



Miami-Dade County Public Schools

Internal Audit Report
Selected Schools/Centers

*Audit Results Were Satisfactory And
The Financial Statements Were Fairly Stated
For All 130 Schools/Centers In This Report.
No Findings Were Issued.*

JULY 2020

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

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Ms. Susie V. Castillo

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Mr. Alberto M. Carvalho

Superintendent of Schools

Ms. Maria T. Gonzalez, CPA

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

Chief Auditor
Maria T. Gonzalez, CPA

Miami-Dade County School Board
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June 30, 2020

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 130 schools/centers for the fiscal year ended June 30, 2019. At 14 schools/centers, there was a change of Principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the 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 and Full-Time Equivalent (FTE) reporting and student records. Corollary to a review of Title I Program expenditures or as a follow-up to the prior audit, 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 130 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,

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

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EXECUTIVE SUMMARY

Internal funds procedures and records were reviewed at 130 schools/centers. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records, Payroll, the Purchasing Card Program, and certain aspects of school site data security. Our audits disclosed that at all 130 schools/centers, there was general compliance with established procedures, and site records were maintained in good order (refer to the *Internal Controls Rating* schedule on Pages 20-29). Property losses identified at the schools/centers where our verification of the inventories was conducted and reported herein were minimal. *No findings were issued for any of the schools/centers in this report.*

The financial statements of the internal funds of all 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 2018-2019 fiscal year, on the accrual basis of accounting.

As of June 30, 2019, for all schools/centers in this report, total combined receipts and disbursements amounted to \$27,101,888 and \$(27,393,834), respectively; while total combined Fund Balance amounted to \$5,734,992 (Pages 6-18). As of June 30, 2019, the internal control structure at all schools/centers generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the 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 19).

- 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 30-45. 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 46-61 of this report. We have also included an *Organizational Chart* in this report (Page 77).

INTERNAL FUNDS

We completed the internal funds audits of 130 schools/centers. These include 38 schools/centers that report to the North Region Office; six (6) that report to the Central Region Office; 83 that report to the South Region Office; and three (3) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For all schools/centers, the audit scope is one fiscal year ended June 30, 2019. At 14 schools/centers, there was a change of Principal since the prior audit.

PROPERTY

Property inventory audits were conducted at all 130 schools/centers included in this report. Additionally, we included the property inventory results of 22 schools/centers that were completed by year end, but whose school audits could not be finished on time for publication. Accordingly, the school audits of these 22 schools/centers will be reported as two-year audits in the 2020-2021 fiscal year.

At 152 schools/centers, Property Audits staff inventoried approximately 31,000 equipment items with a total approximate cost of \$83.6 million. Of the 152 inventories, 150 proved satisfactory. At two (2) school/centers, three (3) equipment items with an approximate cost of \$4,200 and depreciated value of approximately \$1,300 were reported as “unlocated” (refer to the *Property Schedule* on Pages 62-69).

Other property losses reported through the *Plant Security Report* process disclosed that three schools/centers reported the loss of four (4) equipment items with an approximate cost of \$8,600 and a depreciated value of \$110. These items consisted of computers and audiovisual equipment (Page 69).

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

We reviewed Title I Program expenditures at 15 schools/centers. Total Title I Program expenditures reported for the 2018-2019 fiscal year corresponding to this group amounted to approximately \$3.7 million. Part of the Title I Program audit includes the review of payroll expenditures and expenditures charged to the Program via use of the 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	Data Security Audit Period	Title I Program P-Card Expenditures Audit Period	Total Title I Program Expenditures
0341	Arch Creek Elementary	North	2018-2019	2018-2019	2018-2019 2019-2020	2018-2019	\$ 333,602
0361	Biscayne Gardens Elementary	North	2018-2019	2018-2019	2018-2019	NA-none ¹	252,308
0561	W.J. Bryan Elementary	North	2018-2019	2018-2019	2018-2019	NA-none ¹	364,765
2181	Joella C. Good Elementary	North	2018-2019	2018-2019	2018-2019 2019-2020	2018-2019	316,549
2401	Hibiscus Elementary	North	2018-2019	2018-2019	2018-2019	2018-2019	262,883

¹ During 2018-19, this school/center did not utilize the P-Card to charge expenditures to the Title I Program (four schools/centers).

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Data Security Audit Period	Title I Program P-Card Expenditures Audit Period	Total Title I Program Expenditures
3581	Myrtle Grove K-8 Center	North	2018-2019	2018-2019	2018-2019 2019-2020	2018-2019	257,800
6023	Andover Middle	North	2018-2019	2018-2019	2018-2019 2019-2020	2018-2019	286,085
0161	Avocado Elementary	South	2018-2019	2018-2019	2018-2019 2019-2020	2018-2019	204,460
0271	Bent Tree Elementary	South	2018-2019	2018-2019	NA-none ²	2018-2019	117,862
1371	Marjory Stoneman Douglas Elementary	South	2018-2019	2018-2019	2018-2019 2019-2020	2018-2019	352,477
1811	Dante B. Fascell Elementary	South	2018-2019	2018-2019	NA-none ²	2018-2019	193,094
2261	Greenglade Elementary	South	2018-2019	2018-2019	NA-none ²	NA-none ¹	167,984
2321	Gulfstream Elementary	South	2018-2019	2018-2019	NA-none ²	2018-2019	285,693
2341	Joe Hall Elementary	South	2018-2019	2018-2019	2018-2019	NA-none ¹	87,860
0251	Ethel Koger Beckham K-8 Center	South	2018-2019	2018-2019	NA-none ²	2018-2019	224,421
Total Title I Program Expenditures							\$ 3,707,843

At all 15 schools/centers, 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 the report titled “Authorized Applications for Employees by Locations Report” disclosed general compliance with the requirements for granting access to applications at 10 schools/centers. The review of P-Card expenditures at 11 of the schools/centers disclosed overall compliance with the P-Card Program’s procedures.

¹ During 2018-19, this school/center did not utilize the P-Card to charge expenditures to the Title I Program (four schools/centers).

² Data Security not reviewed at this school/center (five 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
0641	Bunche Park Elementary	North	2019-2020 SP2	\$ 981,843
1481	John G. Dupuis Elementary	North	2019-2020 SP2	1,432,342
2241	Gratigny Elementary	North	2019-2020 SP2	1,282,321
3981	North Twin Lakes Elementary	North	2019-2020 SP2	1,243,731
4021	Oak Grove Elementary	North	2019-2020 SP2	1,369,021
7049	Westland Hialeah Senior	North	2019-2020 SP2	3,699,280
0801	Citrus Grove Elementary	Central	2019-2020 SP2	2,988,008
5321	Southside Elementary	Central	2019-2020 SP3	2,677,829
1041	Coral Reef Elementary	South	2019-2020 SP3	2,282,318
5061	Dr. Carlos J. Finlay Elementary	South	2019-2020 SP3	1,444,269
2541	Howard Drive Elementary	South	2019-2020 SP3	1,217,125
2651	Kendale Lakes Elementary	South	2019-2020 SP3	2,160,446
5121	Snapper Creek Elementary	South	2019-2020 SP2	1,336,125

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
5421	Sunset Park Elementary	South	2019-2020 SP3	1,296,841
1281	Cypress K-8 Center	South	2019-2020 SP3	893,191
3101	Frank C. Martin K-8 Center	South	2019-2020 SP3	2,426,378
4691	Jane S. Roberts K-8 Center	South	2019-2020 SP2	1,874,839
5671	Vineland K-8 Center	South	2019-2020 SP3	2,117,012
6111	Cutler Bay Middle	South	2019-2020 SP3	2,356,610
6771	Jorge Mas Canosa Middle	South	2019-2020 SP3	4,226,702
6441	Howard D. McMillan Middle	South	2019-2020 SP2	2,455,665
6052	Miami Arts Studio 6-12 @ Zelda Glazer	South	2019-2020 SP3	4,096,210
			Total FTE Funding:	\$ 45,858,106

The total FTE funding amounted to approximately \$45.9 million for the 22 schools/centers combined. FTE records reviewed corresponded to the 2019-2020 fiscal year Survey Period 2 (October 2019) or 2019-2020 fiscal year Survey Period 3 (February 2020) as noted in the preceding table. We found that all 22 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, 2019, for the 130 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, 2019

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2019, for the 130 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
0341	Arch Creek Elementary	\$ 16,722.13	\$ 6,641.58	\$ (6,991.47)	\$ 16,372.24	\$ 6,608.22	\$ 9,764.02	\$ -	\$ -	\$ -	\$ 16,372.24
0361	Biscayne Gardens Elementary	17,440.05	14,738.83	(11,870.88)	20,308.00	9,913.00	10,395.00	-	-	-	20,308.00
2441	Virginia A Boone/Highland Oaks Elementary	20,118.68	189,932.86	(192,285.81)	17,765.73	12,183.33	5,582.40	-	-	-	17,765.73
0561	W.J. Bryan Elementary	17,099.65	135,240.63	(136,481.06)	15,859.22	4,205.38	11,653.84	-	-	-	15,859.22
0641	Bunche Park Elementary	15,164.14	11,861.34	(12,780.96)	14,244.52	2,826.03	11,496.53	-	-	(78.04)	14,244.52
1481	John G. Dupuis Elementary	11,904.70	158,948.38	(158,371.22)	12,481.86	2,536.22	9,945.64	-	-	-	12,481.86
1521	Amelia Earhart Elementary	18,552.92	91,827.23	(91,732.80)	18,647.35	5,578.72	13,068.63	-	-	-	18,647.35
4801	Gertrude K. Edelman/Sabal Palm Elementary	9,713.13	45,215.73	(40,524.07)	14,404.79	9,389.34	5,015.45	-	-	-	14,404.79
2081	Fulford Elementary	22,659.44	16,756.55	(17,191.44)	22,224.55	5,910.81	16,313.74	-	-	-	22,224.55

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

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	
2161	Golden Glades Elementary	8,981.31	13,776.42	12,944.83)	9,812.90	9,074.73	738.17	-	-	-	9,812.90	
2181	Joella C. Good Elementary	16,732.77	375,536.84	(270,076.62)	122,192.99	113,481.00	8,711.99	-	-	-	122,192.99	
2241	Gratigny Elementary	9,621.92	9,542.15	(11,062.73)	8,101.34	4,690.25	3,411.09	-	-	-	8,101.34	
2281	Greynolds Park Elementary	28,425.87	115,390.99	(115,519.73)	28,297.13	14,788.26	13,508.87	-	-	-	28,297.13	
3781	Barbara Hawkins Elementary	15,251.10	11,029.64	(12,568.69)	13,712.05	4,393.98	9,318.07	-	-	-	13,712.05	
2111	Hialeah Gardens Elementary	17,310.95	352,893.38	(352,660.32)	17,544.01	9,936.86	7,607.15	-	-	-	17,544.01	
2401	Hibiscus Elementary	12,077.71	11,246.95	(10,785.72)	12,538.94	3,431.76	9,107.18	-	-	-	12,538.94	
3141	Meadowlane Elementary	17,755.65	34,595.31	(34,231.29)	18,119.67	9,938.89	8,180.78	-	-	-	18,119.67	
3981	North Twin Lakes Elementary	14,587.84	159,129.57	(159,118.74)	14,598.67	8,983.76	5,614.91	-	-	-	14,598.67	
4021	Oak Grove Elementary	16,229.04	53,932.03	(56,027.85)	14,133.22	14,133.22	-	-	-	-	14,133.22	
4061	Ojus Elementary	23,768.52	117,825.29	(106,422.81)	35,171.00	16,118.05	19,052.95	-	-	-	35,171.00	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance	
4341	Parkway Elementary	4,369.56	20,635.67	(20,415.56)	4,589.67	3,399.68	1,189.99	-	-	-	4,589.67	
5081	Dr. Frederica S. Wilson/Skyway Elementary	10,912.59	15,392.71	(16,022.25)	10,283.05	4,256.88	6,026.17	-	-	-	10,283.05	
5971	Nathan B. Young Elementary	6,901.40	11,683.81	(11,979.37)	6,605.84	5,689.42	916.42	-	-	-	6,605.84	
0231	Aventura Waterways K-8 Center	42,473.40	670,286.89	(669,798.12)	42,962.17	31,580.06	11,382.11	-	-	-	42,962.17	
5005	David Lawrence Jr. K-8 Center	29,168.65	332,722.58	(329,220.47)	32,670.76	21,790.54	10,880.22	-	-	-	32,670.76	
2911	Linda Lentlin K-8 Center	15,567.32	50,708.96	(48,890.87)	17,385.41	9,798.42	7,586.99	-	-	-	17,385.41	
3281	Miami Lakes K-8 Center	60,761.06	193,724.23	(226,109.56)	28,375.73	24,662.25	3,713.48	-	-	-	28,375.73	
3581	Myrtle Grove K-8 Center	14,791.97	63,104.36	(61,172.07)	16,724.26	6,429.40	10,294.86	-	-	-	16,724.26	
6023	Andover Middle	30,208.89	62,903.44	(60,039.41)	33,072.92	6,657.44	26,415.48	-	-	-	33,072.92	
6171	Henry H. Filer Middle	29,441.62	79,452.81	(81,415.99)	27,478.44	10,896.41	16,582.03	-	-	-	27,478.44	
6231	Hialeah Middle	37,546.86	106,330.75	(111,523.71)	32,353.90	14,243.80	18,110.10	-	-	-	32,353.90	

