sites business practices that promote accountability and compliance with School Board policy, and we recommend they continue focusing their efforts in this positive direction going forward for continued success.*



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Alberto M. Carvalho

Chief Auditor

Maria T. Gonzalez, CPA

Miami-Dade County School Board

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Dr. Marta Pérez

Mari Tere Rojas

June 28, 2018

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 70 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, or the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period of all 70 schools/centers is one fiscal year ended June 30, 2017.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds at all 70 schools/centers. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Generally, as part of audit follow-ups, we reviewed payroll, the Purchasing Card program, and certain aspects of school site data security. The audits also included the results of property inventories of all 70 schools/centers, as well as the property inventory results of other schools/centers that were performed by us during this fiscal year and that were pending publication.

Audit results proved satisfactory for all 70 schools/centers, and property inventory results for most schools/centers were also satisfactory. The financial statements of the schools/centers were fairly stated. *There are no findings to report for this group of schools.*

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

Sincerely,

Maria T. Gonzalez, CPA

Chief Auditor

Office of Management and Compliance Audits

TABLE OF CONTENTS

	<u>Page Number</u>
EXECUTIVE SUMMARY	1
CONDENSED ANNUAL FINANCIAL REPORTS.....	6
INTERNAL CONTROLS RATING	14
SUMMARY SCHEDULE OF AUDIT FINDINGS	20
LIST OF SCHOOL PRINCIPALS.....	30
PROPERTY SCHEDULE.....	38
PLANT SECURITY REPORT SCHEDULE.....	51
OBJECTIVES, SCOPE AND METHODOLOGY	52
BACKGROUND	54
ORGANIZATIONAL CHART	59

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 70 schools/centers. These include 11 schools/centers that report to the North Region Office; 40 schools/centers that report to the Central Region Office; 18 schools/centers that report to the South Region Office; and one technical college that reports to the Office of Adult/Vocational, Alternative and Community Education within School Operations. For all 70 schools/centers, the scope of the audit was one fiscal year ended June 30, 2017.

The audits disclosed that all 70 schools/centers in this report maintained their records in order and in accordance with prescribed policies and procedures. There are no findings to report.

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

As of June 30, 2018, we have completed the school audits of 273¹ of 356 schools and centers from our district that managed internal funds during 2016-2017. The remainder, or 83 school audits, will be reported as two-year audits in the next fiscal year. Nevertheless, we have completed all of their corresponding property inventory audits and those results (in addition to the property inventory results from the 70 schools/centers noted above) are included in this report. This is explained with more detail in the Executive Summary's *Property Section* that follows.

The remaining 83 schools/centers are noted on the Property Schedule on pages 38-50. They are identified with a symbol following the name of the school/center and a corresponding footnote.

INTERNAL FUNDS

At all 70 schools/centers, our audits disclosed there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

The financial statements of the internal funds of all 70 schools/centers present fairly, in all material respects, the changes in fund balances from financial activity conducted during the 2016-2017 fiscal year, on the full accrual basis of accounting.

As of June 30, 2017, for all 70 schools/centers reported herein, total combined receipts and disbursements amounted to \$14,682,011 and \$(14,789,575), respectively; while total combined Fund Balance amounted to \$3,302,043 (Pages 6-12).

¹ This total includes the 70 schools/centers included in this report.

As of June 30, 2017, the internal control structure at all 70 schools/centers generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the policies and procedures in the *Manual of Internal Fund Accounting*.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for the 70 schools/centers in this report. We have also included the results of physical inventories of 82 of 83 schools/centers whose internal funds audits could not be completed in time for this publication. In total, this report includes the property inventory results of 152 schools/centers.

Regarding the outstanding center, Systemwide Business and Industry Services Center, there is no inventory assigned since this center is housed at the district level under the Office of Adult/Vocational, Alternative and Community Education. The corresponding internal funds audit will be reported as a two-year audit in 2018-2019.

At 152 schools/centers, Property Audits staff inventoried approximately 33,160 equipment items with a total approximate cost of \$91.8 million. Of the 152 inventories, 146 proved satisfactory. At six schools/centers, a total of 18 equipment items at full depreciated value but with a total acquisition cost of approximately \$24,400 could not be located (refer to Property Schedules on Pages 38-50).

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 26 items with a total depreciated value of approximately \$4,800 and a total acquisition cost of approximately \$39,700 were reported missing at 11 of the 152 schools/centers. Items included computer and audio visual equipment, as well musical and custodial equipment (Page 51).

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

We reviewed Title I Program expenditures and procedures at four schools/centers for the 2016-2017 fiscal year. Part of the Title I Program audit included the review of payroll expenditures, as well as those expenditures made with the P-Card that were charged to Title I Program accounts in those instances where the school/center opted to use the P-Card to make purchases with Title I Program funds. While P-Card expenditures reviewed corresponded to the 2016-2017 fiscal year, payroll was reviewed for the 2016-2017 and/or 2017-2018 fiscal year, depending on the school/center audited. In addition, at these four schools, we reviewed selected aspects of data security for the current year.

The table below provides a summary of the audit coverage for these four schools/centers and total Title I Program expenditures incurred during the 2016-2017 fiscal year:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Data Security Audit Period	Title I Program P-Card Expenditures Audit Period	Total Title I Program Expenditures
5991	Charles D. Wyche, Jr. Elementary	North	2016-2017	2016-2017	2017-2018	NA-none ²	\$ 237,930
5201	South Hialeah Elementary	Central	2016-2017	2016-2017	2017-2018	NA-none ²	376,566
6841	Shenandoah Middle	Central	2016-2017	2016-2017 and 2017-2018	2017-2018	Yes 2016-2017	384,410
0451	Bowman Ashe/Doolin K-8 Academy	South	2016-2017	2016-2017	2017-2018	NA-none ²	335,960
Total Title I Program Expenditures							\$ 1,334,866

Title I Program expenditures amounted to approximately \$1.3 million in the aggregate. At all four schools/centers, we found there was general compliance with the procedures established in the *Title I Administration Handbook*, in addition to general compliance with the procedures in the *Payroll Processing Procedures Manual* that relate to time and attendance.

Furthermore, a review of the report titled “*Authorized Applications for Employees by Locations Report*” at all four schools disclosed that the administration complied with the review of the report, and with the requirements for granting staff’s access to system applications.

At Shenandoah Middle, a review of Title I Program expenditures made with the P-Card disclosed that the school was also generally compliant with the P-Card Program’s documentation and related program procedures.

² During 2016-2017, this school/center did not utilize the P-Card to charge expenditures to Title I Program accounts.

FULL-TIME-EQUIVALENT (FTE) FUNDING

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

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
3781	Barbara Hawkins Elementary	North	2017-18 SP 3	\$ 665,133
7131	Hialeah-Miami Lakes Senior	North	2017-18 SP 3	3,975,357
7391	Miami Lakes Educational Center (Senior High)	North	2017-18 SP 3	3,338,776
0521	Broadmoor Elementary	Central	2017-18 SP 3	1,299,712
5041	Silver Bluff Elementary	Central	2017-18 SP 3	1,369,356
5401	Sunset Elementary	Central	2017-18 SP 3	4,204,321
5431	Sweetwater Elementary	Central	2017-18 SP 3	1,750,600
6121	Ruben Dario Middle	Central	2017-18 SP 3	1,535,281
7271	Miami Coral Park Senior	Central	2017-18 SP 3	6,732,573
Total FTE Funding:				\$ 24,871,109

The total FTE funding amounted to approximately \$24.9 million for the nine schools/centers combined. FTE records reviewed corresponded to the 2017-2018 fiscal year Survey Period 3 (February).

Our FTE reviews disclosed that all nine schools/centers were generally compliant with District policy related to FTE documentation and procedures.

