



Miami-Dade County Public Schools

***Internal Audit Report
Selected Adult and
Community Education
Centers/Technical Colleges***

*The Financial Statements Were Fairly Stated
For All Six Centers In This Report.
However At One Center, Controls Over
Technology Equipment Purchases And Over
Off-Site Use Of School Property Need
Improvement.*

*Property Inventory Results Were Satisfactory
For All Centers Reported Herein.*

June 2017

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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

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Ms. Maria T. Gonzalez, CPA





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
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July 6, 2017

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 six adult and community education centers/technical colleges currently reporting to the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period corresponding to these centers is two fiscal years ended June 30, 2016. At one of these centers, there was a change of Principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the adult and community education centers/technical colleges, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds at all six centers, and the review of the Purchasing Card program and procedures at one of the centers. This report also includes the results of property inventories of all six centers reported herein, as well as the property inventory results of other centers that were performed by us during this fiscal year and were pending publication.

Our audits disclosed that the financial statements of all six adult and community education centers/technical colleges reported herein were fairly stated. At five of the six centers, we found general compliance with prescribed policies and procedures and site records were maintained in good order. At one technical college, we cited certain deficiencies over the custody of technology equipment purchased by the school. Property inventory results for all centers reported herein were satisfactory.

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

Sincerely,

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

JFM:mtg

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of six adult education and community education centers/technical colleges that currently report to the Office of Adult/Vocational, Alternative and Community Education within School Operations. For all six centers, the scope of our audits was the two-fiscal year period ended June 30, 2016. At George T. Baker Aviation Technical College, there was a change of Principal since the prior audit.

Our audits disclosed that five of the six centers maintained their records in good order and in accordance with prescribed policies and procedures. The center with audit findings and the affected area is as follows:

Work Loc. No.	Name Of Center <i>Principal's Tenure</i>	District Office	Change Of Principal Since Prior Audit	Prior Audit Findings At Center	Current Audit Total Findings Per Center	Audit Category
						Disbursements For Purchase of Technology Equipment (Internal Funds and P-Card)
7801	1. George T. Baker Aviation Technical College <i>Change of Principal in August '16. Finding mostly under tenure of former Principal.</i>	Adult/Voc. Education	Yes	No	1	1
TOTAL		1			1	1

As depicted in the table above, at George T. Baker Aviation Technical College, we cited certain deficiencies over the custody of technology equipment purchased by the center during the two-year audit period ended June 30, 2016. The table also illustrates that a change of Principal occurred since the prior audit, and the tenure of the administration under which the finding was assessed.

More specific details regarding prior/current findings, names of Principals and timeframes of their administrative assignments for all six centers are provided on pages 10-11 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 page 10. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 14-19); and in the *Appendix Section* in memorandum format (Pages 26-29).

Notwithstanding the conditions and findings reported herein, at all six centers, the financial statements of the internal funds of the centers present fairly in all material respects, the changes in fund balances from financial activity conducted during the 2014-2015 fiscal year up to March 31, 2015 on the cash basis of accounting, and from April 1, 2015 to June 30, 2015 on the full accrual basis of accounting; and during the 2015-2016 fiscal year on the accrual basis of accounting.

As of June 30, 2015, for all six centers reported herein, total combined receipts and disbursements amounted to \$5,518,326.60 and \$(4,869,205.17), respectively; while total combined Fund Balance amounted to \$ 2,790,967.85 (Page 6).

As of June 30, 2016, for all six centers reported herein, total combined receipts and disbursements amounted to \$5,617,874.76 and \$(4,843,071.68), respectively; while total combined Fund Balance amounted to \$3,565,770.93 (Page 7).

Notwithstanding the conditions and findings reported herein, as of June 30, 2016, the internal control structure at all six centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual center. With respect to the items tested, the centers were in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except for those instances of non-compliance identified and reported at the individual center.

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

Implementation Of New Accounting System At Adult and Community Education Centers/Technical Colleges

The internal funds of adult and community education centers/technical colleges were accounted for on the cash basis of accounting until March 31, 2015. In early April 2015, the District migrated the bookkeeping of the internal funds of these centers from a legacy (bookkeeping) system to a web-based full accrual accounting system. The new system is named the *Electronic Student Accounting System* by the District (otherwise referred to as the eSAS system)¹.

Internal Funds-Summary Of Audit Results

Regarding the audit of the internal funds of the centers included in this report, our office reviewed the internal funds records and procedures at six adult and community education centers/technical colleges for the two-year audit period ended June 30, 2016. At five of the six centers reviewed, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

- At George T. Baker Aviation College, our review of the internal funds' financial activity disclosed the purchase of technology equipment; however, our physical verification of the equipment disclosed that some could not be located at the school. We extended our review of all technology equipment purchases made during the two-year audit period with internal funds or the District-issued Purchasing Card (P-Card) and found that several of these items could not be accounted for on campus at the time of our review. While some of the items had been removed from campus without the appropriate forms and were brought to the school at our request, some remained unaccounted for. Upon our inquiries with one of the instructors, he acknowledged that on occasion, he had used some of the school-owned equipment for his personal use. Based on the instructor's statement, at our recommendation, the new Principal requested a personnel investigation regarding this employee. The investigation is ongoing at the time of this publication (Pages 14-19).

