



Miami-Dade County Public Schools

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

*The Financial Statements Were Fairly Stated And
Property Inventory Results Were Mostly Satisfactory
For All 80 Schools/Centers In This Report.
However, At Two Schools, Documenting And
Reporting Of Payroll's Time And Attendance
And Controls Over The
Disbursement Function And Prenumbered Forms
Need Improvement.*

July 2022

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Mr. Jon Goodman, CPA, CFE

Chief Auditor

Office of Management and Compliance Audits

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Dr. Jose L. Dotres

Chief Auditor

Jon Goodman, CPA, CFE

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July 8, 2022

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

Ladies and Gentlemen:

This report includes the internal audit results of 80 schools/centers. The audit scope was one fiscal year ended June 30, 2021. At 14 schools/centers, there was a change of Principal/Administrator since the prior audit.

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

Notwithstanding the conditions and findings reported, the financial statements were fairly stated for all 80 schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools, the audits disclosed that controls over documenting and reporting of payroll and controls over the disbursement function and prenumbered forms inventory need improvement. We discussed the audit findings with school, region and District administrators, and their responses are included in this report.

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

Sincerely,

Jon Goodman, CPA, CFE
Chief Auditor

JG:tw

TABLE OF CONTENTS

	<u>Page Number</u>
EXECUTIVE SUMMARY	1
CONDENSED ANNUAL FINANCIAL REPORT	8
INTERNAL CONTROLS RATING	18
SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS.....	24
LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF	34
PROPERTY SCHEDULE.....	48
PLANT SECURITY REPORT SCHEDULE.....	53
FINDINGS AND RECOMMENDATIONS	
1. Inadequate Recordkeeping, Documenting, And Reporting Of Payroll <i>Charles R. Hadley Elementary</i>	54
2. Bookkeeping Practices And Internal Fund Procedures Over Disbursements And Prenumbered Forms Need Improvement <i>Miami Northwestern Senior</i>	58
OBJECTIVES, SCOPE, AND METHODOLOGY	62
BACKGROUND.....	64
ORGANIZATIONAL CHART (SCHOOLS/CENTERS)	71
APPENDIX—MANAGEMENT’S RESPONSES	
PRINCIPALS:	
<i>Charles R. Hadley Elementary</i>	72
<i>Miami Northwestern Senior</i>	74

TABLE OF CONTENTS (Continued)

CENTRAL REGION ADMINISTRATION:

**Region Response Re:
*Charles R. Hadley Elementary
and Miami Northwestern Senior* 76**

DISTRICT ADMINISTRATION:

Office of School Leadership and Performance 78

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 80 schools/centers. These include two schools/centers that report to the Central Region Office, one school/center that reports to the North Region Office, 67 schools/centers that report to the South Region Office, four schools/centers and one district office that report to the Office of Post-Secondary Career and Technical Education and four schools/centers that report to Alternative Education within the Office of School Leadership and Performance. The report also includes the result of the internal audit of Hospitality Services (otherwise referred to as the SBAB Cafeteria)¹ that reports to the Office of District Operations. For all schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2021. At 14 schools/centers, there was a change of Principal/Administrator since the prior audit.

The audits disclosed that for 78 of the 80 schools/centers included in this report, records were maintained in good order and in accordance with prescribed policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 18-23). The two schools/centers cited with findings and the affected areas are as follows:

Work Loc. No.	Name of Schools/Centers	Region Office	Audit Scope	Change Of Principal Since Prior Audit	Prior Year Audit Findings At This School/ Center	Current Audit- Total Audit Findings Per School/ Center	Findings Per Category	
							Internal Funds	Payroll
2331	1. Charles R. Hadley Elementary Inadequate recordkeeping, documenting, and reporting of payroll. Change of Treasurer/ Payroll Clerks since prior audit.	Central	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 2021-2022 Data Security: 2020-2021 2021-2022	Yes	No	1		1- Payroll Records & Reporting Discrepancies
7411	2. Miami Northwestern Senior Discrepancies in disbursements and prenumbered forms inventory. Findings under both former Principals and current Treasurer. No change in Treasurer.	Central	Int. Funds: 2020-2021	Yes	No	1	1-Disbursements & Prenumbered Forms Inventory	
TOTAL	2 Schools/Centers					2	1	1

¹ Refer to pages 65-66 for background and additional information related to Hospitality Services.

As indicated in the preceding table, at two schools/centers, we cited certain non-compliance with the recording and reporting of payroll's time and attendance as well as non-compliance with disbursements and prenumbered forms inventory.

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

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 34-47 of this report.

A *Summary Schedule of Audit Results* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 24-33. Management responses are included following the recommendations in the *Finding and Recommendations* section of this report (Pages 54-61); and in the *Appendix Section* in memorandum format (Pages 72-78). We have also included an *Organizational Chart* in this report (Page 71).

INTERNAL FUNDS

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 80 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 fiscal year, on the accrual basis of accounting.

As of June 30, 2021, for all 80 schools/centers in this report, total combined receipts and disbursements amounted to \$6,696,646.56 and \$(7,682,493.74), respectively, while total combined Fund Balance amounted to \$5,634,137.10 (Pages 8-16).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances cited at one of the schools/centers in this report.

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future (refer to Audit Opinion, Page 17).

Internal funds records and procedures were reviewed at all 80 schools/centers. At 79 of the 80 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at one school/center we found that:

- At *Miami Northwestern Senior* for the 2020-2021 fiscal year and current year up to October 2021, we determined that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved by the principal prior to the order being placed, payments to vendors were not issued in a timely manner, proper procedures for documenting disbursements such as invoices and receipts supporting individual purchases and reimbursements were not followed, and sales tax was not paid on items for resale where sales tax is applicable, or employee reimbursement included sales tax when the purchase would have been eligible for tax exemption. Furthermore, requirements for individual purchases of \$1,000 or more were not evident or properly supported with required quotes, and several purchases with an individual cost of under \$1,000 were made to the same vendor, on the same date, which is suggestive of orders that were split so as not to exceed purchasing limits that would otherwise require written quotations. In addition, we noted discrepancies in the prenumbered forms inventory report. These issues happened during the tenure of both former Principals (Pages 58-61).

PROPERTY

Property inventory audits were conducted at 75 of the 80 schools/centers included in this report. We also included audit results for 21 schools/centers that we reported audit results of internal funds in September 2021 and May 2022. One district office (Systemwide Business and Industry Service Center) does not have property and five school sites (School For Advanced Studies) are reported as one school/center for property inventory purposes. Accordingly, the property audit of the remaining four schools/centers will be reported at a later date.

At the 96 schools/centers reviewed, Property Audits staff inventoried approximately 19,300 equipment items with a total approximate cost of \$52.9 million. Of the 96 inventories, 93 proved satisfactory. At three schools/centers, four equipment items with a cost of \$11,800 and depreciated value of zero were reported as “unlocated”. The missing items at these schools/centers consisted of refrigerators, custodial and computer equipment (refer to the *Property Schedule* on Pages 48-53). At most schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.

Other reported losses reported through the *Plant Security Report* process disclosed that one school/center reported the loss of one equipment item with an approximate cost of \$1,200 and a depreciated value of zero. This item consisted of a tool cart (Page 53).

PAYROLL

We reviewed payroll records corresponding to the 2020-2021 and 2021-2022 fiscal years at *Charles R. Hadley Elementary*. Our review disclosed that:

- Payroll records were incomplete and disorganized. The online *Daily Payroll Attendance Sheets (DPAS)* were not printed and maintained with payroll records, and we were unable to confirm the attendance of several full-time employees. We also found that full-time employees did not always indicate their attendance via the employee portal or the M-DCPS mobile application, Part-time employees did not always indicate their “time in” and/or the “time out” on the DPAS and discrepancies resulted in overpayments and underpayments. Also, *Application For Short Term Leave* forms [FM-5949] were not always signed and payroll of non-permanent part-time employees was anticipated (Pages 54-57).

TITLE I PROGRAM AND TITLE I PAYROLL

We reviewed Title I Program expenditures at three schools/centers. Total Title I Program expenditures reported for the 2020-2021 fiscal year corresponding to this schools/centers amounted to approximately \$600 thousand. The Title I Program audit includes the review of expenditures charged to the Program for payroll. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Total Title I Program Expenditures
2331	Charles R. Hadley Elementary	Central	2020-2021	2020-2021 & 2021-2022	\$ 290,344
2521	Oliver Hoover Elementary	South	2020-2021	2020-2021	166,910
6041	Paul W. Bell Middle	South	2020-2021	2020-2021	143,016
Total Title I Program Expenditures					\$ 600,270

At these schools/centers listed in the table above, we found general compliance with the procedures established in the *Title I Administration Handbook*. Regarding the *Payroll Processing Procedures Manual* that relates to time and attendance, all schools except for one school/center, *Charles R. Hadley Elementary* was in general compliance with payroll procedures. Refer to summary of finding at that school/center on pages 54-55.

DATA SECURITY

We reviewed selected aspects of data security at four schools/centers. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Data Security Audit Period
2331	Charles R. Hadley Elementary	Central	2020-2021 & 2021-2022
2521	Oliver Hoover Elementary	South	2020-2021
6041	Paul W. Bell Middle	South	2020-2021
8139	D. A. Dorsey Technical College	Technical Education	2021-2022

At the schools/centers listed in table above, our review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees' access to various computer applications at these schools/centers.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 26 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0261	Bel-Aire Elementary	South	2021-2022 SP3	\$ 837,912
0271	Bent Tree Elementary	South	2021-2022 SP3	1,117,262
0861	Colonial Drive Elementary	South	2021-2022 SP3	718,346
1241	Cutler Ridge Elementary	South	2021-2022 SP3	1,123,039
2151	Jack D. Gordon Elementary Community School	South	2021-2022 SP3	2,235,549
0311	Goulds Elementary	South	2021-2022 SP3	1,143,291
2261	Greenglade Elementary	South	2021-2022 SP3	891,297
2511	Zora Neale Hurston Elementary	South	2021-2022 SP3	1,172,720
2641	Kendale Elementary	South	2021-2022 SP3	991,494
3261	Miami Heights Elementary	South	2021-2022 SP3	1,491,657
4091	Olympia Heights Elementary	South	2021-2022 SP3	927,909
4441	Pine Lake Elementary	South	2021-2022 SP3	906,437
4461	Pine Villa Elementary	South	2021-2022 SP3	635,387
4611	Redondo Elementary	South	2021-2022 SP3	1,791,661
4741	Royal Green Elementary	South	2021-2022 SP3	975,298
5281	South Miami Heights Elementary	South	2021-2022 SP3	1,134,825
5521	Tropical Elementary	South	2021-2022 SP3	1,007,880
5961	Whispering Pines Elementary	South	2021-2022 SP3	1,217,024
0651	Campbell Drive K-8 Center	South	2021-2022 SP3	2,474,487
1331	Devon Aire K-8 Center	South	2021-2022 SP3	2,825,986
3031	Kendall Square K-8 Center	South	2021-2022 SP3	970,755
6801	Rivera Middle	South	2021-2022 SP3	1,184,855
5003	South Dade Middle	South	2021-2022 SP3	3,213,211
7151	Homestead Senior	South	2021-2022 SP3	4,911,606

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
7781	Felix Varela Senior	South	2021-2022 SP3	5,672,119
0921	Neva King Cooper Educational Center	South	2021-2022 SP3	777,403
Total FTE Funding:				\$ 42,349,410

The total FTE funding amounted to approximately \$42.3 million for the 26 schools/centers combined. FTE records reviewed corresponded to the 2021-2022 fiscal year; Survey Period 3 (February 2022) as noted in the preceding table. We found that all 26 schools/centers were generally compliant with District policy related to FTE documentation and procedures.