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2017, for the 70 schools/centers 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, 2017

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2017 for the 70 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>											
3781	Barbara Hawkins Elementary	\$ 10,175.48	\$ 13,771.90	\$ (10,973.32)	\$ 12,974.06	\$ 4,950.69	\$ 8,023.37	\$ -	\$ -	\$ -	\$ 12,974.06
4301	Parkview Elementary	10,699.85	13,918.18	(12,377.76)	12,240.27	5,798.29	6,441.98	-	-	-	12,240.27
5081	Dr. Frederica S. Wilson/Skyway Elementary	12,743.45	17,253.50	(17,787.93)	12,209.02	7,238.60	4,970.42	-	-	-	12,209.02
5991	Charles D. Wyche, Jr. Elementary	33,496.36	173,761.04	(190,707.43)	16,549.97	5,357.56	11,192.41	-	-	-	16,549.97
3421	M. A. Milam K-8 Center	18,883.79	153,628.29	(154,812.22)	17,699.86	8,953.30	8,746.56	-	-	-	17,699.86
3581	Myrtle Grove K-8 Center	17,684.81	16,791.42	(19,033.14)	15,443.09	8,966.76	6,476.33	-	-	-	15,443.09
7011	American Senior	248,994.61	530,514.65	(556,095.73)	223,413.53	21,331.82	202,081.71	-	-	-	223,413.53
7111	Hialeah Senior	187,427.74	523,677.79	(521,543.81)	189,561.72	27,354.95	162,206.77	-	-	-	189,561.72
7131	Hialeah-Miami Lakes Senior	173,878.45	367,191.63	(383,857.84)	157,212.24	6,754.82	150,457.42	-	-	-	157,212.24

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

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
7391	Miami Lakes Educational Center (Senior High)	142,570.55	332,946.65	(309,516.42)	166,000.78	50,275.08	115,725.70	-	-	-	166,000.78
7049	Westland Hialeah Senior	113,507.01	336,517.97	(344,035.58)	105,989.40	10,015.02	95,974.38	-	-	-	105,989.40
<u>Central Region Office Schools/Centers</u>											
0121	Auburdale Elementary	24,690.45	223,882.56	(218,910.62)	29,662.39	19,038.02	10,624.37	-	-	-	29,662.39
0521	Broadmoor Elementary	4,667.26	21,121.83	(18,067.93)	7,721.16	5,184.49	2,536.67	-	-	-	7,721.16
0841	Coconut Grove Elementary	45,601.60	235,281.06	(247,993.71)	32,888.95	9,038.90	23,850.05	-	-	-	32,888.95
1001	Coral Park Elementary	49,528.21	680,544.39	(677,243.10)	52,829.50	34,759.66	18,069.84	-	-	-	52,829.50
1361	Frederick Douglass Elementary	12,798.89	7,548.84	(8,356.24)	11,991.49	5,457.60	6,533.89	-	-	-	11,991.49
1561	Earlington Heights Elementary	12,491.84	20,580.46	(16,323.19)	16,749.11	9,137.95	7,611.16	-	-	-	16,749.11
1761	David Fairchild Elementary	63,606.54	126,768.41	(106,280.14)	84,094.81	72,557.65	11,537.16	-	-	-	84,094.81
1881	Henry M. Flagler Elementary	19,361.98	269,535.44	(268,777.11)	20,120.31	17,343.56	2,776.75	-	-	-	20,120.31

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

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
2351	Eneida Massas Hartner Elementary	17,023.22	90,183.60	(88,345.07)	18,861.75	9,491.33	9,370.42	-	-	-	18,861.75
2361	Hialeah Elementary	22,566.92	38,895.08	(39,128.53)	22,333.47	689.51	21,643.96	-	-	-	22,333.47
3061	Ludlum Elementary	14,475.61	181,459.23	(182,084.85)	13,849.99	3,018.13	10,831.86	-	-	-	13,849.99
3341	Miami Shores Elementary	35,678.74	159,722.16	(163,385.16)	32,015.74	23,168.23	8,847.51	-	-	-	32,015.74
4171	Orchard Villa Elementary	6,902.79	5,200.19	(5,716.52)	6,386.46	5,299.92	1,086.54	-	-	-	6,386.46
4071	Agenorla S. Paschal/Olinda Elementary	4,424.98	13,424.54	(13,629.17)	4,220.35	1,267.60	2,952.75	-	-	-	4,220.35
4401	Kelsey L. Pharr Elementary	7,306.28	1,624.80	(1,300.81)	7,630.27	3,977.95	3,652.32	-	-	-	7,630.27
4491	Henry E. S. Reeves Elementary	6,370.69	84,208.71	(83,268.98)	7,310.42	6,114.40	1,196.02	-	-	-	7,310.42
4961	Shadowlawn Elementary	8,898.73	15,303.01	(16,195.16)	8,006.58	4,339.90	3,666.68	-	-	-	8,006.58
5001	Shenandoah Elementary	12,240.91	35,912.80	(35,201.19)	12,952.52	2,341.10	10,611.42	-	-	-	12,952.52
5041	Silver Bluff Elementary	17,154.62	215,938.34	(218,964.65)	14,128.31	7,623.24	6,505.07	-	-	-	14,128.31

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

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
0081	Lenora B. Smith Elementary	11,940.95	9,468.74	(9,856.06)	11,553.63	6,166.55	5,387.08	-	-	-	11,553.63
5201	South Hialeah Elementary	25,450.53	211,219.80	(217,653.44)	19,016.89	8,730.12	10,286.77	-	-	-	19,016.89
5361	Springview Elementary	14,751.93	76,159.47	(74,467.13)	16,444.27	11,222.68	5,221.59	-	-	-	16,444.27
5381	E.W.F. Stirrup Elementary	40,030.06	337,718.00	(341,491.31)	36,256.75	13,677.21	22,579.54	-	-	-	36,256.75
5401	Sunset Elementary	38,831.02	725,515.32	(726,202.27)	38,144.07	22,625.86	15,518.21	-	-	-	38,144.07
5431	Sweetwater Elementary	19,005.80	183,530.22	(178,492.01)	24,044.01	16,818.91	7,225.10	-	-	-	24,044.01
5441	Sylvania Heights Elementary	13,983.48	184,796.28	(184,316.53)	14,463.23	7,694.98	6,768.25	-	-	-	14,463.23
5861	Dr. Henry W. Mack/West Little River K-8 Center	14,651.84	16,255.53	(11,409.82)	19,497.55	14,096.11	5,401.44	-	-	-	19,497.55
5241	South Miami K-8 Center	62,770.91	510,937.62	(517,973.13)	55,735.40	38,206.39	17,529.01	-	-	-	55,735.40
6071	George Washington Carver Middle	78,700.48	95,419.80	(89,082.38)	85,037.90	7,653.03	77,384.87	-	-	-	85,037.90
6091	Citrus Grove Middle	33,490.99	27,537.41	(31,403.89)	29,624.51	10,965.87	18,658.64	-	-	-	29,624.51