¹ Refer to *Background Section* on pages 22-23 for additional details.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all six centers reported herein. We have also included the results of physical inventories of eight additional centers whose school audits could not be completed in time for this publication².

At the 14 centers, Property Audits staff inventoried a total of 2,225 equipment items with a total approximate cost of \$8.7 million. All property inventories were satisfactory (Page 12).

Property inventories also include the review of property losses reported by the centers through the Plant Security Report process. Our analysis of Plant Security Report losses disclosed that one (1) self-contained air conditioning unit with a total acquisition cost of approximately \$1,900 and a depreciated value of approximately \$240 was vandalized at one of the technical colleges (Page 13).

PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program's procedures and records at the following center. This review was corollary to the audit of the internal funds of the center:

Work Location No.	Center
7801	George T. Baker Aviation Technical College

Our review of the program records at George T. Baker Aviation Technical College disclosed issues related to certain purchases of technology equipment made during the audit period with the center's P-Card. Refer to the Internal Funds section on page 3 of this report for a summary of details and to pages 14-19 for the actual details of the finding.

² These will be performed during the 2017-2018 fiscal year as two-year school audits.

AUDIT OPINION

The following tables summarize total receipts, disbursements, accruals and Fund Balance as of June 30, 2015 and June 30, 2016 for the six adult and community education centers/technical colleges included herein. It also provides the audit opinion regarding the centers' financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2015**

The Condensed Annual Financial Reports and Fund Balance as of June 30, 2015 for the six adult and community education centers/technical colleges reported herein are:

Work Loc. No.	Centers	Annual Financial Report				Fund Balance						Total Fund Balance
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable ^(a)	Accounts Payable ^(b)		
7801	George T. Baker Aviation Technical College	\$ 157,409.13	\$1,389,123.24	\$(1,253,845.11)	\$292,687.26	\$61,082.61	\$ 122,955.01	\$ -	\$108,649.64	\$ -	\$292,687.26	
8139	D. A. Dorsey Technical College	97,790.09	277,118.28	(207,908.36)	167,000.01	52,189.43	53,489.84	-	69,404.96	(8,084.22)	167,000.01	
7841	The English Center	532,779.55	896,565.92	(801,231.88)	628,113.59	83,444.90	453,481.32	-	110,387.53	(19,200.16)	628,113.59	
8005	Lindsey Hopkins Technical College	884,599.35	2,059,113.39	(1,811,112.37)	1,132,600.37	271,069.82	869,878.89	-	166,633.27	(174,981.61)	1,132,600.37	
7202	Miami Beach Adult and Community Education Center	350,158.16	529,377.06	(472,964.59)	406,570.63	55,118.67	338,221.20	-	13,230.76	-	406,570.63	
7702	South Dade Technical College	119,110.14	367,028.71	(322,142.86)	163,995.99	33,602.43	92,250.34	-	40,300.22	(2,157.00)	163,995.99	
	TOTALS	\$2,141,846.42	\$5,518,326.60	\$(4,869,205.17)	\$2,790,967.85	\$556,507.86	\$1,930,276.60	\$ -	\$508,606.38	\$(204,422.99)	\$2,790,967.85	

Notes:

(a) Account balance mainly consists of billings to third parties (agencies) for tuition fees and book receivables that were outstanding as of June 30, 2015.

(b) Account balance mainly consists of tuition fees collected at the centers during April-June 2015 and not transmitted to the District until after June 30, 2015.

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2016

The Condensed Annual Financial Reports and Fund Balance as of June 30, 2016 for the six adult and community education centers/technical colleges reported herein are:

Work Loc. No.	Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable ^(a)	Accounts Payable	Total Fund Balance
7801	George T. Baker Aviation Technical College	\$292,687.26	\$1,492,908.62	\$(1,271,748.24)	\$ 513,847.64	\$ 35,692.30	\$ 123,882.46	\$ -	\$354,272.88	\$ -	\$ 513,847.64
8139	D. A. Dorsey Technical College	167,000.01	348,244.77	(261,218.44)	254,026.34	54,867.18	53,868.38	-	145,290.78	-	254,026.34
7841	The English Center	628,113.59	1,018,494.66	(896,770.42)	749,837.83	260,461.49	456,690.60	-	32,685.74	-	749,837.83
8005	Lindsey Hopkins Technical College	1,132,600.37	1,850,077.08	(1,605,152.94)	1,377,524.51	106,089.35	976,250.43	-	295,184.73	-	1,377,524.51
7202	Miami Beach Adult and Community Education Center	406,570.63	551,187.06	(497,884.94)	459,872.75	18,901.28	440,621.04	-	350.43	-	459,872.75
7702	South Dade Technical College	163,995.99	356,962.57	(310,296.70)	210,661.86	31,319.60	92,903.19	-	86,439.07	-	210,661.86
	TOTALS	\$2,790,967.85	\$5,617,874.76	\$(4,843,071.68)	\$3,565,770.93	\$507,331.20	\$2,144,216.10	\$ -	\$914,223.63	\$ -	\$3,565,770.93

Notes:

(a) Account balance mainly consists of billings to third parties (agencies) for tuition fees and book receivables that were outstanding as of June 30, 2016.