CONDENSED ANNUAL FINANCIAL REPORT AND AUDIT OPINION

The following table summarize total receipts, total disbursements, and Fund Balance as of June 30, 2021, for the 80 schools/centers included in this report. We are also providing the audit opinion regarding the schools/centers' financial statements:

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

The *Condensed Annual Financial Report* and *Fund Balance* information as of June 30, 2021, for 80 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Central Region Office Schools/Centers</u>											
2331	Charles R. Hadley Elementary	\$ 20,396.28	\$ 108,322.21	\$ (111,225.09)	\$ 17,493.40	\$ 5,628.64	\$ 11,864.76	\$ -	\$ -	\$ -	\$ 17,493.40
7411	Miami Northwestern Senior	97,298.83	254,255.00	(250,813.85)	100,739.98	63,095.54	37,644.44	-	-	-	100,739.98
<u>North Region Office School/Center</u>											
7201	Miami Beach Senior	220,962.17	132,283.87	(166,801.64)	186,444.40	41,791.16	144,653.24	-	-	-	186,444.40
<u>South Region Office Schools/Centers</u>											
0211	Dr. Manuel C. Barreto Elementary	23,194.01	105,240.96	(109,324.38)	19,110.59	9,753.91	9,356.68	-	-	-	19,110.59
0261	Bel-Aire Elementary	8,128.46	4,023.27	(4,590.86)	7,560.87	2,297.11	5,263.76	-	-	-	7,560.87

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

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
0271	Bent Tree Elementary	12,068.52	29,301.94	(36,069.19)	5,301.27	3,722.33	1,578.94	-	-	-	5,301.27
0441	Blue Lakes Elementary	17,887.33	76,093.97	(75,930.34)	18,050.96	6,049.35	12,001.61	-	-	-	18,050.96
0671	Calusa Elementary	29,312.91	213,686.53	(212,570.78)	30,428.66	18,218.56	12,234.10	-	-	(24.00)	30,428.66
0771	Dr. William A. Chapman Elementary	11,933.08	1,393.18	(655.88)	12,670.38	4,533.40	8,136.98	-	-	-	12,670.38
0861	Colonial Drive Elementary	21,046.80	2,630.60	(7,067.56)	16,609.84	3,252.35	13,357.49	-	-	-	16,609.84
1041	Coral Reef Elementary	27,858.87	228,693.39	(233,390.08)	23,162.18	13,380.54	9,781.64	-	-	-	23,162.18
1241	Cuttler Ridge Elementary	23,096.83	27,846.60	(29,135.09)	21,808.34	12,793.20	9,015.14	-	-	-	21,808.34
1371	Marjory Stoneman Douglas Elementary	26,178.75	77,735.09	(77,315.93)	26,597.91	13,024.50	13,573.41	-	-	-	26,597.91
5061	Dr. Carlos J. Finlay Elementary	23,070.64	7,229.94	(11,363.98)	18,936.60	1,331.51	17,605.09	-	-	-	18,936.60
2021	Gloria Floyd Elementary	4,947.78	39,324.66	(39,755.13)	4,517.31	1,241.08	3,276.23	-	-	-	4,517.31

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

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
2151	Jack D. Gordon Elementary Community School	31,222.25	90,674.25	(94,149.66)	27,746.84	1,026.37	26,720.47	-	-	-	27,746.84
0311	Goulds Elementary	10,680.80	4,693.75	(4,427.39)	10,947.16	4,188.94	6,758.22	-	-	-	10,947.16
2261	Greenglade Elementary	25,793.34	49,788.59	(54,982.55)	20,599.38	10,606.64	9,992.74	-	-	-	20,599.38
2521	Oliver Hoover Elementary	18,640.81	72,621.96	(75,260.95)	16,001.82	4,726.49	11,275.33	-	-	-	16,001.82
2511	Zora Neale Hurston Elementary	19,503.50	67,770.39	(66,723.72)	20,550.17	12,292.34	8,257.83	-	-	-	20,550.17
2641	Kendale Elementary	18,163.48	41,445.95	(37,139.20)	22,470.23	8,324.75	14,145.48	-	-	-	22,470.23
2651	Kendale Lakes Elementary	19,635.34	115,509.78	(116,635.48)	18,509.64	3,959.52	14,550.12	-	-	-	18,509.64
3261	Miami Heights Elementary	48,657.97	40,787.19	(45,480.21)	43,964.95	9,740.05	34,224.90	-	-	-	43,964.95
4091	Olympia Heights Elementary	12,147.39	4,554.15	(2,337.60)	14,363.94	5,665.50	8,802.44	-	(104.00)	-	14,363.94
4221	Palmetto Elementary	53,471.28	156,798.54	(171,296.57)	38,973.25	30,009.23	8,964.02	-	-	-	38,973.25
0831	Claude Pepper Elementary	24,435.03	61,851.59	(62,599.54)	23,687.08	1,666.18	22,020.90	-	-	-	23,687.08

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

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
4441	Pine Lake Elementary	7,157.35	1,256.25	(4,758.81)	3,654.79	3,191.39	463.40	-	-	-	3,654.79
4461	Pine Villa Elementary	6,524.12	1,434.55	(1,323.94)	6,634.73	3,238.97	3,395.76	-	-	-	6,634.73
4421	Pinecrest Elementary	55,154.29	164,773.94	(160,810.32)	59,117.91	38,310.43	20,807.48	-	-	-	59,117.91
4611	Redondo Elementary	13,896.55	17,304.30	(18,522.17)	12,678.68	1,999.38	10,679.30	-	-	-	12,678.68
4741	Royal Green Elementary	19,189.53	60,632.57	(63,628.31)	16,193.79	3,865.93	12,327.86	-	-	-	16,193.79
4761	Royal Palm Elementary	15,357.65	87,114.97	(89,768.03)	12,704.59	2,140.70	10,563.89	-	-	-	12,704.59
5121	Snapper Creek Elementary	26,165.97	26,354.93	(28,434.82)	24,086.08	4,541.00	19,545.08	-	-	-	24,086.08
5281	South Miami Heights Elementary	12,304.01	5,008.28	(5,316.03)	11,996.26	3,626.35	8,369.91	-	-	-	11,996.26
5421	Sunset Park Elementary	17,463.92	87,426.19	(89,042.10)	15,848.01	9,024.26	6,823.75	-	-	-	15,848.01
5521	Tropical Elementary	17,299.75	2,953.18	(5,321.19)	14,931.74	2,188.43	12,743.31	-	-	-	14,931.74
5641	Village Green Elementary	10,396.03	79,704.01	(78,946.00)	11,154.04	7,973.52	3,180.52	-	-	-	11,154.04

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

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	17,869.23	76,968.99	(81,355.41)	13,482.81	8.73	13,474.08	-	-	-	13,482.81
0451	Bowman Ashe/Doolin K-8 Academy	11,350.12	47,021.16	(49,848.29)	8,522.99	6,012.26	2,510.73	-	-	-	8,522.99
0651	Campbell Drive K-8 Center	13,649.49	5,949.68	(6,457.40)	13,141.77	8,204.03	4,937.74	-	-	-	13,141.77
1281	Cypress K-8 Center	16,069.28	5,901.99	(6,046.90)	15,924.37	1,425.17	14,499.20	-	-	-	15,924.37
1331	Devon Aire K-8 Center	21,067.76	156,684.14	(161,300.90)	16,451.00	14,411.61	2,039.39	-	-	-	16,451.00
3031	Kendall Square K-8 Center	6,243.06	46,983.15	(46,244.51)	6,981.70	4,962.37	2,019.33	-	-	-	6,981.70
2701	Kenwood K-8 Center	1,148.50	162,638.40	(149,765.10)	14,021.80	13,241.68	780.12	-	-	-	14,021.80
2881	Leewood K-8 Center	34,942.39	166,059.77	(169,319.78)	31,682.38	10,417.09	21,265.29	-	-	-	31,682.38
5671	Vineland K-8 Center	38,672.32	64,690.80	(63,814.96)	39,548.16	13,465.97	26,082.19	-	-	-	39,548.16
5791	West Homestead K-8 Center	21,243.35	2,001.99	(3,037.37)	20,207.97	5,937.88	14,270.09	-	-	-	20,207.97
6001	Herbert A. Ammons Middle	43,416.18	23,809.63	(24,514.65)	42,711.16	17,480.51	25,230.65	-	-	-	42,711.16

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

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
6021	Arvida Middle	145,679.91	32,334.40	(111,928.59)	66,085.72	9,805.67	56,280.05	-	-	-	66,085.72
6041	Paul W. Bell Middle	35,173.79	7,587.38	(10,536.67)	32,224.50	576.55	31,647.95	-	-	-	32,224.50
6921	Lamar Louise Curry Middle	39,280.95	20,919.06	(29,267.46)	30,932.55	8,815.25	22,117.30	-	-	-	30,932.55
6251	Homestead Middle	22,529.74	2,322.23	(5,685.13)	19,166.84	4,238.91	14,927.93	-	-	-	19,166.84
6771	Jorge Mas Canosa Middle	70,197.75	28,379.02	(37,624.11)	60,952.66	50,018.80	10,933.86	-	-	-	60,952.66
6701	Palmetto Middle	81,566.86	28,676.88	(43,337.36)	66,906.38	4,655.14	62,251.24	-	-	-	66,906.38
6801	Rivera Middle	43,551.49	13,666.37	(30,029.67)	27,188.19	8,634.47	18,553.72	-	-	-	27,188.19
5003	South Dade Middle	34,664.95	11,967.96	(21,663.78)	24,969.13	14,215.91	10,753.22	-	-	-	24,969.13
6861	Southwood Middle	91,261.15	27,378.83	(51,397.87)	67,242.11	11,358.66	55,883.45	-	-	-	67,242.11
6052	Miami Arts Studio 6-12 @ Zeldia Glazer	195,119.19	311,954.29	(399,047.62)	108,025.86	54,228.58	53,797.28	-	-	-	108,025.86
7101	Coral Reef Senior	367,618.22	305,114.20	(432,784.80)	239,947.62	47,577.68	192,369.94	-	-	-	239,947.62

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

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
6081	Cutler Bay Senior	55,930.00	38,321.40	(51,322.05)	42,929.35	6,171.09	36,758.26	-	-	-	42,929.35
7151	Homestead Senior	78,827.69	172,237.02	(188,015.84)	63,048.87	23,870.70	39,178.17	-	-	-	63,048.87
7171	Medical Academy For Science & Technology Senior	144,131.87	44,575.43	(80,539.52)	108,167.78	12,441.31	95,726.47	-	-	-	108,167.78
7531	Miami Sunset Senior	187,583.67	99,689.92	(100,182.46)	187,091.13	20,232.38	166,858.75	-	-	-	187,091.13
7371	Robert Morgan Educational Center (Senior High)	207,674.65	25,667.39	(72,279.21)	161,062.83	22,836.71	138,226.12	-	-	-	161,062.83
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)	124,880.32	54,489.16	(64,781.37)	114,588.11	23,729.17	90,858.94	-	-	-	114,588.11
7029	TERRA Environmental Research Institute	248,320.91	135,665.02	(185,059.44)	198,926.49	44,558.59	154,367.90	-	-	-	198,926.49
7781	Felix Varela Senior	221,357.62	127,006.05	(147,996.78)	200,366.89	16,196.03	184,170.86	-	-	-	200,366.89

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

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
9732	Bruce Ball Educational Center	13,762.89	3,524.12	(3,141.22)	14,145.79	782.91	13,362.88	-	-	-	14,145.79
0921	Neva King Cooper Educational Center	23,612.44	8,159.43	(16,153.15)	15,618.72	621.64	14,997.08	-	-	-	15,618.72
8181	Ruth Owens Kruse Educational Center	19,035.31	684.90	(3,729.49)	15,990.72	1,770.83	14,219.89	-	-	-	15,990.72
<u>Adult Education Centers/Technical Colleges</u>											
8139	D.A. Dorsey Technical College	175,737.88	156,748.24	(144,956.92)	187,529.20	32,343.47	152,659.77	-	2,525.96	-	187,529.20
8901	Miami Lakes Educational Center and Technical College	889,510.21	1,008,483.88	(1,121,141.24)	776,852.85	23,876.12	740,267.12	-	12,709.61	-	776,852.85
7532	Miami Sunset Adult Education Center	144,187.24	60,548.56	(76,583.16)	128,152.64	23,102.58	104,773.70	-	276.36	-	128,152.64
7702	South Dade Technical College	188,522.21	297,643.07	(351,169.53)	134,995.75	28,138.58	105,935.57	-	921.60	-	134,995.75

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

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
Alternative Education Centers											
8019	Dr. Marvin Dunn Academy for Community Education	13,015.85	4,433.57	(5,262.92)	12,186.50	3,507.16	8,679.34	-	-	-	12,186.50
8101	Jan Mann Educational Center	12,631.78	5,042.10	(11,587.48)	6,086.40	5,933.16	153.24	-	-	-	6,086.40
8141	Juvenile Justice Center	21,167.95	762.82	(842.26)	21,088.51	1,776.85	19,311.66	-	-	-	21,088.51
8131	Dorothy M. Wallace Cope Center	21,573.41	27,371.92	(23,124.86)	25,820.47	19,908.33	5,912.14	-	-	-	25,820.47
Other Centers (District)											
8018	Systemwide Business and Industry Service Center	649,349.16	25,753.27	(163,476.93)	511,625.50	19,360.94	492,264.56	-	-	-	511,625.50
9026	Department of Hospitality Services	776,213.92	302,308.45	(293,225.21)	785,297.16	26,411.94	758,885.22	-	-	-	785,297.16
TOTALS		\$ 6,619,984.28	\$ 6,696,646.56	\$ (7,682,493.74)	\$ 5,634,137.10	\$1,039,682.96	\$4,578,148.61	\$ -	\$16,433.53	\$ (128.00)	\$ 5,634,137.10

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 80 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 fiscal year, on the accrual basis of accounting.