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

Work Loc. No.	Schools/Centers	Annual Financial Report							Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance		
6281	Thomas Jefferson Middle	16,244.61	49,779.21	(46,967.84)	19,055.98	9,119.55	9,936.43	-	-	-	19,055.98		
6501	Miami Lakes Middle	70,958.84	234,606.99	(230,759.81)	74,806.02	22,008.49	52,397.53	-	400.00	-	74,806.02		
6591	North Dade Middle	19,288.22	26,318.16	(29,420.00)	16,186.38	3,084.43	13,101.95	-	-	-	16,186.38		
6681	Palm Springs Middle	24,408.90	73,695.02	(72,245.58)	25,858.34	10,852.20	15,006.14	-	-	-	25,858.34		
7751	Barbara Goleman Senior	197,546.59	628,332.52	(595,381.90)	230,497.21	41,163.17	189,334.04	-	-	-	230,497.21		
7131	Hialeah-Miami Lakes Senior	163,160.31	463,468.47	(474,611.52)	152,017.26	10,847.36	141,169.90	-	-	-	152,017.26		
7049	Westland Hialeah Senior	107,452.08	334,409.01	(338,761.58)	103,099.51	22,882.08	80,287.43	-	(70.00)	-	103,099.51		
Central Region Office Schools/Centers													
0801	Citrus Grove Elementary	6,526.66	26,768.09	(21,474.73)	11,820.02	10,961.14	858.88	-	-	-	11,820.02		
3301	Miami Park Elementary	11,126.85	12,462.41	(11,460.33)	12,128.93	3,502.12	8,626.81	-	-	-	12,128.93		
5321	Southside Elementary	46,584.02	541,145.20	(545,850.24)	41,878.98	28,262.53	13,616.45	-	-	-	41,878.98		

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance	
2741	Key Biscayne K-8 Center	31,475.19	322,339.98	(324,370.84)	29,444.33	12,793.51	16,650.82	-	-	-	29,444.33	
4491	Henry E. S. Reeves K-8 Center	6,083.77	67,487.75	(68,687.42)	4,884.10	3,644.14	1,239.96	-	-	-	4,884.10	
6361	Jose de Diego Middle	26,929.34	110,385.31	(106,885.95)	30,428.70	24,124.51	3,195.88	-	-	3,108.31	30,428.70	
<u>South Region Office Schools/Centers</u>												
4651	Ethel F. Beckford/Richmond PLC	11,057.10	238.16	(772.98)	10,522.28	2,456.49	8,065.79	-	-	-	10,522.28	
4381	Dr. Henry E. Perrine Academy Of The Arts	18,129.94	233,957.33	(234,366.99)	17,720.28	10,778.91	6,941.37	-	-	-	17,720.28	
0161	Avocado Elementary	11,974.09	71,139.05	(71,113.02)	12,000.12	3,276.73	8,723.39	-	-	-	12,000.12	
0211	Dr. Manuel C. Barreiro Elementary	20,276.19	267,131.10	(264,441.87)	22,965.42	21,873.85	1,091.57	-	-	-	22,965.42	
0261	Bel-Aire Elementary	5,661.14	4,632.45	(3,086.84)	7,206.75	6,988.60	218.15	-	-	-	7,206.75	
0271	Bent Tree Elementary	12,082.69	132,858.12	(134,283.03)	10,657.78	5,669.43	4,988.35	-	-	-	10,657.78	
0125	Norma Butler Bossard Elem.	52,933.43	494,929.98	(500,860.57)	47,002.84	20,259.60	26,743.24	-	-	-	47,002.84	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance	
0671	Calusa Elementary	32,433.95	561,145.17	(559,941.43)	33,637.69	21,632.65	12,005.04	-	-	-	33,637.69	
0861	Colonial Drive Elementary	18,513.80	5,400.18	(4,932.17)	18,981.81	5,874.39	13,107.42	-	-	-	18,981.81	
1041	Coral Reef Elementary	27,676.94	617,821.85	(618,136.94)	27,361.85	17,763.34	9,598.51	-	-	-	27,361.85	
1241	Cutler Ridge Elementary	21,280.84	184,910.33	(184,825.21)	21,365.96	12,519.60	8,846.36	-	-	-	21,365.96	
1371	Marjory Stoneman Douglass Elementary	22,970.77	481,691.79	(456,432.32)	48,230.24	34,910.96	13,319.28	-	-	-	48,230.24	
1691	Christina M. Eve Elementary	80,947.63	335,892.09	(341,051.29)	75,788.43	17,712.13	58,076.30	-	-	-	75,788.43	
1811	Dante B. Fascell Elementary	14,963.38	148,042.91	(150,846.54)	12,159.75	2,824.63	9,335.12	-	-	-	12,159.75	
5061	Dr. Carlos J. Finlay Elementary	23,935.18	49,908.81	(49,289.68)	24,554.31	7,278.82	17,275.49	-	-	-	24,554.31	
2001	Florida City Elementary	13,551.15	8,256.55	(9,337.97)	12,469.73	3,493.39	8,976.34	-	-	-	12,469.73	
2021	Gloria Floyd Elementary	6,964.61	186,572.64	(187,165.67)	6,371.58	3,156.67	3,214.91	-	-	-	6,371.58	
2151	Jack D. Gordon Elementary	32,819.17	399,778.51	(399,091.56)	33,506.12	7,285.93	26,220.19	-	-	-	33,506.12	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report							Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance		
0311	Goulds Elementary	11,287.12	8,655.75	(8,920.46)	11,022.41	2,918.57	8,103.84	-	-	-	11,022.41		
2261	Greenglade Elementary	31,868.57	166,514.01	(161,475.20)	36,907.38	27,101.73	9,805.65	-	-	-	36,907.38		
2321	Gulfstream Elementary	30,003.93	38,946.21	(38,020.03)	30,930.11	6,226.08	24,704.03	-	-	-	30,930.11		
2341	Joe Hall Elementary	16,213.25	169,277.69	(168,573.22)	16,917.72	8,649.11	8,268.61	-	-	-	16,917.72		
2521	Oliver Hoover Elementary	16,289.91	315,467.19	(314,726.18)	17,030.92	5,966.67	11,064.25	-	-	-	17,030.92		
2541	Howard Drive Elementary	18,154.36	310,906.39	(310,398.60)	18,662.15	4,497.06	14,165.09	-	-	-	18,662.15		
2511	Zora Neale Hurston Elementary	22,310.98	186,553.31	(191,511.95)	17,352.34	9,249.11	8,103.23	-	-	-	17,352.34		
2641	Kendale Elementary	15,368.50	336,360.56	(334,076.06)	17,653.00	3,772.35	13,880.65	-	-	-	17,653.00		
2651	Kendale Lakes Elementary	20,718.05	288,237.48	(290,985.62)	17,969.91	3,692.19	14,277.72	-	-	-	17,969.91		
2891	William Lehman Elementary	37,688.31	341,284.19	(333,715.19)	45,257.31	14,411.83	30,845.48	-	-	-	45,257.31		
3261	Miami Heights Elementary	42,430.66	125,895.27	(125,085.95)	43,239.98	9,573.09	33,586.34	-	-	80.55	43,239.98		

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance	
3541	Robert Russa Moton Elementary	18,091.74	15,320.17	(19,019.41)	14,392.50	5,509.86	8,882.64	-	-	-	14,392.50	
4091	Olympia Heights Elementary	12,398.69	14,036.94	(14,386.02)	12,049.61	3,411.98	8,637.63	-	-	-	12,049.61	
4221	Palmetto Elementary	41,624.82	446,893.21	(446,193.83)	42,324.20	33,527.99	8,796.21	-	-	-	42,324.20	
0831	Claude Pepper Elementary	25,600.09	185,696.62	(186,955.04)	24,341.67	2,733.06	21,608.61	-	-	-	24,341.67	
4441	Pine Lake Elementary	3,780.32	2,431.22	(2,585.03)	3,626.51	3,171.75	454.76	-	-	-	3,626.51	
4421	Pinecrest Elementary	47,540.38	308,897.85	(303,940.87)	52,497.36	41,875.14	10,622.22	-	-	-	52,497.36	
4511	Dr. Gilbert L. Porter Elementary	16,529.19	215,490.66	(212,108.45)	19,911.40	12,909.99	7,001.41	-	-	-	19,911.40	
4581	Redland Elementary	26,602.03	79,606.16	(82,071.23)	24,136.96	3,260.11	20,876.85	-	-	-	24,136.96	
4611	Redondo Elementary	15,585.41	38,778.47	(38,926.70)	15,437.18	3,485.56	11,951.62	-	-	-	15,437.18	
4761	Royal Palm Elementary	18,347.91	228,239.56	(230,938.45)	15,649.02	5,282.92	10,366.10	-	-	-	15,649.02	
2941	Laura C. Saunders Elementary	6,338.65	29,750.37	(29,083.25)	7,005.77	3,504.91	3,500.86	-	-	-	7,005.77	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance	
5121	Snapper Creek Elementary	25,066.67	76,000.02	(71,350.19)	29,716.50	10,537.35	19,179.15	-	-	-	29,716.50	
5281	South Miami Heights Elementary	15,353.47	11,808.15	(16,119.21)	11,042.41	4,304.60	6,737.81	-	-	-	11,042.41	
5421	Sunset Park Elementary	23,437.36	305,217.66	(308,376.97)	20,278.05	13,582.07	6,695.98	-	-	-	20,278.05	
5521	Tropical Elementary	13,824.41	15,928.28	(15,383.46)	14,369.23	1,622.03	12,747.20	-	-	-	14,369.23	
5641	Village Green Elementary	9,806.55	191,678.38	(192,570.81)	8,914.12	5,793.14	3,120.98	-	-	-	8,914.12	
5981	Dr. Edward L. Whigham Elementary	15,513.02	200,906.55	(198,691.58)	17,727.99	6,851.03	10,876.96	-	-	-	17,727.99	
5951	Whispering Pines Elementary	20,429.21	247,147.50	(248,709.69)	18,867.02	5,645.22	13,221.80	-	-	-	18,867.02	
0041	Air Base K-8 Center For International Educ.	21,447.07	466,188.93	(470,981.79)	16,654.21	9,019.23	7,634.98	-	-	-	16,654.21	
0451	Bowman Ashe/Doolin K-8 Academy	11,011.97	247,558.02	(251,804.34)	6,765.65	4,301.91	2,463.74	-	-	-	6,765.65	
0251	Ethel Koger Beckham K-8 Center	21,582.38	548,559.98	(540,676.75)	29,465.61	9,341.75	20,123.86	-	-	-	29,465.61	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance	
0651	Campbell Drive K-8 Center	12,734.18	23,976.31	(23,806.96)	12,903.53	8,051.39	4,852.14	-	-	-	12,903.53	
0661	Caribbean K-8 Center	10,456.06	41,893.92	(41,127.67)	11,222.31	4,178.88	7,043.43	-	-	-	11,222.31	
3621	Coconut Palm K-8 Academy	25,446.57	42,435.60	(44,460.09)	23,422.08	8,229.05	15,193.03	-	-	-	23,422.08	
1281	Cypress K-8 Center	18,296.44	15,360.08	(16,628.92)	17,027.60	2,925.54	14,102.06	-	-	-	17,027.60	
1331	Devon Aire K-8 Center	17,508.31	541,094.90	(530,749.78)	27,853.43	25,852.22	2,001.21	-	-	-	27,853.43	
4031	Gateway Environmental K-8 Learning Center	20,986.28	171,872.61	(170,709.89)	22,149.00	11,415.51	10,733.49	-	-	-	22,149.00	
2701	Kenwood K-8 Center	13,378.87	411,654.00	(412,445.56)	12,587.31	1,432.48	11,154.83	-	-	-	12,587.31	
2881	Leewood K-8 Center	36,570.78	390,776.45	(393,884.58)	33,462.65	10,626.74	22,835.91	-	-	-	33,462.65	
0073	Mandarin Lakes K-8 Academy	15,839.12	40,137.02	(40,470.33)	15,505.81	6,998.29	8,507.52	-	-	-	15,505.81	
3101	Frank C. Martin K-8 Center	27,932.55	215,485.87	(223,269.71)	20,148.71	7,287.28	12,861.43	-	-	-	20,148.71	
4391	Irving & Beatrice Peskoe K-8 Center	16,607.60	26,444.28	(28,424.94)	14,626.94	9,375.73	5,251.21	-	-	-	14,626.94	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report							Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance		
4691	Jane S. Roberts K-8 Center	24,615.28	394,570.30	(394,485.16)	24,700.42	8,781.77	15,918.65	-	-	-	24,700.42		
5671	Vineland K-8 Center	49,565.36	128,171.21	(120,560.99)	57,175.58	7,511.29	49,664.29	-	-	-	57,175.58		
5791	West Homestead K-8 Center	17,678.16	27,335.66	(24,821.05)	20,192.77	6,189.84	14,002.93	-	-	-	20,192.77		
5961	Winston Park K-8 Center	42,987.72	499,322.28	(516,041.83)	26,268.17	4,725.30	22,006.57	-	-	(463.70)	26,268.17		
6041	Paul W. Bell Middle	41,952.74	26,770.29	(30,253.19)	38,469.84	5,451.75	33,018.09	-	-	-	38,469.84		
6921	Lamar Louise Curry Middle	32,574.78	151,275.51	(151,258.45)	32,591.84	10,908.60	21,703.24	-	(20.00)	-	32,591.84		
6111	Cutler Bay Middle	24,683.84	72,560.27	(71,447.20)	25,796.91	4,290.94	21,505.97	-	-	-	25,796.91		
6211	Glades Middle	43,548.56	179,901.38	(186,436.98)	37,012.96	16,245.99	20,766.97	-	-	-	37,012.96		
6221	Hammocks Middle	80,881.54	124,019.35	(122,743.21)	82,157.68	24,082.57	58,075.11	-	-	-	82,157.68		
6251	Homestead Middle	18,050.52	39,858.09	(38,018.14)	19,890.47	5,242.03	14,648.44	-	-	-	19,890.47		
6771	Jorge Mas Canosa Middle	57,366.17	368,812.13	(370,783.26)	55,395.04	44,665.88	10,729.16	-	-	-	55,395.04		

