

MIAMI-DADE COUNTY PUBLIC SCHOOLS

***Internal Audit Report
Selected Schools***



The Financial Statements Were Fairly Stated And Property Inventory Results Were Satisfactory For Most Of The Schools In This Report.

At Ten Of 34 Schools, Controls Over The Management Of The Principal-Operated After School Care Program; The Monitoring Of Grant Funds; The Internal Funds Disbursement Function And The P-Card Activity; The Supervision Over Certain Student Merchandising Activities, Including The Yearbook; The Oversight Over The FTE Process And The Associated Records; The Custody And Reporting Of Official Forms; The Management Of Property; And The Supervision Of Certain Aspects Of Schools Site Data Security Need Improvement.



June 2014

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Alberto M. Carvalho

Chief Auditor

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June 13, 2014

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 school audit results of 34 schools currently reporting to the various regions under School Operations or the Education Transformation Office. The audit period of all 34 school audits is one fiscal year ended June 30, 2013. In addition, we are including the property inventory results of 26 of the 34 schools in this report, as well as the results of 58 other schools that were completed but were pending publication. All property inventories were conducted during the 2013-2014 school year.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds at all the schools. On a selected basis, we reviewed payroll, purchases made by the schools with the purchasing credit card (P-Card) and related procedures, Title I Program expenditures and procedures, Full-Time-Equivalent (FTE) reporting and student records, and selected aspects of data security. The audits also included the results of the physical inventory of all property items housed at each individual school with an original cost of \$1,000 or more.

Our audits disclosed that the financial statements of most of the schools reported herein were fairly stated. At 24 of the 34 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results corresponding to 73 of the 84 schools reported herein were satisfactory.

At ten schools, we found a need for improvement in the management of the Principal-Operated After School Care Program; the monitoring over grant funds; the controls over disbursements made using Internal Funds or the P-Card; the supervision over certain student merchandising activities, including the yearbook; the oversight over the FTE process and the associated records; the custody and reporting of official serialized forms; the management of property; and the supervision of certain aspects of schools site data security.

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

Sincerely,

Jose F. Montes de Oca, CPA

Chief Auditor

Office of Management and Compliance Audits

JFM:mtg

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 34 schools. These include 15 schools that report to the North Region Office, four schools to the Central Region Office, one to the South Region Office and 14 to the Education Transformation Office.

The scope of the audit for all 34 schools is a one-fiscal year ended June 30, 2013.

The audits disclosed that 24 of the 34 schools reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The ten schools with audit findings and the affected areas are as follows:

School	Region Office	Total	ASC Program	Grants	Pre-No. Forms	Int. Funds Disbursements/ PCard	Sale of P.E. Uniforms/ Locks	Yearbook	FTE	Property Mgt.	Data Security
1. Arcola Lake El.	Central	3	✓	✓ Includes Int. Funds/PCard Disb. PY Follow-Up	✓						
2. Edison Park K-8	Central	1				✓ PY Follow-Up					
3. E. B. Thomas K-8	Central	1							✓		
4. William H. Turner Ed. Center	Central	1								✓	
5. Laura C. Saunders El.	South	1		✓							
6. Miami Carol City Sr.	ETO	3					✓		✓	✓	
7. Miami Central Sr.	ETO	2						✓ PY Follow-Up		✓ PY Follow-Up	
8. Miami Jackson Sr.	ETO	1									✓ PY Follow-Up
9. Miami Norland Sr.	ETO	1				✓ PCard					
10. Booker T. Washington Sr.	ETO	2				✓			✓		
Total Findings		16									

At ten schools, we cited deficiencies in the management of the Principal-Operated After School Care Program; the supervision of the disbursement function (encompassing Internal Funds and P-Card purchases); the oversight of certain student merchandising activities, including the sale of yearbooks; the management of grant funds; and the reporting, utilization and safeguarding of the official serialized (prenumbered) forms. Other areas of noted discrepancies included the management and safeguarding of property, the oversight of FTE records and procedures and the supervision of selected aspects of school site data security.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools in this report is presented on pages 16-21. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 34-91); and in the Appendix section in memorandum format (Pages 100-133).