As of June 30, 2021, for all 80 schools/centers in this report, total combined receipts and disbursements amounted to \$6,696,646.56 and \$(7,682,493.74), respectively, while total combined Fund Balance amounted to \$5,634,137.10 (Pages 8-16).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting, except for those instances cited at one of the schools/centers in this report.

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

Tamara Wain

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

INTERNAL CONTROLS RATING

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

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office Schools/Centers</u>							
Charles R. Hadley Elementary		✓			✓		Likely to impact.
Miami Northwestern Senior		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 78 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office School/Center</u>							
Miami Beach Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Dr. Manuel C. Barreiro Elementary	✓			✓			Not Likely to impact.
Bel-Aire Elementary	✓			✓			Not Likely to impact.
Bent Tree Elementary	✓			✓			Not Likely to impact.
Blue Lakes Elementary	✓			✓			Not Likely to impact.
Calusa Elementary	✓			✓			Not Likely to impact.
Dr. William A. Chapman Elementary	✓			✓			Not Likely to impact.
Colonial Drive Elementary	✓			✓			Not Likely to impact.
Coral Reef Elementary	✓			✓			Not Likely to impact.
Cutler Ridge Elementary	✓			✓			Not Likely to impact.
Marjory Stoneman Douglas Elementary	✓			✓			Not Likely to impact.
Dr. Carlos J. Finlay Elementary	✓			✓			Not Likely to impact.
Gloria Floyd Elementary	✓			✓			Not Likely to impact.
Jack D. Gordon Elementary Community School	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Goulds Elementary	✓			✓			Not Likely to impact.
Greenglade Elementary	✓			✓			Not Likely to impact.
Oliver Hoover Elementary	✓			✓			Not Likely to impact.
Zora Neale Hurston Elementary	✓			✓			Not Likely to impact.
Kendale Elementary	✓			✓			Not Likely to impact.
Kendale Lakes Elementary	✓			✓			Not Likely to impact.
Miami Heights Elementary	✓			✓			Not Likely to impact.
Olympia Heights Elementary	✓			✓			Not Likely to impact.
Palmetto Elementary	✓			✓			Not Likely to impact.
Claude Pepper Elementary	✓			✓			Not Likely to impact.
Pine Lake Elementary	✓			✓			Not Likely to impact.
Pine Villa Elementary	✓			✓			Not Likely to impact.
Pinecrest Elementary	✓			✓			Not Likely to impact.
Redondo Elementary	✓			✓			Not Likely to impact.
Royal Green Elementary	✓			✓			Not Likely to impact.
Royal Palm Elementary	✓			✓			Not Likely to impact.
Snapper Creek Elementary	✓			✓			Not Likely to impact.
South Miami 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	
Sunset Park Elementary	✓			✓			Not Likely to impact.
Tropical Elementary	✓			✓			Not Likely to impact.
Village Green Elementary	✓			✓			Not Likely to impact.
Whispering Pines Elementary	✓			✓			Not Likely to impact.
Bowman Ashe/Doolin K-8 Academy	✓			✓			Not Likely to impact.
Campbell Drive K-8 Center	✓			✓			Not Likely to impact.
Cypress K-8 Center	✓			✓			Not Likely to impact.
Devon Aire K-8 Center	✓			✓			Not Likely to impact.
Kendall Square K-8 Center	✓			✓			Not Likely to impact.
Kenwood K-8 Center	✓			✓			Not Likely to impact.
Leewood K-8 Center	✓			✓			Not Likely to impact.
Vineland K-8 Center	✓			✓			Not Likely to impact.
West Homestead K-8 Center	✓			✓			Not Likely to impact.
Herbert A. Ammons Middle	✓			✓			Not Likely to impact.
Arvida Middle	✓			✓			Not Likely to impact.
Paul W. Bell Middle	✓			✓			Not Likely to impact.
Lamar Louise Curry Middle	✓			✓			Not Likely to impact.
Homestead Middle	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Jorge Mas Canosa Middle	✓			✓			Not Likely to impact.
Palmetto Middle	✓			✓			Not Likely to impact.
Rivera Middle	✓			✓			Not Likely to impact.
South Dade Middle	✓			✓			Not Likely to impact.
Southwood Middle	✓			✓			Not Likely to impact.
Miami Arts Studio 6-12 @ Zelda Glazer	✓			✓			Not Likely to impact.
Coral Reef Senior	✓			✓			Not Likely to impact.
Cutler Bay Senior	✓			✓			Not Likely to impact.
Homestead Senior	✓			✓			Not Likely to impact.
Medical Academy For Science & Technology Senior	✓			✓			Not Likely to impact.
Miami Sunset Senior	✓			✓			Not Likely to impact.
Robert Morgan Educational Center (Senior High)	✓			✓			Not Likely to impact.
School For Advanced Studies (various)	✓			✓			Not Likely to impact.
TERRA Environmental Research Institute	✓			✓			Not Likely to impact.
Felix Varela Senior	✓			✓			Not Likely to impact.
Brucie Ball Educational Center	✓			✓			Not Likely to impact.
Neva King Cooper Educational Center	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Ruth Owens Krusé Educational Center	✓			✓			Not Likely to impact.
<u>Adult Education Centers/Technical Colleges</u>							
D.A. Dorsey Technical College	✓			✓			Not Likely to impact.
Miami Lakes Educational Center and Technical College	✓			✓			Not Likely to impact.
Miami Sunset Adult Education Center	✓			✓			Not Likely to impact.
South Dade Technical College	✓			✓			Not Likely to impact.
<u>Alternative Education Centers</u>							
Dr. Marvin Dunn Academy for Community Education	✓			✓			Not Likely to impact.
Jan Mann Educational Center	✓			✓			Not Likely to impact.
Juvenile Justice Center	✓			✓			Not Likely to impact.
Dorothy M. Wallace Cope Center	✓			✓			Not Likely to impact.
<u>Other Centers (District)</u>							
Systemwide Business and Industry Service Center	✓			✓			Not Likely to impact.
Department of Hospitality Services	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>							
2331	Charles R. Hadley Elementary ^(a)	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 2021-2022 Data Security: 2020-2021 2021-2022	1	• Payroll	Int. Funds: 2019-2020	None	
7411	Miami Northwestern Senior ^(a)	Int. Funds: 2020-2021	1	• Disbursements & Prenumbered Forms Inventory	Int. Funds: 2019-2020	None	
TOTAL			2			None	

Note:

(a) Change of Principal/Administrator at this school/center since prior audit. Audit findings under former Principals.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 78 schools/centers included in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>North Region Office School/Center</u>							
7201	Miami Beach Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
<u>South Region Office Schools/Centers</u>							
0211	Dr. Manuel C. Barreiro Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
0261	Bel-Aire Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
0271	Bent Tree Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
0441	Blue Lakes Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0671	Calusa Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
0771	Dr. William A. Chapman Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0861	Colonial Drive Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
1041	Coral Reef Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
1241	Cutler Ridge Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
1371	Marjory Stoneman Douglas Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
5061	Dr. Carlos J. Finlay Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
2021	Gloria Floyd Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
2151	Jack D. Gordon Elementary Community School	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
0311	Goulds Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
2261	Greenglade Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
2521	Oliver Hoover Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
2511	Zora Neale Hurston Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
2641	Kendale Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
2651	Kendale Lakes Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P-Card: 2019-2020 Data Security: 2019-2020 2020-2021	None	
3261	Miami Heights Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
4091	Olympia Heights Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
4221	Palmetto Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
0831	Claude Pepper Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
4441	Pine Lake Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
4461	Pine Villa Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2018-2019 2019-2020	None	
4421	Pinecrest Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
4611	Redondo Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
4741	Royal Green Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P-card: 2019-2020 Data Security: 2019-2020	None	
4761	Royal Palm Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
5121	Snapper Creek Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
5281	South Miami Heights Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
5421	Sunset Park Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5521	Tropical Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
5641	Village Green Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
5951	Whispering Pines Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
0451	Bowman Ashe/Doolin K-8 Academy	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
0651	Campbell Drive K-8 Center	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
1281	Cypress K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
1331	Devon Aire K-8 Center	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
3031	Kendall Square K-8 Center	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
2701	Kenwood K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
2881	Leewood K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5671	Vineland K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5791	West Homestead K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6001	Herbert A. Ammons Middle	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
6021	Arvida Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6041	Paul W. Bell Middle	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020	None	
6921	Lamar Louise Curry Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
6251	Homestead Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6771	Jorge Mas Canosa Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
6701	Palmetto Middle	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
6801	Rivera Middle	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
5003	South Dade Middle	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
6861	Southwood Middle	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
6052	Miami Arts Studio 6-12 @ Zelda Glazer	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
7101	Coral Reef Senior	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
6081	Cutler Bay Senior	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
7151	Homestead Senior	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
7171	Medical Academy For Science & Technology Senior	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
7531	Miami Sunset Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
7371	Robert Morgan Educational Center (Senior High)	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
7029	TERRA Environmental Research Institute	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
7781	Felix Varela Senior	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2018-2019 2019-2020 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020	None	
9732	Brucie Ball Educational Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0921	Neva King Cooper Educational Center	Int. Funds: 2020-2021 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
8181	Ruth Owens Krusé Educational Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
<u>Adult Education Centers/Technical Colleges</u>							
8139	D. A. Dorsey Technical College	Int. Funds: 2020-2021 Data Security: 2021-2022	None		Int. Funds: 2018-2019 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
8901	Miami Lakes Educational Center & Technical College	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
7532	Miami Sunset Adult Education Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7702	South Dade Technical College	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
<u>Alternative Education Centers</u>							
8019	Dr. Marvin Dunn Academy for Community Education	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
8101	Jan Mann Educational Center	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
8141	Juvenile Justice Center	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
8131	Dorothy M. Wallace Cope Center	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
<u>Other Centers (District)</u>							
8018	Systemwide Business and Industry Service Center	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	None	
9026	Hospitality Services	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
TOTAL			None			None	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