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

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
6121	Ruben Dario Middle	25,840.46	196,553.72	(198,050.99)	24,343.19	8,865.11	15,478.08	-	-	-	24,343.19
6521	Miami Springs Middle	26,405.23	70,329.53	(71,092.57)	25,642.19	7,098.49	18,543.70	-	-	-	25,642.19
6821	Rockway Middle	45,142.30	181,707.90	(174,501.67)	52,348.53	8,348.72	43,999.81	-	-	-	52,348.53
6841	Shenandoah Middle	35,814.25	141,882.22	(131,545.08)	46,151.39	22,139.91	24,011.48	-	-	-	46,151.39
6961	West Miami Middle	45,245.87	76,155.68	(81,080.34)	40,321.21	13,360.07	26,961.14	-	-	-	40,321.21
7581	iPrep Academy PK-12	68,382.69	586,204.76	(579,996.99)	74,590.46	63,748.61	18,453.50	-	-	(7,611.65)	74,590.46
7271	Miami Coral Park Senior	201,371.10	497,386.12	(519,338.48)	179,418.74	40,797.05	138,621.69	-	-	-	179,418.74
7901	New World School Of The Arts Senior	46,599.64	149,324.54	(149,845.77)	46,078.41	15,225.95	30,852.46	-	-	-	46,078.41
7241	Ronald W. Reagan/Doral Senior	189,112.81	723,273.45	(725,353.92)	187,032.34	6,168.31	180,864.03	-	-	-	187,032.34
7055	Young Women's Preparatory Academy	95,624.27	192,085.98	(183,253.55)	104,456.70	23,240.24	81,216.46	-	-	-	104,456.70

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>South Region Schools/Centers</u>											
4651	Ethel F. Beckford/Richmond Elementary	11,344.41	4,734.41	(3,827.81)	12,251.01	1,533.59	10,717.42	-	-	-	12,251.01
0271	Bent Tree Elementary	15,730.46	153,249.80	(149,749.60)	19,230.66	1,544.89	17,685.77	-	-	-	19,230.66
0861	Colonial Drive Elementary	16,215.20	4,360.21	(3,553.38)	17,022.03	6,324.31	10,697.72	-	-	-	17,022.03
1811	Dante B. Fascell Elementary	21,632.34	160,935.54	(163,124.12)	19,443.76	1,626.99	17,816.77	-	-	-	19,443.76
5061	Dr. Carlos J. Finlay Elementary	20,669.62	41,611.82	(43,619.42)	18,662.02	1,998.56	16,663.46	-	-	-	18,662.02
2261	Greenglade Elementary	17,007.80	178,711.98	(178,030.53)	17,689.25	8,230.99	9,458.26	-	-	-	17,689.25
0831	Claude Pepper Elementary	25,473.85	200,222.13	(198,884.57)	26,811.41	5,968.36	20,843.05	-	-	-	26,811.41
4441	Pine Lake Elementary	2,703.39	2,084.14	(2,256.27)	2,531.26	2,092.62	438.64	-	-	-	2,531.26
4741	Royal Green Elementary	23,678.24	180,771.86	(180,278.71)	24,171.39	12,502.87	11,668.52	-	-	-	24,171.39
5521	Tropical Elementary	15,790.98	13,558.75	(15,070.25)	14,279.48	1,741.78	12,537.70	-	-	-	14,279.48

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

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	
5951	Whispering Pines Elementary	15,998.15	231,989.19	(229,025.11)	18,962.23	6,208.86	12,753.37	-	-	-	18,962.23	
0451	Bowman Ashe/Doolin K-8 Academy	13,853.59	288,935.97	(290,416.47)	12,373.09	9,996.63	2,376.46	-	-	-	12,373.09	
1281	Cypress K-8 Center	23,058.69	11,195.12	(15,021.23)	19,232.58	1,403.70	17,828.88	-	-	-	19,232.58	
2881	Leewood K-8 Center	32,869.75	474,610.40	(472,649.23)	34,830.92	15,272.71	19,558.21	-	-	-	34,830.92	
4691	Jane Roberts K-8 Center	32,755.84	350,419.37	(359,663.33)	23,511.88	8,157.19	15,354.69	-	-	-	23,511.88	
6041	Paul W. Bell Middle	35,881.88	33,234.60	(32,501.91)	36,614.57	4,766.19	31,848.38	-	-	-	36,614.57	
6052	Miami Arts Studio 6-12 @ Zaida Glazer	56,439.73	840,417.91	(815,927.08)	80,930.56	30,010.75	50,919.81	-	-	-	80,930.56	
8181	Ruth Owens Krusé Educational Center	25,655.65	26,119.90	(26,839.25)	24,936.30	1,248.21	23,688.09	-	-	-	24,936.30	
Technical College												
7801	George T. Baker Aviation Technical College	513,847.64	1,384,277.55	(1,482,815.83)	415,309.36	74,648.85	125,103.59	-	215,556.92	-	415,309.36	
TOTALS		\$3,409,606.18	\$14,682,011.21	\$(14,789,574.74)	\$3,302,042.65	\$958,974.25	\$2,135,123.13	\$	\$215,556.92	\$(7,611.65)	\$3,302,042.65	

AUDIT OPINION

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

The financial statements of the internal funds of the schools/centers reported herein present fairly, in all material respects, the changes in fund balances from financial activity conducted during the 2016-2017 fiscal year, on the full accrual basis of accounting.

As of June 30, 2017, for all 70 schools/centers reported herein, total combined receipts and disbursements amounted to \$14,682,011 and \$(14,789,575), respectively; while total combined Fund Balance amounted to \$3,302,043 (Pages 6-12).

As of June 30, 2017, the internal control structure at all 70 schools/centers generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the policies and procedures in the Manual of Internal Fund Accounting.

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

Maria T. Gonzalez

Maria T. Gonzalez, Certified Public Accountant
Chief Auditor, Miami-Dade County Public Schools
Office of Management and Compliance Audits