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, at all six centers, the financial statements of the internal funds of the centers present fairly in all material respects, the changes in fund balances from financial activity conducted during the 2014-2015 fiscal year up to March 31, 2015 on the cash basis of accounting, and from April 1, 2015 to June 30, 2015 on the full accrual basis of accounting; and during the 2015-2016 fiscal year on the accrual basis of accounting.

As of June 30, 2015, for all six centers reported herein, total combined receipts and disbursements amounted to \$5,518,326.60 and \$(4,869,205.17), respectively; while total combined Fund Balance amounted to \$ 2,790,967.85 (Page 6).

As of June 30, 2016, for all six centers reported herein, total combined receipts and disbursements amounted to \$5,617,874.76 and \$(4,843,071.68), respectively; while total combined Fund Balance amounted to \$3,565,770.93 (Page 7).

Notwithstanding the conditions and findings reported herein, as of June 30, 2016, the internal control structure at all six centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual center. With respect to the items tested, the centers were in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except for those instances of non-compliance identified and reported at the individual center.

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
Assistant Chief Auditor, School Audits Division
Office of Management and Compliance Audits

INTERNAL CONTROLS RATING

The internal control ratings for the technical college reported herein **with audit exceptions** are depicted as follows:

CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
George T. Baker Aviation Technical College		✓			✓		Likely to impact.

The internal control ratings for the five adult and community education centers/technical colleges reported herein **without audit exceptions** are depicted as follows:

CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
D. A. Dorsey Technical College	✓			✓			Not Likely to impact.
The English Center	✓			✓			Not Likely to impact.
Lindsey Hopkins Technical College	✓			✓			Not Likely to impact.
Miami Beach Adult and Community Education Center	✓			✓			Not Likely to impact.
South Dade Technical College	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the technical college reported herein **with audit exceptions** is as follows:

WORK LOC. NO.	CENTER	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
7801	George T. Baker Aviation Technical College ^(a)	2014-2015 2015-2016	1	<ul style="list-style-type: none"> Disbursements For Purchase of Technology Equipment (Internal Funds and P-Card) 	None	
TOTAL			1		None	

Summary of findings of the remaining five adult education centers/technical colleges reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
8139	D. A. Dorsey Technical College	2014-2015 2015-2016	None		None	
7841	The English Center	2014-2015 2015-2016	None		None	
8005	Lindsey Hopkins Technical College	2014-2015 2015-2016	None		None	
7202	Miami Beach Adult and Community Education Center	2014-2015 2015-2016	None		None	
7702	South Dade Technical College	2014-2015 2015-2016	None		None	
TOTAL			None		None	

Note:

(a) Change of Principal at this center since the prior audit (1 center).

LIST OF PRINCIPALS/ADMINISTRATORS

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

Work Loc. No.	Center	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7801	George T. Baker Aviation Technical College ^(a)	Mr. Ciro R. Hidalgo	Mr. Rene Mantilla (Through August 2016; presently District Director, Adult/Vocational and Community Education).

Listed below are the names of the former and current principals/administrators, as applicable for the remaining five adult and community education centers/technical colleges **without audit exceptions**. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the center during the audit period:**

Work Loc. No.	Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
8139	D. A. Dorsey Technical College	Dr. Angela E. Thomas-DuPree	N/A = No Change of Principal Since Prior Audit.
7841	The English Center	Ms. Yamila M. Carballo	N/A = No Change of Principal Since Prior Audit.
8005	Lindsey Hopkins Technical College	Ms. Nyce Daniel	N/A = No Change of Principal Since Prior Audit.
7202	Miami Beach Adult and Community Education Center	Ms. Judith A. Cardona-Delgado	N/A = No Change of Principal Since Prior Audit.
7702	South Dade Technical College	Dr. Susana Mauri	N/A = No Change of Principal Since Prior Audit.

Note:

- (a) Change of Principal at this center since the prior audit period (1 center). Most issues related to the finding involved purchases made under the tenure of former Principal, however, some of the conditions related to the finding happened under the tenure of the current Principal. Refer to details on pages 14-16.