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

Work Loc. No.	Schools/Centers	Annual Financial Report						Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Invest-ments	Accounts Receivable	Accounts Payable	Total Fund Balance	
6441	Howard D. McMillan Middle	41,940.07	239,161.17	(231,318.84)	49,782.40	15,346.98	34,435.42	-	-	-	49,782.40	
6761	Redland Middle	35,825.33	63,802.44	(59,821.31)	39,806.46	26,357.97	13,448.49	-	-	-	39,806.46	
6781	Richmond Heights Middle	21,057.97	73,105.16	(74,349.56)	19,813.57	2,050.06	17,763.51	-	-	-	19,813.57	
7021	Center for International Education: A Cambridge Associate School	20,591.31	100,260.80	(97,564.47)	23,287.64	9,952.33	13,335.31	-	-	-	23,287.64	
6052	Miami Arts Studio 6-12 @ Zelda Glazer	107,459.67	1,194,163.31	(1,177,229.31)	124,393.67	71,603.65	52,790.02	-	-	-	124,393.67	
7531	Miami Sunset Senior	210,745.50	367,154.21	(402,808.48)	175,091.23	21,446.06	153,645.17	-	-	-	175,091.23	
7371	Robert Morgan Educational Center (Senior High)	141,196.02	538,019.55	(501,745.09)	177,470.48	27,585.81	149,884.67	-	-	-	177,470.48	
7029	TERRA Environmental Research Institute	199,553.25	645,091.26	(647,365.35)	197,279.16	47,631.02	149,648.14	-	-	-	197,279.16	
9732	Bruce Ball Educational Center	14,206.73	2,143.93	(1,726.73)	14,623.93	704.24	13,919.69	-	-	-	14,623.93	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2019**

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		
0921	Neva King Cooper Educational Center	19,009.92	14,107.37	(14,974.60)	18,142.69	971.18	17,171.51	-	-	-	18,142.69		
8181	Ruth Owens Kruse Educational Center	23,030.39	21,935.92	(26,017.83)	18,948.48	743.22	18,205.26	-	-	-	18,948.48		
Adult Education Centers/Technical Colleges													
8005	Lindsey Hopkins Technical College	1,234,005.15	1,604,595.67	(1,802,126.34)	1,036,474.48	28,560.42	1,006,007.35	-	1,906.71	-	1,036,474.48		
7342	Miami Jackson Adult Education Center	34,113.05	80,727.16	(83,563.59)	31,276.62	10,691.89	20,584.73	-	-	-	31,276.62		
8911	Robert Morgan Technical College	834,078.75	1,451,146.89	(1,678,943.01)	606,282.63	7,282.56	579,598.04	-	19,402.03	-	606,282.63		
TOTALS		\$ 6,026,937.74	\$ 27,101,888.15	\$ (27,393,834.17)	\$ 5,734,991.72	\$ 1,607,653.31	\$ 4,103,072.55	\$ -	\$ 21,618.74	\$ 2,647.12	\$ 5,734,991.72		

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 130 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 2018-2019 fiscal year, on the accrual basis of accounting.

As of June 30, 2019, for all 130 schools/centers in this report, total combined receipts and disbursements amounted to \$27,101,888 and \$(27,393,834), respectively, while total combined Fund Balance amounted to \$5,734,992 (Pages 6-18).