Notwithstanding the conditions and findings reported herein, at 33 of the 34 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2012-2013 fiscal year, on the cash basis of accounting, depending on the school audited. At Arcola Lake Elementary, except for the activity in the Community School Fund during the 2012-2013 fiscal year, as disclosed in the findings of the individual school audit report and in pages 34-36 of this report, the financial statement of the internal funds of the school for the 2012-2013 fiscal year otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-2013 fiscal year, on the cash basis of accounting.

As of June 30, 2013, for all 34 schools reported herein, total combined receipts and disbursements amounted to \$5,789,988.61 and \$5,674,549.34, respectively; while total combined cash and investments amounted to \$1,331,183.07 (Pages 8-10).

Notwithstanding the conditions and findings reported herein, as of June 30, 2013, the internal control structure at 33 of the 34 schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools. At Arcola Lake Elementary School, except for the activity in the Community School Fund corresponding to the 2012-2013 fiscal year, as disclosed in the findings of the individual school audit report, the internal control structure was otherwise functioning as designed by the school administration.

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

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 34 schools. Of this total, 28 were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following six schools, we found the following:

- At Arcola Lake Elementary, our review of the Principal-Operated After School Care Program disclosed discrepancies in the recordkeeping and documentation supporting the collection of fees; inadequate controls over the process for receipting program collections; and a departure from the fee payment schedule established for these programs. Due to these conditions, we were unable to verify the accuracy of the revenues generated by the program and/or if any collections were misappropriated. For the 2014-2015 fiscal year this program will be managed by an outside child care provider. *Similar to the prior audit*, the school did not observe deadlines for spending grant funds; the recordkeeping and documentation of these funds disclosed discrepancies; and disbursements made with internal funds or the P-Card

were not properly documented. This year, we noted that the Prenumbered Forms inventory disclosed errors and omissions; and some official receipt books were missing, or utilized to receipt monies supposedly collected by a school-allied organization and not the school (Pages 34-45).

- At Edison Park K-8 Center, the prior audit cited certain aspects of non-compliance with disbursement procedures/documentation guidelines. These included, among others, the splitting of purchases and the minimum of quotations that were not obtained for individual purchases of \$1,000 or more. This year, our follow-up consisted of the review of internal fund purchases and P-Card purchases for the 2012-2013 fiscal year up to January 2014. We continued to identify similar instances of non-compliance with disbursement procedures and documentation guidelines (Pages 46-49).
- At Laura C. Saunders Elementary, our review of a \$25,000 grant disclosed that some of the associated disbursements, which included the purchase of several gift cards and two moderately-priced laptops totaling approximately \$3,000 did not comply with internal funds' disbursement guidelines/procedures and/or Board approval requirements. At the time of the audit, those gift cards that remained under the custody of the school had not been redeemed; however, the grant's deadline had expired. The laptops, which the school gave away as student incentives, would have required approval from the Board (because their individual cost of \$310 exceeded the \$100 threshold for non-monetary incentives); however, no approval was requested (Pages 57-60).
- At Miami Carol City Senior, inadequate controls over the bookkeeping and safeguarding of physical education uniforms and locks sold to students disclosed a monetary shortfall in the revenues generated from these activities. In addition, the Inventory and Operating Statements completed by the school (to account for these sales and inventories of merchandise) disclosed errors and none was signed by the principal or administrative designee (Pages 61-62).
- At Miami Central Senior, similar to the prior audit, the yearbook activity disclosed low sales, a high inventory of unsold books and financial reports associated with the yearbook activity that contained errors. We extended our review to the 2013-2014 activity and noted that the school had increased the number of yearbooks ordered; and as of the end of the audit fieldwork, only a few yearbooks had been sold. We brought this issue to the attention of the administration for their information and to follow-up with the sponsor of these activities (Pages 75-76).
- At Booker T. Washington Senior, our review of a sample of disbursements made during the audit period up to the time of our visit in early April 2014 disclosed instances where the school did not obtain the minimum of three vendor quotations for individual purchases of \$1,000 or more (Pages 86-87).