PROPERTY SCHEDULE

The results of the property inventories of 14 centers are as follows:

Work Location No.	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 and Community Education Centers/Technical Colleges</u>								
7012	American Adult and Comm. Ed. Center ^(a)	41	\$ 97,462	-	\$ -	\$ -	1	\$ 3,464
7801	George T. Baker Aviation Technical College ^(b)	534	3,706,238	-	-	-	-	-
8139	D. A. Dorsey Technical College ^(b)	183	617,873	-	-	-	5	8,745
7841	The English Center ^(b)	265	553,164	-	-	-	-	-
7112	Hialeah Adult Ed. Center ^(a)	31	97,138	-	-	-	-	-
7132	Hialeah-Miami Lakes Adult and Comm. Ed. Center ^(a)	40	81,664	-	-	-	-	-
8005	Lindsey Hopkins Technical College ^(b)	807	2,591,927	-	-	-	-	-
7202	Miami Beach Adult and Comm. Ed. Center ^(b)	62	98,931	-	-	-	-	-
7342	Miami Jackson Adult Ed. Center ^(a)	9	18,108	-	-	-	-	-
7462	Miami Senior Adult Ed. Center ^(a)	13	41,594	-	-	-	-	-
7592	North Miami Adult Ed. Center ^(a)	32	100,530	-	-	-	-	-
7702	South Dade Technical College ^(b)	180	556,195	-	-	-	-	-
7742	Southwest Miami Adult Ed. Center ^(a)	8	22,690	-	-	-	-	-
7602	William H. Turner Tech. Arts Adult Ed. Center ^(a)	20	88,875	-	-	-	-	-
TOTAL		2,225	\$ 8,672,389	-	\$ -	\$ -	6	\$ 12,209

Notes:

(a) Property audit completed by year-end. School audit to be performed in 2017-2018 (8 centers).

(b) School and property audit results included in this report (6 centers).

PROPERTY SCHEDULE

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

Work Location No.	Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)	Total Depreciated Value
					Other ^(a)	
8139	D. A. Dorsey Technical College	1	1	\$ 1,900	\$ 1,900	\$ 235
TOTAL		1	1	\$ 1,900	\$ 1,900	\$ 235

Note:

(a) "Other" equipment consists of a self-contained air conditioning unit. Copper wiring was stolen and the unit was vandalized.

FINDINGS AND RECOMMENDATIONS

1. **Controls Over The Use Of Instructional Fees And Technology Equipment Need Improvement George T. Baker Aviation Technical College**

Most of the findings presented below happened under the tenure of the former school administration. A new Principal was assigned to this school effective August 11, 2016.

Our review of the financial activity posted to accounts within the Internal Funds-Instructional Aids and Fees Program disclosed the purchase of technology equipment³. Some of this equipment could not be located at the school; therefore, we extended our review to all technology equipment purchases made during the two-year audit period with internal funds or the District-issued Purchasing Card (P-Card).

Our review disclosed that during the 2014-2015 and 2015-2016 fiscal years, the school had purchased several iPads and computers; however, several of these items could not be accounted for on campus at the time of our review. While some of the items had been removed from campus without the appropriate forms and were brought to the school at our request, some remained unaccounted for. Furthermore, upon our inquiries with one of the instructors, he acknowledged that on occasion, he had used some of the school-owned equipment for his personal use. Based on the instructor's statement, at our recommendation, the new Principal requested a personnel investigation regarding this employee. The investigation is ongoing at the time of this publication. Details follow:

During the two year fiscal period, the school purchased six iPads, one MacBook (laptop), one Mac Mini (small desktop), and various miscellaneous accessories with a total cost of approximately \$7,100. Additional equipment reviewed included an expensive camera and two camera lenses, as well as additional iPads and computer equipment totaling approximately \$26,000 that were also property of the school. We found that:

- 1.1. Approximately \$3,500 of these purchases consisted of one laptop, three iPads, a keyboard, three iPad cases and an adapter. None of the equipment items were on campus at the time of review. At our request, the laptop and two of the iPads were returned to the school; however, one of the iPads could not be located.

³ Instructional and post-secondary fees posted to accounts within the Instructional Aids and Fees Program were collected from the students to assist with the purchase of supplies and materials associated with a general or specific instructional post-secondary vocational programs offered at this school.

Regarding the laptop (with an individual cost of approximately \$1,200), we noticed that it was not tagged for property inventory control purposes. At our request, an *Incoming Controlled Equipment Form* [FM-1669] was completed and submitted to Property Accounting to initiate the process for the tagging of the equipment.

- 1.2. A total of five equipment items with a total cost of \$4,300 (which included three of the four mentioned above and two iPad Pros purchased with the P-Card) were off-campus under the custody of three employees, *two of whom were no longer employed at this location*. The *Approval of Off-Site Use of School Property Form* [FM-2380] denoting administrative approval to remove the equipment from the premises and documenting the identity of the staff member with temporary custody of the equipment had not been completed and filed (as required by District guidelines for the use of School Board owned equipment taken off-campus).
- 1.3. A school instructor had under his custody one of the laptops and one of the iPads mentioned above, the expensive camera and both lenses. The total cost of this equipment was approximately \$10,000. According to the instructor, the camera and lenses were used for taking and editing photos of the school grounds, and during school ceremonies and related events. However, during our audit inquiries, he also admitted to audit staff that on occasion, he used the equipment for personal use. The camera and lenses were approved to be taken off campus; however, as previously noted, the laptop and the iPad did not have the required approval.
- 1.4. Ultimately, the school was unable to present five equipment items totaling approximately \$3,000. These consisted of three iPads supposedly issued to students, an iPad Air and a MacBook Pro. According to the instructor noted above, he was aware that three iPads were missing from his classroom; however, failed to notify the Principal or anyone else. Regarding the missing laptop, according to school staff, it was discarded due to damage beyond repair; however, its disposal was not documented in any school records.