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

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
2331	Charles R. Hadley Elementary ^(a) Current Audit: (1-Year Audit) (2020-2021) Prior Audit: (1-Year Audit) (2019-2020) Prior audit presented to ABAC on September 15, 2020. No findings reported.	Principal: <ul style="list-style-type: none"> • Dr. Cynthia L. Hannah (Through June 2022, presently Principal at Carrie P. Meek/Westview K-8 Center) Treasurers/Payroll Clerks: Ms. Suling Consuegra (Through January 2021) Ms. Gabriela M. Solano (Through July 2021)	Principal: <ul style="list-style-type: none"> • Ms. Jordana C. Schneider (Change of Principal Since Prior Audit). Treasurer/Payroll Clerk: Ms. Miroslava Zelaya (Change of Treasurer Since Prior Audit).
	Miami Northwestern Senior ^(a) Current Audit: (1-Year Audit) (2020-2021) Prior Audit: (1-Year Audit) (2019-2020) Prior audit presented to ABAC on March 9, 2021. No findings reported.	Principal: <ul style="list-style-type: none"> • Mr. Wallace Aristide (Through July 2021; presently Principal at ITECH @ Thomas A. Edison Educational Center) Treasurer: Ms. Shanease Grant	Principals: <ul style="list-style-type: none"> • Ms. Adrena Y. Williams (Through October 2021; presently at Central Region Office) • Dr. Bridgette A. Tate-Wyche (Change of Principal Since Prior Audit). Treasurer: Ms. Shanease Grant (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 78 schools/centers with **no audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office School/Center</u>			
7201	Miami Beach Senior ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Dr. Maria T. Rodriguez (Through December 2020; presently Principal at Fulford Elementary School) • Ms. Deborah G. Riera (Through June 2022, presently Principal at Everglades K-8 Center) 	Principal: <ul style="list-style-type: none"> • Mr. Alfred V. Torossian (Change of Principal Since Prior Audit).
		Treasurer: Ms. Guerlyne Jean	Treasurer: Ms. Guerlyne Jean (No Change).
<u>South Region Office Schools/Centers</u>			
0211	Dr. Manuel C. Barreiro Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Maritza Correa 	Principal: <ul style="list-style-type: none"> • Ms. Maritza Correa (No Change).
		Treasurer: Ms. Jennifer Betancourt	Treasurer: Ms. Jennifer Betancourt (No Change).
0261	Bel-Aire Elementary (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Ms. Prudence M. Hill (Through November 2020; Retired) • Ms. Yolanda D. Oliu 	Principal: <ul style="list-style-type: none"> • Ms. Yolanda D. Oliu (No Change).
		Treasurer: Ms. Esther L. Moore	Treasurer: Ms. Esther L. Moore (No Change).
0271	Bent Tree Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Emily D. Falcon 	Principal: <ul style="list-style-type: none"> • Ms. Emily D. Falcon (No Change).
		Treasurer: Ms. Susan C. Stemmer	Treasurer: Ms. Susan C. Stemmer (No Change).
0441	Blue Lakes Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Mr. Adrian M. Sanchez 	Principal: <ul style="list-style-type: none"> • Mr. Adrian M. Sanchez (No Change).
		Treasurer: Ms. Analy Rodriguez	Treasurer: Ms. Analy Rodriguez (No Change).
0671	Calusa Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Suzet M. Hernandez 	Principal: <ul style="list-style-type: none"> • Ms. Suzet M. Hernandez (No Change).
		Treasurer: Ms. Susana V. Chueca	Treasurer: Ms. Susana V. Chueca (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
0771	Dr. William A. Chapman Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Carl Robinson	Principal: • Mr. Carl Robinson (No Change).
		Treasurer: Ms. Melissa A. Hoo	Treasurer: Ms. Melissa A. Hoo (No Change).
0861	Colonial Drive Elementary (1-Year Audit) (2020-2021)	Principals: • Ms. Laura F. Tennant (Through January 2021; Presently Principal at W.R.Thomas Middle) • Mr. Andy J. Pierre-Louis	Principal: • Mr. Andy J. Pierre-Louis (No Change).
		Treasurer: Ms. Tqwana T. Brown (Through February 2022)	Treasurer: Ms. Christina M. Giraldo (Change Of Treasurer Since Prior Audit).
1041	Coral Reef Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Christina L. Guerra	Principal: • Ms. Christina L. Guerra (No Change).
		Treasurer: Ms. Betty Perez	Treasurer: Ms. Betty Perez (No Change).
1241	Cutler Ridge Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Adrienne L. Wright-Mullings	Principal: • Ms. Adrienne L. Wright-Mullings (No Change).
		Treasurer: Ms. Fernanda N. Woods (Through April 2022)	Treasurer: Ms. Concepcion Perez (Change Of Treasurer Since Prior Audit).
1371	Marjory Stoneman Douglas Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Moraima Almeida-Perez	Principal: • Ms. Moraima Almeida-Perez (No Change).
		Treasurer: Ms. Aimee C. Capote	Treasurer: Ms. Aimee C. Capote (No Change).
5061	Dr. Carlos J. Finlay Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Marie H. Orth-Sanchez	Principal: • Ms. Marie H. Orth-Sanchez (No Change).
		Treasurer: Ms. Vickie L. Rodriguez	Treasurer: Ms. Vickie L. Rodriguez (No Change).
2021	Gloria Floyd Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Mayte M. Dovale	Principal: • Dr. Mayte M. Dovale (No Change).
		Treasurer: Ms. Jeannette Claro	Treasurer: Ms. Jeannette Claro (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2151	Jack D. Gordon Elementary Community School (1-Year Audit) (2020-2021)	Principal: • Ms. Maileen A. Ferrer	Principal: • Ms. Maileen A. Ferrer (No Change).
		Treasurer: Ms. Marquita L. Graham	Treasurer: Ms. Marquita L. Graham (No Change).
0311	Goulds Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Celethia V. Passmore-Mack	Principal: • Ms. Celethia V. Passmore-Mack (No Change).
		Treasurer: Ms. Theresa A. Spurlin	Treasurer: Ms. Theresa A. Spurlin (No Change).
2261	Greenglade Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Maria V. Tercilla	Principal: • Dr. Maria V. Tercilla (No Change).
		Treasurer: Ms. Amarilys Egued (Through September 2021)	Treasurer: Ms. Beatriz H. Rojas (Change Of Treasurer Since Prior Audit).
2521	Oliver Hoover Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Mercy Aguilar	Principal: • Ms. Mercy Aguilar (No Change).
		Treasurer: Ms. Telma Sola	Treasurer: Ms. Telma Sola (No Change).
2511	Zora Neale Hurston Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Isabel G. Valenzano	Principal: • Ms. Isabel G. Valenzano (No Change).
		Treasurer: Ms. Lilia M. Rodriguez	Treasurer: Ms. Lilia M. Rodriguez (No Change).
2641	Kendale Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Aryam A. Alvarez-Garcia	Principal: • Ms. Aryam A. Alvarez-Garcia (No Change).
		Treasurer: Ms. Stella M. Aleman	Treasurer: Ms. Stella M. Aleman (No Change).
2651	Kendale Lakes Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Martha T. Jaureguizar	Principal: • Ms. Martha T. Jaureguizar (No Change).
		Treasurer: Ms. Lucinda M. Wilkenson	Treasurer: Ms. Lucinda M. Wilkenson (No Change).
3261	Miami Heights Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: • Ms. Renita L. Lee (Through October 2021; Retired)	Principal: • Mr. Jason S. Saunders (Change of Principal Since Prior Audit).
		Treasurers: Ms. Susan W. Gochenour (Through February 2021) Ms. Jessica J. Cabanes	Treasurer: Ms. Jessica J. Cabanes (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4091	Olympia Heights Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Victoria E. Bourland	Principal: • Ms. Victoria E. Bourland (No Change).
		Treasurer: Ms. Marina A. Rivera	Treasurer: Ms. Marina A. Rivera (No Change).
4221	Palmetto Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Eric Torres	Principal: • Mr. Eric Torres (No Change).
		Treasurers: Ms. Aleida M. Escalona	Treasurer: Ms. Aleida M. Escalona (No Change).
0831	Claude Pepper Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Annette M. Diaz	Principal: • Dr. Annette M. Diaz (No Change).
		Treasurer: Ms. Hortencia Gonzalez (Through July 2021)	Treasurer: Ms. Veronica E. West (Change Of Treasurer Since Prior Audit).
4441	Pine Lake Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Crystal C. Coffey	Principal: • Ms. Crystal C. Coffey (No Change).
		Treasurer: Ms. Nekiva E. Simmons	Treasurer: Ms. Nekiva E. Simmons (No Change).
4461	Pine Villa Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Elianeys Basulto	Principal: • Ms. Elianeys Basulto (No Change).
		Treasurer: Ms. Brenda J. Douglas	Treasurer: Ms. Brenda J. Douglas (No Change).
4421	Pinecrest Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: • Ms. Lynn M. Zaldua (Through October 2021; presently District Director Office Of Professional Standards)	Principal: • Ms. Suzette L. Fragnals (Change of Principal Since Prior Audit).
		Treasurer: Ms. Cecilia L. Curbelo	Treasurer: Ms. Cecilia L. Curbelo (No Change).
4611	Redondo Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Keith A. Anderson	Principal: • Mr. Keith A. Anderson (No Change).
		Treasurer: Ms. Raquel Vidales	Treasurer: Ms. Raquel Vidales (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4741	Royal Green Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: • Ms. Nancy S. Aragon (Through January 2022; Retired)	Principal: • Mr. Carlos A. Diaz (Change of Principal Since Prior Audit).
		Treasurer: Ms. Patricia Payano	Treasurer: Ms. Patricia Payano (No Change).
4761	Royal Palm Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Marta Garcia	Principal: • Ms. Marta Garcia (No Change).
		Treasurer: Ms. Tatiana M. Vega	Treasurer: Ms. Tatiana M. Vega (No Change).
5121	Snapper Creek Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Cory R. Rodriguez	Principal: • Dr. Cory R. Rodriguez (No Change).
		Treasurer: Ms. Sandra M. Montes	Treasurer: Ms. Sandra M. Montes (No Change).
5281	South Miami Heights Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Yolanda D. Green-Samuel	Principal: • Dr. Yolanda D. Green-Samuel (No Change).
		Treasurer: Ms. Myrtha D. Mompelas	Treasurer: Ms. Myrtha D. Mompelas (No Change).
5421	Sunset Park Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Wendy S. Hernandez	Principal: • Ms. Wendy S. Hernandez (No Change).
		Treasurer: Ms. Maria M. Garcia	Treasurer: Ms. Maria M. Garcia (No Change).
5521	Tropical Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Viviana Bouza Debs	Principal: • Ms. Viviana Bouza Debs (No Change).
		Treasurer: Ms. Maria V. Torres	Treasurer: Ms. Maria V. Torres (No Change).
5641	Village Green Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: • Mr. Henry Fernandez (Through October 2021; Retired)	Principal: • Ms. Susana Suarez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Isabel Gonzalez (Through February 2022)	Treasurer: Ms. Linda E. Sarmiento Lacera (Change Of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5951	Whispering Pines Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Tamela L. Brown	Principal: • Ms. Tamela L. Brown (No Change).
		Treasurer: Ms. Kandice M. Heron	Treasurer: Ms. Kandice M. Heron (No Change).
0451	Bowman Ashe/Doolin K-8 Academy (1-Year Audit) (2020-2021)	Principal: • Ms. Lisset Vazquez-Rios	Principal: • Ms. Lisset Vazquez-Rios (No Change).
		Treasurers: Ms. Maria D. Abril (Through January 2021) Ms. Jennifer M. Rodriguez (Through June 2021)	Treasurer: Ms. Hortencia Gonzalez (Change Of Treasurer Since Prior Audit).
0651	Campbell Drive K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Thelma Fornell	Principal: • Ms. Thelma Fornell (No Change).
		Treasurer: Ms. Ingrid M. Batista	Treasurer: Ms. Ingrid M. Batista (No Change).
1281	Cypress K-8 Center (1-Year Audit) (2020-2021)	Principal: • Mr. Eduardo L. Alonso	Principal: • Mr. Eduardo L. Alonso (No Change).
		Treasurer: Ms. Jessica M. Morales (Through December 2021) Ms. Jasmine Molina (Through June 2022)	Treasurer: Ms. Jessica M. Morales (Change Of Treasurer Since Prior Audit).
1331	Devon Aire K-8 Center (1-Year Audit) (2020-2021)	Principal: • Mr. Brian Hamilton	Principal: • Mr. Brian Hamilton (No Change).
		Treasurer: Ms. Glysel Wardell	Treasurer: Ms. Glysel Wardell (No Change).
3031	Kendall Square K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Carmen B. Fuentes	Principal: • Ms. Carmen B. Fuentes (No Change).
		Treasurer: Ms. Joclyn N. Gonzalez	Treasurer: Ms. Joclyn N. Gonzalez (No Change).
2701	Kenwood K-8 Center (1-Year Audit) (2020-2021)	Principal: • Mr. Rodolfo Rodriguez	Principal: • Mr. Rodolfo Rodriguez (No Change).
		Treasurers: Ms. Clara M. Cejas (Through July 2020) Ms. Leida D. Figuera	Treasurer: Ms. Leida D. Figuera (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2881	Leewood K-8 Center (1-Year Audit) (2020-2021)	Principals: • Mr. Bart D. Christie (Through July 2020; Retired) • Mr. Eduardo M. Bovo	Principal: • Mr. Eduardo M. Bovo (No Change).
		Treasurer: Ms. Carolyn F. Puittinen	Treasurer: Ms. Carolyn F. Puittinen (No Change).
5671	Vineland K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Catherine T. Krtausch	Principal: • Ms. Catherine T. Krtausch (No Change).
		Treasurers: Ms. Ana Perez (Through October 2020; On Leave) Ms. Janise Emad	Treasurer: Ms. Janise Emad (No Change).
5791	West Homestead K-8 Center (1-Year Audit) (2020-2021)	Principal: • Dr. Earl Burth	Principal: • Dr. Earl Burth (No Change).
		Treasurer: Ms. Nicole C. Fuertes	Treasurer: Ms. Nicole C. Fuertes (No Change).
6001	Herbert A. Ammons Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Maria Costa	Principal: • Ms. Maria Costa (No Change).
		Treasurer: Ms. Sofia Graham de Hussey	Treasurer: Ms. Sofia Graham de Hussey (No Change).
6021	Arvida Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Angela M. Holbrook	Principal: • Ms. Angela M. Holbrook (No Change).
		Treasurers: Mr. Jose V. Sanchez (Through May 2021) Ms. Natasha M. Cruz	Treasurer: Ms. Natasha M. Cruz (No Change).
6041	Paul W. Bell Middle ^(a) (1-Year Audit) (2020-2021)	Principal: • Mr. Jeffrey Gonzalez (Through February 2022; Resigned)	Principal: • Mr. Rico L. Jones (Change of Principal Since Prior Audit).
		Treasurer: Ms. Vilma D. Benedetti	Treasurer: Ms. Vilma D. Benedetti (No Change).
6921	Lamar Louise Curry Middle ^(a) (1-Year Audit) (2020-2021)	Principal: • Ms. Jean R. Baril (Through January 2022; presently Principal at Medical Academy for Science and Technology @ Homestead)	Principals/Administrator: • Ms. Janet D. Boue (Through February 2022; presently Assistant Principal at Lamar Curry Middle) • Ms. Michele A. Bush (Change of Principal Since Prior Audit).
		Treasurer: Ms. Teresa M. Gonzalez	Treasurer: Ms. Teresa M. Gonzalez (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6251	Homestead Middle (1-Year Audit) (2020-2021)	Principals: • Dr. Contessa S. Bryant (Through August 2020; presently Principal at New World School of the Arts) • Mr. Jonathan A. Britton	Principal: • Mr. Jonathan A. Britton (No Change).
		Treasurer: Ms. Sara E. Pulido	Treasurer: Ms. Sara E. Pulido (No Change).
6771	Jorge Mas Canosa Middle (1-Year Audit) (2020-2021)	Principal: • Mr. Elio Falcon, Jr.	Principal: • Mr. Elio Falcon, Jr. (No Change).
		Treasurer: Ms. Gloria M. Mantecon	Treasurer: Ms. Gloria M. Mantecon (No Change).
6701	Palmetto Middle (1-Year Audit) (2020-2021)	Principal: • Mr. Jesus Gonzalez	Principal: • Mr. Jesus Gonzalez (No Change).
		Treasurer: Ms. Olga L. Diaz	Treasurer: Ms. Olga L. Diaz (No Change).
6801	Riviera Middle ^(a) (1-Year Audit) (2020-2021)	Principal: • Mr. Jorge M. Bulnes (Through June 2022, presently Principal at Southwest Miami Senior)	Principal: • Mr. Javier G. Nora (Change of Principal Since Prior Audit).
		Treasurer: Ms. Amy P. Rodriguez (Through January 2022)	Treasurer: Ms. Teresita V. Rodriguez (Change Of Treasurer Since Prior Audit).
5003	South Dade Middle (1-Year Audit) (2020-2021)	Principal: • Dr. Guillermo A. Muñoz	Principal: • Dr. Guillermo A. Muñoz (No Change).
		Treasurer: Ms. Gail F. Wright (Through June 2022)	Treasurer: Ms. Yuricel Perez (Change Of Treasurer Since Prior Audit).
6861	Southwood Middle (1-Year Audit) (2020-2021)	Principal: • Mr. Raul F. Garcia	Principal: • Mr. Raul F. Garcia (No Change).
		Treasurer: Ms. Lanette M. Alexander	Treasurer: Ms. Lanette M. Alexander (No Change).
6052	Miami Arts Studio 6-12 @ Zelda Glazer (1-Year Audit) (2020-2021)	Principal: • Dr. Miguel A. Balsera	Principal: • Dr. Miguel A. Balsera (No Change).
		Treasurer: Ms. Margaret C. Sauble	Treasurer: Ms. Margaret C. Sauble (No Change).
7101	Coral Reef Senior (1-Year Audit) (2020-2021)	Principals: • Mr. Thomas P. Ennis (Through July 2020; retired) • Ms. Nicole Berge-MacInnes	Principal: • Ms. Nicole Berge-MacInnes (No Change).
		Treasurer: Ms. Kantrecia D. Bowles	Treasurer: Ms. Kantrecia D. Bowles (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6081	Cutler Bay Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Lucas J. Delatorre	Principal: • Mr. Lucas J. Delatorre (No Change).
		Treasurer: Ms. Angela Hernandez	Treasurer: Ms. Angela Hernandez (No Change).
7151	Homestead Senior (1-Year Audit) (2020-2021)	Principal: • Mr. John A. Galardi	Principal: • Mr. John A. Galardi (No Change).
		Treasurer: Mr. Daniel Garcia	Treasurer: Mr. Daniel Garcia (No Change).
7171	Medical Academy for Science and Technology Senior ^(a) (1-Year Audit) (2020-2021)	Principal: • Ms. Lisa S. Noffo (Through January 2022; Retired)	Principal: • Ms. Jean R. Baril (Change of Principal Since Prior Audit).
		Treasurer: Ms. Vicki L. Hernandez	Treasurer: Ms. Vicki L. Hernandez (No Change).
7531	Miami Sunset Senior (1-Year Audit) (2020-2021)	Principal: • Mr. John C. Lux	Principal: • Mr. John C. Lux (No Change).
		Treasurers: Ms. Lourdes F. Gomez (Through January 2021) Mr. Hernan A. Mendez	Treasurer: Mr. Hernan A. Mendez (No Change).
7371	Robert Morgan Educational Center (Senior High) (1-Year Audit) (2020-2021)	Principals: • Mr. Reginald J. Fox (Through November 2020; presently Administrative Director, Office of Adult/Vocational/Alternative & Community Education) • Mr. Kenneth L. Williams	Principal: • Mr. Kenneth L. Williams (No Change).
		Treasurer: Ms. Mary F. Gonzalez (Through August 2021)	Treasurer: Ms. Lativia K. Wright (Change Of Treasurer Since Prior Audit).
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses) (1-Year Audit) (2020-2021)	Principal: • Dr. Omar Monteagudo	Principal: • Dr. Omar Monteagudo (No Change).
		Treasurer: Ms. Nioyana K. Kopplin (Through April 2022; on leave)	Treasurer: Ms. Tiara S. Sumler (Change Of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7029	TERRA Environmental Research Institute (1-Year Audit) (2020-2021)	Principal: • Mr. Jose L. Sirven	Principal: • Mr. Jose L. Sirven (No Change).
		Treasurer: Ms. Mercedes Perez	Treasurer: Ms. Mercedes Perez (No Change).
7781	Felix Varela Senior (1-Year Audit) (2020-2021)	Principal: • Ms. Nery P. Fins	Principal: • Ms. Nery P. Fins (No Change).
		Treasurers: Ms. Sharon E. Coleman (Through July 2020) Ms. Marilyn Aguilar	Treasurer: Ms. Marilyn Aguilar (No Change).
9732	Brucie Ball Educational Center (1-Year Audit) (2020-2021)	Principal: • Dr. Amrita J. Prakash	Principal: • Dr. Amrita J. Prakash (No Change).
		Treasurer: Ms. Fariele U. Oudsten	Treasurer: Ms. Fariele U. Oudsten (No Change).
0921	Neva King Cooper Educational Center (1-Year Audit) (2020-2021)	Principal: • Dr. Tracy E. Roos	Principal: • Dr. Tracy E. Roos (No Change).
		Treasurer: Ms. Terisa S. Carroll	Treasurer: Ms. Terisa S. Carroll (No Change).
8181	Ruth Owens Krusé Educational Center (1-Year Audit) (2020-2021)	Principals: • Ms. Nicole Berge-MacInnes (Through June 2020; presently at Coral Reef Senior High School) • Ms. Ora R. Whitehead	Principal: • Ms. Ora R. Whitehead (No Change).
		Treasurers: Ms. Donna J. Immerman (Through October 2020; retired) Ms. Shelly Y. Colon	Treasurer: Ms. Shelly Y. Colon (No Change).
<u>Adult Education Centers/Technical Colleges</u>			
8139	D. A. Dorsey Technical College ^(a) (1-Year Audit) (2020-2021)	Principal: • Dr. Angela E. Thomas-DuPree (Through May 2022; presently District Director Adult/Vocational/Alternative and Community Education)	Principal: • Mr. Marcus L. Miller (Change of Principal Since Prior Audit).
		Treasurers: Ms. Erlene D. Funeus (Through December 2020) Ms. Katrina S. Brown (Through April 2022)	Treasurer: Ms. Melissa M. Morrison (Change Of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
8901	Miami Lakes Educational Center & Technical College (1-Year Audit) (2020-2021)	Principal: • Mr. Yaset Fernandez	Principal: • Mr. Yaset Fernandez (No Change).
		Treasurer: Ms. DeAngela R. Lightbourne	Treasurer: Ms. DeAngela R. Lightbourne (No Change).
7532	Miami Sunset Adult Education Center (1-Year Audit) (2020-2021)	Principal: • Ms. Maria Miranda	Principal: • Ms. Maria Miranda (No Change).
		Treasurer: Ms. Jennifer De La Cruz Muñoz	Treasurer: Ms. Jennifer De La Cruz Muñoz (No Change).
7702	South Dade Technical College ^(a) (1-Year Audit) (2020-2021)	Principal: • Dr. Susana Mauri (Through June 2022; currently District Director at Career Preparation Office of Adult/Vocational/Alternative & Community)	Principal: • Ms. Ericka H. Caldwell (Change of Principal Since Prior Audit).
		Treasurer: Ms. Rosa Smith (Through September 2021)	Treasurers: Ms. Patricia Perez (Through February 2022) Ms. Teresita M. Garcia Ms. Dayneris Castillo (Change Of Treasurers Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Alternative Education Centers</u>			
8019	Dr. Marvin Dunn Academy for Community Education (1-Year Audit) (2020-2021)	Principal: • Dr. Deborah A. Carter	Principal: • Dr. Deborah A. Carter (No Change).
		Treasurer: Ms. Crystal V. Carroll	Treasurer: Ms. Crystal V. Carroll (No Change).
8101	Jan Mann Educational Center (1-Year Audit) (2020-2021)	Principal: • Mr. JaMarv R. Dunn	Principal: • Mr. JaMarv R. Dunn (No Change).
		Treasurer: Ms. Daniella G. Pierre (Through February 2022)	Treasurers: Ms. Jacqueline D. Dunn (Part-Time) Ms. Cassandra E. Blevins (Change Of Treasurer Since Prior Audit).
8141	Juvenile Justice Center (1-Year Audit) (2020-2021)	Principal: • Mr. Alberto Iber	Principal: • Mr. Alberto Iber (No Change).
		Site Administrators: • Ms. Latonya N. Shackelford (Through August 2020; presently Instructional Supervisor at School Operations, Alternative Education) • Mr. Eddy Lafaille	Site Administrator: • Mr. Eddy Lafaille (No Change).
		Treasurer: Ms. Nacole L. Adams	Treasurer: Ms. Nacole L. Adams (No Change).
8131	Dorothy M. Wallace Cope Center (1-Year Audit) (2020-2021)	Principal: • Ms. Tammy S. Edouard	Principal: • Ms. Tammy S. Edouard (No Change).
		Treasurer: Ms. Shatoya C. Collins (Through August 2021; On Leave)	Treasurers: Ms. Sheila J. Campbell (September 2021 through February 2022) Ms. Shatoya C. Collins (Change Of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Other Centers (District)</u>			
8018	Systemwide Business and Industry Service Center ^(a) (1-Year Audit) (2020-2021)	Administrator: • Mr. Luis E. Diaz, Assistant Superintendent, Office of Adult/Technical and Educational Opportunity and Access (Through June 2022; Presently Chief Operating Officer, Office of District Operations)	Administrator: • Mr. Rene Mantilla, Assistant Superintendent Office of Post-Secondary Career and Technical Education) (Change Of Administrator Since Prior Audit).
		Treasurer: Ms. Latosha T. Styles	Treasurer: Ms. Latosha T. Styles (No Change).
9026	Hospitality Services (1-Year Audit) (2020-2021)	Director: • Mr. Pedro E. Acosta	Director: • Mr. Pedro E. Acosta (No Change).
		Accounting Specialist: Ms. Daphne E. Johnbaptiste	Accounting Specialist: Ms. Daphne E. Johnbaptiste (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (14 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 96 schools/centers. The results of the property inventories are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>Central Region Office Schools/Centers</u>								
2331	Charles R. Hadley Elementary	203	\$ 441,554	-	\$ -	\$ -	-	\$ -
7411	Miami Northwestern Senior	516	2,085,788	-	-	-	-	-
<u>North Region Office Schools/Centers</u>								
6301	John. F. Kennedy Middle ^(a)	249	591,972	-	-	-	-	-
7201	Miami Beach Senior	598	1,592,182	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0161	Avocado Elementary ^(a)	132	350,476	-	-	-	-	-
0211	Dr. Manuel C. Barreiro Elementary	138	569,960	-	-	-	-	-
4651	Ethel F. Beckford/Richmond Primary Learning Center ^(a)	40	183,088	-	-	-	-	-
0261	Bel-Aire Elementary	83	201,406	-	-	-	-	-
0271	Bent Tree Elementary	87	237,365	-	-	-	-	-
0441	Blue Lakes Elementary	102	256,679	-	-	-	-	-
0671	Calusa Elementary	104	299,345	-	-	-	-	-
0771	Dr. William A. Chapman Elementary	100	388,756	-	-	-	-	-
0861	Colonial Drive Elementary	68	199,444	-	-	-	-	-
1041	Coral Reef Elementary	129	283,994	-	-	-	-	-
1241	Cutler Ridge Elementary	279	559,932	-	-	-	-	-
1371	Marjory Stoneman Douglas Elementary	149	391,584	-	-	-	-	-