As of June 30, 2019, the internal control structure at all 130 schools/centers generally functioned as designed by the District and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the 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 130 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Arch Creek Elementary	✓			✓			Not Likely to impact.
Biscayne Gardens Elementary	✓			✓			Not Likely to impact.
Virginia A. Boone/Highland Oaks Elementary	✓			✓			Not Likely to impact.
W.J. Bryan Elementary	✓			✓			Not Likely to impact.
Bunche Park Elementary	✓			✓			Not Likely to impact.
John. G. Dupuis Elementary	✓			✓			Not Likely to impact.
Amelia Earhart Elementary	✓			✓			Not Likely to impact.
Gertrude K. Edelman/Sabal Palm Elementary	✓			✓			Not Likely to impact.
Fulford Elementary	✓			✓			Not Likely to impact.
Golden Glades Elementary	✓			✓			Not Likely to impact.
Joella C. Good Elementary	✓			✓			Not Likely to impact.
Gratigny 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	
Greynolds Park Elementary	✓			✓			Not Likely to impact.
Barbara Hawkins Elementary	✓			✓			Not Likely to impact.
Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
Hibiscus Elementary	✓			✓			Not Likely to impact.
Meadowlane Elementary	✓			✓			Not Likely to impact.
North Twin Lakes Elementary	✓			✓			Not Likely to impact.
Oak Grove Elementary	✓			✓			Not Likely to impact.
Ojus Elementary	✓			✓			Not Likely to impact.
Parkway Elementary	✓			✓			Not Likely to impact.
Dr. Frederica S. Wilson/Skyway Elementary	✓			✓			Not Likely to impact.
Nathan B. Young Elementary	✓			✓			Not Likely to impact.
Aventura Waterways K-8 Center	✓			✓			Not Likely to impact.
Davis Lawrence Jr. K-8 Center	✓			✓			Not Likely to impact.
Linda Lentin K-8 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	
Miami Lakes K-8 Center	✓			✓			Not Likely to impact.
Myrtle Grove K-8 Center	✓			✓			Not Likely to impact.
Andover Middle	✓			✓			Not Likely to impact.
Henry H. Filer Middle	✓			✓			Not Likely to impact.
Hialeah Middle	✓			✓			Not Likely to impact.
Thomas Jefferson Middle	✓			✓			Not Likely to impact.
Miami Lakes Middle	✓			✓			Not Likely to impact.
North Dade Middle	✓			✓			Not Likely to impact.
Palm Springs Middle	✓			✓			Not Likely to impact.
Barbara Goleman Senior	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Senior	✓			✓			Not Likely to impact.
Westland Hialeah Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Citrus Grove 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	
Miami Park Elementary	✓			✓			Not Likely to impact.
Southside Elementary	✓			✓			Not Likely to impact.
Key Biscayne K-8 Center	✓			✓			Not Likely to impact.
Henry E. S. Reeves K-8 Center	✓			✓			Not Likely to impact.
Jose de Diego Middle	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Ethel F. Beckford/Richmond Primary Learning Center	✓			✓			Not Likely to impact.
Dr. Henry E. Perrine Academy Of The Arts	✓			✓			Not Likely to impact.
Avocado Elementary	✓			✓			Not Likely to impact.
Dr. Manuel C. Barreiro Elementary	✓			✓			Not Likely to impact.
Bel-Aire Elementary	✓			✓			Not Likely to impact.
Bent Tree Elementary	✓			✓			Not Likely to impact.
Norma Butler Bossard 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	
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.
Christina M. Eve Elementary	✓			✓			Not Likely to impact.
Dante B. Fascell Elementary	✓			✓			Not Likely to impact.
Dr. Carlos J. Finlay Elementary	✓			✓			Not Likely to impact.
Florida City Elementary	✓			✓			Not Likely to impact.
Gloria Floyd Elementary	✓			✓			Not Likely to impact.
Jack D. Gordon Elementary	✓			✓			Not Likely to impact.
Goulds Elementary	✓			✓			Not Likely to impact.
Greenglade Elementary	✓			✓			Not Likely to impact.
Gulfstream Elementary	✓			✓			Not Likely to impact.
Joe Hall 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	
Oliver Hoover Elementary	✓			✓			Not Likely to impact.
Howard Drive 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.
William Lehman Elementary	✓			✓			Not Likely to impact.
Miami Heights Elementary	✓			✓			Not Likely to impact.
Robert Russa Moton Elementary	✓			✓			Not Likely to impact.
Olympia Heights Elementary	✓			✓			Not Likely to impact.
Palmetto Elementary	✓			✓			Not Likely to impact.
Claude Pepper Elementary	✓			✓			Not Likely to impact.
Pine Lake Elementary	✓			✓			Not Likely to impact.
Pincrest Elementary	✓			✓			Not Likely to impact.
Dr. Gilbert L. Porter 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	
Redland Elementary	✓			✓			Not Likely to impact.
Redondo Elementary	✓			✓			Not Likely to impact.
Royal Palm Elementary	✓			✓			Not Likely to impact.
Laura C. Saunders Elementary	✓			✓			Not Likely to impact.
Snapper Creek 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.
Dr. Edward L. Whigham Elementary	✓			✓			Not Likely to impact.
Whispering Pines Elementary	✓			✓			Not Likely to impact.
Air Base K-8 Center For International Education	✓			✓			Not Likely to impact.
Bowman Ashe/Doolin K-8 Academy	✓			✓			Not Likely to impact.
Ethel Koger Beckham K-8 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	
Campbell Drive K-8 Center	✓			✓			Not Likely to impact.
Caribbean K-8 Center	✓			✓			Not Likely to impact.
Coconut Palm K-8 Academy	✓			✓			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.
Kenwood K-8 Center	✓			✓			Not Likely to impact.
Leewood K-8 Center	✓			✓			Not Likely to impact.
Mandarin Lakes K-8 Academy	✓			✓			Not Likely to impact.
Frank C. Martin K-8 Center	✓			✓			Not Likely to impact.
Irving & Beatrice Peskoe 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.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Winston Park K-8 Center	✓			✓			Not Likely to impact.
Paul W. Bell 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.
Hammocks Middle	✓			✓			Not Likely to impact.
Homestead 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.
Center for International Education: A Cambridge Associate School	✓			✓			Not Likely to impact.
Miami Arts Studio 6-12 @ Zelda Glazer	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
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.
Neva King Cooper Educational Center	✓			✓			Not Likely to impact.
Ruth Owens Krusé Educational Center	✓			✓			Not Likely to impact.
<u>Adult Education Centers/Technical Colleges</u>							
Lindsey Hopkins Technical College	✓			✓			Not Likely to impact.
Miami Jackson Adult Education Center	✓			✓			Not Likely to impact.
Robert Morgan Technical College	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 130 schools/centers in this report **without audit exceptions** 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)/ <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>North Region Office Schools/Centers</u>							
0341	Arch Creek Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None		Int. Funds: 2017-2018	None	
0361	Biscayne Gardens Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	None	
2441	Virginia A Boone/Highland Oaks Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP3	None	
0561	W.J. Bryan Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	None	
0641	Bunche Park Elementary	Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None		Int. Funds: 2017-2018 Title I, P-Card & Payroll: 2017-2018 Data Security: 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
1481	John G. Dupuis Elementary	Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None		Int. Funds: 2017-2018	None	
1521	Amelia Earhart Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4801	Gertrude K. Edelman/Sabal Palm Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
2081	Fulford Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
2161	Golden Glades Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
2181	Joella C. Good Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None		Int. Funds 2017-2018	None	
2241	Gratigny Elementary	Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None		Int. Funds 2017-2018	None	
2281	Greynolds Park Elementary	Int. Funds: 2018-2019	None		Int. Funds 2017-2018 Title I, P-Card & Payroll: 2017-2018 Data Security: 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
3781	Barbara Hawkins Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
2111	Hialeah Gardens Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
2401	Hibiscus Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 P-Card: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
3141	Meadowlane Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3981	North Twin Lakes Elementary	Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None		Int. Funds: 2017-2018	None	
4021	Oak Grove Elementary	Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None		Int. Funds: 2017-2018	None	
4061	Ojus Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4341	Parkway Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	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
5081	Dr. Frederica S. Wilson/Skyway Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5971	Nathan B. Young Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0231	Aventura Waterways K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5005	David Lawrence Jr. K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 Data Security: 2018-2019 FTE: 2017-18 SP3	None	
2911	Linda Lentin K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 Payroll: 2018-2019 FTE: 2017-2018 SP3	None	
3281	Miami Lakes K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3581	Myrtle Grove K-8 Center	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None		Int. Funds: 2017-2018	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
6023	Andover Middle	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None		Int. Funds: 2017-2018	None	
6171	Henry H. Filer Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
6231	Hialeah Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP3	None	
6281	Thomas Jefferson Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
6501	Miami Lakes Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
6591	North Dade Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
6681	Palm Springs Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP3	None	
7751	Barbara Goleman Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-2018 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
7131	Hialeah-Miami Lakes Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7049	Westland Hialeah Senior	Int. Funds: 2018-2019 FTE: 2019-2020 SP2	None		Int. Funds: 2017-2018	None	
<u>Central Region Office Schools/Centers</u>							
0801	Citrus Grove Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	
3301	Miami Park Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 Data Security: 2017-2018 Payroll: 2018-2019 FTE: 2017-2018 SP3	None	
5321	Southside Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2017-2018	None	
2741	Key Biscayne K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
4491	Henry E. S. Reeves K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
6361	Jose de Diego Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 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
<u>South Region Office Schools/Centers</u>							
4651	Ethel F. Beckford/Richmond Primary Learning Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4381	Dr. Henry E. Perrine Academy Of The Arts	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0161	Avocado Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
0211	Dr. Manuel C. Barreiro Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0261	Bel-Aire Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0271	Bent Tree Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 P-Card: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-2018 SP3	None	
0125	Norma Butler Bossard Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	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
0671	Calusa Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
0861	Colonial Drive Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1041	Coral Reef Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
1241	Cutler Ridge Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
1371	Marjory Stoneman Douglass Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019 2019-2020 P-Card: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
1691	Christina M. Eve Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
1811	Dante B. Fascell Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 P-Card: 2018-2019	None		Int. Funds: 2017-2018	None	
5061	Dr. Carlos J. Finlay Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2017-2018	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
2001	Florida City Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 Title I, Payroll & Data Security: 2017-2018	None	
2021	Gloria Floyd Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
2151	Jack D. Gordon Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0311	Goulds Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
2261	Greenglade Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
2321	Gulfstream Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 P-Card: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
2341	Joe Hall Elementary	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	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
2521	Oliver Hoover Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
2541	Howard Drive Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2017-2018	None	
2511	Zora Neale Hurston Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
2641	Kendale Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
2651	Kendale Lakes Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
2891	William Lehman Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
3261	Miami Heights Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
3541	Robert Russa Moton Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4091	Olympia Heights Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4221	Palmetto Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 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)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
0831	Claude Pepper Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4441	Pine Lake Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4421	Pinecrest Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
4511	Dr. Gilbert L. Porter Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4581	Redland Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
4611	Redondo Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4761	Royal Palm Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 Title I, Payroll & Data Security: 2017-2018	None	
2941	Laura C. Saunders Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5121	Snapper Creek Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2016-2017 2017-2018	None	
5281	South Miami Heights Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	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
5421	Sunset Park Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
5521	Tropical Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5641	Village Green Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
5981	Dr. Edward L. Whigham Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5951	Whispering Pines Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
0041	Air Base K-8 Center For International Education	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
0451	Bowman Ashe/Doolin K-8 Academy	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
0251	Ethel Koger Beckham K-8 Center	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 P-Card: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
0651	Campbell Drive K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
0661	Caribbean K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	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