Pursuant to Section III, Chapter 7 of the *Manual of Internal Fund Accounting*, all revenue from fees and/or charges collected must be used only for the purpose for which the fee/charge was intended. Furthermore, the revenue and related disbursements for fees and/or charges collected shall be recorded in the respective function in the Instructional Aids and Fees Program that appropriately describes the collections made.

- 1.5. Fund transfers totaling approximately \$1,900, \$13,900, and \$6,700 for each of the respective years under audit and the current 2016-2017 fiscal year up to May 2017 were inappropriately made from several fee accounts to the *Computer Fees*

// account. In addition, the internal fund purchase of equipment totaling approximately \$3,500 was inappropriately charged to this account (approximately \$2,800) and to another fee account (approximately \$700), instead of to the General Program--Equipment account.

RECOMMENDATIONS

- 1.1. The new school administration should discuss the requirements with faculty and staff for awareness and understanding of the procedures for the accounting of school-owned property (regardless of cost) and should devise a plan for keeping track of technical equipment considered “highly desirable” (such as iPads, laptops, and similar equipment) with individual costs of less than \$1,000).**
- 1.2. Going forward, the new school administration should ensure that items taken off-campus, regardless of individual cost are documented with a properly completed/signed *Approval of Off-Site Use of School Property Form* [FM-2380]; and should periodically follow-up with the employee to ensure that the equipment is in working condition and accessible.**
- 1.3. The new school administration should ensure that all equipment items that are lost/stolen or disposed of are documented with the appropriate paperwork. In the case of theft, the school must report the loss in a Plant Security Report.**
- 1.4. The new school administration should ensure that employees who no longer work at the school (due to promotion/transfer to another location, long term leave or separation from the school system) return equipment to the school that is temporarily issued to the employees.**
- 1.5. The new school administration should ensure that purchases made from the Instructional Aids and Fees Program comply with the intended purpose of the collection. In the case of fees collected for the purchase of equipment for student use, the purchase should be posted to the General Fund-Equipment account. Transfers of funds to cover the cost should be made from the appropriate fee-sponsoring account(s) to provide a clear accountability of the purchase.**

Person(s) Responsible:

Principal, Assistant Principal

Management Response:

The newly assigned principal will conduct a review of property use requirements and procedures, including off-site use of School Board property and unlocated property, with all staff members at the next faculty meeting scheduled for July 5, 2017. These procedures will be again reviewed with all employees during the 2017-2018 Opening of Schools Faculty and Staff meeting scheduled for August 17, 2017.

The principal has assigned the Assistant Principal and Media Specialist with the task of monitoring and documenting all school property. A log of all technical equipment available for staff use will be maintained and all items will be inventoried by the Media Specialist on a quarterly basis, in conjunction with the inventory of property controlled (PC) items.

All property assigned to teachers and permitted to be used off campus will be documented using a properly completed *Approval of Off-Site Use of School Board Property Form* (FM- 2380) and will be physically inventoried as described above to ensure working condition and accessibility. This task has been assigned to the Media Specialist and will be monitored by the Assistant Principal tasked with property control.

Effective immediately, all school property reported lost or stolen or not found during property inventory, will be immediately documented using the appropriate forms. In the case of theft, documentation will include a completed Plant Security Report.

Effective immediately, the Principal will conduct an exit interview with all employees transferring or separating from the school system to ensure that all assigned property is returned and accounted for.

Effective immediately, the Business Manager will ensure that all approved student fees collected will be used exclusively to support the programs for which they are collected. If equipment for student use is bought from these accounts, the funds will be transferred to the General Equipment account and the purchases will be posted to this account. The technology account 5007/0781 has been closed.

Additionally, the Principal will attend the District's Money DOES Matter Support Program for the 2017-18 school year.

Person(s) Responsible: **Adult/Vocational Education Office Administration**

Management Response:

- The Principal will consult with School Operations– Adult and Community Education staff to ensure that they are in compliance with all guidelines found in the Manual of Internal Fund Accounting. Site reviews will be conducted by the District’s Fiscal Review Teams periodically to prevent recurrence of the audit exceptions.
- Effective immediately, the Principal has been instructed to review all guidelines associated with property use requirements and procedures with faculty and staff.
- The Principal has been instructed to report to the Adult Vocational Administrative Director any anomalies to the property reviews as conducted, four times a year.
- The Principal assigned the Business Manager to ensure that all approved student fees collected are used exclusively to support the related programs.
- The Principal will attend the District’s Money DOES Matter Support Program and include specific fiscal management job targets on their Performance Plan and Assessment System Planning Form and provide progress points/evidence of progress to improve Business and Professional Standards for effectiveness and efficiency.