INTERNAL CONTROLS RATING

The internal control ratings for the 70 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>							
Barbara Hawkins Elementary	✓			✓			Not Likely to impact.
Parkview Elementary	✓			✓			Not Likely to impact.
Dr. Frederica S. Wilson/Skyway Elementary	✓			✓			Not Likely to impact.
Charles D. Wyche, Jr. Elementary	✓			✓			Not Likely to impact.
M. A. Milam K-8 Center	✓			✓			Not Likely to impact.
Myrtle Grove K-8 Center	✓			✓			Not Likely to impact.
American Senior	✓			✓			Not Likely to impact.
Hialeah Senior	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Senior	✓			✓			Not Likely to impact.
Miami Lakes Educational Center (Senior High)	✓			✓			Not Likely to impact.
Westland Hialeah Senior	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office Schools/Centers</u>							
Auburndale Elementary	✓			✓			Not Likely to impact.
Broadmoor Elementary	✓			✓			Not Likely to impact.
Coconut Grove Elementary	✓			✓			Not Likely to impact.
Coral Park Elementary	✓			✓			Not Likely to impact.
Frederick Douglass Elementary	✓			✓			Not Likely to impact.
Earlington Heights Elementary	✓			✓			Not Likely to impact.
David Fairchild Elementary	✓			✓			Not Likely to impact.
Henry M. Flagler Elementary	✓			✓			Not Likely to impact.
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact.
Hialeah Elementary	✓			✓			Not Likely to impact.
Ludlam Elementary	✓			✓			Not Likely to impact.
Miami Shores Elementary	✓			✓			Not Likely to impact.
Orchard Villa 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	
Agenoria S. Paschal/Olinda Elementary	✓			✓			Not Likely to impact.
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact.
Henry E. S. Reeves Elementary	✓			✓			Not Likely to impact.
Shadowlawn Elementary	✓			✓			Not Likely to impact.
Shenandoah Elementary	✓			✓			Not Likely to impact.
Silver Bluff Elementary	✓			✓			Not Likely to impact.
Lenora B. Smith Elementary	✓			✓			Not Likely to impact.
South Hialeah Elementary	✓			✓			Not Likely to impact.
Springview Elementary	✓			✓			Not Likely to impact.
E.W.F. Stirrup Elementary	✓			✓			Not Likely to impact.
Sunset Elementary	✓			✓			Not Likely to impact.
Sweetwater Elementary	✓			✓			Not Likely to impact.
Sylvania Heights 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. Henry W. Mack/West Little River K-8 Center	✓			✓			Not Likely to impact.
South Miami K-8 Center	✓			✓			Not Likely to impact.
George Washington Carver Middle	✓			✓			Not Likely to impact.
Citrus Grove Middle	✓			✓			Not Likely to impact.
Ruben Dario Middle	✓			✓			Not Likely to impact.
Miami Springs Middle	✓			✓			Not Likely to impact.
Rockway Middle	✓			✓			Not Likely to impact.
Shenandoah Middle	✓			✓			Not Likely to impact.
West Miami Middle	✓			✓			Not Likely to impact.
iPrep Academy PK-12	✓			✓			Not Likely to impact.
Miami Coral Park Senior	✓			✓			Not Likely to impact.
New World School Of The Arts Senior	✓			✓			Not Likely to impact.
Ronald W. Reagan/Doral 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	
Young Women's Preparatory Academy	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Ethel F. Beckford/Richmond Elementary	✓			✓			Not Likely to impact.
Bent Tree Elementary	✓			✓			Not Likely to impact.
Colonial Drive Elementary	✓			✓			Not Likely to impact.
Dante B. Fascell Elementary	✓			✓			Not Likely to impact.
Dr. Carlos J. Finlay Elementary	✓			✓			Not Likely to impact.
Greenglade Elementary	✓			✓			Not Likely to impact.
Claude Pepper Elementary	✓			✓			Not Likely to impact.
Pine Lake Elementary	✓			✓			Not Likely to impact.
Royal Green Elementary	✓			✓			Not Likely to impact.
Tropical Elementary	✓			✓			Not Likely to impact.
Whispering Pines 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	
Bowman Ashe/Doolin K-8 Academy	✓			✓			Not Likely to impact.
Cypress K-8 Center	✓			✓			Not Likely to impact.
Leewood K-8 Center	✓			✓			Not Likely to impact.
Jane Roberts K-8 Center	✓			✓			Not Likely to impact.
Paul W. Bell Middle	✓			✓			Not Likely to impact.
Miami Arts Studio 6-12 @ Zelda Glazer	✓			✓			Not Likely to impact.
Ruth Owens Krusé Educational Center	✓			✓			Not Likely to impact.
<u>Technical College</u>							
George T. Baker Aviation Technical College	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 70 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>						
3781	Barbara Hawkins Elementary	Int. Funds: 2016-2017 <i>FTE:</i> 2017-18 SP3	None		None	
4301	Parkview Elementary	Int. Funds: 2016-2017	None		None	
5081	Dr. Frederica S. Wilson/Skyway Elementary	Int. Funds: 2016-2017	None		None	
5991	Charles D. Wyche, Jr. Elementary	Int. Funds: 2016-2017 Title I Program & Payroll: 2016-2017 Data Security: 2017-2018	None		None	
3421	M. A. Milam K-8 Center	Int. Funds: 2016-2017	None		None	
3581	Myrtle Grove K-8 Center	Int. Funds: 2016-2017	None		None	
7011	American Senior	Int. Funds: 2016-2017	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
7111	Hialeah Senior	Int. Funds: 2016-2017	None		None	
7131	Hialeah-Miami Lakes Senior	Int. Funds: 2016-2017 <i>FTE:</i> 2017-18 SP3	None		None	
7391	Miami Lakes Educational Center (Senior High)	Int. Funds: 2016-2017 <i>FTE:</i> 2017-18 SP3	None		None	
7049	Westland Hialeah Senior	Int. Funds: 2016-2017	None		None	
<u>Central Region Office Schools/Centers</u>						
0121	Auburndale Elementary	Int. Funds: 2016-2017	None		None	
0521	Broadmoor Elementary	Int. Funds: 2016-2017 <i>FTE:</i> 2017-18 SP3	None		None	
0841	Coconut Grove Elementary	Int. Funds: 2016-2017	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
1001	Coral Park Elementary	Int. Funds: 2016-2017	None		None	
1361	Frederick Douglass Elementary	Int. Funds: 2016-2017	None		None	
1561	Earlington Heights Elementary	Int. Funds: 2016-2017	None		None	
1761	David Fairchild Elementary	Int. Funds: 2016-2017	None		None	
1881	Henry M. Flagler Elementary	Int. Funds: 2016-2017	None		None	
2351	Eneida Massas Hartner Elementary	Int. Funds: 2016-2017	None		None	
2361	Hialeah Elementary	Int. Funds: 2016-2017	None		None	
3061	Ludlam Elementary	Int. Funds: 2016-2017	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
3341	Miami Shores Elementary	Int. Funds: 2016-2017	None		None	
4171	Orchard Villa Elementary	Int. Funds: 2016-2017	None		None	
4071	Agenoria S. Paschal/Olinda Elementary	Int. Funds: 2016-2017	None		None	
4401	Kelsey L. Pharr Elementary	Int. Funds: 2016-2017	None		None	
4491	Henry E. S. Reeves Elementary	Int. Funds: 2016-2017	None		None	
4961	Shadowlawn Elementary	Int. Funds: 2016-2017	None		None	
5001	Shenandoah Elementary	Int. Funds: 2016-2017	None		None	
5041	Silver Bluff Elementary	Int. Funds: 2016-2017 <i>FTE: 2017-18 SP3</i>	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
0081	Lenora B. Smith Elementary	Int. Funds: 2016-2017	None		None	
5201	South Hialeah Elementary	Int. Funds: 2016-2017 Title I Program & Payroll: 2016-2017 Data Security: 2017-2018	None		None	
5361	Springview Elementary	Int. Funds: 2016-2017	None		None	
5381	E.W.F. Stirrup Elementary	Int. Funds: 2016-2017	None		None	
5401	Sunset Elementary	Int. Funds: 2016-2017 <i>FTE:</i> <i>2017-18 SP3</i>	None		None	
5431	Sweetwater Elementary	Int. Funds: 2016-2017 <i>FTE:</i> <i>2017-18 SP3</i>	None		None	
5441	Sylvania Heights Elementary	Int. Funds: 2016-2017	None		None	
5861	Dr. Henry W. Mack/West Little River K-8 Center	Int. Funds: 2016-2017	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
5241	South Miami K-8 Center	Int. Funds: 2016-2017	None		None	
6071	George Washington Carver Middle	Int. Funds: 2016-2017	None		None	
6091	Citrus Grove Middle	Int. Funds: 2016-2017	None		None	
6121	Ruben Dario Middle	Int. Funds: 2016-2017 <i>FTE:</i> 2017-18 <i>SP3</i>	None		None	
6521	Miami Springs Middle	Int. Funds: 2016-2017	None		None	
6821	Rockway Middle	Int. Funds: 2016-2017	None		None	
6841	Shenandoah Middle	Int. Funds: 2016-2017 Title I Program & P-Card: 2016-2017 Payroll: 2016-2017 2017-2018 Data Security: 2017-2018	None		None	
6961	West Miami Middle	Int. Funds: 2016-2017	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
7581	iPrep Academy PK-12 Miami Coral Park Senior	Int. Funds: 2016-2017	None		None	
7271	Miami Coral Park Senior	Int. Funds: 2016-2017 <i>FTE:</i> 2017-18 SP3	None		None	
7901	New World School Of The Arts Senior	Int. Funds: 2016-2017	None		None	
7241	Ronald W. Reagan/Doral Senior	Int. Funds: 2016-2017	None		None	
7055	Young Women's Preparatory Academy	Int. Funds: 2016-2017	None		None	
<u>South Region Office Schools/Centers</u>						
4651	Ethel F. Beckford/Richmond Elementary	Int. Funds: 2016-2017	None		None	
0271	Bent Tree Elementary	Int. Funds: 2016-2017	None		None	
0861	Colonial Drive Elementary	Int. Funds: 2016-2017	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
1811	Dante B. Fascell Elementary	Int. Funds: 2016-2017	None		None	
5061	Dr. Carlos J. Finlay Elementary	Int. Funds: 2016-2017	None		None	
2261	Greenglade Elementary	Int. Funds: 2016-2017	None		None	
0831	Claude Pepper Elementary	Int. Funds: 2016-2017	None		None	
4441	Pine Lake Elementary	Int. Funds: 2016-2017	None		None	
4741	Royal Green Elementary	Int. Funds: 2016-2017	None		None	
5521	Tropical Elementary	Int. Funds: 2016-2017	None		None	
5951	Whispering Pines Elementary	Int. Funds: 2016-2017	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
0451	Bowman Ashe/Doolin K-8 Academy	Int. Funds: 2016-2017 Title I Program & Payroll: 2016-2017 Data Security: 2017-2018	None		None	
1281	Cypress K-8 Center	Int. Funds: 2016-2017	None		None	
2881	Leewood K-8 Center	Int. Funds: 2016-2017	None		None	
4691	Jane Roberts K-8 Center	Int. Funds: 2016-2017	None		None	
6041	Paul W. Bell Middle	Int. Funds: 2016-2017	None		None	
6052	Miami Arts Studio 6-12 @ Zelda Glazer	Int. Funds: 2016-2017	None		None	
8181	Ruth Owens Krusé Educational Center	Int. Funds: 2016-2017	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
<u>Technical College</u>						
7801	George T. Baker Aviation Technical College	Int. Funds: 2016-2017	None		1	<ul style="list-style-type: none"> • Equipment Purchases
TOTAL			None		1	