3621	Coconut Palm K-8 Academy	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 Title I, Payroll & Data Security: 2017-2018	None	
1281	Cypress K-8 Center	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2017-2018	None	
1331	Devon Aire K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
4031	Gateway Environmental K-8 Learning Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
2701	Kenwood K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
2881	Leewood K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
0073	Mandarin Lakes K-8 Academy	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
3101	Frank C. Martin K-8 Center	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
4391	Irving & Beatrice Peskoe K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	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
4691	Jane S. Roberts K-8 Center	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	
5671	Vineland K-8 Center	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2016-2017 2017-2018	None	
5791	West Homestead K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
5961	Winston Park K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
6041	Paul W. Bell Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
6921	Lamar Louise Curry Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
6111	Cutler Bay Middle	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2017-2018	None	
6211	Glades Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 FTE: 2017-2018 SP3	None	
6221	Hammocks Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018 Title I, Payroll & Data Security: 2017-2018	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
6251	Homestead Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-2019 SP2	None	
6771	Jorge Mas Canosa Middle	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2017-2018	None	
6441	Howard D. McMillan Middle	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2016-2017 2017-2018	None	
6761	Redland Middle	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
6781	Richmond Heights Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7021	Center for International Education: A Cambridge Associate School	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
6052	Miami Arts Studio 6- 12 @ Zelda Glazer	Int. Funds: 2018-2019 FTE: 2019-20 SP3	None		Int. Funds: 2017-2018	None	
7531	Miami Sunset Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7371	Robert Morgan Educational Center (Senior High)	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7029	TERRA Environmental Research Institute	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	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
9732	Brucie Ball Educational Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0921	Neva King Cooper Educational Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
8181	Ruth Owens Krusé Educational Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
<u>Adult Education Centers/Technical Colleges</u>							
8005	Lindsey Hopkins Technical College	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
7342	Miami Jackson Adult Education Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
8911	Robert Morgan Technical College	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	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 130 schools/centers **without audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
0341	Arch Creek Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Marie A. Bazile ----- Treasurers: Ms. Teresa Singh (Through February 2019) Ms. Perony Mertil	Principal: • Dr. Marie A. Bazile (No Change). ----- Treasurer: Ms. Perony Mertil (No Change).
0361	Biscayne Gardens Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Deborah G. Riera ----- Treasurer: Ms. La-Chane M. Faison (Through June 2019)	Principal: • Ms. Deborah G. Riera (No Change). ----- Treasurers: Ms. Linda E. Sarmiento Lacera (Through February 2020) Ms. Pamela L. Johnson (Change of Treasurer Since Prior Audit).
2441	Virginia A. Boone/Highland Oaks Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Julio Fong ----- Treasurer: Ms. Monique R. Laroche	Principal: • Mr. Julio Fong (No Change). ----- Treasurer: Ms. Monique R. Laroche (No Change).
0561	W.J. Bryan Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Milagros L. Maytin-Miret ----- Treasurer: Ms. Maria E. Castillo	Principal: • Ms. Milagros L. Maytin-Miret (No Change). ----- Treasurer: Ms. Maria E. Castillo (No Change).
0641	Bunche Park Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Jacqueline N. Lewis ----- Treasurer: Ms. Katina Y. Rogers	Principal: • Ms. Jacqueline N. Lewis (No Change). ----- Treasurer: Ms. Katina Y. Rogers (No Change).
1481	John G. Dupuis Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Lourdes M. Nuñez ----- Treasurer: Ms. Teresita N. Milanes	Principal: • Ms. Lourdes M. Nuñez (No Change). ----- Treasurer: Ms. Teresita N. Milanes (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
1521	Amelia Earhart Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Lisa K. Wiggins ----- Treasurer: Ms. Sharon D. Plez	Principal: • Ms. Lisa K. Wiggins (No Change). ----- Treasurer: Ms. Sharon D. Plez (No Change).
4801	Gertrude K. Edelman/Sabal Palm Elementary ^(a) (1-Year Audit) (2018-19)	Principal: • Ms. Alicia M. Costa-DeVito (Through June 2020; presently Principal at John F. Kennedy Middle). ----- Treasurer: Ms. Jenny Alvarado (Through June 2019).	Principal: • Mr. Bernard L. Osborn (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Chantal Jordan-Walker (Change of Treasurer Since Prior Audit).
2081	Fulford Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Jean E. Gordon ----- Treasurer: Ms. Ruth Wallace	Principal: • Dr. Jean E. Gordon (No Change). ----- Treasurer: Ms. Ruth Wallace (No Change).
2161	Golden Glades Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Andrija A. Harrison ----- Treasurers: Ms. Katera Durham (Through January 2019) Ms. Gayle E. Williams	Principal: • Mr. Andrija A. Harrison (No Change). ----- Treasurer: Ms. Gayle E. Williams (No Change).
2181	Joella C. Good Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Lizette G. O'Halloran ----- Treasurers: Ms. Nancy Garcia (Through August 2018) Ms. Daniela R. Brea (Through August 2018) Ms. Diana Bernal	Principal: • Ms. Lizette G. O'Halloran (No Change). ----- Treasurer: Ms. Diana Bernal (No Change).
2241	Gratigny Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Bisleixis Tejeiro ----- Treasurer: Ms. Francis Perez	Principal: • Ms. Bisleixis Tejeiro (No Change). ----- Treasurer: Ms. Francis Perez (No Change).
2281	Greynolds Park Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Janine A. Townsley ----- Treasurers: Ms. Maria L. Duran (Through February 2019) Ms. Latoya T. Gray	Principal: • Ms. Janine A. Townsley (No Change). ----- Treasurer: Ms. Latoya T. Gray (No Change).
3781	Barbara Hawkins Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Rhonda Y. Williams ----- Treasurer: Ms. Debora E. Wright	Principal: • Ms. Rhonda Y. Williams (No Change). ----- Treasurer: Ms. Debora E. Wright (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2111	Hialeah Gardens Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Rachel B. Autler	Principal: • Ms. Rachel B. Autler (No Change).
		Treasurers: Ms. Kenia Perez (Through May 2019) Ms. Corenthia E. Hartfield (Through December 2019)	Treasurers: Ms. Corenthia E. Hartfield (Through December 2019) Ms. Sherry L. Gonzalez (Change of Treasurer Since Prior Audit).
2401	Hibiscus Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Veronica Bello	Principal: • Ms. Veronica Bello (No Change).
		Treasurers: Ms. Angela C. Tillman (Through March 2019) Ms. Felicia L. Ogden (Through September 2019)	Treasurers: Ms. Felicia L. Ogden (Through September 2019) Ms. Angela C. Tillman (Change of Treasurer Since Prior Audit).
3141	Meadowlane Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Maritza M. Garcia	Principal: • Ms. Maritza M. Garcia (No Change).
		Treasurer: Ms. Celia R. Ripoll	Treasurer: Ms. Celia R. Ripoll (No Change).
3981	North Twin Lakes Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Jose R. Fernandez	Principal: • Mr. Jose R. Fernandez (No Change).
		Treasurer: Ms. Angela D. Cainas	Treasurer: Ms. Angela D. Cainas (No Change).
4021	Oak Grove Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Joyce R. Jones	Principal: • Ms. Joyce R. Jones (No Change).
		Treasurer: Ms. Monica Leopold	Treasurer: Ms. Monica Leopold (No Change).
4061	Ojus Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Marta M. Mejia	Principal: • Dr. Marta M. Mejia (No Change).
		Treasurers: Ms. Rosana R. Brown (Through February 2019) Mr. Jean C. Martinez Reynoso	Treasurer: Mr. Jean C. Martinez Reynoso (No Change).
4341	Parkway Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Maria C. Fernandez	Principal: • Ms. Maria C. Fernandez (No Change).
		Treasurer: Ms. Danitza Torres (Through February 2020)	Treasurers: • Ms. Danitza Torres (Through February 2020) • Ms. Brittany M. Barber (Change of Treasurer Since Prior Audit).
5081	Dr. Frederica S. Wilson/Skyway Elementary ^(a) (1-Year Audit) (2018-19)	Principal: • Dr. Linda C. Whye (Through October 2019; retired).	Principals: • Dr. Linda C. Whye (Through October 2019; retired). • Ms. Tiffany C. James (Change of Principal Since Prior Audit).
		Treasurers: Ms. Dedita S. Webb (Through December 2018) Ms. Luz M. Alzate	Treasurer: Ms. Luz M. Alzate (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5971	Nathan B. Young Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Tonya S. Dillard	Principal: • Dr. Tonya S. Dillard (No Change).
		Treasurer: Ms. Ciara T. Smith	Treasurer: Ms. Ciara T. Smith (No Change).
0231	Aventura Waterways K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Yesenia M. Aponte	Principal: • Ms. Yesenia M. Aponte (No Change).
		Treasurer: Ms. Altagracia Rosemond-Tang	Treasurer: Ms. Altagracia Rosemond-Tang (No Change).
5005	David Lawrence Jr. K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Mary K. Parton	Principal: • Ms. Mary K. Parton (No Change).
		Treasurer: Ms. Lea Coto	Treasurer: Ms. Lea Coto (No Change).
2911	Linda Lentin K-8 Center (1-Year Audit) (2018-19)	Principal: • Dr. Monefe M. Young	Principal: • Dr. Monefe M. Young (No Change).
		Treasurer: Ms. Tyronecha Hayes	Treasurer: Ms. Tyronecha Hayes (No Change).
3281	Miami Lakes K-8 Center (1-Year Audit) (2018-19)	Principal: • Dr. Yanelys Canales	Principal: • Dr. Yanelys Canales (No Change).
		Treasurer: Ms. Ailette Fernandez	Treasurer: Ms. Ailette Fernandez (No Change).
3581	Myrtle Grove K-8 Center (1-Year Audit) (2018-19)	Principal: • Dr. Apryle L. Kirnes	Principal: • Dr. Apryle L. Kirnes (No Change).
		Treasurers: Ms. Gayle E. Williams (Through January 2019) Ms. Laurhonda Browne	Treasurer: Ms. Laurhonda Browne (No Change).
6023	Andover Middle (1-Year Audit) (2018-19)	Principal: • Mr. Kenneth L. Williams	Principal: • Mr. Kenneth L. Williams (No Change).
		Treasurer: Ms. Dione N. Jones	Treasurer: Ms. Dione N. Jones (No Change).
6171	Henry H. Filer Middle ^(a) (1-Year Audit) (2018-19)	Principal: • Mr. John J. Donohue (Through June 2020; retired)	Principals: • Mr. John J. Donohue (Through June 2020; retired) • Mr. Rene Bellmas (Change of Principal Since Prior Audit).
		Treasurer: Ms. Mariam A. Zambrana (Through September 2019)	Treasurers: Ms. Mariam A. Zambrana (Through September 2019) Ms. Rosa M. Castillo (Change of Treasurer Since Prior Audit).
6231	Hialeah Middle (1-Year Audit) (2018-19)	Principal: • Mr. Nelson L. Gonzalez	Principal: • Mr. Nelson L. Gonzalez (No Change).
		Treasurer: Ms. Danelia Cespedes	Treasurer: Ms. Danelia Cespedes (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6281	Thomas Jefferson Middle ^(a) (1-Year Audit) (2018-19)	Principal: • Mr. Alexander Santoyo (Through January 2020; presently Principal at Hialeah-Miami Lakes Senior High School) ----- Treasurer: Ms. Shakara J. Glasse	Principals: • Mr. Alexander Santoyo (Through January 2020; presently Principal at Hialeah-Miami Lakes Senior High School) • Ms. Mimose Morgan-Rose (Temporary) • Mr. Reginald E. Lee (Temporary) (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Shakara J. Glasse (No Change).
6501	Miami Lakes Middle (1-Year Audit) (2018-19)	Principal: • Ms. Maria Medina ----- Treasurer: Mr. Julio C. Rodriguez (Through January 2020)	Principal: • Ms. Maria Medina (No Change). ----- Treasurers: Mr. Julio C. Rodriguez (Through January 2020) Ms. Ligia Arias (Change of Treasurer Since Prior Audit).
6591	North Dade Middle (1-Year Audit) (2018-19)	Principal: • Ms. Kharim Armand ----- Treasurer: Ms. Francen F. Pouchie	Principal: • Ms. Kharim Armand (No Change). ----- Treasurer: Ms. Francen F. Pouchie (No Change).
6681	Palm Springs Middle (1-Year Audit) (2018-19)	Principal: • Mr. Leonard T. Torres ----- Treasurer: Ms. Irene Rodriguez Latona (Through October 2019)	Principal: • Mr. Leonard T. Torres (No Change). ----- Treasurers: Ms. Irene Rodriguez Latona (Through October 2019) Ms. Danay Rojas (Change of Treasurer Since Prior Audit).
7751	Barbara Goleman Senior (1-Year Audit) (2018-19)	Principal: • Dr. Manuel Sanchez III ----- Treasurer: Ms. Indira M. Quintana	Principal: • Dr. Manuel Sanchez III (No Change). ----- Treasurer: Ms. Indira M. Quintana (No Change).
7131	Hialeah-Miami Lakes Senior ^(a) (1-Year Audit) (2018-19)	Principal: • Ms. Lisa B. Garcia (Through January 2020; presently Administrative Director at Education Transformation Office) ----- Treasurer: Ms. Maria E. Brito	Principals: • Ms. Lisa B. Garcia (Through January 2020; presently Administrative Director at Education Transformation Office) • Mr. Alexander Santoyo (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Maria E. Brito (No Change).
7049	Westland Hialeah Senior (1-Year Audit) (2018-19)	Principal: • Ms. Giovanna M. Blanco ----- Treasurers: Ms. Angela J. Rudge (Through May 2019) Ms. Leiry L. Lemus	Principal: • Ms. Giovanna M. Blanco (No Change). ----- Treasurer: Ms. Leiry L. Lemus (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
0801	Citrus Grove Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Jennifer D. Savigne ----- Treasurers: Ms. Virginia A. Nelson (Through February 2019) Ms. Maria Espinales	Principal: • Ms. Jennifer D. Savigne (No Change). ----- Treasurer: Ms. Maria Espinales (No Change).
3301	Miami Park Elementary ^{(a)(b)} (1-Year Audit) (2018-19)	Principal: • Dr. Yvonne D. Perry (Through June 2019; presently Principal at Charles D. Wyche Jr. Elementary School) ----- Treasurer: Ms. Yolanda D. Meadows (Through June 2019)	Principal: • Mr. Julian E. Gibbs (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Lori Sterling (Through April 2020) (Change of Treasurer Since Prior Audit).
5321	Southside Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Annette DeGoti ----- Treasurer: Ms. Zuleica J. Hinds	Principal: • Ms. Annette DeGoti (No Change). ----- Treasurer: Ms. Zuleica J. Hinds (No Change).
2741	Key Biscayne K-8 Center ^(a) (1-Year Audit) (2018-19)	Principal: • Ms. Silvia Tarafa (Through June 2020; presently Principal at Young Women's Preparatory Academy) ----- Treasurer: Ms. Dianelys Parente	Principal: • Ms. Michelle L. Coto (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Dianelys Parente (No Change).
4491	Henry E. S. Reeves K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Julian E. Gibbs ----- Treasurer: Ms. Lori R. Sterling (Through April 2020)	Principal: • Mr. Julian E. Gibbs (No Change). ----- Treasurers: Ms. Lori R. Sterling (Through April 2020) Ms. Angela D. Chaney
6361	Jose de Diego Middle (1-Year Audit) (2018-19)	Principal: • Dr. April M. Thompson-Williams ----- Treasurer: Mr. Lavaris A. Hammett	Principal: • Dr. April M. Thompson-Williams (No Change). ----- Treasurer: Mr. Lavaris A. Hammett (No Change).