It is expected that the corrective actions will address the internal control of the internal funds of the school and will prevent the recurrence of the exceptions. School Operations staff will continue to provide assistance to the Principal to review records and ensure that all guidelines are being observed; therefore, promoting efficient fiscal practices.

Person(s) Responsible:

School Operations Administration

Management Response:

- The District's School Operations Administrative Director will review reports submitted to the Adult Vocational Office of property site-reviews conducted, bi-annually. Proper documentation for any discrepancies cited will accompany the reports, such as FM-2380 for Approval of Off-site Use of School Property form and Plant Security Reports, as needed to ensure that items taken off campus have been accurately documented.
- Continue to work collaboratively with the Adult Vocational and Community office to facilitate and coordinate Fiscal Review Teams of Adult Vocational and Community School Principals that will conduct on site reviews to further support schools with fiscal and organizational practices;
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through the Money DOES Matter Support Program and the Money DOES Matter Support Program Publication.

School Operations will continue to work with principals to promote efficient fiscal practices.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the adult education centers/technical colleges for the two fiscal years ended June 30, 2015 and June 30, 2016;
- evaluate compliance by the centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *Purchasing Card Program procedures*; and
- verify compliance by the 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.

The scope of our audits generally covered operations during the two-year audit period of July 1, 2014 through June 30, 2015 and July 1, 2015 through June 30, 2016. The scope of the Purchasing Card Program audit was the two-fiscal year period ended June 30, 2016 and current periods.

Our procedures were as follows:

- reviewed written School Board policies and procedures;
- interviewed 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/center 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 center 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, adult education 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, 2015 and June 30, 2016 was 0.64%.

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 adult education 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, 2015 and June 30, 2016, the MDCPS-Money Market Pool Fund's interest rate was 0.64%.

New Accounting Software To Account For The Internal Funds Of The Adult Education Centers

In 2013, Miami-Dade County Public Schools needed to upgrade the centralized accounting system applicable for the bookkeeping of the internal funds of the schools and centers districtwide. According to Information Technology Services (ITS), the existing internal funds' centralized accounting system software platform was outdated and difficult to sustain going forward. In addition, the District aimed at an accounting solution that would be capable of accepting credit card payments as well as on-line payments at all schools/centers to mirror current advances in marketing technology and reduce the volume of cash handled at the sites.

After complying with the district-mandated processes for seeking vendor proposals, selecting and engaging a vendor, testing the product, training staff and creating the support infrastructure, the solution was the implementation of *Microsoft Dynamics GP*, an accounting (ERP) software package, which the District deployed on a full-scale for the internal funds of all 21 adult and community education centers/technical colleges effective at the beginning of April 2015. The District named it the *Electronic Student Accounting System* (otherwise referred to as the eSAS system). Unlike the legacy bookkeeping software where the financial activity was reflected on the cash basis of accounting, this new system records the financial transactions under the full accrual basis of accounting.

The conversion to the new automated system presented many challenges. These included familiarization with the bookkeeping of the funds on a web-based full-accrual system, sorting through discrepancies with the reports and understanding/resolving technical issues with the system in general. As a result, several reporting tasks and reconciliations associated with the bookkeeping of the internal funds were not always completed by the schools/centers in a timely manner. *We took these matters into consideration when performing and reporting the results of our audits.*

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”.