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the 70 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)	Former Principal(s)
<u>North Region Office Schools/Centers</u>			
3781	Barbara Hawkins Elementary	Ms. Rhonda Y. Williams	N/A = No Change of Principal Since Prior Audit.
4301	Parkview Elementary	Dr. Crystal Spence	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.
5991	Charles D. Wyche, Jr. Elementary	Dr. Barbara L. Johnson	N/A = No Change of Principal Since Prior Audit.
3421	M. A. Milam K-8 Center	Ms. Anna M. Hernandez	N/A = No Change of Principal Since Prior Audit.
3581	Myrtle Grove K-8 Center	Dr. Apryle L. Kirnes	N/A = No Change of Principal Since Prior Audit.
7011	American Senior	Mr. Francisco E. Garnica	N/A = No Change of Principal Since Prior Audit.
7111	Hialeah Senior	Mr. Heriberto Sanchez	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
7131	Hialeah-Miami Lakes Senior	Ms. Lisa B. Garcia	N/A = No Change of Principal Since Prior Audit.
7391	Miami Lakes Educational Center (Senior High)	Ms. Lourdes Diaz	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>			
0121	Auburndale Elementary	Ms. Ania Marti	N/A = No Change of Principal Since Prior Audit.
0521	Broadmoor Elementary	Dr. Omar Riaz	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.
1001	Coral Park Elementary	Dr. Aileen Vega	N/A = No Change of Principal Since Prior Audit.
1361	Frederick Douglass Elementary	Ms. Yolanda L. Ellis	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.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
1761	David Fairchild Elementary	Ms. Lucy Amengual	N/A = No Change of Principal Since Prior Audit.
1881	Henry M. Flagler Elementary	Ms. Zulema C. Lamazares	N/A = No Change of Principal Since Prior Audit.
2351	Eneida Massas Hartner Elementary	Dr. Derick R. McKoy	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.
3341	Miami Shores Elementary	Ms. Brenda L. Swain	N/A = No Change of Principal Since Prior Audit.
4171	Orchard Villa Elementary	Mr. Tony G. Ullivarri ^(a)	N/A = No Change of Principal Since Prior Audit.
4071	Agenoria S. Paschal/Olinda Elementary	Ms. Jennifer D. Savigne ^(a)	N/A = No Change of Principal Since Prior Audit.
4401	Kelsey L. Pharr Elementary	Dr. Carol R. Sampson	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Subsequent to the completion of the audit, new Principal appointed to this school. Change pursuant to School Board Agenda Item D-21, approved at the School Board Meeting of June 20, 2018 (4 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
4491	Henry E. S. Reeves Elementary	Mr. Julian E. Gibbs	N/A = No Change of Principal Since Prior Audit.
4961	Shadowlawn Elementary	Ms. Gwendolyn Haynes	N/A = No Change of Principal Since Prior Audit.
5001	Shenandoah Elementary	Ms. Michelle L. Coto	Ms. Gloria I. Garcia (Through February 2017; retired) ----- Ms. Michelle L. Coto
5041	Silver Bluff Elementary	Ms. Mayra Barreira	N/A = No Change of Principal Since Prior Audit.
0081	Lenora B. Smith Elementary	Ms. Shawntai K. Dalton	N/A = No Change of Principal Since Prior Audit.
5201	South Hialeah Elementary	Ms. Linette Tellez	N/A = No Change of Principal Since Prior Audit.
5361	Springview Elementary	Ms. Catalina Flor	N/A = No Change of Principal Since Prior Audit.
5381	E.W.F. Stirrup Elementary	Dr. Maria E. Hernandez ^(a)	N/A = No Change of Principal Since Prior Audit.
5401	Sunset Elementary	Dr. Marlene Leyte-Vidal	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Subsequent to the completion of the audit, new Principal appointed to this school. Change pursuant to School Board Agenda Item D-21, approved at the School Board Meeting of June 20, 2018 (4 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
5431	Sweetwater Elementary	Ms. Janet P. Olivera	N/A = No Change of Principal Since Prior Audit.
5441	Sylvania Heights Elementary	Ms. Amor Reyes	N/A = No Change of Principal Since Prior Audit.
5861	Dr. Henry W. Mack/West Little River K-8 Center	Ms. Kimula D. Oce	N/A = No Change of Principal Since Prior Audit.
5241	South Miami K-8 Center	Ms. Lourdes A. Lopez	N/A = No Change of Principal Since Prior Audit.
6071	George Washington Carver Middle	Ms. Shelley F. Stroleny	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.
6121	Ruben Dario Middle	Dr. Verona C. McCarthy	N/A = No Change of Principal Since Prior Audit.
6521	Miami Springs Middle	Ms. Kimberley F. Emmanuel ^(a)	N/A = No Change of Principal Since Prior Audit.
6821	Rockway Middle	Ms. Melanie E. Megias	N/A = No Change of Principal Since Prior Audit.

Note:

- (a) Subsequent to the completion of the audit, new Principal appointed to this school. Change pursuant to School Board Agenda Item D-21, approved at the School Board Meeting of June 20, 2018 (4 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
6841	Shenandoah Middle	Ms. Bianca M. Calzadilla	N/A = No Change of Principal Since Prior Audit.
6961	West Miami Middle	Ms. Katyna D. Lopez-Martin	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.
7271	Miami Coral Park Senior	Ms. Alicia Hidalgo	N/A = No Change of Principal Since Prior Audit.
7901	New World School Of The Arts Senior	Ms. Evonne S. Alvarez ^(b)	N/A = No Change of Principal Since Prior Audit.
7241	Ronald W. Reagan/Doral Senior	Mr. Juan C. Boue	N/A = No Change of Principal Since Prior Audit.
7055	Young Women's Preparatory Academy	Ms. Concepcion I. Martinez	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office Schools/Centers</u>			
4651	Ethel F. Beckford/Richmond Elementary	Ms. Crystal C. Coffey	N/A = No Change of Principal Since Prior Audit.