Note:
 (a) Property audit results had not been completed at time of publication in September 2021 and May 2022 (21 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 ^(a)	136	354,794	-	-	-	-	-
1811	Dante B. Fascell Elementary ^(a)	92	252,281	-	-	-	-	-
5061	Dr. Carlos J. Finlay Elementary	91	216,474	-	-	-	-	-
2001	Florida City Elementary ^(a)	125	289,015	-	-	-	-	-
2021	Gloria Floyd Elementary	112	274,685	-	-	-	-	-
2151	Jack D. Gordon Elementary Community School	170	435,661	-	-	-	-	-
0311	Goulds Elementary	183	457,457	-	-	-	-	-
2261	Greenglade Elementary	115	252,154	-	-	-	-	-
2341	Joe Hall Elementary ^(a)	91	234,146	-	-	-	-	-
2521	Oliver Hoover Elementary	159	448,620	-	-	-	-	-
2541	Howard Drive Elementary ^(a)	134	240,577	-	-	-	-	-
2511	Zora Neale Hurston Elementary	133	301,848	-	-	-	-	-
2641	Kendale Elementary	86	191,502	-	-	-	-	-
2651	Kendale Lakes Elementary	122	324,796	-	-	-	-	-
2891	William Lehman Elementary ^(a)	103	247,411	-	-	-	-	-
3261	Miami Heights Elementary	140	382,023	-	-	-	-	-
3541	Robert Russa Moton Elementary ^(a)	158	354,277	-	-	-	-	-
4091	Olympia Heights Elementary	84	220,010	-	-	-	-	-
4221	Palmetto Elementary	137	360,516	-	-	-	-	-