Note:

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

(b) School closed operations on June 30, 2019. Internal Fund accounts closed in January 2020.

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>South Region Office Schools/Centers</u>			
4651	Ethel F. Beckford/Richmond Primary Learning Center (1-Year Audit) (2018-19)	Principal: • Ms. Crystal C. Coffey ----- Treasurer: Ms. Nekiva E. Simmons	Principal: • Ms. Crystal C. Coffey (No Change). ----- Treasurer: Ms. Nekiva E. Simmons (No Change).
4381	Dr. Henry E. Perrine Academy Of The Arts (1-Year Audit) (2018-19)	Principal: • Ms. Carla D. Rivas ----- Treasurer: Ms. Sharron N. Hayle	Principal: • Ms. Carla D. Rivas (No Change). ----- Treasurer: Ms. Sharron N. Hayle (No Change).
0161	Avocado Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Jacqua J. Little ----- Treasurer: Ms. Catherine J. Allison	Principal: • Ms. Jacqua J. Little (No Change). ----- Treasurer: Ms. Catherine J. Allison (No Change).
0211	Dr. Manuel C. Barreiro Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Maritza Correa ----- Treasurer: Ms. Jennifer Betancourt	Principal: • Ms. Maritza Correa (No Change). ----- Treasurer: Ms. Jennifer Betancourt (No Change).
0261	Bel-Aire Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Prudence M. Hill ----- Treasurers: Ms. Karen C. Parrish (Through March 2019) Ms. Esther L. Moore (Through April 2020; on leave)	Principal: • Ms. Prudence M. Hill (No Change). ----- Treasurer: Ms. Esther L. Moore (Through April 2020; on leave) (Change of Treasurer Since Prior Audit).
0271	Bent Tree Elementary (1-Year Audit) (2018-19)	Principals: • Ms. Victoria E. Bourland (Through July 2018; presently Principal at Olympia Heights Elementary School) • Ms. Emily D. Falcon ----- Treasurer: Ms. Jessica Miller	Principal: • Ms. Emily D. Falcon (No Change). ----- Treasurer: Ms. Jessica Miller (No Change).
0125	Norma Butler Bossard Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Concepcion C. Santana ----- Treasurer: Ms. Jessica Miller	Principal: • Dr. Concepcion C. Santana (No Change). ----- Treasurer: Ms. Jessica Miller (No Change).
0671	Calusa Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Suzet M. Hernandez ----- Treasurer: Ms. Susana V. Chueca	Principal: • Ms. Suzet M. Hernandez (No Change). ----- Treasurer: Ms. Susana V. Chueca (No Change).
0861	Colonial Drive Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Laura F. Tennant ----- Treasurer: Ms. Nidia Beguiristain (Through June 2019; on leave)	Principal: • Ms. Laura F. Tennant (No Change). ----- Treasurer: Ms. Tqwana T. Brown (Change of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
1041	Coral Reef Elementary (1-Year Audit) (2018-19)	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) (2018-19)	Principal: • Ms. Adrienne L. Wright-Mullings	Principal: • Ms. Adrienne L. Wright-Mullings (No Change).
		Treasurers: Ms. Kimberly A. Waldrop (Through October 2018) Ms. Fernanda N. Woods	Treasurer: Ms. Fernanda N. Woods (No Change).
1371	Marjory Stoneman Douglas Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Moraima Almeida-Perez	Principal: • Ms. Moraima Almeida-Perez (No Change).
		Treasurer: Ms. Aimee C. Capote	Treasurer: Ms. Aimee C. Capote (No Change).
1691	Christina M. Eve Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Lidia M. Gonzalez	Principal: • Ms. Lidia M. Gonzalez (No Change).
		Treasurer: Ms. Maria C. Rodriguez	Treasurer: Ms. Maria C. Rodriguez (No Change).
1811	Dante B. Fascell Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Margaret D. Leitner	Principal: • Ms. Margaret D. Leitner (No Change).
		Treasurer: Ms. Jeannie Hernandez	Treasurer: Ms. Jeannie Hernandez (No Change).
5061	Dr. Carlos J. Finlay Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Marie H. Orth-Sanchez	Principal: • Ms. Marie H. Orth-Sanchez (No Change).
		Treasurer: Ms. Dania Perez-Martin	Treasurer: Ms. Dania Perez-Martin (No Change).
2001	Florida City Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Rachelle A. Surrancy	Principal: • Ms. Rachelle A. Surrancy (No Change).
		Treasurer: Ms. Theresa A. Jenkins	Treasurer: Ms. Theresa A. Jenkins (No Change).
2021	Gloria Floyd Elementary (1-Year Audit) (2018-19)	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) (2018-19)	Principal: • Ms. Maileen A. Ferrer	Principal: • Ms. Maileen A. Ferrer (No Change).
		Treasurer: Ms. Marquita L. Graham	Treasurer: Ms. Marquita L. Graham (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
0311	Goulds Elementary ^(a) (1-Year Audit) (2018-19)	Principal: • Mr. Alonza Pendergrass III (Through June 2020; presently Principal at Air Base K-8 Center For International Education) Treasurer: Ms. Theresa A. Spurlin	Principal: • Mr. Alonza Pendergrass III (Through June 2020; presently Principal at Air Base K-8 Center For International Education) Position Currently Open (Change of Principal Since Prior Audit). Treasurer: Ms. Theresa A. Spurlin (No Change).
2261	Greenglade Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Maria V. Tercilla Treasurer: Ms. Amarilys Egued	Principal: • Dr. Maria V. Tercilla (No Change). Treasurer: Ms. Amarilys Egued (No Change).
2321	Gulfstream Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Marybel R. Baldessari Treasurer: Ms. Deyanira R. Perez	Principal: • Ms. Marybel R. Baldessari (No Change). Treasurer: Ms. Deyanira R. Perez (No Change).
2341	Joe Hall Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Cathay S. Abreu Treasurer: Ms. Marilyn Cancino (Through June 2019)	Principal: • Ms. Cathay S. Abreu (No Change). Treasurer: Ms. Elizabeth V. Jorin (Change of Treasurer Since Prior Audit).
2521	Oliver Hoover Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Mercy Aguilar Treasurer: Ms. Telma Sola	Principal: • Ms. Mercy Aguilar (No Change). Treasurer: Ms. Telma Sola (No Change).
2541	Howard Drive Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Deanna D. Dalby Treasurer: Ms. Claudina Santana	Principal: • Ms. Deanna D. Dalby (No Change). Treasurer: Ms. Claudina Santana (No Change).
2511	Zora Neale Hurston Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Isabel G. Valenzano Treasurers: Ms. Joclyn N. Gonzalez (Through November 2018) Ms. Lilia M. Rodriguez (Through August 2019)	Principal: • Ms. Isabel G. Valenzano (No Change). Treasurers: Ms. Lilia M. Rodriguez (Through August 2019) Ms. Lilia M. Rodriguez (Change of Treasurer Since Prior Audit).
2641	Kendale Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Aryam A. Alvarez-Garcia Treasurer: Ms. Teresita V. Rodriguez (Through June 2019)	Principal: • Ms. Aryam A. Alvarez-Garcia (No Change). Treasurer: Ms. Stella M. Aleman (Change of Treasurer Since Prior Audit).
2651	Kendale Lakes Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Martha T. Jaureguizar Treasurer: Ms. Lucinda M. Wilkenson	Principal: • Ms. Martha T. Jaureguizar (No Change). Treasurer: Ms. Lucinda M. Wilkenson (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2891	William Lehman Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Ada M. Montero ----- Treasurer: Ms. Heidi I. Zuniga	Principal: • Ms. Ada M. Montero (No Change). ----- Treasurer: Ms. Heidi I. Zuniga (No Change).
3261	Miami Heights Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Renita L. Lee ----- Treasurer: Ms. Susan W. Gochenour	Principal: • Ms. Renita L. Lee (No Change). ----- Treasurer: Ms. Susan W. Gochenour (No Change).
3541	Robert Russa Moton Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Eric L. Wright ----- Treasurer: Ms. Hawatha G. Lane	Principal: • Mr. Eric L. Wright (No Change). ----- Treasurer: Ms. Hawatha G. Lane (No Change).
4091	Olympia Heights Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Victoria E. Bourland ----- Treasurer: Ms. Marina A. Gutierrez	Principal: • Ms. Victoria E. Bourland (No Change). ----- Treasurer: Ms. Marina A. Gutierrez (No Change).
4221	Palmetto Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Eric Torres ----- Treasurer: Ms. Aleida M. Escalona	Principal: • Mr. Eric Torres (No Change). ----- Treasurer: Ms. Aleida M. Escalona (No Change).
0831	Claude Pepper Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Annette M. Diaz ----- Treasurer: Ms. Hortencia Gonzalez	Principal: • Dr. Annette M. Diaz (No Change). ----- Treasurer: Ms. Hortencia Gonzalez (No Change).
4441	Pine Lake Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Crystal C. Coffey ----- Treasurer: Ms. Nekiva E. Simmons	Principal: • Ms. Crystal C. Coffey (No Change). ----- Treasurer: Ms. Nekiva E. Simmons (No Change).
4421	Pinecrest Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Lynn M. Zaldua ----- Treasurers: Ms. Susana M. Diaz (Through September 2018) Ms. Liuba Delgado (Through September 2018) Ms. Monica Fuentes	Principal: • Ms. Lynn M. Zaldua (No Change). ----- Treasurer: Ms. Monica Fuentes (No Change).
4511	Dr. Gilbert L. Porter Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Raul J. Gutierrez ----- Treasurer: Ms. Debra T. Diaz	Principal: • Mr. Raul J. Gutierrez (No Change). ----- Treasurer: Ms. Debra T. Diaz (No Change).
4581	Redland Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Adrian Montes ----- Treasurer: Ms. Dayamy Gonzalez	Principal: • Mr. Adrian Montes (No Change). ----- Treasurer: Ms. Dayamy 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
4611	Redondo Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Keith A. Anderson ----- Treasurer: Ms. Raquel Vidales	Principal: • Mr. Keith A. Anderson (No Change). ----- Treasurer: Ms. Raquel Vidales (No Change).
4761	Royal Palm Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Marta Garcia ----- Treasurer: Ms. Tatiana M. Vega	Principal: • Ms. Marta Garcia (No Change). ----- Treasurer: Ms. Tatiana M. Vega (No Change).
2941	Laura C. Saunders Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Barbara J. Leveille-Brown ----- Treasurer: Ms. Kimberly F. Harris	Principal: • Ms. Barbara J. Leveille-Brown (No Change). ----- Treasurer: Ms. Kimberly F. Harris (No Change).
5121	Snapper Creek Elementary ^(a) (1-Year Audit) (2018-19)	Principal: • Dr. Mirta R. Segredo (Through June 2020; retired) ----- Treasurer: Ms. Sandra M. Montes	Principals: • Dr. Mirta R. Segredo (Through June 2020; retired) • Dr. Cory R. Rodriguez (Change of Principal During Prior Audit). ----- Treasurer: Ms. Sandra M. Montes (No Change).
5281	South Miami Heights Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Yolanda D. Green-Samuel ----- Treasurer: Ms. Myrtha D. Mompelas	Principal: • Dr. Yolanda D. Green-Samuel (No Change). ----- Treasurer: Ms. Myrtha D. Mompelas (No Change).
5421	Sunset Park Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Wendy S. Hernandez ----- Treasurer: Ms. Maria M. Garcia	Principal: • Ms. Wendy S. Hernandez (No Change). ----- Treasurer: Ms. Maria M. Garcia (No Change).
5521	Tropical Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Viviana Bouza-Debs ----- Treasurer: Ms. Maria V. Torres	Principal: • Ms. Viviana Bouza-Debs (No Change). ----- Treasurer: Ms. Maria V. Torres (No Change).
5641	Village Green Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Henry Fernandez ----- Treasurer: Ms. Isabel Gonzalez	Principal: • Mr. Henry Fernandez (No Change). ----- Treasurer: Ms. Isabel Gonzalez (No Change).
5981	Dr. Edward L. Whigham Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Kathryn B. Guerra ----- Treasurers: Ms. Analy Rodriguez (Through August 2018) Ms. Nelda Rosalez (Through January 2020)	Principal: • Ms. Kathryn B. Guerra (No Change). ----- Treasurers: Ms. Nelda Rosalez (Through January 2020) Ms. Maxbel Fernandez (Change of Treasurer Since Prior Audit).
5951	Whispering Pines Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Tamela L. Brown ----- Treasurer: Ms. Kandice M. Heron	Principal: • Ms. Tamela L. Brown (No Change). ----- Treasurer: Ms. Kandice M. Heron (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
0041	Air Base K-8 Center for International Education ^(a) (1-Year Audit) (2018-19)	Principal: • Mr. Raul Calzadilla, Jr. (Through June 2020; retired). Treasurer: Ms. Elizabeth Serrano	Principals: • Mr. Raul Calzadilla, Jr. (Through June 2020; retired). • Mr. Alonza Pendergrass III (Change of Principal Since Prior Audit). Treasurer: Ms. Elizabeth Serrano (No Change).
0451	Bowman Ashe/Doolin K-8 Academy (1-Year Audit) (2018-19)	Principal: • Ms. Lisset Vazquez-Rios Treasurer: Ms. Maria D. Abril	Principal: • Ms. Lisset Vazquez-Rios (No Change). Treasurer: Ms. Maria D. Abril (No Change).
0251	Ethel Koger Beckham K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Cecilia C. Sanchez Treasurers: Ms. Hilda B. Caamano (Through October 2018) Ms. Saily S. Pimentel	Principal: • Ms. Cecilia C. Sanchez (No Change). Treasurer: Ms. Saily S. Pimentel (No Change).
0651	Campbell Drive K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Thelma Fornell Treasurer: Ms. Ingrid M. Batista	Principal: • Ms. Thelma Fornell (No Change). Treasurer: Ms. Ingrid M. Batista (No Change).
0661	Caribbean K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Maria E. Calvet-Cuba Treasurers: Ms. Betty Perez (Through July 2018) Ms. Linda E. Sarmiento Lacera (Through October 2018) Ms. Daylen Sosa	Principal: • Ms. Maria E. Calvet-Cuba (No Change). Treasurer: Ms. Daylen Sosa (No Change).
3621	Coconut Palm K-8 Academy (1-Year Audit) (2018-19)	Principal: • Dr. Carmen Jones-Carey Treasurer: Ms. Martine Gousse	Principal: • Dr. Carmen Jones-Carey (No Change). Treasurer: Ms. Martine Gousse (No Change).
1281	Cypress K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Eduardo L. Alonso Treasurers: Ms. Marisol G. Diaz (Through December 2018) Ms. Jessica M. Morales	Principal: • Mr. Eduardo L. Alonso (No Change). Treasurer: Ms. Jessica M. Morales (No Change).
1331	Devon Aire K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Brian Hamilton Treasurer: Ms. Glysel Wardell	Principal: • Mr. Brian Hamilton (No Change). Treasurer: Ms. Glysel Wardell (No Change).
4031	Gateway Environmental K-8 Learning Center (1-Year Audit) (2018-19)	Principal: • Ms. Tiffany D. Anderson Treasurer: Ms. Alexa Matias	Principal: • Ms. Tiffany D. Anderson (No Change). Treasurer: Ms. Alexa Matias (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
2701	Kenwood K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Rodolfo Rodriguez	Principal: • Mr. Rodolfo Rodriguez (No Change).
		Treasurer: Ms. Clara M. Cejas	Treasurer: Ms. Clara M. Cejas (No Change).
2881	Leewood K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Bart D. Christie	Principal: • Mr. Bart D. Christie (No Change).
		Treasurer: Ms. Carolyn F. Puittinen	Treasurer: Ms. Carolyn F. Puittinen (No Change).
0073	Mandarin Lakes K-8 Academy ^(a) (1-Year Audit) (2018-19)	Principal: • Dr. Cadian Collman (Through January 2020; presently Principal at South Miami Senior)	Principals: • Dr. Cadian Collman (Through January 2020; presently Principal at South Miami Senior). • Ms. Calondria E. Williams (Interim) (Change of Principal Since Prior Audit).
		Treasurers: Ms. Luz M. Alzate (Through February 2019) Ms. Timia Green (Through November 2019)	Treasurers: Ms. Timia Green (Through November 2019) Ms. Yanet Marroqui Mirabal (Through February 2020) Ms. Linda E. Sarmiento Lacera (Change of Treasurer Since Prior Audit).
3101	Frank C. Martin K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Felicia K. Joseph	Principal: • Ms. Felicia K. Joseph (No Change).
		Treasurer: Ms. April D. Broughton	Treasurer: Ms. April D. Broughton (No Change).
4391	Irving & Beatrice Peskoe K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Madelyn Sierra-Hernandez	Principal: • Ms. Madelyn Sierra-Hernandez (No Change).
		Treasurer: Ms. Melissa P. Caudle	Treasurer: Ms. Melissa P. Caudle (No Change).
4691	Jane S. Roberts K-8 Center ^(a) (1-Year Audit) (2018-19)	Principal: • Ms. Milagro Arango (Through September 2019; on leave)	Principals: • Ms. Milagro Arango (Through September 2019; on leave) • Ms. Calondria E. Williams (Through November 2019; Temporary Principal) • Ms. Milagro Arango (Returned from leave) (Change of Principal Since Prior Audit).
		Treasurer: Ms. Diana Zogbi (Through June 2019)	Treasurer: Ms. Marilyn Cancino (Change of Treasurer Since Prior Audit).
5671	Vineland K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Catherine T. Krtausch	Principal: • Ms. Catherine T. Krtausch (No Change).
		Treasurer: Ms. Ana A. Perez	Treasurer: Ms. Ana A. Perez (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5791	West Homestead K-8 Center (1-Year Audit) (2018-19)	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 (1-Year Audit) (2018-19)	Principal: • Dr. Raquel Pelletier	Principal: • Dr. Raquel Pelletier (No Change).
		Treasurer: Ms. Genesse Nuñez	Treasurer: Ms. Genesse Nuñez (No Change).
6041	Paul W. Bell Middle (1-Year Audit) (2018-19)	Principal: • Ms. Ingrid M. Soto	Principal: • Ms. Ingrid M. Soto (No Change).
		Treasurer: Ms. Vilma D. Benedetti	Treasurer: Ms. Vilma D. Benedetti (No Change).
6921	Lamar Louise Curry Middle (1-Year Audit) (2018-19)	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) (2018-19)	Principal: • Mr. Ignacio Rodriguez	Principal: • Mr. Ignacio Rodriguez (No Change).
		Treasurer: Ms. Vivian G. Azcuy	Treasurer: Ms. Vivian G. Azcuy (No Change).
6211	Glades Middle (1-Year Audit) (2018-19)	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) (2018-19)	Principal: • Ms. Deborah Leal	Principal: • Ms. Deborah Leal (No Change).
		Treasurer: Ms. Karen E. Talavera	Treasurer: Ms. Karen E. Talavera (No Change).
6251	Homestead Middle (1-Year Audit) (2018-19)	Principal: • Dr. Contessa S. Bryant	Principal: • Dr. Contessa S. Bryant (No Change).
		Treasurer: Ms. Sara E. Pulido	Treasurer: Ms. Sara E. Pulido (No Change).
6771	Jorge Mas Canosa Middle (1-Year Audit) (2018-19)	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 Middle (1-Year Audit) (2018-19)	Principal: • Ms. Hilca Thomas	Principal: • Ms. Hilca Thomas (No Change).
		Treasurer: Ms. Carmen J. Ghani	Treasurer: Ms. Carmen J. Ghani (No Change).
6761	Redland Middle (1-Year Audit) (2018-19)	Principal: • Mr. Gregory A. Beckford	Principal: • Mr. Gregory A. Beckford (No Change).
		Treasurer: Ms. Alma A. Fernandez	Treasurer: Ms. Alma A. Fernandez (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
6781	Richmond Heights Middle (1-Year Audit) (2018-19)	Principal: • Ms. LaRhonda M. Donaldson ----- Treasurer: Ms. Tiffany D. Williams	Principal: • Ms. LaRhonda M. Donaldson (No Change). ----- Treasurer: Ms. Tiffany D. Williams (No Change).
7021	Center For International Education: A Cambridge Associate School (1-Year Audit) (2018-19)	Principal: • Ms. Lisa L. Pizzimenti-Bradshaw ----- Treasurer: Ms. Blanca I. Osuna	Principal: • Ms. Lisa L. Pizzimenti-Bradshaw (No Change). ----- Treasurer: Ms. Blanca I. Osuna (No Change).
6052	Miami Arts Studio 6-12 @ Zelda Glazer (1-Year Audit) (2018-19)	Principal: • Dr. Miguel A. Balsera ----- Treasurer: Ms. Ysel Rodriguez-Torres (Through October 2019)	Principal: • Dr. Miguel A. Balsera (No Change). ----- Treasurers: Ms. Ysel Rodriguez-Torres (Through October 2019) Ms. Margaret C. Sauble (Change of Treasurer Since Prior Audit).
7531	Miami Sunset Senior (1-Year Audit) (2018-19)	Principal: • Mr. John C. Lux ----- Treasurer: Ms. Lourdes F. Gomez	Principal: • Mr. John C. Lux (No Change). ----- Treasurer: Ms. Lourdes F. Gomez (No Change).
7371	Robert Morgan Educational Center (Senior High) ^(a) (1-Year Audit) (2018-19)	Principal: • Mr. Reginald J. Fox (Through November 2019; presently Administrative Director at Division of Athletics, Activities and Accreditation). ----- Treasurer: Ms. Mary F. Gonzalez	Principals: • Mr. Reginald J. Fox (Through November 2019; presently Administrative Director at Division of Athletics, Activities and Accreditation). • Mr. Kenneth L. Williams (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Mary F. Gonzalez (No Change).
7029	TERRA Environmental Research Institute (1-Year Audit) (2018-19)	Principal: • Mr. Jose L. Sirven ----- Treasurer: Ms. Mercedes Perez	Principal: • Mr. Jose L. Sirven (No Change). ----- Treasurer: Ms. Mercedes Perez (No Change).
9732	Brucie Ball Educational Center (1-Year Audit) (2018-19)	Principal: • Dr. Amrita J. Prakash ----- Treasurers: Ms. Estanne Perrier (Through September 2018) Ms. Fariela U. Oudsten	Principal: • Dr. Amrita J. Prakash (No Change). ----- Treasurer: Ms. Fariela U. Oudsten (No Change).
0921	Neva King Cooper Educational Center (1-Year Audit) (2018-19)	Principal: • Dr. Tracy E. Roos ----- Treasurer: Ms. Terisa S. Carroll	Principal: • Dr. Tracy E. Roos (No Change). ----- Treasurer: Ms. Terisa S. Carroll (No Change).
8181	Ruth Owens Krusé Educational Center (1-Year Audit) (2018-19)	Principal: • Ms. Nicole Bergé -MaclInnes ----- Treasurer: Ms. Donna J. Immerman	Principal: • Ms. Nicole Bergé -MaclInnes (No Change). ----- Treasurer: Ms. Donna J. Immerman (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Adult Education Centers/Technical Colleges</u>			
8005	Lindsey Hopkins Technical College (1-Year Audit) (2018-19)	Principal: • Ms. Nyce Daniel ----- Treasurer: Ms. Savarda A. Farrington (Through October 2019)	Principal: • Ms. Nyce Daniel (No Change). ----- Treasurers: Ms. Savarda A. Farrington (Through October 2019) Ms. Drusilla E. Sears (Change of Treasurer Since Prior Audit).
7342	Miami Jackson Adult Education Center (1-Year Audit) (2018-19)	Principal: • Mr. Ron A. Butler ----- Treasurer: Ms. Karen A. Thompson	Principal: • Mr. Ron A. Butler (No Change). ----- Treasurer: Ms. Karen A. Thompson (No Change).
8911	Robert Morgan Technical College ^(a) (1-Year Audit) (2018-19)	Principal: • Mr. Reginald J. Fox (Through November 2019; presently Administrative Director at Division of Athletics, Activities and Accreditation). ----- Treasurer: Ms. Betty R. McCoy	Principals: • Mr. Reginald J. Fox (Through November 2019; presently Administrative Director at Division of Athletics, Activities and Accreditation). • Mr. Kenneth L. Williams (Change of Principal Since Prior Audit). ----- Treasurer: Ms. Betty R. McCoy (No Change).