Note:

(b) Subsequent to the completion of the audit, Principal promoted to District Director of Curriculum, School Choice & Parental Options. Change pursuant to School Board Agenda D-21, approved at the School Board Meeting of May 16, 2018. Position transitioning through the remainder of the 2017-2018 school year (1 school/center).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
0271	Bent Tree Elementary	Ms. Victoria E. Bourland	N/A = No Change of Principal Since Prior Audit.
0861	Colonial Drive Elementary	Ms. Laura F. Tennant	N/A = No Change of Principal Since Prior Audit.
1811	Dante B. Fascell Elementary	Ms. Margaret D. Ferrarone	N/A = No Change of Principal Since Prior Audit.
5061	Dr. Carlos J. Finlay Elementary	Ms. Marie H. Orth-Sanchez	N/A = No Change of Principal Since Prior Audit.
2261	Greenglade Elementary	Dr. Maria V. Tercilla	N/A = No Change of Principal Since Prior Audit.
0831	Claude Pepper Elementary	Dr. Annette M. Diaz	N/A = No Change of Principal Since Prior Audit.
4441	Pine Lake Elementary	Ms. Crystal C. Coffey	N/A = No Change of Principal Since Prior Audit.
4741	Royal Green Elementary	Ms. Alba M. Misas	N/A = No Change of Principal Since Prior Audit.
5521	Tropical Elementary	Ms. Viviana Bouza Debs	N/A = No Change of Principal Since Prior Audit.
5951	Whispering Pines Elementary	Ms. Tamela L. Brown	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
0451	Bowman Ashe/Doolin K-8 Academy	Ms. Lisset Vazquez-Rios	N/A = No Change of Principal Since Prior Audit.
1281	Cypress K-8 Center	Mr. Eduardo L. Alonso	N/A = No Change of Principal Since Prior Audit.
2881	Leewood K-8 Center	Mr. Bart D. Christie	N/A = No Change of Principal Since Prior Audit.
4691	Jane Roberts K-8 Center	Ms. Milagro Arango	N/A = No Change of Principal Since Prior Audit.
6041	Paul W. Bell Middle	Ms. Ingrid M. Soto	N/A = No Change of Principal Since Prior Audit.
6052	Miami Arts Studio 6-12 @ Zelda Glazer	Dr. Miguel A. Balsera	N/A = No Change of Principal Since Prior Audit.
8181	Ruth Owens Krusé Educational Center	Ms. Nicole Bergé-MacInnes	N/A = No Change of Principal Since Prior Audit.
<u>Technical College</u>			
7801	George T. Baker Aviation Technical College	Mr. Ciro R. Hidalgo	N/A = No Change of Principal Since Prior Audit.