Note:

(a) Property audit results had not been completed at time of publication in September 2021 and May 2022 (21 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		
0831	Claude Pepper Elementary	118	296,506	-	-	-	-	-
4381	Dr. Henry E. Perrine Academy Of The Arts ^(a)	128	339,687	-	-	-	-	-
4441	Pine Lake Elementary	178	443,989	-	-	-	-	-
4461	Pine Villa Elementary ^(b)			-	-	-	-	-
4421	Pinecrest Elementary	101	266,864	-	-	-	-	-
4511	Dr. Gilbert L. Porter Elementary ^(a)	109	289,572	-	-	-	-	-
4611	Redondo Elementary ^(b)			-	-	-	-	-
4741	Royal Green Elementary	103	261,775	-	-	-	-	-
4761	Royal Palm Elementary	148	443,174	-	-	-	-	-
2941	Laura C. Saunders Elementary ^(a)	122	356,540	-	-	-	-	-
5121	Snapper Creek Elementary	87	216,710	-	-	-	-	-
5281	South Miami Heights Elementary ^(b)			-	-	-	-	-
5421	Sunset Park Elementary	76	211,453	-	-	-	-	-
5521	Tropical Elementary	170	372,679	-	-	-	-	-
5641	Village Green Elementary	80	179,038	-	-	-	1	1,095
5981	Dr. Edward L. Whigham Elementary ^(a)	137	344,598	-	-	-	-	-
5951	Whispering Pines Elementary	124	324,468	-	-	-	-	-
0451	Bowman Ashe/Doolin K-8 Academy	301	898,871	-	-	-	-	-
0251	Ethel Koger Beckham K-8 Center ^(a)	106	296,340	-	-	-	-	-

Notes:

(a) Property audit results had not been completed at time of publication in September 2021 and May 2022 (21 schools/centers).

(b) Property audit results not completed at the time of publication. These results will be reported at a later date (4 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		
0651	Campbell Drive K-8 Center	229	510,166	-	-	-	-	-
3621	Coconut Palm K-8 Academy ^(a)	285	656,507	-	-	-	-	-
1281	Cypress K-8 Center	91	229,108	-	-	-	-	-
1331	Devon Aire K-8 Center	229	430,764	-	-	-	-	-
3031	Kendall Square K-8 Center	99	251,488	-	-	-	-	-
2701	Kenwood K-8 Center	205	507,987	-	-	-	-	-
2881	Leewood K-8 Center	187	422,978	-	-	-	-	-
2901	Leisure City K-8 Center ^(a)	194	485,654	-	-	-	-	-
0073	Mandarin Lakes K-8 Academy ^(a)	205	653,825	-	-	-	-	-
3101	Frank C. Martin K-8 Center ^(a)	234	604,030	-	-	-	-	-
4391	Irving & Beatrice Peskoe K-8 Center ^(a)	119	350,539	-	-	-	-	-
5671	Vineland K-8 Center	164	374,628	-	-	-	-	-
5791	West Homestead K-8 Center	173	446,842	-	-	-	-	-
6001	Herbert A. Ammons Middle	230	512,013	-	-	-	-	-
6021	Arvida Middle	172	478,880	-	-	-	-	-
6041	Paul W. Bell Middle	251	552,819	-	-	-	-	-
6921	Lamar Louise Curry Middle	305	752,344	-	-	-	-	-
6251	Homestead Middle	226	753,419	-	-	-	-	-
6771	Jorge Mas Canosa Middle	631	705,844	-	-	-	-	-

Note:
(a) Property audit results had not been completed at time of publication in September 2021 and May 2022 (21 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		
6701	Palmetto Middle	147	344,714	-	-	-	-	-
6801	Rivera Middle	515	1,066,234	-	-	-	-	-
5003	South Dade Middle	326	617,787	-	-	-	-	-
6861	Southwood Middle	279	688,408	-	-	-	-	-
6052	Miami Arts Studio 6-12 @ Zelda Glazer	517	1,505,719	-	-	-	-	-
7101	Coral Reef Senior	744	1,900,651	-	-	-	-	-
6081	Cutler Bay Senior	232	528,390	-	-	-	-	-
7151	Homestead Senior	600	1,534,452	-	-	-	-	-
7171	Medical Academy For Science & Technology Senior	195	545,774	-	-	-	-	-
7531	Miami Sunset Senior	535	1,608,610	-	-	-	-	-
7371	Robert Morgan Educational Center (Senior High)	611	1,732,120	-	-	-	-	-
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)	18	62,541	-	-	-	-	-
7029	TERRA Environmental Research Institute	460	1,595,362	-	-	-	-	-
7781	Felix Varela Senior	699	1,683,172	-	-	-	-	-
9732	Brucie Ball Educational Center	76	224,513	-	-	-	-	-
0921	Neva King Cooper Educational Center	60	221,317	-	-	-	-	-
8181	Ruth Owens Krusé Educational Center	100	258,815	1	1,311	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
8139	D. A. Dorsey Technical College	160	671,535	-	-	-	-	-

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		
8901	Miami Lakes Educational Center & Technical College	955	5,283,904	-	-	-	-	-
7532	Miami Sunset Adult Education Center	28	76,670	-	-	-	-	-
7702	South Dade Technical College ^(b)			-	-	-	-	-
Alternative Education Centers								
8019	Dr. Marvin Dunn Academy for Community Education	16	38,875	-	-	-	-	-
8101	Jan Mann Educational Center	78	230,857	-	-	-	-	-
8141	Juvenile Justice Center	35	78,442	-	-	-	-	-
7631	Miami MacArthur Educational Center ^(a)	132	445,663	2	5,489	-	-	-
8131	Dorothy M. Wallace Cope Center	73	159,325	-	-	-	-	-
Other Centers (District)								
8018	Systemwide Business and Industry Service Center ^(c)			-	-	-	-	-
9026	Hospitality Services	42	135,319	1	5,000	-	-	-
TOTALS		19,298	\$ 52,933,040	4	\$ 11,800	\$ -	1	\$ 1,095

Notes:

- (a) Property audit results had not been completed at time of publication in September 2021 and May 2022 (21 schools/centers).
- (b) Property audit results not completed at the time of publication. These results will be reported at a later date (4 schools/centers).
- (c) No property at this location (1 center).

PLANT SECURITY REPORT SCHEDULE

The following table is an analysis of Plant Security Reports. One school/center filed a Plant Security Report. Those schools/centers included in this report that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	School/Center	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Other ^(d)	Total Depreciated Value
7781	Felix Varela Senior	1	1	\$ 1,230	\$ 1,230	\$ -
TOTAL		1	1	\$ 1,230	\$ 1,230	\$ -

Note: (d) "Other" consists of a tool cart.

FINDINGS AND RECOMMENDATIONS

1. **Inadequate Recordkeeping, Documenting, And Reporting Of Payroll** *Charles R. Hadley Elementary*

Our review of payroll records corresponding to September 2020, January through June 2021 and October 2021 disclosed several discrepancies with payroll documentation and payroll sign-in procedures.

At this school, customarily the Principal supervises and approves the payroll. If the Principal is not available, the Assistant Principal will approve the payroll. For the pay periods tested, there were three payroll clerks that prepared the payroll. Payroll clerks were also Treasurers at the school and worked from July 2020 through January 2021, February 2021 through July 2021 and July 2021 to present.

Payroll Procedures Not Observed

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

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

Regarding Part-Time/Hourly Attendance Procedures for Locations, according to the guidelines, part-time employees must sign in by indicating the actual “time in” and “time out” and total hours worked. If working remotely, part-time employees must send an email to the school site administrator at the beginning and ending of each working day. The payroll of non-permanent part-time employees cannot be anticipated.

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

- 1.1. The online DPAS were not printed and maintained with payroll records. Specifically, DPAS from pay periods dated 12/11/20 through 2/8/21 and 3/5/21 through 3/18/21 were not on file.

- 1.2. For one pay period reviewed during March 2021, we were unable to confirm the attendance of several full-time employees (instructional and non-instructional) since the school did not print the online DPAS. This consisted of a total of 62 employees. At our request, the Principal provided a memo confirming attendance for all employees.
- 1.3. For two other pay periods reviewed in September 2020 and October 2021, although the online DPAS was on file, we found that 19 full-time employees did not indicate their attendance for one to three working days for a total of 26 days via the employee portal or the M-DCPS mobile application. At our request, the Principal provided a memo confirming employee attendance.
- 1.4. Seven part-time employees did not indicate their “time in” and/or “time out” on the DPAS for one day but were paid for a total of 36.5 hours.
- 1.5. For a total of 58 part-time and full-time employees, discrepancies resulted in overpayments and underpayments. Overpayments totaled 330.3 hours and underpayments totaled 5.5 hours. At the auditor’s request and with the assistance from the payroll department, payroll corrections are being processed until the end of this fiscal year.
- 1.6. For four full-time employees, the *Application For Short Term Leave* [FM-5949] was not signed by the employee and administrator for absences ranging from half a day to ten days.
- 1.7. For twelve pay periods reviewed, in 44 instances, the payroll of 13 non-permanent part-time employees was anticipated. Payroll corrections were not required.

RECOMMENDATIONS

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

Person(s) Responsible:

**Principal, Assistant Principal
and Treasurer/Payroll Clerk**

Management Response:

The Principal reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Treasurer/Payroll Clerk to ensure understanding of the proper procedures for recording, printing, reporting and maintaining payroll records. The Principal met with instructional, non-instructional, and part-time employees and reviewed the procedures for recording their daily attendance to ensure compliance with payroll procedures. The Principal advised the payroll clerk to request assistance from the Payroll Department as needed to ensure accuracy and completeness of the payroll records.

The Principal has put a system in place for reviewing sign in sheets of all employees daily to ensure that employees are reporting their attendance daily via the M-DCPS mobile application or employee portal or signing in and out for part-time employees. In the event the application is not working, the employee will submit a written document indicating their attendance for the day. The Application for Short Term Leave [FM-5949] will be completed and signed for employees that were absent. All discrepancies will be discussed with the employee immediately to ensure adherence to the payroll procedures.

The Principal strengthened the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported. The Daily Payroll Attendance (DPA) sheets will be printed and filed with payroll records as supporting documentation of daily attendance. The Principal has assigned the Assistant Principal to review the payroll with the payroll clerk, prior to final review and approval by the Principal. Any discrepancies will be corrected prior to final online approval. The Principal and Assistant Principal will participate in District trainings provided by the Payroll Department in the Leader-2-Leader professional development.

Person(s) Responsible:

Central Region Office Administration

Management Response:

The Central Region Office's Financial/Business Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Three – Payroll Roster Approval. The Executive Lead Principal for the Financial/Business Director will serve as the principal's peer reviewer of payroll processing on a quarterly basis. Quarterly, the Central Region Office's Financial/Business Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

Person(s) Responsible:

**Office of School Leadership and Performance
Administration**

Management Response:

District/School Operations has reviewed the audit findings cited in the 2020-2021 audit reports of Charles R. Hadley Elementary School and Miami Northwestern Senior High School.

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

- The Money Matters Support Program (MMSP) requires participation of newly assigned, current and former principals with audit exceptions. Payroll procedures, Internal Funds and purchasing, are a part of MMSP.
- District/School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss, and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include Payroll, Purchasing, Student Activities and Property Inventory.
- Mentor Principals and District Departments will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school so that there is adequate review of Payroll, Purchasing, Student Activities and Property inventory implementation of established procedures and guidelines.

2. Bookkeeping Practices And Internal Fund Procedures Over Disbursements And Prenumbered Forms Need Improvement
Miami Northwestern Senior

For the 2020-2021 fiscal year, total disbursements were approximately \$254,000. For our audit, we extended testing in the current year up to November 2021, and we determined that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved by the principal prior to the order being placed. In addition, we noted instances in which payments to vendors were not issued in a timely manner and proper procedures for documenting disbursements such as invoices and receipts supporting individual purchases and reimbursements were not followed. We also noted instances where sales tax was not paid on items for resale where sales tax is applicable, or employee reimbursement included sales tax when the purchase would have been eligible for tax exemption. Furthermore, requirements for individual purchases of \$1,000 or more were not evident or properly supported with required quotes, and several purchases with an individual cost of under \$1,000 were made to the same vendor, on the same date, which is suggestive of orders that were split so as not to exceed purchasing limits that would otherwise require written quotations. In addition, we noted discrepancies in the prenumbered inventory report. These issues happened during the tenure of both former Principals.

