



Miami-Dade County Public Schools

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

*Audit Results Were Satisfactory And The
Financial Statements Were Fairly Stated
For All 80 Schools/Centers In This Report.
No Findings Were Issued.*

July 2021

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

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Mr. Alberto M. Carvalho

Superintendent of Schools

Mr. Jon Goodman, CPA, CFE

Interim 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

Alberto M. Carvalho

Interim Chief Auditor

Jon Goodman, CPA, CFE

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July 6, 2021

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

Ladies and Gentlemen:

This report includes the internal audit results of 80 schools/centers. The audit scope was one fiscal year ended June 30, 2020. At six 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 Title I Program procedures, Full-Time Equivalent (FTE) reporting and student records. Corollary to a review of Title I Program procedures and expenditures, we reviewed Payroll, the Purchasing Card Program, and certain aspects of school site data security.

Audit results were satisfactory, and the financial statements were fairly stated for all 80 schools/centers in this report. Property inventory results were mostly satisfactory, and losses reported were minimal. There are no audit findings to report for this group of schools/centers.

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

Interim Chief Auditor

Office of Management and Compliance Audits

JG:tw

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 80 schools/centers. These include seven (7) schools/centers that report to the North Region Office; 64 that report to the South Region Office and eight (8) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The report also includes the result of the internal audit of Hospitality Services (otherwise referred to as the SBAB Cafeteria)¹ that reports to Facilities Operations. For all schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2020. At six (6) schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that at all schools/centers included in this report, records were maintained in good order and in accordance with prescribed internal funds policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 16-21). Property inventory results were mostly satisfactory. *No findings were issued for any of the schools/centers in this report.*

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 2019-2020 fiscal year, on the accrual basis of accounting.

As of June 30, 2020, for all 80 schools/centers in this report, total combined receipts and disbursements amounted to \$17,352,312.35 and \$(17,328,492.18), respectively, while total combined Fund Balance amounted to \$6,438,453.56 (Pages 6-14).

As of June 30, 2020, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up (refer to Audit Opinion, Page 15).

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

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 22-33. 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 34-43 of this report. We have also included an *Organizational Chart* in this report (Page 61).

¹ Refer to pages 59-60 for background and additional information related to Hospitality Services.

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 80 schools/centers. At all schools/centers reported herein, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

PROPERTY

Property inventory audits were conducted at all 80 schools/centers included in this report. We also included property audit results for 23 schools/centers that will be reported for internal funds in the 2021-2022 fiscal year.

At the 103 schools/centers, Property Audits staff inventoried approximately 18,900 equipment items with a total approximate cost of \$49.9 million. Of the 103 inventories, 102 proved satisfactory. At one (1) school/center, one (1) equipment item with an approximate cost of \$1,100 and depreciated value of zero was reported as “unlocated” (refer to the *Property Schedule* on Pages 44-50). The missing item at Village Green Elementary consisted of a laminating machine.

Property losses reported through the *Plant Security Report* process disclosed that six (6) schools/centers reported losses of nine (9) equipment items with an approximate cost of \$15,600 and an approximate depreciated value of \$800. These items consisted of a musical instrument, pressure washers, computer cabinet, science equipment and a sign-making machine (Page 51).

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

We reviewed Title I Program expenditures at 11 schools/centers. Total Title I Program expenditures reported for the 2019-2020 fiscal year corresponding to these schools/centers amounted to approximately \$3.3 million. The Title I Program audit includes the review of expenditures charged to the Program for payroll and via use of the Purchasing Card (P-Card). We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
0761	Miami Beach Fienberg/Fisher K-8	North	2019-2020	2019-2020 2020-2021	N/A-none ²	2019-2020	\$ 421,239
1241	Cutler Ridge Elementary	South	2019-2020	2019-2020	N/A-none ²	2019-2020	158,883

² During 2019-2020, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
2511	Zora Neale Hurston Elementary	South	2019-2020	2019-2020	N/A-none ²	2019-2020	216,826
2651	Kendale Lakes Elementary	South	2019-2020	2019-2020	2019-2020	2019-2020 2020-2021	203,945
3261	Miami Heights Elementary	South	2019-2020	2019-2020	N/A-none ²	2019-2020	441,104
4741	Royal Green Elementary	South	2019-2020	2019-2020	2019-2020	2019-2020	252,101
0451	Bowman Ashe/Doolin K-8 Academy	South	2019-2020	2019-2020	N/A-none ²	2019-2020	504,769
4031	Gateway Environmental K-8 Learning Center	South	2019-2020	2019-2020	2019-2020	2019-2020	620,677
6771	Jorge Mas Canosa Middle	South	2019-2020	2019-2020	N/A-none ²	2019-2020	262,130
6441	Howard D. McMillan Middle	South	2019-2020	2019-2020	N/A-none ²	2019-2020	102,957
6052	Miami Arts Studio 6-12 @ Zelda Glazer	South	2019-2020	2019-2020	N/A-none ²	2019-2020	137,673
Total Title I Program Expenditures							\$ 3,322,304

At all schools/centers listed in table above, we found general compliance with the procedures established in the *Title I Administration Handbook*, and in the *Payroll Processing Procedures Manual* that relate to time and attendance.

The review of P-Card expenditures at three (3) of the 11 schools/centers disclosed overall compliance with the P-Card Program's procedures. In addition, the review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees' access to various computer applications at all 11 schools/centers.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 22 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
2161	Golden Glades Elementary	North	2020-2021 SP2	\$ 528,600
4241	Palm Lakes Elementary	North	2020-2021 SP3	1,563,658
4281	Palm Springs North Elementary	North	2020-2021 SP3	2,689,748
0231	Aventura Waterways K-8 Center	North	2020-2021 SP2	5,357,285
7391	Miami Lakes Educational Center	North	2020-2021 SP3	2,890,293
0211	Dr. Manuel C. Barreiro Elementary	South	2020-2021 SP3	1,645,802
0671	Calusa Elementary	South	2020-2021 SP3	2,115,891
1371	Marjory Stoneman Douglas Elementary	South	2020-2021 SP3	1,885,465
2021	Gloria Floyd Elementary	South	2020-2021 SP3	1,177,687
2521	Oliver Hoover Elementary	South	2020-2021 SP3	1,656,584
4221	Palmetto Elementary	South	2020-2021 SP3	1,623,883
0831	Claude Pepper Elementary	South	2020-2021 SP3	1,299,728
4421	Pinecrest Elementary	South	2020-2021 SP3	2,600,202
4761	Royal Palm Elementary	South	2020-2021 SP3	1,227,209
5641	Village Green Elementary	South	2020-2021 SP3	682,916
2701	Kenwood K-8 Center	South	2020-2021 SP3	2,613,367
5961	Winston Park K-8 Center	South	2020-2021 SP3	3,575,647
6921	Lamar Louise Curry Middle	South	2020-2021 SP3	2,404,608

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
6211	Glades Middle	South	2020-2021 SP3	2,033,131
7021	Center For International Education: A Cambridge Associate School	South	2020-2021 SP3	850,743
7531	Miami Sunset Senior	South	2020-2021 SP3	2,903,527
7029	TERRA Environmental Research Institute	South	2020-2021 SP3	4,291,322
Total FTE Funding:				\$ 47,617,296

The total FTE funding amounted to approximately \$47.6 million for the 22 schools/centers combined. FTE records reviewed corresponded to the 2020-2021 fiscal year Survey Period 2 (October 2020) or 2020-2021 fiscal year Survey Period 3 (February 2021) as noted in the preceding table. We found that all schools/centers were generally compliant with District policy related to FTE documentation and procedures.

AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2020, 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 REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

The *Condensed Annual Financial Reports* and *Fund Balance* information as of June 30, 2020, for all 80 of the schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
2161	Golden Glades Elementary	9,812.90	9,021.19	(8,656.07)	10,178.02	3,389.33	6,788.69	\$ -	\$ -	\$ -	\$ 10,178.02
4241	Palm Lakes Elementary	13,212.44	29,629.33	(29,848.97)	12,992.80	3,153.09	9,839.71	-	-	-	12,992.80
4281	Palm Springs North Elementary	48,604.64	379,867.07	(394,575.82)	33,895.89	9,957.40	23,938.49	-	-	-	33,895.89
0231	Aventura Waterways K-8 Center	42,962.17	672,591.18	(668,836.00)	46,717.35	35,140.78	11,576.57	-	-	-	46,717.35
0091	Bob Graham Education Center	29,257.98	461,234.33	(457,889.41)	32,602.90	22,750.63	9,852.27	-	-	-	32,602.90
0761	Miami Beach Fienberg/Fisher K-8	108,352.32	32,347.93	(72,031.72)	68,668.53	55,538.20	13,130.33	-	-	-	68,668.53
7391	Miami Lakes Educ Center	129,537.33	233,835.05	(219,745.49)	143,626.89	27,850.39	115,792.50	-	-	(16.00)	143,626.89

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>South Region Office Schools/Centers</u>											
0211	Dr. Manuel C. Barreiro Elementary	22,965.42	243,045.78	(242,817.19)	23,194.01	13,855.66	9,338.35	-	-	-	23,194.01
0271	Bent Tree Elementary	10,657.78	102,625.50	(101,214.76)	12,068.52	6,994.95	5,073.57	-	-	-	12,068.52
0441	Blue Lakes Elementary	20,444.30	150,248.83	(152,805.80)	17,887.33	5,909.21	11,978.12	-	-	-	17,887.33
0671	Calusa Elementary	33,637.69	541,045.88	(545,370.66)	29,312.91	17,102.77	12,210.14	-	-	-	29,312.91
0771	Dr. William A. Chapman Elementary	21,473.05	4,971.03	(14,511.00)	11,933.08	3,812.04	8,121.04	-	-	-	11,933.08
0861	Colonial Drive Elementary	18,981.81	5,226.25	(3,161.26)	21,046.80	7,715.46	13,331.34	-	-	-	21,046.80
1041	Coral Reef Elementary	27,361.85	504,847.48	(504,350.46)	27,858.87	18,096.37	9,762.50	-	-	-	27,858.87
1241	Culler Ridge Elementary	21,365.96	122,093.43	(120,362.56)	23,096.83	14,099.35	8,997.48	-	-	-	23,096.83
1371	Marjory Stoneman Douglas Elementary	47,830.24	306,695.33	(328,346.82)	26,178.75	12,631.92	13,546.83	-	-	-	26,178.75
5061	Dr. Carlos J. Finlay Elementary	24,554.31	37,610.43	(39,094.10)	23,070.64	5,500.02	17,570.62	-	-	-	23,070.64

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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
2021	Gloria Floyd Elementary	6,371.58	105,465.58	(106,889.38)	4,947.78	1,677.96	3,269.82	-	-	-	4,947.78
2151	Jack D. Gordon Elementary	33,506.12	292,330.31	(294,614.18)	31,222.25	4,554.10	26,668.15	-	-	-	31,222.25
2261	Greenglade Elementary	36,907.38	142,929.42	(154,043.46)	25,793.34	15,820.16	9,973.18	-	-	-	25,793.34
2321	Gulfstream Elementary	30,930.11	21,610.06	(22,652.24)	29,887.93	4,761.85	25,126.08	-	-	-	29,887.93
2521	Oliver Hoover Elementary	17,030.92	182,847.80	(181,237.91)	18,640.81	7,387.54	11,253.27	-	-	-	18,640.81
2511	Zora Neale Hurston Elementary	17,352.34	125,317.94	(123,166.78)	19,503.50	11,261.84	8,241.66	-	-	-	19,503.50
2641	Kendale Elementary	17,653.00	170,429.05	(169,918.57)	18,163.48	4,045.70	14,117.78	-	-	-	18,163.48
2651	Kendale Lakes Elementary	17,969.91	243,275.89	(241,610.46)	19,635.34	5,113.70	14,521.64	-	-	-	19,635.34
3261	Miami Heights Elementary	43,239.98	76,498.29	(71,080.30)	48,657.97	14,497.81	34,160.16	-	-	-	48,657.97
4091	Olympia Heights Elementary	12,049.61	22,787.53	(22,689.75)	12,147.39	3,362.19	8,785.20	-	-	-	12,147.39
4221	Palmetto Elementary	42,324.20	372,538.54	(361,391.46)	53,471.28	44,524.81	8,946.47	-	-	-	53,471.28

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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
0831	Claude Pepper Elementary	24,341.67	137,819.79	(137,726.43)	24,435.03	2,457.24	21,977.79	-	-	-	24,435.03
4441	Pine Lake Elementary	3,626.51	5,312.66	(1,781.82)	7,157.35	6,694.86	462.49	-	-	-	7,157.35
4421	Pinecrest Elementary	52,497.36	279,162.86	(276,505.93)	55,154.29	44,350.95	10,803.34	-	-	-	55,154.29
4581	Redland Elementary	24,136.96	71,913.62	(69,663.00)	26,387.58	5,154.06	21,233.52	-	-	-	26,387.58
4611	Redondo Elementary	15,437.18	30,933.63	(32,474.26)	13,896.55	1,740.74	12,155.81	-	-	-	13,896.55
4741	Royal Green Elementary	19,685.29	137,089.77	(137,585.53)	19,189.53	6,885.80	12,303.73	-	-	-	19,189.53
4761	Royal Palm Elementary	15,649.02	200,039.09	(200,330.46)	15,357.65	4,814.44	10,543.21	-	-	-	15,357.65
5281	South Miami Heights Elementary	11,042.41	16,017.86	(14,756.26)	12,304.01	3,950.49	8,353.52	-	-	-	12,304.01
5421	Sunset Park Elementary	20,278.05	250,613.60	(253,427.73)	17,463.92	10,653.54	6,810.38	-	-	-	17,463.92
5521	Tropical Elementary	14,369.23	22,866.74	(19,936.22)	17,299.75	1,784.14	15,515.61	-	-	-	17,299.75
5641	Village Green Elementary	8,914.12	138,800.49	(137,318.58)	10,396.03	7,221.74	3,174.29	-	-	-	10,396.03

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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	18,867.02	206,632.95	(207,630.74)	17,869.23	4,421.55	13,447.68	-	-	-	17,869.23
0451	Bowman Ashe/Doolin K-8 Academy	6,765.65	221,474.03	(216,889.56)	11,350.12	8,850.30	2,505.82	-	(6.00)	-	11,350.12
0651	Campbell Drive K-8 Center	12,903.53	20,514.60	(19,768.64)	13,649.49	8,721.41	4,928.08	-	-	-	13,649.49
0661	Caribbean K-8 Center	11,222.31	22,073.62	(21,495.41)	11,800.52	2,101.29	9,699.23	-	-	-	11,800.52
1281	Cypress K-8 Center	17,027.60	32,197.96	(33,156.28)	16,069.28	1,078.17	15,071.11	-	(80.00)	-	16,069.28
1331	Devon Aire K-8 Center	27,853.43	353,159.48	(359,945.15)	21,067.76	19,032.38	2,035.38	-	-	-	21,067.76
4031	Gateway Environmental K-8 Learning Center	22,149.00	134,799.91	(128,741.98)	28,206.93	17,334.07	10,916.86	-	(44.00)	-	28,206.93
3031	Kendall Square K-8 Center	5,362.26	67,122.53	(66,241.73)	6,243.06	4,227.67	2,015.39	-	-	-	6,243.06
2701	Kenwood K-8 Center	12,587.31	313,439.69	(324,878.50)	1,148.50	369.89	778.61	-	-	-	1,148.50
4691	Jane S. Roberts K-8 Center	24,700.42	303,623.01	(302,345.86)	25,977.57	9,786.96	16,190.61	-	-	-	25,977.57
5671	Vineland K-8 Center	57,175.58	100,894.97	(119,398.23)	38,672.32	12,641.19	26,031.13	-	-	-	38,672.32