PROPERTY SCHEDULE

The results of the property inventories of the 152 schools/centers pending to report are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
3781	Barbara Hawkins Elementary	80	\$ 177,113	-	\$ -	\$ -	-	\$ -
4301	Parkview Elementary	76	209,197	-	-	-	-	-
5081	Dr. Frederica S. Wilson/Skyway Elementary	72	202,767	-	-	-	-	-
5991	Charles David Wyche, Jr. Elementary	159	295,011	-	-	-	-	-
3421	M. A. Milam K-8 Center	249	560,488	-	-	-	-	-
3581	Myrtle Grove K-8 Center	135	307,106	1	1,038	-	2	3,537
7011	American Senior	451	1,279,551	-	-	-	-	-
7111	Hialeah Senior	973	2,619,272	-	-	-	-	-
7131	Hialeah-Miami Lakes Senior	560	1,794,459	-	-	-	-	-
7391	Miami Lakes Educational Center (Senior High)	383	1,107,895	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
7049	Westland Hialeah Senior	386	1,396,898	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0121	Auburndale Elementary	160	385,620	-	-	-	-	-
0521	Broadmoor Elementary	81	208,312	-	-	-	-	-
0841	Coconut Grove Elementary	76	200,098	-	-	-	-	-
1001	Coral Park Elementary	134	296,427	-	-	-	-	-
1361	Frederick Douglass Elementary	59	132,668	-	-	-	-	-
1561	Earlington Heights Elementary	159	323,876	-	-	-	-	-
1761	David Fairchild Elementary	135	259,299	-	-	-	-	-
1881	Henry M. Flagler Elementary	97	257,445	-	-	-	-	-
2331	Charles R. Hadley Elementary*	163	384,123	-	-	-	-	-
2351	Eneida Massas Hartner Elementary	117	357,366	-	-	-	-	-
2361	Hialeah Elementary	121	264,966	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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	93	221,908	-	-	-	-	-
3341	Miami Shores Elementary	160	359,237	-	-	-	-	-
3381	Miami Springs Elementary*	108	230,665	-	-	-	-	-
4171	Orchard Villa Elementary	84	183,562	-	-	-	-	-
4071	Agenoria S. Paschal/Olinda Elementary	127	262,403	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	76	166,736	-	-	-	-	-
4491	Henry E. S. Reeves Elementary	121	351,670	-	-	-	-	-
4681	Riverside Elementary*	150	387,829	-	-	-	-	-
4961	Shadowlawn Elementary	119	292,070	-	-	-	-	-
5001	Shenandoah Elementary	198	445,819	-	-	-	-	-
5041	Silver Bluff Elementary	144	392,483	-	-	-	-	-
0081	Lenora B. Smith Elementary	131	327,108	-	-	-	-	-
5201	South Hialeah Elementary	194	439,796	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
5361	Springview Elementary	116	232,657	-	-	-	-	-
5381	E.W.F. Stirrup Elementary	135	332,997	-	-	-	-	-
5401	Sunset Elementary	177	349,460	-	-	-	-	-
5431	Sweetwater Elementary	208	473,497	-	-	-	-	-
5441	Sylvania Heights Elementary	162	355,411	-	-	-	-	-
1121	Coral Way K-8 Center*	315	849,706	-	-	-	-	-
2741	Key Biscayne K-8 Center*	314	604,378	-	-	-	-	-
5861	Dr. Henry W. Mack/West Little River K-8 Center	175	354,672	-	-	-	-	-
5101	John I. Smith K-8 Center*	389	881,011	-	-	-	-	-
5241	South Miami K-8 Center	237	636,904	-	-	-	-	-
0071	Eugenia B. Thomas K-8 Center*	246	554,936	-	-	-	-	-
6071	George Washington Carver Middle	199	441,739	-	-	-	-	-
6091	Citrus Grove Middle	328	743,188	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
6121	Ruben Dario Middle	233	588,809	-	-	-	-	-
6361	Jose de Diego Middle*	230	726,383	-	-	-	-	-
6521	Miami Springs Middle	304	774,534	-	-	-	-	-
6821	Rockway Middle	275	642,349	-	-	-	-	-
6841	Shenandoah Middle	251	591,511	-	-	-	-	-
6881	South Miami Middle*	333	804,814	-	-	-	-	-
6961	West Miami Middle	218	538,191	-	-	-	-	-
7581	iPrep PK-12 Academy	89	199,534	-	-	-	-	-
7271	Miami Coral Park Senior	883	2,925,385	-	-	-	-	-
7511	Miami Springs Senior*	411	1,136,050	-	-	-	-	-
7901	New World School Of The Arts Senior	145	386,772	-	-	-	-	-
7241	Ronald W. Reagan/Doral Senior	563	1,747,578	-	-	-	-	-
7721	South Miami Senior*	492	1,288,113	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
7056	Young Men's Preparatory Academy*	172	649,499	-	-	-	1	2,234
7055	Young Women's Preparatory Academy	127	324,790	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0161	Avocado Elementary*	218	479,824	-	-	-	-	-
4651	Ethel F. Beckford/Richmond Elementary	49	197,533	-	-	-	-	-
0251	Ethel K. Beckham Elementary*	94	219,103	-	-	-	-	-
0271	Bent Tree Elementary	121	309,846	-	-	-	-	-
0671	Calusa Elementary*	104	298,688	-	-	-	-	-
0771	Dr. William A. Chapman Elementary*	156	339,461	-	-	-	2	2,076
0861	Colonial Drive Elementary	84	232,381	-	-	-	-	-
1041	Coral Reef Elementary*	122	263,341	-	-	-	-	-
1241	Cutler Ridge Elementary*	315	609,615	7	11,379	-	-	-
1371	Marjory Stoneman Douglas Elementary*	122	347,009	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
1691	Christina M. Eve Elementary*	119	303,202	-	-	-	-	-
1811	Dante B. Fascell Elementary	230	538,218	-	-	-	-	-
5061	Dr. Carlos J. Finlay Elementary	131	416,624	-	-	-	-	-
2001	Florida City Elementary*	121	277,559	-	-	-	-	-
2021	Gloria Floyd Elementary*	136	304,745	-	-	-	-	-
0311	Goulds Elementary*	180	420,207	-	-	-	-	-
2261	Greenglade Elementary	153	303,312	-	-	-	-	-
2341	Joe Hall Elementary*	91	243,122	-	-	-	-	-
2521	Oliver Hoover Elementary*	169	400,717	-	-	-	-	-
2511	Zora N. Hurston Elementary*	138	313,573	-	-	-	-	-
2651	Kendale Lakes Elementary*	117	312,394	-	-	-	-	-
2891	William Lehman Elementary*	121	299,954	-	-	-	-	-
3261	Miami Heights Elementary*	154	426,528	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
4221	Palmetto Elementary*	139	353,457	-	-	-	-	-
0831	Claude Pepper Elementary	108	285,981	-	-	-	-	-
4441	Pine Lake Elementary	139	358,250	-	-	-	-	-
4461	Pine Villa Elementary*	138	306,449	-	-	-	-	-
4421	Pinecrest Elementary*	113	256,068	-	-	-	-	-
4741	Royal Green Elementary	122	319,418	-	-	-	-	-
4761	Royal Palm Elementary*	152	315,285	-	-	-	-	-
5121	Snapper Creek Elementary*	111	256,247	-	-	-	-	-
5421	Sunset Park Elementary*	96	235,179	-	-	-	-	-
5521	Tropical Elementary	205	441,991	-	-	-	-	-
5641	Village Green Elementary*	74	163,402	-	-	-	-	-
5951	Whispering Pines Elementary	155	349,600	-	-	-	-	-
0041	Air Base K-8 Center For International Education*	140	333,221	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
0451	Bowman Ashe/Doolin K-8 Academy	380	1,074,492	-	-	-	-	-
0441	Blue Lakes K-8 Center*	153	316,432	-	-	-	-	-
0651	Campbell Drive K-8 Center*	257	487,671	-	-	-	-	-
3621	Coconut Palm K-8 Center*	203	665,115	-	-	-	-	-
1281	Cypress K-8 Center	142	302,659	-	-	-	-	-
1331	Devon Aire K-8 Center*	217	501,256	-	-	-	-	-
4031	Gateway Environmental K-8 Learning Center*	189	600,607	-	-	-	-	-
2701	Kenwood K-8 Center*	281	604,372	-	-	-	-	-
2881	Leewood K-8 Center	187	456,983	-	-	-	-	-
0073	Mandarin Lakes K-8 Center*	207	667,809	-	-	-	-	-
3101	Frank C. Martin K-8 Center*	251	584,097	-	-	-	-	-
4691	Jane S. Roberts K-8 Center	218	444,315	-	-	-	-	-
5671	Vineland K-8 Center*	161	367,146	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
5961	Winston Park K-8 Center*	163	394,402	-	-	-	-	-
6001	Herbert A. Ammons Middle*	279	602,407	-	-	-	-	-
6021	Arvida Middle*	214	517,581	-	-	-	-	-
6041	Paul W. Bell Middle	296	620,122	-	-	-	-	-
6921	Lamar L. Curry Middle*	390	900,769	-	-	-	-	-
6211	Glades Middle*	188	507,407	-	-	-	-	-
6221	Hammocks Middle*	306	697,173	-	-	-	-	-
6441	Howard D. McMillan Middle*	360	743,681	-	-	-	-	-
6701	Palmetto Middle*	157	346,627	1	1,480	-	1	2,102
6761	Redland Middle*	261	589,618	6	6,530	-	2	2,076
6801	Riviera Middle*	524	1,043,457	-	-	-	-	-
5003	South Dade Middle*	293	698,077	-	-	-	-	-
7008	BioTECH@ Richmond Heights 9-12*	160	482,413	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
7021	Center for International Education: A Cambridge Associate School*	208	525,347	-	-	-	-	-
7171	MAST @ Homestead*	143	396,534	-	-	-	-	-
7351	Arthur & Polly Mays Conservatory Of The Arts*	355	862,221	-	-	-	-	-
6052	Miami Arts Studio 6-12 @ Zelda Glazer	229	838,271	-	-	-	-	-
7361	Miami Killian Senior*	454	1,394,123	-	-	-	-	-
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (Wolfson, North, South, West & Homestead Campuses)*	29	72,988	2	2,536	-	1	1,793
7701	South Dade Senior*	863	2,779,315	-	-	-	-	-
7029	TERRA Environmental Research Institute*	381	1,556,855	-	-	-	-	-
7781	Felix Varela Senior*	651	1,596,516	-	-	-	-	-
0921	Neva King Cooper Educational Center*	63	194,102	-	-	-	-	-
8181	Ruth Owens Krusé Educational Center	125	279,464	-	-	-	-	-

Note:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
<u>Adult Education Centers/Technical Colleges</u>								
7801	George T. Baker Aviation Technical College	520	3,737,654	-	-	-	-	-
8139	D. A. Dorsey Technical College*	174	655,214	-	-	-	-	-
7841	The English Center*	277	591,026	-	-	-	-	-
8005	Lindsey Hopkins Technical College*	762	2,696,574	-	-	-	-	-
7202	Miami Beach Adult Education Center*	41	87,822	-	-	-	-	-
7272	Miami Coral Park Adult Education Center*	16	50,410	1	1,443	-	-	-
8901	Miami Lakes Technical College*	932	5,051,285	-	-	-	-	-
7432	Miami Palmetto Adult Education Center*	7	23,188	-	-	-	-	-
7512	Miami Springs Adult Education Center*	1	2,995	-	-	-	-	-
8911	Robert Morgan Technical College*	912	3,055,228	-	-	-	-	-
7702	South Dade Technical College*	162	501,039	-	-	-	-	-

Notes:

* Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 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		
<u>Alternative Education Centers</u>								
8019	Dr. Marvin Dunn/Academy For Community Education*	13	30,110	-	-	-	-	-
8141	Juvenile Justice Center*	28	63,169	-	-	-	-	-
8131	Dorothy M. Wallace COPE Center*	83	196,934	-	-	-	-	-
<u>Specialized Education Center</u>								
2531	Thena C. Crowder Early Childhood Diagnostic and Special Education Center*	60	141,421	-	-	-	4	6,769
<u>Other Centers</u>								
9723	Athletics/Activities*	42	132,228	-	-	-	-	-
8018	Systemwide Business and Industry Services Center**							
TOTALS		33,163	\$ 91,776,336	18	\$ 24,406	\$ -	13	\$ 20,587

Notes:

- * Property audit results completed and reported for 2017-2018 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2018-2019 as a two-year audit (82 schools/centers).
- ** This center is housed at the district under the Office of Adult/Vocational, Alternative and Community Education within School Operations and does not have a property inventory assigned to it. The corresponding school audit will be reported as a two-year audit in 2018-2019 (1 center).