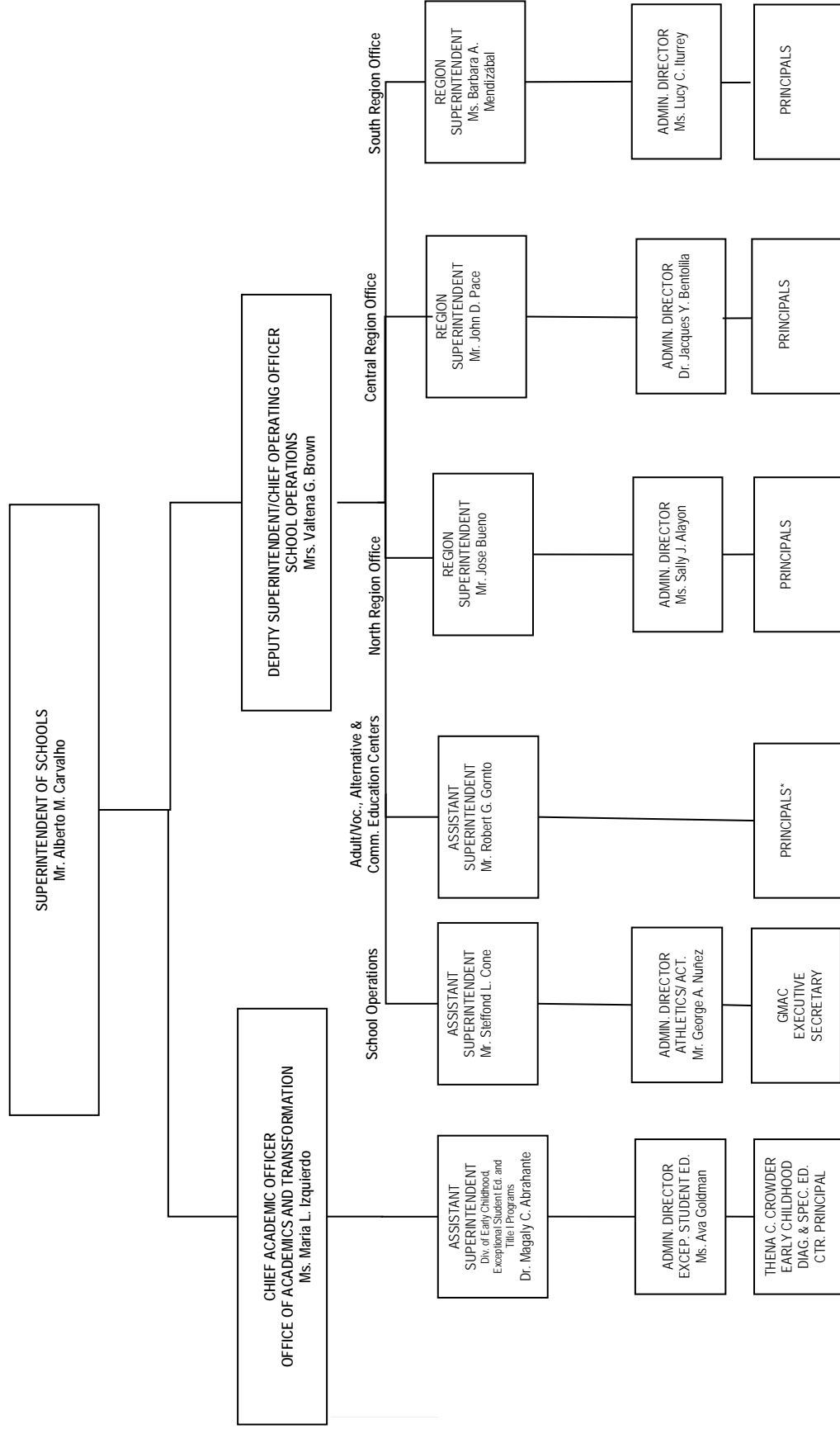
Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites ***after the first day of school and before the end of the school year***. Consequently, the property inventories of adult education 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.*

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




*Includes Systemwide Business and Industry Services Center.

**APPENDIX
MANAGEMENT'S RESPONSES**

MEMORANDUM

June 22, 2017

TO: Mr. Robert G. Gornto, Assistant Superintendent
School Operations

FROM:  Ciro R. Hidalgo, Principal
George T. Baker Aviation Technical College

SUBJECT: ADMINISTRATIVE RESPONSE TO THE AUDIT OF GEORGE T. BAKER
AVIATION TECHNICAL COLLEGE FOR THE 2014-2015 AND 2015-2016
FISCAL SCHOOL YEARS

This memorandum serves as a response to the findings and recommendations of the audit of George T. Baker Aviation Technical College for the 2014-2015 and 2015-2016 fiscal school years.

RECOMMENDATIONS:

- 1.1 The new school administration should discuss the requirements with faculty and staff for awareness and understanding of the procedures for accounting of school-owned property (regardless of cost) and should devise a plan for keeping track of technical equipment considered "highly desirable" (such as iPads, laptops, and similar equipment with individual cost of less than \$1,000).
- 1.2 Going forward, the new school administration should ensure that items taken off campus, regardless of individual cost, are documented with a properly completed/signed Approval of -Off- Site Use of School Property Form (FM-2380); and should periodically follow-up with the employee to ensure that the equipment is in working condition and accessible.
- 1.3 The new school administration should ensure that all equipment items that are lost /stolen or disposed of are documented with the appropriate paperwork. In the case of theft, the school must report the loss in a Plant Security Report.
- 1.4 The new school administration should ensure that employees who no longer work at the school due to promotion/transfer to another location, long term leave or separation from the school system) return equipment to the school that is temporarily issued to the employees.
- 1.5 The new school administration should ensure that purchases made from the Instructional Aids and Fees Program complies with the intended purpose of the collection. In the case of fees collected for the purchase of equipment for student use, the purchase should be posted to the General Fund Equipment account. Transfers of funds to cover the cost should be made from the appropriate fee-sponsoring account(s) to provide a clear accountability of the purchase.

RESPONSIBLE PERSON(S): Principal, Assistant Principal

MANAGEMENT RESPONSE:

The newly assigned principal will conduct a review of property use requirements and procedures, including off-site use of School Board property and unlocated property, with all staff members at the next faculty meeting scheduled for July 5, 2017. These procedures will be again reviewed with all employees during the 2017-2018 Opening of Schools Faculty and Staff meeting scheduled for August 17, 2017.

The principal has assigned the Assistant Principal and Media Specialist with the task of monitoring and documenting all school property. A log of all technical equipment available for staff use will be maintained and all items will be inventoried by the Media Specialist on a quarterly basis, in conjunction with the inventory of property controlled (PC) items.