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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	
5791	West Homestead K-8 Center	20,192.77	10,101.99	(9,051.41)	21,243.35	7,001.20	14,242.15	-	-	-	21,243.35	
5961	Winston Park K-8 Center	26,268.17	386,347.42	(387,194.92)	25,420.67	3,038.14	22,382.53	-	-	-	25,420.67	
6021	Arvida Middle	154,449.08	454,306.73	(463,075.90)	145,679.91	7,550.63	138,129.28	-	-	-	145,679.91	
6921	Lamar Louise Curry Middle	32,591.84	118,361.77	(111,672.66)	39,280.95	17,206.94	22,074.01	-	-	-	39,280.95	
6111	Cuttler Bay Middle	25,796.91	31,605.07	(31,341.91)	26,060.07	4,186.68	21,873.39	-	-	-	26,060.07	
6211	Glades Middle	37,012.96	159,879.18	(159,479.29)	37,412.85	16,291.09	21,121.76	-	-	-	37,412.85	
6221	Hammocks Middle	82,157.68	66,756.21	(69,003.58)	79,910.31	20,842.99	59,067.32	-	-	-	79,910.31	
6771	Jorge Mas Canosa Middle	55,395.04	433,538.48	(418,735.77)	70,197.75	59,285.29	10,912.46	-	-	-	70,197.75	
6441	Howard D. McMillan Middle	49,782.40	230,077.83	(229,917.92)	49,942.31	4,812.22	45,130.09	-	-	-	49,942.31	
6761	Redland Middle	39,806.46	49,466.26	(49,146.27)	40,126.45	6,439.89	33,686.56	-	-	-	40,126.45	
6781	Richmond Heights Middle	19,813.57	40,556.95	(39,617.22)	20,753.30	2,686.31	18,066.99	-	-	-	20,753.30	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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
6801	Rivera Middle	30,816.22	43,382.92	(30,647.65)	43,551.49	2,050.04	41,501.45	-	-	-	43,551.49
5003	South Dade Middle	23,730.25	69,790.39	(58,855.69)	34,664.95	23,932.79	10,732.16	-	-	-	34,664.95
6052	Miami Art Studio 6-12 @ Zeld Glazer	124,393.67	1,002,342.76	(931,617.24)	195,119.19	141,427.24	53,691.95	-	-	-	195,119.19
7021	Center for International Education: A Cambridge Associate School	23,287.64	107,800.72	(108,849.46)	22,238.90	8,675.79	13,563.11	-	-	-	22,238.90
7151	Homestead Senior	86,717.81	256,357.23	(264,247.35)	78,827.69	9,783.95	69,043.74	-	-	-	78,827.69
7531	Miami Sunset Senior	175,091.23	363,827.06	(351,334.62)	187,583.67	21,051.61	166,532.06	-	-	-	187,583.67
7371	Robert Morgan Educational Center (Senior High)	177,470.48	369,590.97	(339,386.80)	207,674.65	29,769.11	177,905.54	-	-	-	207,674.65
7029	TERRA Environmental Research Institute	197,279.16	496,198.24	(445,156.49)	248,320.91	44,362.31	203,958.60	-	-	-	248,320.91
9732	Brucie Ball Educational Center	14,623.93	1,946.07	(2,807.11)	13,762.89	725.13	13,037.76	-	-	-	13,762.89
0921	Neva King Cooper Educational Center	18,142.69	13,821.57	(8,351.82)	23,612.44	653.26	22,959.18	-	-	-	23,612.44

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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>Adult Education Centers/Technical Colleges</u>												
8005	Lindsey Hopkins Technical College	1,036,474.48	1,280,984.74	(1,268,366.38)	1,049,092.84	76,271.25	972,799.99	-	21.60	-	-	1,049,092.84
7272	Miami Coral Park Adult Education Center	290,131.69	241,401.20	(225,727.15)	305,805.74	154,598.19	149,676.08	-	1,531.47	-	-	305,805.74
7342	Miami Jackson Adult Education Center	31,276.62	65,175.04	(67,575.53)	28,876.13	7,939.72	20,936.41	-	-	-	-	28,876.13
7532	Miami Sunset Adult Education Center	155,720.32	111,711.54	(123,244.62)	144,187.24	35,139.74	104,568.54	-	4,478.96	-	-	144,187.24
8911	Robert Morgan Educ Center And Technical College	606,282.63	1,405,644.73	(1,356,476.47)	655,450.89	21,613.36	624,374.26	-	9,463.27	-	-	655,450.89
7592	North Miami Adult Education Center	576,853.17	251,174.48	(278,932.85)	549,094.80	21,853.04	527,163.44	-	78.32	-	-	549,094.80
7602	William H. Turner Technical Arts Adult Education Center	93,309.80	78,973.20	(129,701.69)	42,581.31	19,146.07	23,435.24	-	-	-	-	42,581.31
<u>Alternative Education Center</u>												
8121	C.O.P.E. Center North	17,210.42	33,378.32	(32,320.41)	18,268.33	5,049.43	13,218.90	-	-	-	-	18,268.33

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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>Other Center (District)</u>											
9026	Hospitality Services	859,615.05	518,343.99	(601,745.12)	776,213.92	18,814.61	757,399.31	-	-	-	776,213.92
TOTALS		\$ 6,414,633.39	\$ 17,352,312.35	\$ (17,328,492.18)	\$ 6,438,453.56	\$ 1,356,976.13	\$ 5,066,049.81	\$ -	\$15,573.62	\$(146.00)	\$ 6,438,453.56

AUDIT OPINION

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

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 2019-2020 fiscal year, on the accrual basis of accounting.

As of June 30, 2020, for all 80 schools/centers in this report, total combined receipts and disbursements amounted to \$17,352,312.35 and \$(17,328,492.18), respectively, while total combined Fund Balance amounted to \$6,438,453.56 (Pages 6-14).

As of June 30, 2020, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting.