PAYROLL

We reviewed current payroll records and procedures at the following 11 schools:

School Name	Region	School Name	Region
W. J. Bryan Elementary	North	Eugenia B. Thomas K-8 Center	Central
Barbara Hawkins Elementary	North	Orchard Villa Elementary	ETO
Ernest R Graham K-8 Center	North	Morningside K-8 Academy	ETO
Andover Middle	North	North Miami Middle	ETO
Palm Springs Middle	North	Miami Edison Senior	ETO
Arcola Lake Elementary	Central		

At all 11 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 84 schools. This total includes the property results of 28 of the 34 schools in this report; two schools whose inventory results were pending publication since previous audit reports issued earlier this fiscal year; and 54 schools whose internal audits could not be completed in time for this publication. These schools will be reported as two-year audits during the next fiscal year.

At 84 schools, Property Audits staff inventoried a total of 25,994 equipment items with a total approximate cost of \$72.2 million. Of the 84 inventories, 73 proved satisfactory. Results for the remaining 11 schools disclosed that a total of 98 equipment items with a total depreciated value of \$36,950 and a total acquisition cost of \$226,341 could not be located. The largest losses corresponded to three of the 11 schools (refer to Property Schedules on Pages 28-32). Regarding these three schools, the losses were cited in the individual school audit reports, and in this report, as noted below. *In all three instances, it is evident that school staff responsible for overseeing the property did not conduct periodic, full in-house reviews of the inventory to detect equipment that was missing from the campuses.*

- At William H. Turner Education Center, 32 equipment items with an acquisition cost of \$108,466 and a depreciated value of \$3,337 could not be located. The losses corresponded to the senior high school. We noted that many of the missing items were obsolete (Pages 54-56).
- At Miami Carol City Senior, 25 items with acquisition cost of \$48,425 and a depreciated value of \$17,912 could not be located (Pages 70-74).

- At Miami Central Senior, the prior audit report cited the school for equipment that was missing (refer to Property Schedule on page 31). The latest property inventory, which we conducted in April 2014, disclosed that 15 items with acquisition cost of \$27,838 and a depreciated value of \$11,556 could not be located. Subsequent to our visit, the school filed an incident report with M-DCPS Police regarding a school employee who allegedly took some of this equipment to his place of residence without administrative approval. The incident report also alleges that the equipment was stolen from the employee's residence during a burglary incident. At present, this case is being investigated by M-DCPS Police (Pages 77-79).

Property inventories also include the review of property losses reported by the schools through the Plant Security Report process. Our analysis of Plant Security Report losses disclosed that 21 items with a total depreciated value of \$3,113 and a total acquisition cost of \$34,910 were reported missing at 11 of the 84 schools (Page 33).

PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program's procedures and records at the following seven schools:

School Name	Region	School Name	Region
W.J. Bryan Elementary	North	Orchard Villa Elementary	ETO
Andover Middle	North	Miami Norland Senior	ETO
Arcola Lake Elementary	Central	Booker T. Washington Senior	ETO
Edison Park K-8 Center	Central		

Our review disclosed that four of the seven schools listed above generally complied with the *Purchasing Credit Card Program Policies & Procedures Manual*.

- At Arcola Lake Elementary, Edison Park K-8 Center and Miami Norland Senior, we identified non-compliance with P-Card disbursement procedures. Refer to pages 2 and 3 of this report for summary details of P-Card issues noted at Arcola Lake Elementary and Edison Park K-8 Center. At Miami Norland Senior, the school did not fully implement the use of purchase authorization forms to approve P-Card purchases, and some of the payments made with the P-Card were late. At all three schools, we noted instances where the invoice supporting the P-Card charge was not signed to indicate acknowledgement of receipt of goods (Pages 39-42, 46-49 and 83-85, respectively).

TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures for the 2012-2013 fiscal year was conducted at the following three schools since our last report in May 2014:

School Name	Region Office	Total Expenditures
William H. Turner Ed. Center (Senior High School)	Central	\$ 633,323
Gratigny Elementary	ETO	630,168
Mandarin Lakes K-8 Center	ETO	640,733
Total Title I Program Expenditures		\$ 1,904,224

Total expenditures incurred under various Title I programs amounted to approximately \$1.9 million. Results of our audits disclosed that all three schools selected for Title I Program audits were generally compliant with the policies and procedures established by the *Title I Administration Handbook*.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 11 schools were selected for these audits:

School Name	Region Office	Survey Period (SP)	FTE Funding
Flamingo Elementary	North	2013-2014 SP 3	\$ 1,615,979
Greynolds Park Elementary	North	2013-2014 SP 3	1,576,915
Meadowlane Elementary	North	2013-2014 SP 3	2,305,314
North Miami Elementary	North	2013-2014 SP 3	1,106,618
Arcola Lake Elementary	Central	2013-2014 SP 2	1,101,763
Eugenia B. Thomas K-8 Center	Central	2013-2014 SP 2	3,633,589
North Miami Middle	ETO	2013-2014 SP 3	2,266,804
Miami Carol City Senior	ETO	2013-2014 SP 3	4,103,823
Miami Edison Senior	ETO	2013-2014 SP 3	2,098,135
Miami Norland Senior	ETO	2013-2014 SP 3	3,814,650
Booker T. Washington Senior	ETO	2013-2014 SP 3	2,159,990
Total FTE Funding			\$ 25,783,580

The total FTE funding amounted to approximately \$25.8 million for the 11 schools combined. FTE records reviewed corresponded to the 2013-2014 fiscal year Survey Period 2 (October 2013) or Survey Period 3 (February 2014), depending on the individual school audited, as noted in the previous table.

Our FTE reviews disclosed that eight of the 11 schools were generally compliant with District policy. The following was noted at three schools:

- At Eugenia B. Thomas K-8 Center, Miami Carol City Senior and Booker T. Washington Senior, a sample of FTE records disclosed discrepancies related to the documentation filed in the student folders and the information recorded in the system. Based on our samples, the errors could have generated a combined funding disallowance to the District totaling approximately \$12,600. At Eugenia B. Thomas, discrepancies were identified in the ESOL area; while at the two senior high schools, the errors were noted in the ESOL, SPED and OJT areas (Pages 50-53, 63-69 and 88-91, respectively).

DATA SECURITY

As a follow up to previous audits, we reviewed the report titled “Authorized Applications for Employees by Locations Report” at the following three schools:

School Name	Region	School Name	Region
Mandarin Lakes K-8	ETO	Booker T. Washington Senior	ETO
Miami Jackson Senior	ETO		

Our review disclosed that two of the three schools generally complied with the review of the report and with the requirements for granting access to system applications.

- At Miami Jackson Senior, selected data security reports disclosed that the number of employees with access to certain system applications exceeded the quota established by District policy; and access to the system applications in question were not required in the performance of their job duties. One employee (other than the principal) had access to the security application for granting employee access to the system; however, at a school site, this application should not be delegated to staff approvers other than the principal. Access was revoked to satisfy District policy. Some of these conditions were identified and discussed with the school administration during the prior audit, and were corrected at the time of the visit. (Pages 80-82).

AUDIT OPINION

The following table summarizes total cash receipts and disbursements, and financial position of cash and investments as June 30, 2013 of the 34 schools included herein. It also provides the audit opinion regarding the schools’ financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2013 for the 34 schools reported herein are:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office Schools</u>									
0561	W. J. Bryan Elementary	\$ 16,706.24	\$ 117,306.22	\$ 110,137.41	\$ 23,875.05	\$ 10,456.64	\$ 13,418.41	\$ -	\$ 23,875.05
1161	Crestview Elementary	10,246.48	40,822.90	39,243.23	11,826.15	4,310.18	7,515.97	-	11,826.15
1921	Flamingo Elementary	21,066.35	80,636.50	68,848.45	32,854.40	9,402.54	23,451.86	-	32,854.40
2281	Greynolds Park Elementary	22,992.89	154,400.57	153,448.47	23,944.99	11,284.66	12,660.33	-	23,944.99
3781	Barbara Hawkins Elementary	17,070.58	28,568.67	30,936.46	14,702.79	6,907.21	7,795.58	-	14,702.79
2111	Hialeah Gardens Elementary	13,102.76	296,143.23	299,246.48	9,999.51	2,870.20	7,129.31	-	9,999.51
3141	Meadowlane Elementary	11,275.60	57,413.75	54,668.83	14,020.52	6,353.60	7,666.92	-	14,020.52
3941	North Miami Elementary	22,461.31	50,798.51	52,934.47	20,325.35	4,632.53	15,692.82	-	20,325.35
4261	Palm Springs Elementary	20,136.96	54,521.02	56,877.28	17,780.70	13,633.96	4,146.74	-	17,780.70
4541	Rainbow Park Elementary	12,231.87	42,880.41	41,681.91	13,430.37	11,990.84	1,439.53	-	13,430.37
5081	Skyway Elementary	19,503.30	19,734.35	27,291.59	11,946.06	4,669.36	7,276.70	-	11,946.06
5051	Ernest R Graham K-8 Center	33,745.80	261,534.92	261,555.18	33,725.54	15,329.42	18,396.12	-	33,725.54