Note:

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

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 152 schools/centers. The results of the property inventories in this report are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0341	Arch Creek Elementary	64	\$ 14,500	-	\$ -	\$ -	-	\$ -
0361	Biscayne Gardens Elementary	175	448,448	-	-	-	-	-
2441	Virginia A Boone/Highland Oaks Elementary	79	161,674	-	-	-	-	-
0561	W.J. Bryan Elementary	109	261,289	-	-	-	-	-
0641	Bunche Park Elementary	38	105,554	-	-	-	-	-
1481	John G. Dupuis Elementary	109	299,743	-	-	-	-	-
1521	Amelia Earhart Elementary	116	269,292	-	-	-	-	-
4801	Gertrude K. Edelman/Sabal Palm Elementary	135	304,928	-	-	-	-	-
2081	Fulford Elementary	107	235,174	-	-	-	-	-
2161	Golden Glades Elementary	113	267,605	-	-	-	-	-
2181	Joella C. Good Elementary	126	293,853	-	-	-	-	-
2241	Gratigny Elementary	121	326,458	-	-	-	1	1,689
2281	Greynolds Park Elementary	168	400,520	-	-	-	-	-
3781	Barbara Hawkins Elementary	69	142,697	-	-	-	-	-
2111	Hialeah Gardens Elementary	155	418,124	-	-	-	-	-
2401	Hibiscus Elementary	128	276,862	-	-	-	-	-
3141	Meadowlane Elementary	135	287,928	-	-	-	-	-
5091	Miami Beach South Pointe Elementary*	65	164,278	-	-	-	-	-
3741	North Beach Elementary*	86	246,548	-	-	-	-	-

Note:

* Property audit results completed and reported for 2019-2020 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2020-2021 as a two-year audit (22 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		
3981	North Twin Lakes Elementary	67	166,966	-	-	-	-	-
4021	Oak Grove Elementary	111	226,943	-	-	-	-	-
4061	Ojus Elementary	140	313,675	-	-	-	-	-
4341	Parkway Elementary	86	211,050	-	-	-	-	-
5081	Dr. Frederica S. Wilson/Skyway Elementary	71	190,421	-	-	-	-	-
5971	Nathan B. Young Elementary	137	279,028	-	-	-	-	-
0231	Aventura Waterways K-8 Center	533	935,406	-	-	-	-	-
2581	Madie Ives K-8 Academy*	146	390,863	-	-	-	-	-
5005	David Lawrence Jr. K-8 Center	321	717,384	-	-	-	-	-
2911	Linda Lentin K-8 Center	219	507,165	-	-	-	-	-
3281	Miami Lakes K-8 Center	264	555,452	-	-	-	-	-
3581	Myrtle Grove K-8 Center	134	306,998	-	-	-	-	-
6023	Andover Middle	481	1,184,007	-	-	-	-	-
6171	Henry H. Filer Middle	203	557,790	-	-	-	-	-
6231	Hialeah Middle	258	708,609	-	-	-	-	-
6281	Thomas Jefferson Middle	178	415,496	-	-	-	-	-
6501	Miami Lakes Middle	175	501,196	-	-	-	-	-
6591	North Dade Middle	229	586,655	-	-	-	-	-
6681	Palm Springs Middle	375	781,971	-	-	-	-	-
7751	Barbara Goleman Senior	841	2,026,640	-	-	-	-	-
7131	Hialeah-Miami Lakes Senior	539	1,570,388	-	-	-	-	-
7231	Miami Carol City Senior*	666	2,386,350	-	-	-	-	-
7049	Westland Hialeah Senior	420	1,367,962	-	-	-	-	-

Note:

* Property audit results completed and reported for 2019-2020 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2020-2021 as a two-year audit (22 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>Central Region Office Schools/Centers</u>								
0801	Citrus Grove Elementary	170	370,583	-	-	-	-	-
3301	Miami Park Elementary	161	366,552	1	1,359	-	-	-
5321	Southside Elementary	88	317,902	-	-	-	-	-
2741	Key Biscayne K-8 Center	310	586,651	-	-	-	-	-
4491	Henry E. S. Reeves K-8 Center	125	360,271	-	-	-	-	-
6361	Jose de Diego Middle	229	726,525	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
4651	Ethel F. Beckford/Richmond (PLC)	41	190,115	-	-	-	-	-
4381	Dr. Henry E. Perrine Academy Of The Arts	144	354,109	-	-	-	-	-
0161	Avocado Elementary	132	349,305	-	-	-	-	-
0211	Dr. Manuel C. Barreiro Elementary	170	607,183	-	-	-	-	-
0261	Bel-Aire Elementary	85	203,075	-	-	-	-	-
0271	Bent Tree Elementary	107	277,804	-	-	-	-	-
0125	Norma Butler Bossard Elementary	407	639,256	-	-	-	-	-
0671	Calusa Elementary	106	302,217	-	-	-	-	-
0861	Colonial Drive Elementary	81	218,319	-	-	-	-	-
1041	Coral Reef Elementary	125	269,740	-	-	-	-	-
1241	Cutler Ridge Elementary	289	585,360	2	2,822	1,298	-	-
1371	Marjory Stoneman Douglass Elementary	137	383,096	-	-	-	-	-
1691	Christina M. Eve Elementary	138	377,834	-	-	-	-	-
1811	Dante B. Fascell Elementary	124	402,133	-	-	-	-	-
5061	Dr. Carlos J. Finlay Elementary	110	403,194	-	-	-	-	-

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		
2001	Florida City Elementary	110	260,031	-	-	-	-	-
2021	Gloria Floyd Elementary	135	305,360	-	-	-	-	-
2151	Jack D. Gordon Elementary	149	380,441	-	-	-	-	-
0311	Goulds Elementary	186	472,601	-	-	-	-	-
2261	Greenglade Elementary	125	270,416	-	-	-	-	-
2321	Gulfstream Elementary	187	408,765	-	-	-	-	-
2341	Joe Hall Elementary	90	232,142	-	-	-	-	-
2521	Oliver Hoover Elementary	162	448,620	-	-	-	-	-
2541	Howard Drive Elementary	133	241,174	-	-	-	-	-
2511	Zora Neale Hurston Elementary	135	307,940	-	-	-	-	-
2641	Kendale Elementary	94	217,234	-	-	-	-	-
2651	Kendale Lakes Elementary	111	299,933	-	-	-	-	-
2891	William Lehman Elementary	116	289,674	-	-	-	-	-
3111	Wesley Matthews Elementary*	109	235,615	-	-	-	-	-
3261	Miami Heights Elementary	148	424,909	-	-	-	-	-
3541	Robert Russa Moton Elementary	159	355,315	-	-	-	1	1,679
4091	Olympia Heights Elementary	83	212,483	-	-	-	-	-
4221	Palmetto Elementary	136	355,924	-	-	-	-	-
0831	Claude Pepper Elementary	114	278,639	-	-	-	-	-
4441	Pine Lake Elementary	175	433,038	-	-	-	-	-
4461	Pine Villa Elementary*	134	271,318	-	-	-	-	-
4421	Pincrest Elementary	108	246,504	-	-	-	-	-
4511	Dr. Gilbert L. Porter Elementary	116	313,014	-	-	-	-	-