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

Tamara Wain

Tamara Wain
Certified Public Accountant
District Director, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for the 80 schools/centers included in this report are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Golden Glades Elementary	✓			✓			Not Likely to impact.
Palm Lakes Elementary	✓			✓			Not Likely to impact.
Palm Springs North Elementary	✓			✓			Not Likely to impact.
Aventura Waterways K-8 Center	✓			✓			Not Likely to impact.
Bob Graham Education Center	✓			✓			Not Likely to impact.
Miami Beach Fienberg/Fisher K-8	✓			✓			Not Likely to impact.
Miami Lakes Educational Center	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Dr. Manuel C. Barreiro 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.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
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	✓			✓			Not Likely to impact.
Greenglade Elementary	✓			✓			Not Likely to impact.
Gulfstream 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.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
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.
Pinecrest Elementary	✓			✓			Not Likely to impact.
Redland 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.
South Miami Heights Elementary	✓			✓			Not Likely to impact.
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.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Campbell Drive K-8 Center	✓			✓			Not Likely to impact.
Caribbean K-8 Center	✓			✓			Not Likely to impact.
Cypress K-8 Center	✓			✓			Not Likely to impact.
Devon Aire K-8 Center	✓			✓			Not Likely to impact.
Gateway Environmental K-8 Learning Center	✓			✓			Not Likely to impact.
Kendall Square K-8 Center	✓			✓			Not Likely to impact.
Kenwood K-8 Center	✓			✓			Not Likely to impact.
Jane S. Roberts K-8 Center	✓			✓			Not Likely to impact.
Vineland K-8 Center	✓			✓			Not Likely to impact.
West Homestead K-8 Center	✓			✓			Not Likely to impact.
Winston Park K-8 Center	✓			✓			Not Likely to impact.
Arvida Middle	✓			✓			Not Likely to impact.
Lamar Louise Curry Middle	✓			✓			Not Likely to impact.
Cutler Bay Middle	✓			✓			Not Likely to impact.
Glades 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	
Hammocks Middle	✓			✓			Not Likely to impact.
Jorge Mas Canosa Middle	✓			✓			Not Likely to impact.
Howard D. McMillan Middle	✓			✓			Not Likely to impact.
Redland Middle	✓			✓			Not Likely to impact.
Richmond Heights Middle	✓			✓			Not Likely to impact.
Rivera Middle	✓			✓			Not Likely to impact.
South Dade Middle	✓			✓			Not Likely to impact.
Miami Art Studio 6-12 @ Zelda Glazer	✓			✓			Not Likely to impact.
Center for International Education: A Cambridge Associate School	✓			✓			Not Likely to impact.
Homestead Senior	✓			✓			Not Likely to impact.
Miami Sunset Senior	✓			✓			Not Likely to impact.
Robert Morgan Educational Center (Senior High)	✓			✓			Not Likely to impact.
TERRA Environmental Research Institute	✓			✓			Not Likely to impact.
Brucie Ball 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	
Neva King Cooper Educational Center	✓			✓			Not Likely to impact.
<u>Adult Education Centers/Technical Colleges</u>							
Lindsey Hopkins Technical College	✓			✓			Not Likely to impact.
Miami Coral Park Adult Education Center	✓			✓			Not Likely to impact.
Miami Jackson Adult Education Center	✓			✓			Not Likely to impact.
Miami Sunset Adult Education Center	✓			✓			Not Likely to impact.
Robert Morgan Educational Center And Technical College	✓			✓			Not Likely to impact.
North Miami Adult Education Center	✓			✓			Not Likely to impact.
William H. Turner Technical Arts Adult Education Center	✓			✓			Not Likely to impact.
<u>Alternative Education Center</u>							
C.O.P.E. Center North	✓			✓			Not Likely to impact.
<u>Other Center (District)</u>							
Hospitality Services	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 80 schools/centers included in this report are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
2161	Golden Glades Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
4241	Palm Lakes Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
4281	Palm Springs North Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2017-2018 2018-2019	None	
0231	Aventura Waterways K-8 Center	Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None		Int. Funds: 2018-2019	None	
0091	Bob Graham Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-2019 SP3	None	
0761	Miami Beach Fienberg/Fisher K-8	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 & 2020-2021 Data Security: 2019-2020	None		Int. Funds: 2017-2018 2018-2019 FTE: 2018-2019 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7391	Miami Lakes Educational Center	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
<u>South Region Office Schools/Centers</u>							
0211	Dr. Manuel C. Barreiro Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
0271	Bent Tree Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll & P- Card: 2018-2019	None	
0441	Blue Lakes Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
0671	Calusa Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
0771	Dr. William A. Chapman Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
0861	Colonial Drive Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
1041	Coral Reef Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	
1241	Cutler Ridge Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
1371	Marjory Stoneman Douglas Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll & P- Card: 2018-2019 Data Security: 2018-2019 2019-2020	None	
5061	Dr. Carlos J. Finlay Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	
2021	Gloria Floyd Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
2151	Jack D. Gordon Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2261	Greenglade Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
2321	Gulfstream Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll & P- Card: 2018-2019	None	
2521	Oliver Hoover Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
2511	Zora Neale Hurston Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
2641	Kendale Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2651	Kendale Lakes Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020 2020-2021	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	
3261	Miami Heights Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
4091	Olympia Heights Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4221	Palmetto Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
0831	Claude Pepper Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
4441	Pine Lake Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4421	Pinecrest Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
4581	Redland Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4611	Redondo Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4741	Royal Green Elementary	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
4761	Royal Palm Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
5281	South Miami Heights Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5421	Sunset Park Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	
5521	Tropical Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5641	Village Green Elementary	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
5951	Whispering Pines Elementary	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
0451	Bowman Ashe/Doolin K-8 Academy	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
0651	Campbell Drive K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
0661	Caribbean K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
1281	Cypress K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-20 SP3	None	
1331	Devon Aire K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
4031	Gateway Environmental K-8 Learning Center	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
3031	Kendall Square K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
2701	Kenwood K-8 Center	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
4691	Jane S. Roberts K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
5671	Vineland K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
5791	West Homestead K-8 Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5961	Winston Park K-8 Center	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
6021	Arvida Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2018-2019 SP3	None	
6921	Lamar Louise Curry Middle	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
6111	Cutler Bay Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-20 SP3	None	
6211	Glades Middle	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
6221	Hammocks Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6771	Jorge Mas Canosa Middle	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
6441	Howard D. McMillan Middle	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None	
6761	Redland Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6781	Richmond Heights Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6801	Rivera Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
5003	South Dade Middle	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
6052	Miami Art Studio 6-12 @ Zelda Glazer	Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019 FTE: 2019-20 SP3	None	
7021	Center for International Education: A Cambridge Associate School	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7151	Homestead Senior	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020	None	
7531	Miami Sunset Senior	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
7371	Robert Morgan Educational Center (Senior High)	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7029	TERRA Environmental Research Institute	Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
9732	Brucie Ball Educational Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
0921	Neva King Cooper Educational Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
<u>Adult Education Centers/Technical Colleges</u>							