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

We sampled 47 disbursements totaling approximately \$85,000 for the 2020-2021 fiscal year and current year up to November 2021. The specific conditions are as follows:

- 2.1. In 35 instances, we noted purchase orders were either not completed or were dated after the order and invoice dates. These totaled approximately \$51,700.
- 2.2. In eight instances, invoices or reimbursements were paid late. Delays ranged from 5 to 41 days. These totaled approximately \$11,700.
- 2.3. In six instances, the original invoice or receipt for an individual purchase or reimbursement was not evident or invoice was not itemized. These totaled approximately \$17,200.

Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* provides the guidelines for paying sales tax. Pursuant to the guidelines, only purchases of items for school use and for which the school will claim and maintain ownership are exempt from sales tax and school employees making purchases on behalf of the school with their personal funds may not be reimbursed sales tax if the items purchased were eligible for tax exemption if purchased by the school.

- 2.4. In thirteen instances, sales tax was not paid for purchase of items provided to students. These totaled approximately \$3,000.
- 2.5. In four instances, employee reimbursement included sales tax when the item purchased would have been eligible for tax exemption if purchased by the school.

Pursuant to School Board Policy 6610-*Internal Accounts*, purchases of \$1,000 or more but less than \$50,000, require that at least three written vendor quotations be solicited. According to School Board Policy 6320.02, *Minority/Women Business Enterprise Certification Procedures*, one of these quotations must be from a certified minority enterprise. The quotations must be included as part of the documentation filed with disbursements to show compliance with vendor selection.

- 2.6. In six instances, the required minimum of three written vendor quotations, including one from a certified minority enterprise were not on file. These totaled approximately \$47,100. The majority of these purchases were related to cheerleading activities.
- 2.7. For six disbursements issued to same vendor, it appears a split purchase was made to circumvent quote requirements. All payments were paid on same date or one day apart. These totaled approximately \$6,500. Purchases were for trophies, awards and customized banners.

Regarding the inventory of prenumbered forms, Section II, Chapter 8 of the *Manual of Internal Fund Accounting* requires that a complete and accurate inventory of prenumbered forms be prepared at the end of the fiscal year. However,

- 2.8. The inventory of prenumbered forms for the 2020-2021 fiscal year disclosed that it was incomplete, contained errors and some of the official forms could not be accounted for. Specifically, serialized items were not carried over from the prior year. In addition, a total of 250 unused Auto Mechanics Work Order Books and 30 Centralized Fee Receipts could not be located during the audit and a Certificate of Loss form [FM-0997] was not on file at the school. At our request, the forms were completed during the audit.

RECOMMENDATIONS

- 2.1. **The school administration should identify a designee to oversee the general bookkeeping of internal funds. The school should implement a periodic system of review over the bookkeeping, namely the disbursing of funds.**

- 2.2. The principal/designee should not sign any checks unless all necessary supporting documentation is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.
- 2.3. Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation. Also, the splitting of requisitions to bypass quote requirements is strictly prohibited.
- 2.4. Regarding pre-numbered forms inventory, staff must review the report carefully and also ensure prenumbered forms are properly safeguarded throughout the school year.

Person(s) Responsible:

**Principal/Designee
and Treasurer**

Management Response:

The Principal has reviewed Section II, Chapters 4 and 5 and Section IV, Chapter 9 in the *Manual of Internal Fund Accounting* with the Vice Principal, Treasurer and Back-Up Treasurer in order to ensure full compliance with: disbursement procedures and identified aspects of fiscal management that must be properly maintained in accordance with the guidelines. The Principal has obtained signed acknowledgment from each to ensure their understanding of all procedures relating to disbursing of funds, receipts and bookkeeping. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal reviewed a comprehensive plan that outlined procedures which included the requirement of pre-completion and prior Principal approval of purchases utilizing the Purchase Order Form, check requisitions and ancillary forms with required signatures inclusive of invoices, and the establishment and implementation of procedures for disbursement of payment within 30 days. The Principal discussed the guidelines for the paying of sales tax. The Principal emphasized that only purchases of items for school use and for which the school will claim and maintain ownership are exempt from sales tax and school employees making purchases on behalf of the school with their personal funds may not be reimbursed sales taxes if the items purchased were eligible for tax exemption, if purchased by the school. The Principal and Vice Principal will conduct periodic reviews of internal fund records and official receipt books to ensure compliance and accuracy. Anomalies will be corrected immediately.

The Principal reviewed and provided a copy of School Board 6320.02, *Minority/Women Business Enterprise Certification Procedures* with the Vice Principal, Treasurer and Back-

Up Treasurer. The Principal will review and provide a copy of the *Minority/Women Business Enterprise Certification Procedures* to all faculty and staff at the 2022-2023 Opening of Schools meeting with directives to solicit quotations, including one from a certified minority as required by the guidelines, as well as, to attach supplementary documentation for justification to support purchased items for disbursements of \$1,000 or more prior to completing the purchase for review and approval.

The Principal has reviewed Section II, Chapter 8 of the *Manual of Internal Fund Accounting*, regarding Prenumbered Forms inventory to ensure accuracy and completeness. The Principal will randomly meet with the Vice Principal and Treasurer to review, and ensure the completion and verification of the inventory of pre-numbered forms. In the event of an unlocated book, a Certificate of Loss form [FM-0997] will be completed. Any discrepancies will be corrected immediately.

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

Management Response:

The Financial/Business Director directed the Principal to meet with the Assistant Principal, Treasurer, and Back-up Treasurer to review procedures related to disbursements. The Principal was directed to develop a system to a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, and disbursement for accuracy and to ensure compliance with policies, and procedures.

The Region has requested the assistance of the Business Manager from the Office of the Controller, Internal Funds Accounting Division. The Region's Financial and Operational Compliance Review Team with assistance from the Business Manager will conduct on a quarterly basis, a school site review of fiscal practices and related documents.

Additionally, the Principals have been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principal, Treasurers and Payroll Clerk have been directed to attend the 2022-2023 School Operations' Money DOES Matter Support Program and the District's Leaders to Leaders professional development.

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

Management Response:

Refer to page 57 of this report and page 78 in the report's Appendix Section for Office of School Leadership and Performance administration's comprehensive response addressing the recommendations to the school findings of Miami Northwestern Senior High School.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one fiscal year ended June 30, 2021;
- 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 certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures* and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives, and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2020 through June 30, 2021. Also, depending on the individual school/center audited:

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

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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

Each school administers its internal funds separately through an operational checking account, following District 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, 2021, was 0.08%.

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.



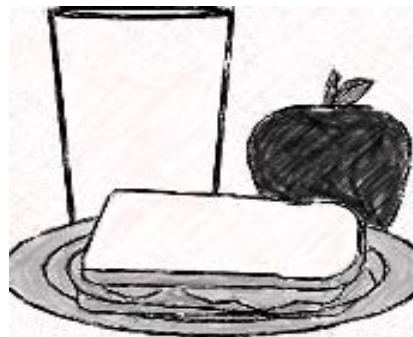
Other Centers within Internal Funds:

HOSPITALITY SERVICES

BACKGROUND

General Operation

Hospitality Services generates revenue from the sale of food items and beverages at its dining facilities for the convenience of employees. Additionally, it provides limited catering services to District offices for special functions and events. The dining facility is located on the seventh floor of the School Board Administration Building (SBAB). It serves breakfast (from 7:30 a.m. to 10:00 a.m.) and lunch (from 11:00 a.m. to 1:30 p.m.) during the work week. Vendor commissions are also received from the five vending machines located throughout the SBAB (district) facilities. The machines are serviced by a school-approved vendor currently on bid with the District. Vending machines were closed in March 2020 due to the COVID-19 pandemic. In April 2021, one machine was made available and in June 2021, the other four machines were made available.



Dining room collections consist of credit cards. Checks are no longer accepted at the dining facilities' cash registers but accepted for only special orders stemming from their catering services. The revenues generated from the food sales and commissions are deposited into an internal funds checking account managed at the site by the Director of Hospitality Services. These funds are primarily utilized to purchase food, cafeteria supplies, equipment, and related miscellaneous expenses used in the preparation of meals. The funds are also used to subsidize hospitality-related expenses incurred by the District.

District's Complimentary Hospitality Subsidized By Hospitality Services' Revenues

In addition to the sale of food items and beverages, Hospitality Services is responsible for subsidizing complimentary hospitality on behalf of the District during official meetings and special events. Vendor commissions from the five vending machines and revenues generated from food sales are utilized to subsidize the related expenses. During the audit period, complimentary hospitality expenditures amounted to approximately \$28,000.

Staff, Administration and Operational Costs

During the audit period and as of June 2022, Hospitality Services employed a maximum of 18 full-time employees and two part-time employees. This includes administrative, clerical, and food handling staff members. Operationally, the location's administrator, who is the Director of Hospitality Services directly reports to the Administrative Director, Facilities, District Inspections, Operations, and Emergency Management. Ultimately, the Administrative Director directly reports to the Chief Operating Officer, Office of District Operations. This reporting line is illustrated in the Organizational Chart on page 71.

The related payroll expenditures are covered with District funds. Total payroll expenditures incurred to run this operation amounted to approximately \$843,500 for the 2020-2021 fiscal year.

SYSTEMWIDE BUSINESS AND INDUSTRY SERVICE CENTER

BACKGROUND

In October 1995, Systemwide Business and Industry Services (Systemwide) was established when funds at different locations were transferred to the District for central processing of certain programs. Specifically, this center receives student fees collected at Lindsey Hopkins Education Center, Robert Morgan Educational Center and Miami Lakes Technical Educational Center associated with the General Equivalency Diploma (GED) and the Test of Essential Academic Skills (TEAS).

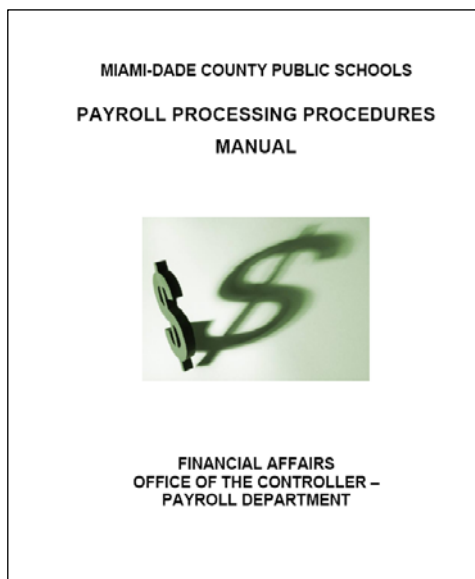
In previous years, the schools would collect amounts for GED testing fees and remit those fees to Systemwide via internal funds check for processing. Currently, fees for the GED test are paid by students online, and the computer-based testing provider (vendor) remits a check to Systemwide for the aggregate fees. Some of the supplies and expenses associated with these programs are paid by Systemwide.

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

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

PAYROLL



All payroll transactions must be processed following the *Payroll Processing Procedures Manual*, which establishes the 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 is used by the school system to process the payroll.

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

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

TITLE I PROGRAM



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

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

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

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration. To promote schoolwide compliance with Federal, State, and District regulations and 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.