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
3281	Miami Lakes K-8 Center	11,467.76	173,032.88	169,851.11	14,649.53	11,169.31	3,480.22	-	14,649.53
6023	Andover Middle	29,830.50	80,095.66	84,267.70	25,658.46	4,226.47	21,431.99	-	25,658.46
6681	Palm Springs Middle	55,954.55	104,150.53	120,232.38	39,872.70	6,343.70	33,529.00	-	39,872.70
<u>Central Region Office Schools</u>									
0101	Arcola Lake Elementary	14,117.31	78,990.34	78,181.43	14,926.22	8,822.39	6,103.83	-	14,926.22
1601	Edison Park K-8 Center	14,542.27	14,539.72	16,042.99	13,039.00	8,857.11	4,181.89	-	13,039.00
0071	Eugenia B. Thomas K-8 Center	25,101.58	667,210.14	665,463.77	26,847.95	9,284.39	17,563.56	-	26,847.95
7601	William H. Turner Education Center (Sr. High School)*	84,295.89	433,623.67	433,018.84	84,900.72	37,546.13	47,354.59	-	84,900.72
7602	William H. Turner Education Center (Adult Ed. Center)*	62,430.89	158,092.10	184,911.44	35,611.55	12,551.22	23,060.33	-	35,611.55
<u>South Region Office School</u>									
2941	Laura C. Saunders Elementary	10,974.43	39,884.56	43,848.84	7,010.15	3,729.15	3,281.00	-	7,010.15
<u>Education Transformation Office Schools (ETO)</u>									
2241	Graigyny Elementary	10,780.50	20,894.70	19,013.20	12,662.00	4,103.06	8,558.94	-	12,662.00
3021	Jesse J. McCrary, Jr. Elementary	7,906.90	34,936.47	35,337.44	7,505.93	4,088.48	3,417.45	-	7,505.93

Note:

* Two separate school locations in the same campus maintain separate records. Both are supervised by the same Principal. Results are reported as part of one school audit.

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
4171	Orchard Villa Elementary	4,107.66	12,563.60	10,351.53	6,319.73	5,264.03	1,055.70	-	6,319.73
5991	Charles D. Wyche, Jr. Elementary	8,011.95	139,177.60	133,107.69	14,081.86	3,241.11	10,840.75	-	14,081.86
0073	Mandarin Lakes K-8	11,895.93	60,577.75	60,950.16	11,523.52	10,510.66	1,012.86	-	11,523.52
3501	Morningside K-8 Academy	12,359.26	31,986.32	30,326.48	14,019.10	7,074.24	6,944.86	-	14,019.10
6481	Miami Edison Middle	23,599.27	42,155.37	40,953.17	24,801.47	10,491.16	14,310.31	-	24,801.47
6631	North Miami Middle	26,028.43	53,820.42	46,934.06	32,914.79	19,903.02	13,011.77	-	32,914.79
7231	Miami Carol City Senior	159,075.80	432,030.83	432,015.38	159,091.25	33,865.74	125,225.51	-	159,091.25
7251	Miami Central Senior	86,587.33	578,042.28	548,559.14	116,070.47	62,766.75	53,303.72	-	116,070.47
7301	Miami Edison Senior	43,978.73	340,844.65	241,195.38	143,628.00	26,287.18	117,340.82	-	143,628.00
7341	Miami Jackson Senior	48,280.43	335,323.63	331,437.37	52,166.69	8,505.51	43,661.18	-	52,166.69
7381	Miami Norland Senior	144,217.64	371,109.39	344,910.07	170,416.96	5,261.09	165,155.87	-	170,416.96
7791	Booker T. Washington Senior	99,658.65	382,144.95	406,770.01	75,033.59	24,296.37	50,737.22	-	75,033.59
TOTALS		\$1,215,743.80	\$ 5,789,988.61	\$ 5,674,549.34	\$ 1,331,183.07	\$ 430,029.41	\$ 901,153.66	\$ -	\$ 1,331,183.07