8005	Lindsey Hopkins Technical College	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7272	Miami Coral Park Adult Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7342	Miami Jackson Adult Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7532	Miami Sunset Adult Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
8911	Robert Morgan Educational Center And Technical College	Int. Funds: 2019-2020	None		Int. Funds: 2018-2019	None	
7592	North Miami Adult Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
7602	William H. Turner Technical Arts Adult Education Center	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	
<u>Alternative Education Center</u>							
8121	C.O.P.E. Center North	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
<u>Other Center (District)</u>							
9026	Hospitality Services	Int. Funds: 2019-2020	None		Int. Funds: 2017-2018 2018-2019	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 80 schools/centers included in this report. **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 Schools/Centers</u>			
2161	Golden Glades Elementary	Principal: • Mr. Andrija A. Harrison	Principal: • Mr. Andrija A. Harrison (No Change).
	Current Audit: (1-Year Audit) (2019-2020)	Treasurer: Ms. Gayle E. Williams (Through November 2020)	Treasurer: Ms. Jacqueline D. Dunn (Part time) (Change Of Treasurer Since Prior Audit).
4241	Palm Lakes Elementary	Principal: • Ms. Jacqueline Arias-Gonzalez	Principal: • Ms. Jacqueline Arias-Gonzalez (No Change).
	Current Audit: (1-Year Audit) (2019-2020)	Treasurer: Ms. Monica A. Neri-Gutierrez (Through June 2020)	Treasurer: Ms. Gracy Luna-Ordonez (Change Of Treasurer Since Prior Audit).
4281	Palm Springs North Elementary ^(a)	Principal: • Ms. Maribel B. Dotres (Through March 2021; Resigned)	Principal: • Dr. Christina M. Ravelo (Change Of Principal Since Prior Audit).
	Current Audit: (1-Year Audit) (2019-2020)	Treasurer: Ms. Evelyn M. Rogers	Treasurer: Ms. Evelyn M. Rogers (No Change).
0231	Aventura Waterways K-8 Center	Principal: • Ms. Yesenia M. Aponte	Principal: • Ms. Yesenia M. Aponte (No Change).
	Current Audit: (1-Year Audit) (2019-2020)	Treasurer: Ms. Altagracia Rosemond-Tang	Treasurer: Ms. Altagracia Rosemond-Tang (No Change).
0091	Bob Graham Education Center	Principal: • Ms. Yecenia M. Martinez	Principal: • Ms. Yecenia M. Martinez (No Change).
	Current Audit: (1-Year Audit) (2019-2020)	Treasurer: Ms. Ana R. Zapata	Treasurer: Ms. Ana R. Zapata (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (6 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
0761	Miami Beach Fienberg/Fisher K-8 (1-Year Audit) (2019-20)	Principal: • Ms. Maria P. Costa	Principal: • Ms. Maria P. Costa (No Change).
		Treasurer: Ms. Carmen M. Jones (Through March 2021)	Treasurer: Position Currently Open (Change Of Treasurer Since Prior Audit).
7391	Miami Lakes Educational Center (1-Year Audit) (2019-20)	Principals: • Ms. Lourdes Diaz (Through November 2019; presently Region Administrative at North Region Office) • Mr. Yaset Fernandez	Principal: • Mr. Yaset Fernandez (No Change).
		Treasurer: Ms. Geydis Leonard (Through November 2020)	Treasurer: Ms. Suling Consuegra (Change Of Treasurer Since Prior Audit).
<u>South Region Office Schools/Centers</u>			
0211	Dr. Manuel C. Barreiro Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Maritza Correa	Principal: • Ms. Maritza Correa (No Change).
		Treasurer: Ms. Jennifer Betancourt	Treasurer: Ms. Jennifer Betancourt (No Change).
0271	Bent Tree Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Emily D. Falcon	Principal: • 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) (2019-20)	Principal: • Mr. Adrian M. Sanchez	Principal: • Mr. Adrian M. Sanchez (No Change).
		Treasurer: Ms. Analy Rodriguez	Treasurer: Ms. Analy Rodriguez (No Change).
0671	Calusa Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Suzet M. Hernandez	Principal: • Ms. Suzet M. Hernandez (No Change).
		Treasurer: Ms. Susana V. Chueca	Treasurer: Ms. Susana V. Chueca (No Change).
0771	Dr. William A. Chapman Elementary (1-Year Audit) (2019-20)	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 ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Laura F. Tennant (Through January 2021; Presently Executive Director of Curriculum at Chief Strategy Office)	Principal: • Mr. Andy J. Pierre-Louis (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Tqwana T. Brown	Treasurer: Ms. Tqwana T. Brown (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (6 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
1041	Coral Reef Elementary (1-Year Audit) (2019-20)	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) (2019-20)	Principal: • Ms. Adrienne L. Wright-Mullings	Principal: • Ms. Adrienne L. Wright-Mullings (No Change).
		Treasurer: Ms. Fernanda N. Woods	Treasurer: Ms. Fernanda N. Woods (No Change).
1371	Marjory Stoneman Douglas Elementary (1-Year Audit) (2019-20)	Principal: • Moraima Almeida-Perez	Principal: • 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) (2019-20)	Principal: • Ms. Marie H. Orth-Sanchez	Principal: • Ms. Marie H. Orth-Sanchez (No Change).
		Treasurer: Ms. Dania Perez-Martin (Through June 2020)	Treasurer: Ms. Vickie L. Rodriguez (Change Of Treasurer Since Prior Audit).
2021	Gloria Floyd Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Mayte M. Dovale	Principal: • Ms. Mayte M. Dovale (No Change).
		Treasurer: Ms. Jeannette Claro	Treasurer: Ms. Jeannette Claro (No Change).
2151	Jack D. Gordon Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Maileen A. Ferrer	Principal: • Ms. Maileen A. Ferrer (No Change).
		Treasurer: Ms. Marquita L. Graham	Treasurer: Ms. Marquita L. Graham (No Change).
2261	Greenglade Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Maria V. Tercilla	Principal: • Dr. Maria V. Tercilla (No Change).
		Treasurer: Ms. Amarilys Egued	Treasurer: Ms. Amarilys Egued (No Change).
2321	Gulfstream Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Marybel R. Baldessari	Principal: • Ms. Marybel R. Baldessari (No Change).
		Treasurer: Ms. Deyanira R. Perez	Treasurer: Ms. Deyanira R. Perez (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
2521	Oliver Hoover Elementary (1-Year Audit) (2019-20)	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) (2019-20)	Principal: • Ms. Isabel G. Valenzano	Principal: • Ms. Isabel G. Valenzano (No Change).
		Treasurers: Ms. Liliana Quintero (Through August 2019) Ms. Lilia M. Rodriguez	Treasurer: Ms. Lilia M. Rodriguez (No Change).
2641	Kendale Elementary (1-Year Audit) (2019-20)	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) (2019-20)	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 (1-Year Audit) (2019-20)	Principal: • Ms. Renita L. Lee	Principal: • Ms. Renita L. Lee (No Change).
		Treasurer: Ms. Susan W. Gochenour (Through February 2021)	Treasurer: Ms. Jessica J. Cabanes (Change Of Treasurer Since Prior Audit).
4091	Olympia Heights Elementary (1-Year Audit) (2019-20)	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) (2019-20)	Principal: • Mr. Eric Torres	Principal: • Mr. Eric Torres (No Change).
		Treasurer: Ms. Aleida M. Escalona	Treasurer: Ms. Aleida M. Escalona (No Change).
0831	Claude Pepper Elementary (1-Year Audit) (2019-20)	Principal: • Dr. Annette M. Diaz	Principal: • Dr. Annette M. Diaz (No Change).
		Treasurer: Ms. Hortencia Gonzalez	Treasurer: Ms. Hortencia Gonzalez (No Change).
4441	Pine Lake Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Crystal C. Coffey	Principal: • Ms. Crystal C. Coffey (No Change).
		Treasurer: Ms. Nekiva E. Simmons	Treasurer: Ms. Nekiva E. Simmons (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
4421	Pinecrest Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Lynn M. Zaldua	Principal: • Ms. Lynn M. Zaldua (No Change).
		Treasurer: Ms. Monica Fuentes (Through June 2020)	Treasurer: Ms. Cecilia L. Curbelo (Change Of Treasurer Since Prior Audit).
4581	Redland Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Adrian Montes	Principal: • Mr. Adrian Montes (No Change).
		Treasurer: Ms. Dayamy Gonzalez	Treasurer: Ms. Dayamy Gonzalez (No Change).
4611	Redondo Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Keith A. Anderson	Principal: • Mr. Keith A. Anderson (No Change).
		Treasurer: Ms. Raquel Vidales	Treasurer: Ms. Raquel Vidales (No Change).
4741	Royal Green Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Nancy S. Aragon	Principal: • Ms. Nancy S. Aragon (No Change).
		Treasurer: Ms. Patricia Payano	Treasurer: Ms. Patricia Payano (No Change).
4761	Royal Palm Elementary (1-Year Audit) (2019-20)	Principal: • Ms. Marta Garcia	Principal: • Ms. Marta Garcia (No Change).
		Treasurer: Ms. Tatiana M. Vega	Treasurer: Ms. Tatiana M. Vega (No Change).
5281	South Miami Heights Elementary (1-Year Audit) (2019-20)	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) (2019-20)	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) (2019-20)	Principal: • Ms. Viviana Bouza Debs	Principal: • Ms. Viviana Bouza Debs (No Change).
		Treasurer: Ms. Maria V. Torres	Treasurer: Ms. Maria V. Torres (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
5641	Village Green Elementary (1-Year Audit) (2019-20)	Principal: • Mr. Henry Fernandez	Principal: • Mr. Henry Fernandez (No Change).
		Treasurer: Ms. Isabel Gonzalez	Treasurer: Ms. Isabel Gonzalez (No Change).
5951	Whispering Pines Elementary (1-Year Audit) (2019-20)	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) (2019-20)	Principal: • Ms. Lisset Vazquez-Rios	Principal: • Ms. Lisset Vazquez-Rios (No Change).
		Treasurer: Ms. Maria D. Abril (Through January 2021)	Treasurer: Ms. Jennifer M. Rodriguez (Change Of Treasurer Since Prior Audit).
0651	Campbell Drive K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Thelma Fornell	Principal: • Ms. Thelma Fornell (No Change).
		Treasurer: Ms. Ingrid M. Batista	Treasurer: Ms. Ingrid M. Batista (No Change).
0661	Caribbean K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Maria E. Calvet-Cuba	Principal: • Ms. Maria E. Calvet-Cuba (No Change).
		Treasurer: Ms. Daylen Sosa	Treasurer: Ms. Daylen Sosa (No Change).
1281	Cypress K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Eduardo L. Alonso	Principal: • Mr. Eduardo L. Alonso (No Change).
		Treasurer: Ms. Jessica M. Morales	Treasurer: Ms. Jessica M. Morales (No Change).