FULL-TIME EQUIVALENT (FTE)

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

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

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

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

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

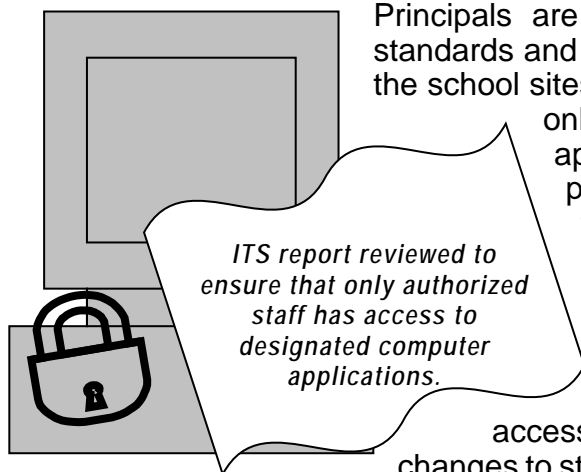
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

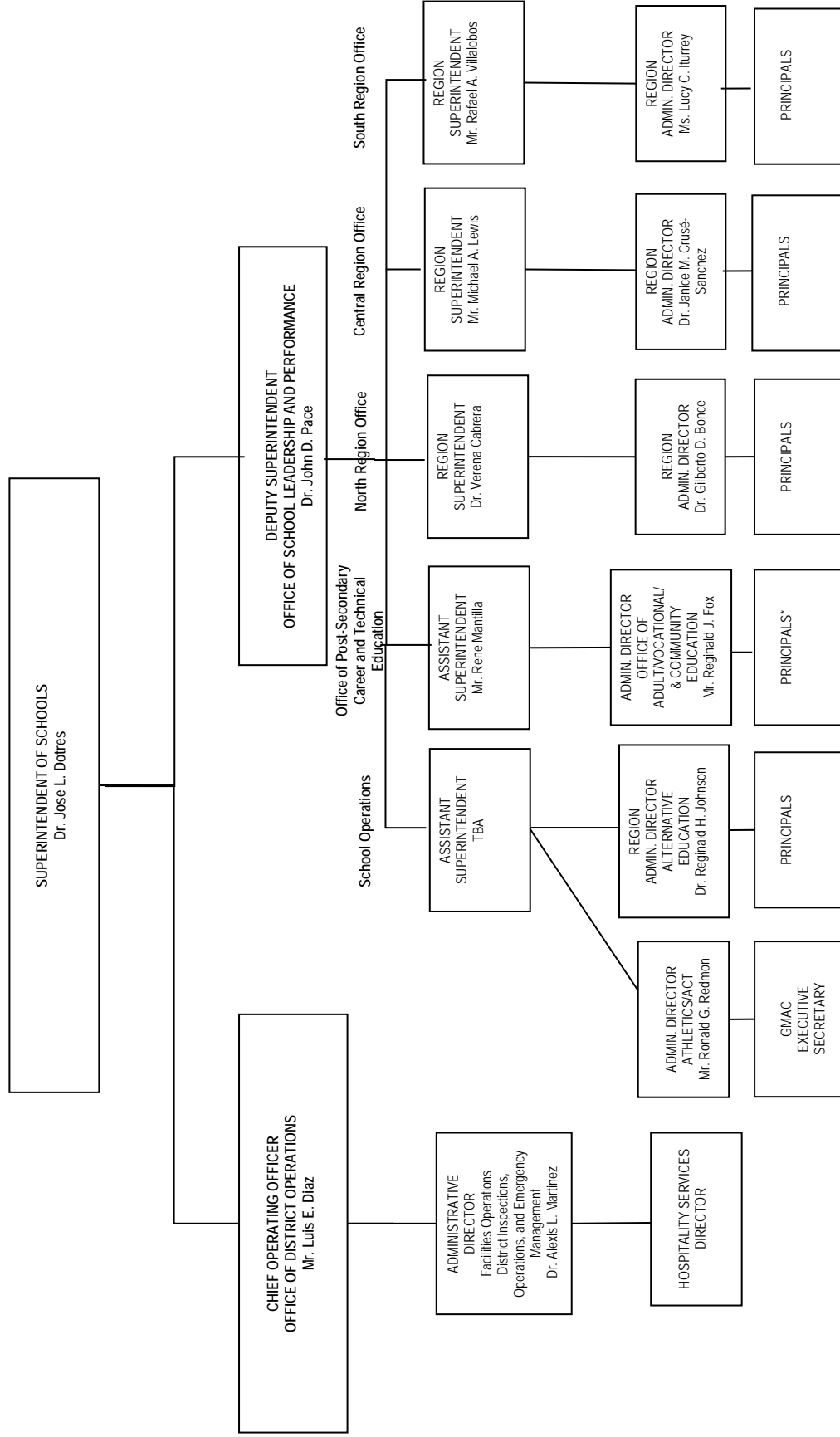
FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT



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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Service Center.

***APPENDIX
MANAGEMENT'S RESPONSES***

MEMORANDUM

June 17, 2022

TO: Dr. Michael Lewis, Region Superintendent
Central Region Office

FROM: Dr. Cynthia Hannah, Principal *CA*
Charles R. Hadley Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE OF SCHOOL AUDIT REPORT OF CHARLES R. HADLEY ELEMENTARY SCHOOL - 2331

This memorandum serves as a response to the School Audit Report finding at Charles R. Hadley Elementary School for the fiscal year 2020-2021. In addition, Payroll was reviewed for the 2020-2021 and 2021-2022 school year. The audit finding has been carefully reviewed by the principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and to ensure that strict compliance is maintained with School Board policies and procedures.

FINDING

1. **Inadequate Recordkeeping, Documenting, And Reporting of Payroll**

RECOMMENDATIONS

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

Person(s) Responsible: Principal, Assistant Principal, Treasurer/Payroll Clerk

Management Response:

The Principal reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Treasurer/Payroll Clerk to ensure understanding of the proper procedures for recording, printing, reporting and maintaining payroll records. The Principal met with instructional, non-instructional, and part-time employees and reviewed the procedures for recording their daily attendance to ensure compliance with payroll procedures. The Principal advised the payroll clerk

to request assistance from the Payroll Department as needed to ensure accuracy and completeness of the payroll records.

The Principal has put a system in place for reviewing sign in sheets of all employees daily to ensure that employees are reporting their attendance daily via the M-DCPS mobile application or employee portal or signing in and out for part-time employees. In the event the application is not working, the employee will submit a written document indicating their attendance for the day. The Application for Short Term Leave [FM-5949] will be completed and signed for employees that were absent. All discrepancies will be discussed with the employee immediately to ensure adherence to the payroll procedures.

The Principal strengthened the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported. The Daily Payroll Attendance (DPA) sheets will be printed and filed with payroll records as supporting documentation of daily attendance. The Principal has assigned the Assistant Principal to review the payroll with the payroll clerk, prior to final review and approval by the Principal. Any discrepancies will be corrected prior to final online approval. The Principal and Assistant Principal will participate in District trainings provided by the Payroll Department in the Leader-2-Leader professional development.


Thank you for your assistance. If additional information is needed, please feel free to contact me at 305-836-2820.

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Arazoza

MEMORANDUM

June 13, 2022

TO: Dr. Michael Lewis, Region Superintendent
Central Region Office

FROM: Dr. Bridgette Tate-Wyche, Principal 
Miami Northwestern Senior High

SUBJECT: **ADMINISTRATIVE RESPONSE OF THE INTERNAL AUDIT REPORT OF MIAMI NORTHWESTERN SENIOR HIGH FOR 2020-2021, FISCAL YEARS JULY 1, 2020 THROUGH JUNE 30, 2021**

The following is a response to the findings related to the Internal Funds Audit Report for Miami Northwestern Senior High fiscal year 2020-2021. A management plan has been developed to address the recommendations below.

FINDING

1. **Bookkeeping Practices and Internal Fund Procedures Over Disbursements and Prenumbered Forms Need Improvement**

RECOMMENDATIONS

- 1.1. **The school administration should identify a designee to oversee the general bookkeeping of internal funds. The school should implement a periodic system of review over the bookkeeping, namely the disbursing of funds.**
- 1.2. **The principal/designee should not sign any checks unless all necessary supporting documents is included. Purchase orders of \$100 or more must be created and approved by the principal or designee prior to the order being placed or the purchase being made.**
- 1.3. **Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation. Also, the splitting of requisitions to bypass quote requirements is strictly prohibited.**
- 1.4. **Regarding pre-numbered forms inventory, staff must review the report carefully and also ensure prenumbered forms are properly safeguarded throughout the school year.**

Person(s) Responsible: Principal, Vice Principal, Assistant Principal, Treasurer and Back-Up Treasurer

Management Response:

The Principal has reviewed Section II, Chapters 4 and 5 and Section IV, Chapter 9 in the *Manual of Internal Fund Accounting* with the Vice Principal, Treasurer and Back-Up Treasurer in order to ensure full compliance with: disbursement procedures and identified aspects of fiscal management that must be properly maintained in accordance with the guidelines. The Principal

has obtained signed acknowledgment from each to ensure their understanding of all procedures relating to disbursing of funds, receipts and bookkeeping. In addition, the Principal has instructed the Treasurer to provide verification of available funds with each expenditure request to ensure there are available funds for disbursement in a timely manner.

The Principal reviewed a comprehensive plan that outlined procedures which included the requirement of pre-completion and prior Principal approval of purchases utilizing the Purchase Order Form, check requisitions and ancillary forms with required signatures inclusive of invoices, and the establishment and implementation of procedures for disbursement of payment within 30 days. The Principal discussed the guidelines for the paying of sales tax. The Principal emphasized that only purchases of items for school use and for which the school will claim and maintain ownership are exempt from sales tax and school employees making purchases on behalf of the school with their personal funds may not be reimbursed sales taxes if the items purchased were eligible for tax exemption, if purchased by the school. The Principal and Vice Principal will conduct periodic reviews of internal fund records and official receipt books to ensure compliance and accuracy. Anomalies will be corrected immediately.

The Principal reviewed and provided a copy of School Board 6320.02, *Minority/Women Business Enterprise Certification Procedures* with the Vice Principal, Treasurer and Back-Up Treasurer. The Principal will review and provide a copy of the *Minority/Women Business Enterprise Certification Procedures* to all faculty and staff at the 2022-2023 Opening of Schools meeting with directives to solicit quotations, including one from a certified minority as required by the guidelines, as well as, to attach supplementary documentation for justification to support purchased items for disbursements of \$1,000 or more prior to completing the purchase for review and approval.

The Principal has reviewed Section II, Chapter 8 of the *Manual of Internal Fund Accounting*, regarding Prenumbered Forms inventory to ensure accuracy and completeness. The Principal will randomly meet with the Vice Principal and Treasurer to review, and ensure the completion and verification of the inventory of pre-numbered forms. In the event of an unlocated book, a Certificate of Loss form [FM-0997] will be completed. Any discrepancies will be corrected immediately.

If additional information is needed, please contact me at 305-836-0991 ext. 2230.

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Arazoza

MEMORANDUM

June 21, 2022
MAL/#065/2021 - 2022
305-499-5050

TO: Dr. John D. Pace, Chief Operating Officer
School Operations

From: Dr. Michael A. Lewis, Region Superintendent
Central Region Office



SUBJECT: RESPONSE TO AUDIT REPORT OF CENTRAL REGION OFFICE SCHOOLS

Attached, please find the response to the audit findings for Charles R. Hadley Elementary School and Miami Northwestern Senior High School 2020-2021 Internal Funds and Payroll. The Central Region Office has reviewed the exceptions cited by the auditors. The following support activities will be implemented at the Region level.

Charles R. Hadley Elementary School

Inadequate Recordkeeping, Documenting, and Reporting of Payroll

The Central Region Office's Financial/Business Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Three – Payroll Roster Approval. The Executive Lead Principal for the Financial/Business Director will serve as the principal's peer reviewer of payroll processing on a quarterly basis. Quarterly, the Central Region Office's Financial/Business Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

Miami Northwestern Senior High School

Bookkeeping Practices and Internal Fund Procedures Over Disbursements and Prenumbered Forms Need Improvement

The Financial/Business Director directed the Principal to meet with the Assistant Principal, Treasurer, and Back-up Treasurer to review procedures related to disbursements. The Principal was directed to develop a system to a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, and disbursement for accuracy and to ensure compliance with policies, and procedures.

The Region has requested the assistance of the Business Manager from the Office of the Controller, Internal Funds Accounting Division. The Region's Financial and Operational Compliance Review Team with assistance from the Business Manager will conduct on a quarterly basis, a school site review of fiscal practices and related documents.

Additionally, the Principals have been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points

and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principal, Treasurers and Payroll Clerk have been directed to attend the 2022-2023 School Operations' Money DOES Matter Support Program and the District's Leaders to Leaders professional development.

Thank you for your assistance and cooperation. Should additional information be required, please contact me at 305-499-5050.


MAL/JCS

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Arazoza

MEMORANDUM

June 30, 2022

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

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

SUBJECT: RESPONSE TO SELECTED SCHOOL AUDITS IN THE CENTRAL REGION CENTER

District/School Operations has reviewed the audit findings cited in the 2020-2021 audit reports of Charles R. Hadley Elementary School and Miami Northwestern Senior High School.

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

- The Money Matters Support Program (MMSP) requires participation of newly assigned, current and former principals with audit exceptions. Payroll procedures, Internal Funds and purchasing, are a part of MMSP.
- District/School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss, and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures. Monitoring will include Payroll, Purchasing, Student Activities and Property Inventory.
- Mentor Principals and District Departments will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school so that there is adequate review of Payroll, Purchasing, Student Activities and Property inventory implementation of established procedures and guidelines.

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

JDP:ga
M061

cc: Region Superintendents
Ms. Gloria Arazoza
Region Director
Principals

Anti-Discrimination Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

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

**Office of Civil Rights Compliance
(CRC) Executive Director/Title IX
Coordinator 155 N.E. 15th Street,
Suite P104E Miami, Florida 33132
Phone: (305) 995-1580 TDD: (305) 995-2400
Email: crc@dadeschools.net Website:
<https://hrdadeschools.net/civilrights>**



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS July 2022

Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
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