PLANT SECURITY REPORT 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>								
7111	Hialeah Senior	2	5	\$ 7,687	\$ -	\$ -	\$7,687	\$ -
7131	Hialeah-Miami Lakes Senior	1	1	1,259	-	-	1,259	879
<u>Central Region Office School/Centers</u>								
4171	Orchard Villa Elementary	1	1	1,899	-	-	1,899	1,793
6361	Jose de Diego Middle	1	2	3,511	-	-	3,511	-
<u>South Region Office School/Centers</u>								
5521	Tropical Elementary	1	1	1,298	-	-	1,298	1,030
0041	Air Base K-8 Center For International Education	1	1	1,275	-	-	1,275	171
1331	Devon Aire K-8 Center	1	9	12,231	12,231	-	-	-
5003	South Dade Middle	1	1	1,749	-	1,749	-	-
8181	Ruth Owens Krusé Educational Center	1	1	1,932	1,932	-	-	-
<u>Technical College</u>								
8139	D. A. Dorsey Technical College	1	2	2,327	-	-	2,327	893
8005	Lindsey Hopkins Technical College	2	2	4,536	-	-	4,536	-
TOTALS		13	26	\$ 39,704	\$ 14,163	\$ 1,749	\$ 23,792	\$ 4,766

Note:

(a) "Other Equipment" includes musical equipment and custodial equipment for the most part.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal funds financial statements of the schools/centers for the fiscal year ended June 30, 2017;
- 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, 2016 through June 30, 2017 fiscal year. Also, *depending on the individual school/center audited*:

- the scope of the Payroll audit was the 2016-2017 and/or 2017-2018 fiscal year(s);
- the scope of the Purchasing Card Program audit was the 2016-2017 fiscal year;
- the scope of the Title I Program audit was the 2016-2017 fiscal year;
- the scope of the FTE audit was the 2017-2018 fiscal year, Survey Period 3 (February 2018);
- the scope of our review of selected data security controls was the 2017-2018 fiscal year; and
- the scope of the property audit was the 2017-2018 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

Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, require annual audits of internal funds.

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2017 was 1.175%.

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.

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2017, the MDCPS-Money Market Pool Fund's interest rate was 1.175%.

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.*

TITLE I PROGRAM

Schools/centers implementing Title I Programs are required to meet the requirements of the No Child Left Behind Act of 2001. Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.



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

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

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

FULL-TIME EQUIVALENT (FTE)

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

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The 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-three years; but could be scheduled sooner.

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2017-2018 fiscal year, months selected by the FDOE for these surveys are as follows:

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

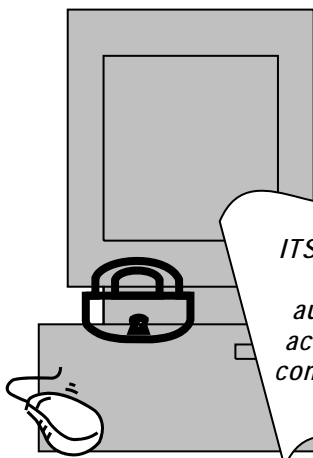
Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Policies as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

Incomplete/inaccurate student records which do not adequately support/justify funding levels may give rise to losses in funding. Similarly, teacher certification is closely linked

to FTE funding and must be monitored on an ongoing basis to prevent similar losses in funding to the District. Aside from the monetary losses, non-compliance issues are closely reviewed by the Auditor General and included in their reports.

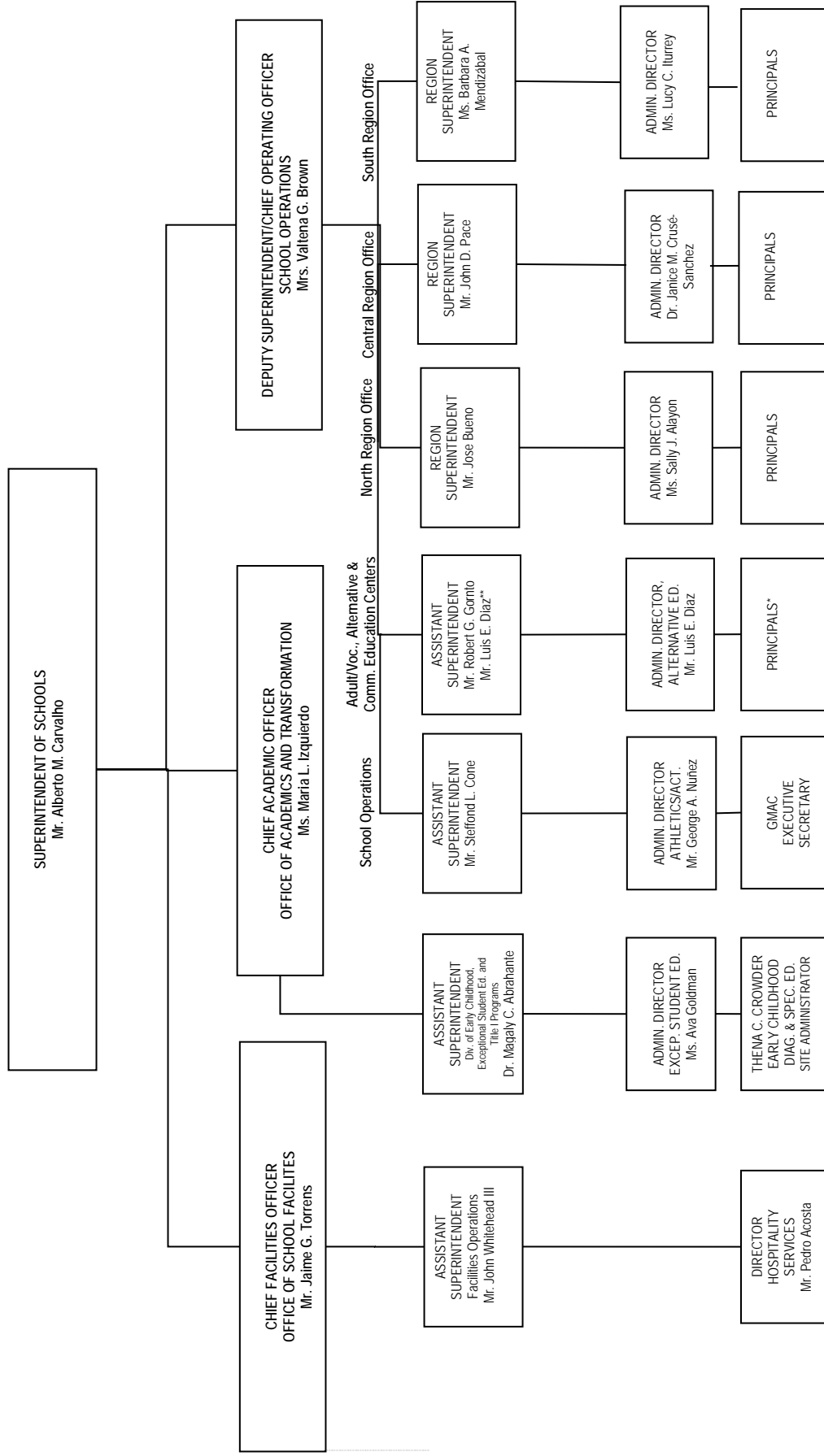
As of the 2007-2008 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT



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

ORGANIZATIONAL CHART



*Includes Systemwide Business and Industry Services Center.
 **Succession Management, pursuant to School Board Agenda D-21 Revised, approved at June 20, 2018 School Board Meeting.

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 2018***

**Office of Management and Compliance Audits
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