1331	Devon Aire K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Brian Hamilton	Principal: • Mr. Brian Hamilton (No Change).
		Treasurer: Ms. Glysel Wardell	Treasurer: Glysel Wardell (No Change).
4031	Gateway Environmental K-8 Learning Center (1-Year Audit) (2019-20)	Principal: • Ms. Tiffany D. Anderson	Principal: • Ms. Tiffany D. Anderson (No Change).
		Treasurer: Ms. Alexa Matias	Treasurer: Ms. Alexa Matias (No Change).
3031	Kendall Square K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Carmen B. Fuentes	Principal: • Ms. Carmen B. Fuentes (No Change).
		Treasurer: Ms. Jocelyn N. Gonzalez	Treasurer: Ms. Jocelyn N. Gonzalez (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
2701	Kenwood K-8 Center (1-Year Audit) (2019-20)	Principal: • Mr. Rodolfo Rodriguez	Principal: • Mr. Rodolfo Rodriguez (No Change).
		Treasurer: Ms. Clara M. Cejas (Through July 2020)	Treasurer: Ms. Leida D. Figuera (Change Of Treasurer Since Prior Audit).
4691	Jane S. Roberts K-8 Center (1-Year Audit) (2019-20)	Principals: • Ms. Milagro Arango (Through September 2019; On leave) • Ms. Calondria E. Williams (Through November 2019; Temporary Principal) • Ms. Milagro Arango (Returned from leave)	Principal: • Ms. Milagro Arango (No Change).
		Treasurer: Ms. Marilyn Cancino	Treasurer: Ms. Marilyn Cancino (No Change).
5671	Vineland K-8 Center (1-Year Audit) (2019-20)	Principal: • Ms. Catherine T. Krtausch	Principal: • Ms. Catherine T. Krtausch (No Change).
		Treasurer: Ms. Ana A. Perez (Through October 2020)	Treasurer: Ms. Janise Emad (Change Of Treasurer Since Prior Audit).
5791	West Homestead K-8 Center (1-Year Audit) (2019-20)	Principal: • Dr. Earl Burth	Principal: • Dr. Earl Burth (No Change).
		Treasurer: Ms. Nicole C. Fuentes	Treasurer: Ms. Nicole C. Fuentes (No Change).
5961	Winston Park K-8 Center ^(a) (1-Year Audit) (2019-20)	Principal: • Dr. Raquel Pelletier (Through June 2021; Retired)	Principal: • Ms. Carla D. Rivas (Change of Principal Since Prior Audit).
		Treasurer: Ms. Genesse Nuñez	Treasurer: Ms. Genesse Nuñez (No Change).
6021	Arvida Middle (1-Year Audit) (2019-20)	Principal: • Ms. Angela M. Holbrook	Principal: • Ms. Angela M. Holbrook (No Change).
		Treasurer: Mr. Jose V. Sanchez (Through May 2021)	Treasurer: Ms. Natasha M. Cruz (Change Of Treasurer Since Prior Audit).
6921	Lamar Louise Curry Middle (1-Year Audit) (2019-20)	Principal: • Ms. Jean R. Baril	Principal: • Ms. Jean R. Baril (No Change).
		Treasurer: Ms. Teresa M. Gonzalez	Treasurer: Ms. Teresa M. Gonzalez (No Change).
6111	Cutler Bay Middle (1-Year Audit) (2019-20)	Principal: • Mr. Ignacio Rodriguez	Principal: • Mr. Ignacio Rodriguez (No Change).
		Treasurer: Ms. Vivian G. Azcuy	Treasurer: Ms. Vivian G. Azcuy (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (6 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
6211	Glades Middle (1-Year Audit) (2019-20)	Principal: • Ms. Cynthia Valdes-Garcia	Principal: Ms. Cynthia Valdes-Garcia (No Change).
		Treasurer: Ms. Alina M. Revilla	Treasurer: Ms. Alina M. Revilla (No Change).
6221	Hammocks Middle (1-Year Audit) (2019-20)	Principal: • Ms. Deborah Leal	Principal: • Ms. Deborah Leal (No Change).
		Treasurer: Ms. Karen E. Talavera	Treasurer: Ms. Karen E. Talavera (No Change).
6771	Jorge Mas Canosa Middle (1-Year Audit) (2019-20)	Principal: • Mr. Elio Falcon, Jr.	Principal: • Mr. Elio Falcon, Jr. (No Change).
		Treasurer: Ms. Gloria M. Mantecon	Treasurer: Ms. Gloria M. Mantecon (No Change).
6441	Howard D. McMillan ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Hilca Thomas (Through June 2021; Retired)	Principal: • Dr. Felicia K. Joseph (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Carmen J. Ghani	Treasurer: Ms. Carmen J. Ghani (No Change).
6761	Redland Middle ^(a) (1-Year Audit) (2019-20)	Principal: • Mr. Gregory A. Beckford (Through June 2021; Presently Principal at Frank C. Martin International K-8 Center)	Principal: • Mr. Clinton E. Bales (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Alma A. Fernandez	Treasurer: Ms. Alma A. Fernandez (No Change).
6781	Richmond Heights Middle (1-Year Audit) (2019-20)	Principal: • Ms. LaRhonda M. Donaldson	Principal: • Ms. LaRhonda M. Donaldson (No Change).
		Treasurer: Ms. Tiffany D. Williams	Treasurer: Ms. Tiffany D. Williams (No Change).
6801	Riviera Middle (1-Year Audit) (2019-20)	Principal: • Mr. Jorge M. Bulnes	Principal: • Mr. Jorge M. Bulnes (No Change).
		Treasurer: Ms. Amy P. Rodriguez	Treasurer: Ms. Amy P. Rodriguez (No Change).
5003	South Dade Middle (1-Year Audit) (2019-20)	Principal: • Dr. Guillermo A. Muñoz	Principal: • Dr. Guillermo A. Muñoz (No Change).
		Treasurer: Ms. Gail F. Wright	Treasurer: Ms. Gail F. Wright (No Change).
6052	Miami Arts Studio 6-12 @ Zelda Glazer (1-Year Audit) (2019-20)	Principal: • Dr. Miquel A. Balsera	Principal: • Dr. Miquel A. Balsera (No Change).
		Treasurers: Ms. Ysel Rodriguez-Torres (Through October 2019) Ms. Margaret C. Sauble	Treasurer: Ms. Margaret C. Sauble (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (6 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
7021	Center for International Education: A Cambridge Associate School ^(a) (1-Year Audit) (2019-20)	Principal: • Ms. Lisa L. Pizzimenti-Bradshaw (Through April 2021; Retired)	Principal: • Ms. Jennifer C. Rodriguez-Ledesma (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Blanca I. Osuna	Treasurer: Ms. Blanca I. Osuna (No Change).
7151	Homestead Senior (1-Year Audit) (2019-20)	Principal: • Mr. John A. Galardi	Principal: • Mr. John A. Galardi (No Change).
		Treasurer: Mr. Daniel Garcia	Treasurer: Mr. Daniel Garcia (No Change).
7531	Miami Sunset Senior (1-Year Audit) (2019-20)	Principal: • Mr. John C. Lux	Principal: • Mr. John C. Lux (No Change).
		Treasurer: Ms. Lourdes F. Gomez (Through January 2021)	Treasurer: Mr. Hernan A. Mendez (Change Of Treasurer Since Prior Audit).
7371	Robert Morgan Educational Center (Senior High) (1-Year Audit) (2019-20)	Principals: • Mr. Reginald J. Fox (Through November 2019; Presently Administrative Director at Division of Athletics, Activities and Accreditation) • Mr. Kenneth L. Williams	Principal: • Mr. Kenneth L. Williams (No Change).
		Treasurer: Ms. Mary F. Gonzalez	Treasurer: Ms. Mary F. Gonzalez (No Change).
7029	TERRA Environmental Research Institute (1-Year Audit) (2019-20)	Principal: • Mr. Jose L. Sirven	Principal: • Mr. Jose L. Sirven (No Change).
		Treasurer: Ms. Mercedes Perez	Treasurer: Ms. Mercedes Perez (No Change).
9732	Bruce Ball Educational Center (1-Year Audit) (2019-20)	Principal: • Dr. Amrita J. Prakash	Principal: • Dr. Amrita J. Prakash (No Change).
		Treasurer: Ms. Fariela U. Oudsten	Treasurer: Ms. Fariela U. Oudsten (No Change).
0921	Neva King Cooper Educational Center (1-Year Audit) (2019-20)	Principal: • Dr. Tracy E. Roos	Principal: • Dr. Tracy E. Roos (No Change).
		Treasurer: Ms. Terisa S. Carroll	Treasurer: Ms. Terisa S. Carroll (No Change).
Adult Education Centers/Technical Colleges			
8005	Lindsey Hopkins Technical College (1-Year Audit) (2019-20)	Principal: • Ms. Nyce Daniel	Principal: • Ms. Nyce Daniel (No Change).
		Treasurer: Ms. Savarda A. Farrington (Through October 2019) Ms. Drusilla E. Sears	Treasurer: Ms. Drusilla E. Sears (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (6 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
7272	Miami Coral Park Adult Education Center (1-Year Audit) (2019-20)	Principal: • Ms. Alicia Hidalgo	Principal: • Ms. Alicia Hidalgo (No Change).
		Treasurer: Mr. Alexander Almanza	Treasurer: Mr. Alexander Almanza (No Change).
7342	Miami Jackson Adult Education Center (1-Year Audit) (2019-20)	Principal: • Mr. Ron A. Butler	Principal: • Mr. Ron A. Butler (No Change).
		Treasurer: Ms. Karen A. Thompson	Treasurer: Ms. Karen A. Thompson (No Change).
7532	Miami Sunset Adult Education Center (1-Year Audit) (2019-20)	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).
8911	Robert Morgan Educational Center and Technical College (1-Year Audit) (2019-20)	Principals: • Mr. Reginald J. Fox (Through November 2019; Presently Administrative Director at Division of Athletics, Activities and Accreditation) • Mr. Kenneth L. Williams	Principal: • Mr. Kenneth L. Williams (No Change).
		Treasurer: Ms. Betty R. McCoy	Treasurer: Ms. Betty R. McCoy (No Change).
7592	North Miami Adult Education Center (1-Year Audit) (2019-20)	Principal: • Mr. Franklyn J. Glasford	Principal: • Mr. Franklyn J. Glasford (No Change).
		Treasurer: Ms. Tamiko S. Jones	Treasurer: Ms. Tamiko S. Jones (No Change).
7602	William H. Turner Technical Arts Adult Education Center (1-Year Audit) (2019-20)	Principal: • Mr. Uwezo B. Frazier	Principal: • Mr. Uwezo B. Frazier (No Change).
		Treasurer: Ms. Cassandra E. Blevins	Treasurer: Ms. Cassandra E. Blevins (No Change).
<u>Alternative Education Center</u>			
8121	C.O.P.E. Center North (1-Year Audit) (2019-20)	Principal: • Dr. Ebony N. Dunn	Principal: • Dr. Ebony N. Dunn (No Change).
		Treasurer: Ms. Rhonda D. Miller	Treasurer: Ms. Rhonda D. Miller (No Change).
<u>Other Center (District)</u>			
9026	Hospitality Services (1-Year Audit) (2019-20)	Director: • Mr. Pedro E. Acosta	Director: • Mr. Pedro E. Acosta (No Change).
		Treasurer: Ms. Daphne E. Johnbaptiste	Treasurer: Ms. Daphne E. Johnbaptiste (No Change).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 103 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>North Region Office Schools/Centers</u>								
2161	Golden Glades Elementary	110	263,779	-	\$ -	\$ -	-	\$ -
4241	Palm Lakes Elementary	110	272,767	-	-	-	-	-
4281	Palm Springs North Elementary	157	384,182	-	-	-	-	-
0231	Aventura Waterways K-8 Center	444	841,509	-	-	-	-	-
0091	Bob Graham Education Center	341	766,259	-	-	-	-	-
0761	Miami Beach Fienberg/Fisher K-8	166	369,254	-	-	-	-	-
7391	Miami Lakes Educational Center	422	1,309,467	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0161	Avocado Elementary*	131	348,592	-	-	-	-	-
0211	Dr. Manuel C. Barreiro Elementary	138	569,960	-	-	-	-	-
4651	Ethel F. Beckford/Richmond Primary Learning Center*	40	183,088	-	-	-	-	-
0251	Ethel Koger Beckham K-8 Center*	100	281,160	-	-	-	-	-
0271	Bent Tree Elementary	99	265,661	-	-	-	-	-
0441	Blue Lakes Elementary	127	290,376	-	-	-	-	-