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		
4581	Redland Elementary	121	277,821	-	-	-	-	-
4611	Redondo Elementary	126	304,085	-	-	-	-	-
4761	Royal Palm Elementary	151	447,317	-	-	-	-	-
2941	Laura C. Saunders Elementary	118	347,395	-	-	-	-	-
5121	Snapper Creek Elementary	94	228,865	-	-	-	-	-
5281	South Miami Heights Elementary	111	240,096	-	-	-	-	-
5421	Sunset Park Elementary	78	210,888	-	-	-	-	-
5521	Tropical Elementary	180	387,256	-	-	-	-	-
5641	Village Green Elementary	65	147,402	-	-	-	-	-
5981	Dr. Edward L. Whigham Elementary	114	281,834	-	-	-	-	-
5951	Whispering Pines Elementary	155	352,415	-	-	-	-	-
0041	Air Base K-8 Center For International Education	198	454,200	-	-	-	-	-
0451	Bowman Ashe/Doolin K-8 Academy	353	980,447	-	-	-	-	-
0251	Ethel Koger Beckham K-8 Center	95	265,432	-	-	-	-	-
0651	Campbell Drive K-8 Center	284	569,026	-	-	-	-	-
0661	Caribbean K-8 Center	199	463,828	-	-	-	-	-
3621	Coconut Palm K-8 Academy	283	645,735	-	-	-	-	-
1281	Cypress K-8 Center	130	287,179	-	-	-	-	-
1331	Devon Aire K-8 Center	229	432,420	-	-	-	-	-
4031	Gateway Environmental K-8 Learning Center	190	423,351	-	-	-	-	-
2701	Kenwood K-8 Center	205	501,376	-	-	-	-	-
2881	Leewood K-8 Center	191	433,488	-	-	-	-	-
2901	Leisure City K-8 Center*	199	494,917	-	-	-	-	-

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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		
0073	Mandarin Lakes K-8 Academy	199	600,164	-	-	-	-	-
3101	Frank C. Martin K-8 Center	248	635,694	-	-	-	-	-
4391	Irving & Beatrice Peskoe K-8 Center	99	300,570	-	-	-	-	-
4691	Jane S. Roberts K-8 Center	99	263,090	-	-	-	-	-
5671	Vineland K-8 Center	167	391,495	-	-	-	-	-
5791	West Homestead K-8 Center	174	458,105	-	-	-	-	-
5961	Winston Park K-8 Center	158	359,297	-	-	-	-	-
6001	Herbert A. Ammons Middle*	262	592,965	-	-	-	-	-
6041	Paul W. Bell Middle	265	586,483	-	-	-	-	-
6921	Lamar Louise Curry Middle	341	839,255	-	-	-	-	-
6111	Cutler Bay Middle	182	487,045	-	-	-	-	-
6211	Glades Middle	227	532,275	-	-	-	-	-
6221	Hammocks Middle	303	696,790	-	-	-	-	-
6251	Homestead Middle	236	771,056	-	-	-	-	-
6771	Jorge Mas Canosa Middle	366	710,469	-	-	-	-	-
6441	Howard D. McMillan Middle	288	726,283	-	-	-	-	-
6761	Redland Middle	257	578,843	-	-	-	-	-
6781	Richmond Heights Middle	202	563,857	-	-	-	-	-
6901	W. R. Thomas Middle*	256	666,345	-	-	-	-	-
7008	BioTECH @ Richmond Heights 9-12 High*	189	667,056	-	-	-	-	-
7021	Center for International Education: A Cambridge Associate School	167	412,916	-	-	-	-	-
7101	Coral Reef Senior*	772	1,970,206	-	-	-	-	-

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		
6081	Cutler Bay Senior*	187	436,045	-	-	-	-	-
6052	Miami Arts Studio 6-12 @ Zelda Glazer	492	1,470,721	-	-	-	-	-
7431	Miami Palmetto Senior*	353	872,029	-	-	-	-	-
7531	Miami Sunset Senior	468	1,516,894	-	-	-	-	-
7371	Robert Morgan Educational Center (Senior High)	608	1,712,407	-	-	-	-	-
7041, 7061, 7091, 7261 & 7551	School For Advanced Studies (various campuses)*	21	68,252	-	-	-	-	-
7741	Southwest Miami Senior*	629	2,118,426	-	-	-	-	-
7029	TERRA Environmental Research Institute	469	1,751,480	-	-	-	-	-
7781	Felix Varela Senior*	662	1,634,937	-	-	-	-	-
9732	Brucie Ball Educational Center	79	222,516	-	-	-	-	-
0921	Neva King Cooper Educational Center	62	223,806	-	-	-	-	-
8181	Ruth Owens Krusé Educational Center	108	276,023	-	-	-	-	-
Adult Education Centers/Technical Colleges								
8005	Lindsey Hopkins Technical College	708	2,563,190	-	-	-	-	-
7342	Miami Jackson Adult Education Center	4	6,005	-	-	-	-	-
8901	Miami Lakes Technical College*	896	5,005,458	-	-	-	-	-
7432	Miami Palmetto Adult Education Center*	14	31,667	-	-	-	-	-
7462	Miami Senior Adult Education Center*	14	44,043	-	-	-	-	-
7512	Miami Springs Adult Education Center*	2	5,990	-	-	-	-	-

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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		
8911	Robert Morgan Technical College	880	3,124,092	-	-	-	-	-
<u>Alternative Education Center</u>								
8019	Dr. Marvin Dunn Academy For Community Education (ACE)*	13	30,110	-	-	-	-	-
<u>Other Center (District)</u>								
9723	Greater Miami Athletic Conference*	37	125,686	-	-	-	-	-
TOTALS		31,018	\$ 83,593,012	3	\$ 4,181	\$ 1,298	2	\$ 3,368

Note:

* Property audit results completed and reported for 2019-2020 for this school/center. School audit results not completed at the time of this publication. These results to be reported in 2020-2021 as a two-year audit (22 schools/centers).

The following table is an analysis of Plant Security Reports. Three 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	Total Depreciated Value
<u>North Region Office School/Center</u>								
6591	North Dade Middle	1	1	\$ 1,689	\$ 1,689	\$ -	\$ -	\$ -
<u>Central Region Office School/Center</u>								
4491	Henry E. S. Reeves K-8 Center	1	2	5,474	-	5,474	-	-
<u>Adult Education Center/Technical College</u>								
8911	Robert Morgan Educational Center/Technical College	1	1	1,428	1,428	-	-	110
TOTALS		3	4	\$ 8,591	\$ 3,117	\$ 5,474	\$ -	\$ 110

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, 2019;
- 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, 2018 through June 30, 2019. Depending on the individual school audited:

- the scope of the Title I Program, Payroll and Purchasing Card Program audits was the 2018-2019 fiscal year;
- the scope of the selected information technology controls audit covered the 2018-2019 fiscal year or both the 2018-2019 and 2019-2020 fiscal years;
- the scope of the FTE audit was the 2019-2020 fiscal year, Survey 2 (October 2019) or the 2019-2020 fiscal year, Survey 3 (February 2020); and
- the scope of the Property Inventory audit was the 2019-2020 fiscal year.

Our procedures were as follows:

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

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

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures 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, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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



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

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

The Fund's interest rate as of June 30, 2019, was 2.557%.

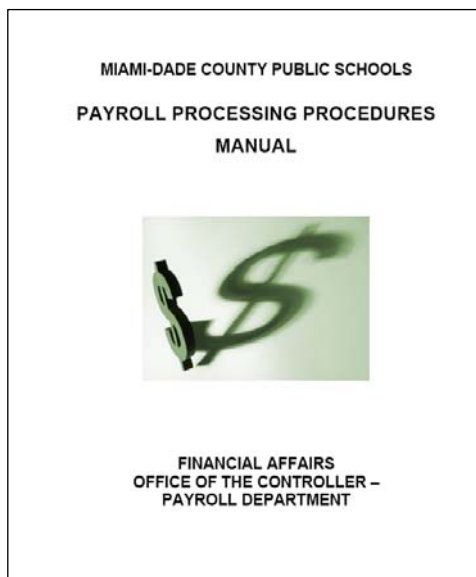
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, 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, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that “all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government’s financial system as property for inventory purposes”.

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

PAYROLL



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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the ‘behind-the-scenes’ system processes are significantly different and updated, the payroll procedures for documenting employees’ time and

attendance at the school sites have not changed when compared to the former system.

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

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related

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

PURCHASING CARD (P-CARD) PROGRAM

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

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

TITLE I PROGRAM



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

Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from

low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

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

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

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

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, determine compliance with State law and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment and student transportation reported under FEFP. Generally, these audits are conducted every two years; but could be scheduled sooner.

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:

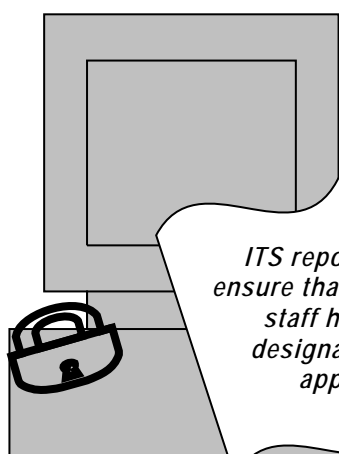
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

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

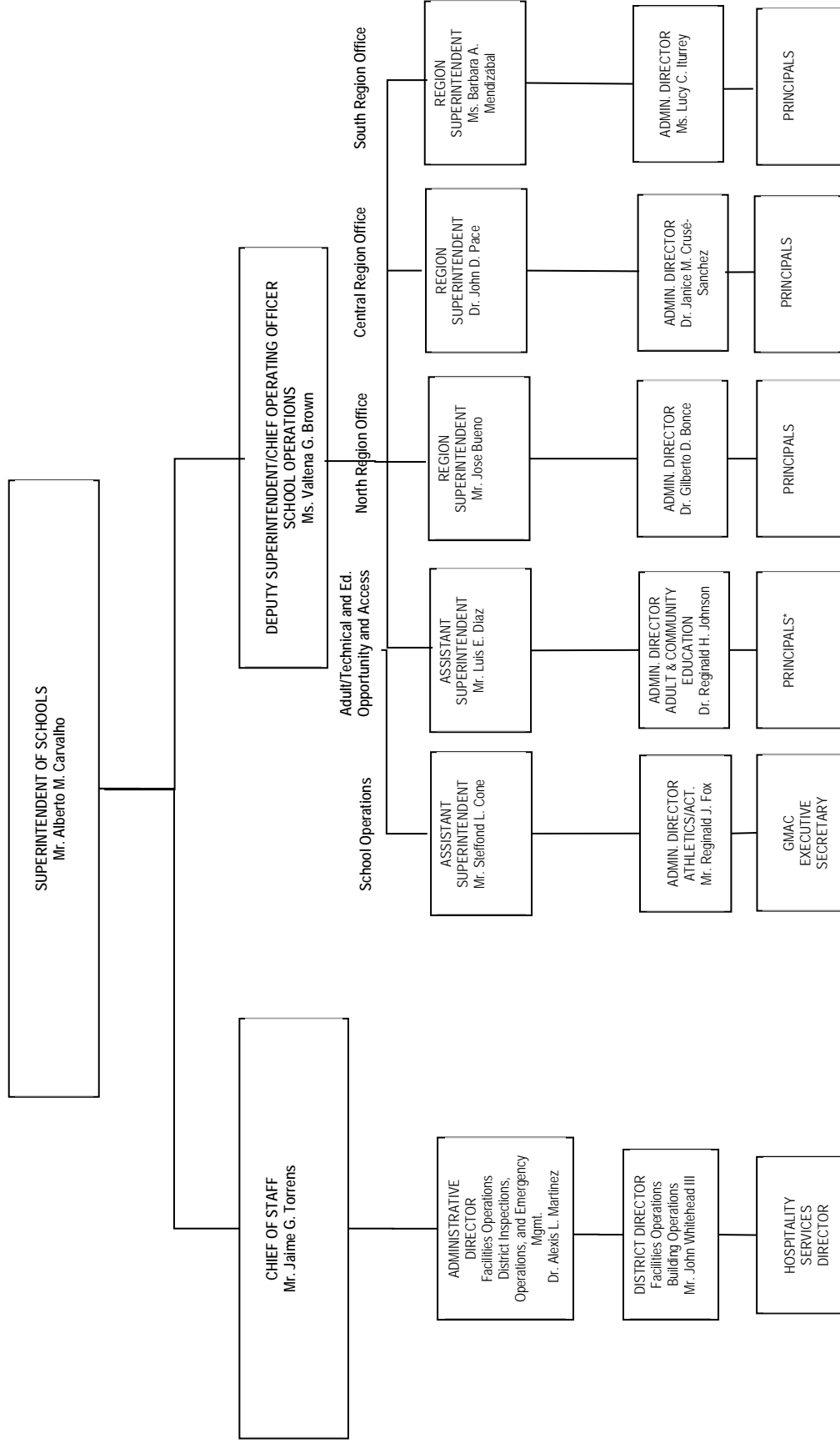
DATA SECURITY MANAGEMENT REPORT



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.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Services Center.

Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

For additional information contact:

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

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

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

Rev: 08/2017



Miami-Dade County Public Schools

*INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
JULY 2020*

Office of Management and Compliance Audits
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Miami, Florida 33132
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