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013**

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, at 33 of the 34 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2012-2013 fiscal year, on the cash basis of accounting. At Arcola Lake Elementary, except for the activity in the Community School Fund during the 2012-2013 fiscal year, as disclosed in the findings of the individual school audit report and in pages 34-36 of this report, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2012-2013 fiscal year, on the cash basis of accounting.

As of June 30, 2013, for all 34 schools reported herein, total combined receipts and disbursements amounted to \$5,789,988.61 and \$5,674,549.34, respectively; while total combined cash and investments amounted to \$1,331,183.07 (Pages 8-10).

Notwithstanding the conditions and findings reported herein, as of June 30, 2013, the internal control structure at 33 of the 34 schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools. At Arcola Lake Elementary, except for the activity in the Community School Fund associated with the 2012-2013 fiscal year, as disclosed in the findings of the individual school audit report, the internal control structure was otherwise functioning as designed by the school administration.

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



Maria T. Gonzalez, Certified Public Accountant
Assistant Chief Auditor, School Audits Division
Office of Management and Compliance Audits

INTERNAL CONTROLS RATING

The internal controls rating of the ten schools reported herein **with audit exceptions** are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office Schools</u>							
Arcola Lake Elementary		✓			✓		Likely to impact.
Edison Park K-8 Center		✓			✓		Likely to impact.
Eugenia B. Thomas K-8 Center		✓			✓		Likely to impact.
William H. Turner Ed. Center		✓			✓		Likely to impact.
<u>South Region Office School</u>							
Laura C. Saunders Elementary		✓			✓		Likely to impact.
<u>Education Transformation Office Schools (ETO)</u>							
Miami Carol City Senior		✓			✓		Likely to impact.
Miami Central Senior		✓			✓		Likely to impact.
Miami Jackson Senior		✓			✓		Likely to impact.
Miami Norland Senior		✓			✓		Likely to impact.
Booker T. Washington Senior		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the remaining 24 schools reported herein **without audit exceptions** are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools</u>							
W. J. Bryan Elementary	✓			✓			Not Likely to impact.
Crestview Elementary	✓			✓			Not Likely to impact.
Flamingo Elementary	✓			✓			Not Likely to impact.
Greynolds Park Elementary	✓			✓			Not Likely to impact.
Barbara Hawkins Elementary	✓			✓			Not Likely to impact.
Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
Meadowlane Elementary	✓			✓			Not Likely to impact.
North Miami Elementary	✓			✓			Not Likely to impact.
Palm Springs Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Rainbow Park Elementary	✓			✓			Not Likely to impact.
Skyway Elementary	✓			✓			Not Likely to impact.
Ernest R Graham K-8 Center	✓			✓			Not Likely to impact.
Miami Lakes K-8 Center	✓			✓			Not Likely to impact.
Andover Middle	✓			✓			Not Likely to impact.
Palm Springs Middle	✓			✓			Not Likely to impact.
<u>Education Transformation Office Schools (ETO)</u>							
Gratigny Elementary	✓			✓			Not Likely to impact.
Jesse J. McCrary, Jr. Elementary	✓			✓			Not Likely to impact.
Orchard Villa Elementary	✓			✓			Not Likely to impact.
Charles D. Wyche, Jr. Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Mandarin Lakes K-8	✓			✓			Not Likely to impact.
Morningside K-8 Academy	✓			✓			Not Likely to impact.
Miami Edison Middle	✓			✓			Not Likely to impact.
North Miami Middle	✓			✓			Not Likely to impact.
Miami Edison Senior	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the ten schools reported herein **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>Central Region Office Schools</u>					
0101	Arcola Lake Elementary ^(a)	3	<ul style="list-style-type: none"> ▪ Principal-Operated After School Care Program ▪ Grants/Disbursements (Internal Funds and P-Card) ▪ Prenumbered Forms 	1	<ul style="list-style-type: none"> ▪ Grant/Disbursements (Internal Funds and P-Card)
1601	Edison Park K-8 Center ^(b)	1	<ul style="list-style-type: none"> ▪ Disbursements (Internal Funds and P-Card) 	1	<ul style="list-style-type: none"> ▪ Disbursements
0071	Eugenia B. Thomas K-8 Center	1	<ul style="list-style-type: none"> ▪ FTE (ESOL) 	None	
7601/7602	William H. Turner Education Center (Senior High School and Adult Ed. Center)	1	<ul style="list-style-type: none"> ▪ Property Management (Senior High School) 	None	
<u>South Region Office School</u>					
2941	Laura C. Saunders Elementary	1	<ul style="list-style-type: none"> ▪ Grant Disbursements 	None	