Note:

* Property audit results completed and reported for 2020-2021 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2021-2022 as a two-year audit (23 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		
0671	Calusa Elementary	107	304,487	-	-	-	-	-
0771	Dr. William A Chapman Elementary	102	392,682	-	-	-	-	-
0861	Colonial Drive Elementary	81	218,319	-	-	-	-	-
1041	Coral Reef Elementary	125	272,313	-	-	-	-	-
1241	Cutler Ridge Elementary	284	564,435	-	-	-	2	2,822
1371	Marjory Stoneman Douglas Elementary	152	399,036	-	-	-	-	-
1691	Christina M. Eve Elementary*	137	355,584	-	-	-	-	-
1811	Dante B. Fascell Elementary*	92	252,001	-	-	-	-	-
5061	Dr. Carlos J. Finlay Elementary	101	379,133	-	-	-	-	-
2001	Florida City Elementary*	111	259,048	-	-	-	-	-
2021	Gloria Floyd Elementary	132	296,891	-	-	-	-	-
2151	Jack D. Gordon Elementary	172	438,411	-	-	-	-	-
2261	Greenglade Elementary	114	249,169	-	-	-	-	-
2321	Gulfstream Elementary	192	403,553	-	-	-	-	-
2341	Joe Hall Elementary*	94	242,262	-	-	-	-	-
2521	Oliver Hoover Elementary	161	447,118	-	-	-	-	-
2541	Howard Drive Elementary*	134	240,577	-	-	-	-	-
2511	Zora Neale Hurston Elementary	134	304,448	-	-	-	-	-

Note:

* Property audit results completed and reported for 2020-2021 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2021-2022 as a two-year audit (23 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		
2641	Kendale Elementary	92	214,833	-	-	-	-	-
2651	Kendale Lakes Elementary	122	324,796	-	-	-	-	-
2891	William Lehman Elementary*	115	310,583	-	-	-	-	-
3261	Miami Heights Elementary	147	406,931	-	-	-	-	-
3541	Robert Russa Moton Elementary*	158	354,277	-	-	-	-	-
4091	Olympia Heights Elementary	85	218,408	-	-	-	-	-
4221	Palmetto Elementary	132	349,227	-	-	-	-	-
0831	Claude Pepper Elementary	110	270,092	-	-	-	-	-
4381	Dr. Henry E. Perrine Academy Of The Arts*	129	338,283	-	-	-	-	-
4441	Pine Lake Elementary	174	429,043	-	-	-	-	-
4421	Pinecrest Elementary	109	271,063	-	-	-	-	-
4511	Dr. Gilbert L. Porter Elementary*	110	296,572	-	-	-	-	-
4581	Redland Elementary	121	285,947	-	-	-	-	-
4611	Redondo Elementary	114	264,283	-	-	-	-	-
4741	Royal Green Elementary	106	269,368	-	-	-	-	-
4761	Royal Palm Elementary	150	444,598	-	-	-	-	-
2941	Laura C. Saunders Elementary*	118	347,395	-	-	-	-	-
5281	South Miami Heights Elementary	112	243,876	-	-	-	-	-

Note:

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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		
5421	Sunset Park Elementary	77	209,631	-	-	-	-	-
5521	Tropical Elementary	175	378,692	-	-	-	-	-
5641	Village Green Elementary	66	148,701	1	1,095	-	-	-
5981	Dr. Edward L. Whigham Elementary*	124	292,341	-	-	-	-	-
5951	Whispering Pines Elementary	121	317,601	-	-	-	-	-
0451	Bowman Ashe/Doolin K-8 Academy	333	959,484	-	-	-	-	-
0651	Campbell Drive K-8 Center	273	556,330	-	-	-	-	-
0661	Caribbean K-8 Center	194	457,996	-	-	-	-	-
3621	Coconut Palm K-8 Academy*	284	654,656	-	-	-	-	-
1281	Cypress K-8 Center	128	284,320	-	-	-	-	-
1331	Devon Aire K-8 Center	229	432,918	-	-	-	-	-
4031	Gateway Environmental K-8 Learning Center	253	572,216	-	-	-	-	-
3031	Kendall Square K-8 Center	98	243,405	-	-	-	-	-
2701	Kenwood K-8 Center	206	509,201	-	-	-	-	-
0073	Mandarin Lakes K-8 Academy*	206	655,000	-	-	-	-	-
3101	Frank C. Martin K-8 Center*	240	615,253	-	-	-	-	-
4391	Irving & Beatrice Peskoe K-8 Center*	100	307,350	-	-	-	-	-
4691	Jane S. Roberts K-8 Center	197	442,434	-	-	-	-	-

Note:

* Property audit results completed and reported for 2020-2021 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2021-2022 as a two-year audit (23 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		
5671	Vineland K-8 Center	165	378,626	-	-	-	-	-
5791	West Homestead K-8 Center	173	444,750	-	-	-	-	-
5961	Winston Park K-8 Center	157	358,453	-	-	-	-	-
6021	Arvida Middle	192	516,145	-	-	-	-	-
6921	Lamar Louise Curry Middle	338	810,977	-	-	-	-	-
6111	Cutler Bay Middle	192	513,025	-	-	-	-	-
6211	Glades Middle	216	513,062	-	-	-	-	-
6221	Hammocks Middle	297	684,457	-	-	-	-	-
6771	Jorge Mas Canosa Middle	358	699,137	-	-	-	-	-
6441	Howard D. McMillan Middle	275	694,236	-	-	-	-	-
6761	Redland Middle	242	540,898	-	-	-	-	-
6781	Richmond Heights Middle	197	557,506	-	-	-	-	-
6801	Rivera Middle	527	1,082,757	-	-	-	-	-
5003	South Dade Middle	324	621,000	-	-	-	-	-
6052	Miami Art Studio 6-12 @ Zelda Glazer	516	1,503,719	-	-	-	-	-
7021	Center for International Education: A Cambridge Associate School	167	412,684	-	-	-	-	-
7151	Homestead Senior	536	1,389,511	-	-	-	-	-
7531	Miami Sunset Senior	475	1,509,543	-	-	-	-	-

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		
7371	Robert Morgan Educational Center (Senior High)	624	1,752,116	-	-	-	-	-
7029	TERRA Environmental Research Institute	468	1,748,180	-	-	-	-	-
9732	Bruce Ball Educational Center	77	227,091	-	-	-	-	-
0921	Neva King Cooper Educational Center	62	223,806	-	-	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
7012	American Adult Education Center*	20	41,243	-	-	-	-	-
7112	Hialeah Adult Education Center*	23	78,015	-	-	-	-	-
7132	Hialeah-Miami Lakes Adult Education Center*	14	47,037	-	-	-	-	-
8005	Lindsey Hopkins Technical College	703	2,438,807	-	-	-	-	-
7272	Miami Coral Park Adult Education Center	17	44,925	-	-	-	-	-
7342	Miami Jackson Adult Education Center	6	10,625	-	-	-	-	-
7532	Miami Sunset Adult Education Center	17	44,940	-	-	-	-	-
8911	Robert Morgan Educational Center And Technical College	896	3,206,002	-	-	-	-	-
7592	North Miami Adult Education Center	28	80,949	-	-	-	-	-
7742	Southwest Adult Education Center*	5	10,233	-	-	-	-	-
7602	William H. Turner Technical Arts Adult Education Center	19	94,020	-	-	-	-	-

Note:

* Property audit results completed and reported for 2020-2021 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2021-2022 as a two-year audit (23 schools/centers).

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>Alternative Education Centers</u>								
8121	C.O.P.E. Center North	64	188,606	-	-	-	-	-
7631	Miami MacArthur Educational Center*	143	455,313	-	-	-	-	-
<u>Other Center (District)</u>								
9026	Hospitality Services	42	135,319	-	-	-	-	-
TOTALS		18,893	\$ 49,900,338	1	\$ 1,095	\$ -	2	\$ 2,822

Note:

* Property audit results completed and reported for 2020-2021 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2021-2022 as a two-year audit (23 schools/centers).

PLANT SECURITY REPORT

The following table is an analysis of Plant Security Reports. Six (6) schools/centers filed a Plant Security Report. Those schools/centers reported herein that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other ^(a)	Total Depreciated Value
<u>South Region Office Schools/Centers</u>								
2001	Florida City Elementary	1	1	\$ 1,009	\$ -	\$ -	\$ 1,009	\$ 684
5791	West Homestead K-8 Center	1	1	1,027	-	1,027	-	-
6021	Arvida Middle	1	4	9,967	-	5,477	4,490	-
6761	Redland Middle	1	1	1,254	-	-	1,254	-
7021	Center for International Education: A Cambridge Associate School	1	1	1,250	-	-	1,250	-
<u>Adult Education Center/Technical College</u>								
8005	Lindsey Hopkins Technical College	1	1	1,080	1,080	-	-	78
TOTALS		6	9	\$ 15,587	\$ 1,080	\$ 6,504	\$ 8,003	\$ 762

Note:

(a) "Other Equipment" consists of a musical instrument, pressure washers, computer cabinet, science equipment and sign-making machine.