All property assigned to teachers and permitted to be used off campus will be documented using a properly completed *Approval of Off-Site Use of School Board Property Form (FM- 2380)* and will be physically inventoried as described above to ensure working condition and accessibility. This task has been assigned to the Media Specialist and will be monitored by the Assistant Principal tasked with property control.

Effective immediately, all school property reported lost or stolen or not found during property inventory, will be immediately documented using the appropriate forms. In the case of theft, documentation will include a completed Plant Security Report.

Effective immediately, the Principal will conduct an exit interview with all employees transferring or separating from the school system to ensure that all assigned property is returned and accounted for.

Effective immediately, the Business Manager will ensure that all approved student fees collected will be used exclusively to support the programs for which they are collected. If equipment for student use is bought from these accounts, the funds will be transferred to the General Equipment account and the purchases will be posted to this account. The technology account 5007/0781 has been closed.

Additionally, the Principal will attend the District's Money DOES Matter Support Program for the 2017-18 school year. If additional information is needed, please feel free to contact me at 305 871-3143.

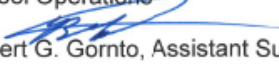
CRH:

cc: Mr. Luis E. Diaz,
Ms. Cynthia Gracia

MEMORANDUM

June 28, 2017

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

FROM: 
Robert G. Gornto, Assistant Superintendent
School Operations

SUBJECT: **SCHOOL OPERATION'S RESPONSE TO GEORGE T. BAKER AVIATION TECHNICAL COLLEGE'S AUDIT EXCEPTIONS FOR SCHOOL YEARS 2014-2015 AND 2015-2016**

Attached is the response to the internal funds audit for the 2014-2015 and 2015-2016 fiscal years for George T. Baker Aviation Technical College. Staff from School Operations has reviewed the exceptions cited in the audit report. The following actions will be implemented.

- The Principal will consult with School Operations– Adult and Community Education staff to ensure that they are in compliance with all guidelines found in the Manual of Internal Fund Accounting. Site reviews will be conducted by the District's Fiscal Review Teams periodically to prevent recurrence of the audit exceptions.
- Effective immediately, the Principal has been instructed to review all guidelines associated with property use requirements and procedures with faculty and staff.
- The Principal has been instructed to report to the Adult Vocational Administrative Director any anomalies to the property reviews as conducted, four times a year.
- The Principal assigned the Business Manager to ensure that all approved student fees collected are used exclusively to support the related programs.
- The Principal will attend the District's Money DOES Matter Support Program and include specific fiscal management job targets on their Performance Plan and Assessment System Planning Form and provide progress points/evidence of progress to improve Business and Professional Standards for effectiveness and efficiency.

It is expected that the corrective actions will address the internal control of the internal funds of the school and will prevent the recurrence of the exceptions. School Operations staff will continue to provide assistance to the Principal to review records and ensure that all guidelines are being observed; therefore, promoting efficient fiscal practices.

If additional information is needed, please feel free to contact me at 305 995-7582.

RGG:dlv
M101

cc: Mr. Luis E. Diaz
Ms. Cynthia Gracia
Mr. Ciro Hidalgo

MEMORANDUM

June 29, 2017

TO: Jose Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

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

SUBJECT: **SCHOOL OPERATIONS RESPONSE TO SCHOOL AUDIT OF SELECTED SCHOOL IN ADULT AND COMMUNITY EDUCATION: GEORGE T. BAKER AVIATION TECHNICAL COLLEGE'S AUDIT EXCEPTIONS FOR SCHOOL YEARS 2014-2015 AND 2015-2016**

School Operations has reviewed the audit findings cited in the 2015-2016 and 2016-2017 fiscal year audit reports of the following school reporting to Adult Vocational and Community Schools: George T. Baker Technical College. The following preventive actions will be taken through School Operations:

- The District's School Operations Administrative Director will review reports submitted to the Adult Vocational Office of property site-reviews conducted, bi-annually. Proper documentation for any discrepancies cited will accompany the reports, such as FM-2380 for Approval of Off-site Use of School Property form and Plant Security Reports, as needed to ensure that items taken off campus have been accurately documented.
- Continue to work collaboratively with the Adult Vocational and Community office to facilitate and coordinate Fiscal Review Teams of Adult Vocational and Community School Principals that will conduct on site reviews to further support schools with fiscal and organizational practices;
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through the Money DOES Matter Support Program and the Money DOES Matter Support Program Publication.

School Operations will continue to work with principals to promote efficient fiscal practices. If you have any questions, please contact me at 305 995-2938.

VGB:cg
M0137

cc Assistant Superintendent
Ms. Cynthia Gracia
Region Director

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

Miami-Dade County Public Schools



***INTERNAL AUDIT REPORT
SELECTED ADULT AND COMMUNITY EDUCATION
CENTERS/TECHNICAL COLLEGES
JUNE 2017***

Office of Management and Compliance Audits
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