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, 2020;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures* and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives, and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2019 through June 30, 2020, for all schools/centers in this report. Depending on the individual school/center audited:

- the scope of the Title I Program (including Payroll and Purchasing Card Program expenditures) was the 2019-2020 fiscal year;
- the scope of the selected information technology controls audit covered the 2019-2020 fiscal year or both the 2019-2020 and 2020-2021 fiscal years;
- the scope of the FTE audit was the 2020-2021 fiscal year, Survey 2 (October 2020) or the 2020-2021 fiscal year, Survey 3 (February 2021); and
- the scope of the Property Inventory audit was the 2020-2021 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures.
- interviewed school staff and performed analytical analysis of account balances.
- examined, on a sample basis, transactions, processes, supporting documentation and records.
- performed current physical inventories of property items with an individual cost of \$1,000 or more.
- follow-up on prior audit recommendations.
- 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, 2020, was 0.50%.

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

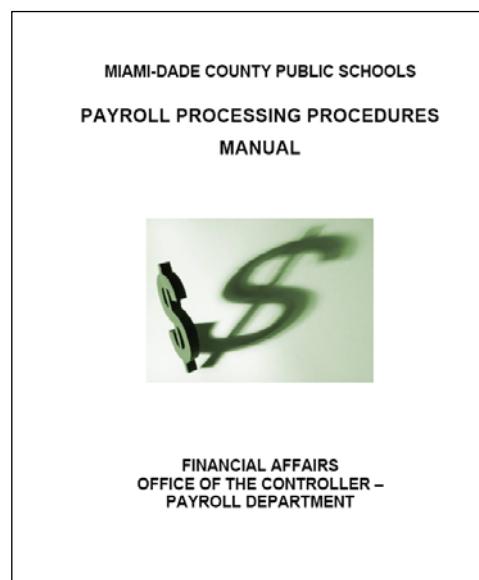


PROPERTY

At M-DCPS, the management of property items must comply with the 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”. At the present time, the administration is assessing the feasibility and considering various factors in determining whether to increase the threshold for property control tagging as permitted by State of Florida Rules.

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 at a later date, 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.

PURCHASING CARD (P-CARD) PROGRAM

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

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

TITLE I PROGRAM



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

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

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

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration. To promote schoolwide compliance with Federal, State, and District regulations and 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 2019-2020 fiscal year, months selected by the FDOE for these surveys are as follows:

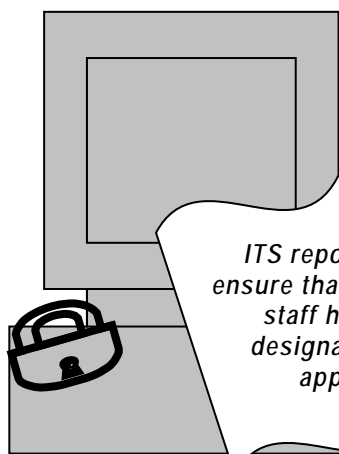
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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



ITS report reviewed to ensure that only authorized staff has access to designated computer applications.

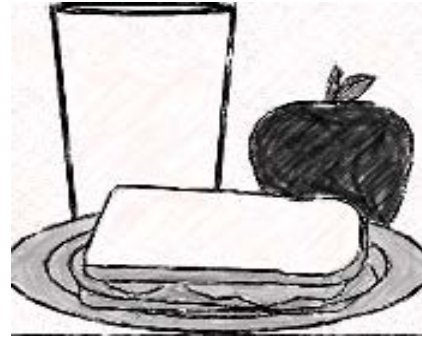
Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. Part of their responsibility includes ensuring that only authorized staff has access to designated applications. Information Technology Services (ITS) produces 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.

HOSPITALITY SERVICES

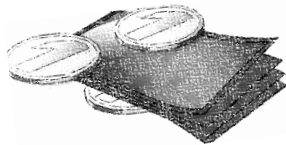
BACKGROUND

General Operation Of Dining Facility (otherwise referred to as the SBAB Cafeteria)

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 six vending machines located throughout the SBAB and Annex building (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 Covid-19 and were reopened in May 2021.



Dining room collections consist of cash (not accepted during Covid-19) and credit cards. Checks are no longer accepted at the dining facilities' cash registers, but only accepted for special orders stemming from their catering services. A new Point of Sale system was installed in February 2018.



The revenues generated from 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 provisions used in the preparation of meals. They are also used to purchase cafeteria supplies, equipment, and related miscellaneous expenses; and 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 six 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 \$35,000.

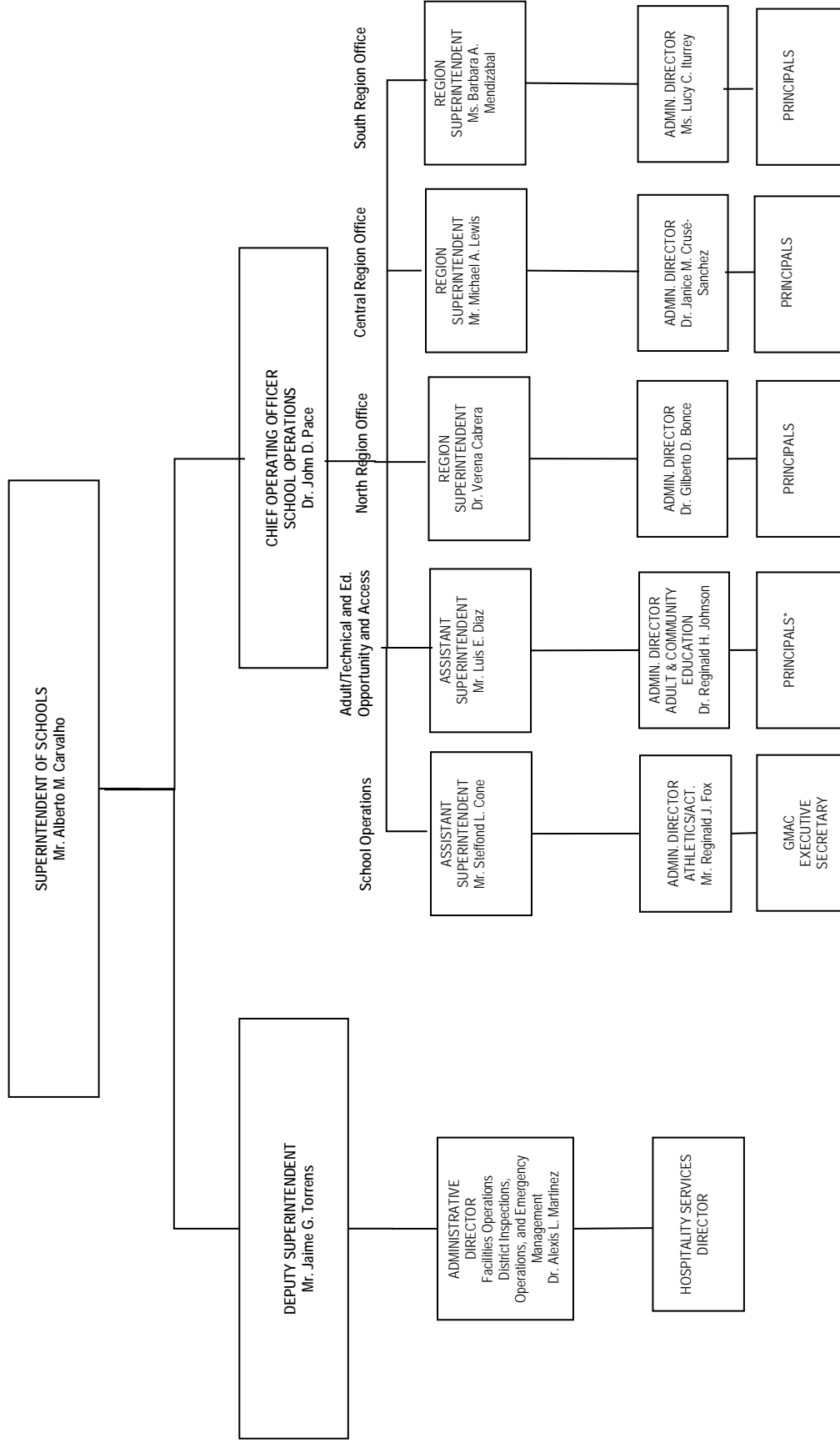
Staff and Administration and Operational Costs

During the audit period and as of June 2020, Hospitality Services employed 17 full-time employees and one part-time employee. 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 Deputy Superintendent, Office of the Superintendent. This reporting line is illustrated in the Organizational Chart on the next page.

The related payroll expenditures are covered with District funds. Total payroll expenditures incurred to run this operation amounted to approximately \$894,500 for the 2019-2020 fiscal year.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Services Center.

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 2021

Office of Management and Compliance Audits
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