Notes:

(a) Change of Principal in the prior audit. Prior year findings in the P-Card area occurred under the tenure of the current Principal.

(b) Same Principal during prior and current audit.

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>Education Transformation Office Schools (ETO)</u>					
7231	Miami Carol City Senior	3	<ul style="list-style-type: none"> ▪ P. E. Uniform/Locks Sales ▪ FTE (ESOL, SPED and OJT) ▪ Property Management 	None	
7251	Miami Central Senior ^(c)	2	<ul style="list-style-type: none"> ▪ Yearbook ▪ Property Management 	4	<ul style="list-style-type: none"> ▪ Disbursements ▪ Yearbook ▪ Athletic Tickets ▪ Property Mgt.
7341	Miami Jackson Senior	1	<ul style="list-style-type: none"> ▪ Data Security 	None	
7381	Miami Norland Senior	1	<ul style="list-style-type: none"> ▪ P-Card 	None	
7791	Booker T. Washington Senior ^(b)	2	<ul style="list-style-type: none"> ▪ Disbursements ▪ FTE (ESOL, SPED and OJT) 	2	<ul style="list-style-type: none"> ▪ Yearbook ▪ Data Security
TOTAL		16		8	

Notes:

(b) Same Principal during prior and current audit.

(c) Change of Principal in the prior audit; however, highlighted prior year findings occurred under the tenure of the current Principal.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the remaining 24 schools reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>North Region Office Schools</u>					
0561	W. J. Bryan Elementary	None		1	▪ Payroll
1161	Crestview Elementary	None		None	
1921	Flamingo Elementary	None		None	
2281	Greynolds Park Elementary	None		None	
3781	Barbara Hawkins Elementary	None		1	▪ Grants/Disburse- ments
2111	Hialeah Gardens Elementary	None		None	
3141	Meadowlane Elementary	None		None	

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
3941	North Miami Elementary	None		None	
4261	Palm Springs Elementary	None		1	▪ FTE (ESOL)
4541	Rainbow Park Elementary	None		None	
5081	Skyway Elementary	None		None	
5051	Ernest R Graham K-8 Center	None		None	
3281	Miami Lakes K-8 Center	None		None	
6023	Andover Middle	None		2	▪ Payroll ▪ FTE (ESOL)
6681	Palm Springs Middle	None		None	

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>Education Transformation Office Schools (ETO)</u>					
2241	Gratigny Elementary	None		None	
3021	Jesse J. McCrary, Jr. Elementary	None		None	
4171	Orchard Villa Elementary	None		None	
5991	Charles D. Wyche, Jr. Elementary	None		None	
0073	Mandarin Lakes K-8	None		1	▪ Data Security
3501	Morningside K-8 Academy	None		None	
6481	Miami Edison Middle	None		None	

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
6631	North Miami Middle	None		None	
7301	Miami Edison Senior	None		None	
TOTAL		None		6	

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the ten schools **with audit exceptions**. The highlighted table cell represents the principal(s) in charge of the school during the audit period and/or when audit exception(s) happened.

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>Central Region Office Schools</u>			
0101	Arcola Lake Elementary	Dr. Cynthia C. Williams	N/A = No Change of Principal Since Prior Audit.
1601	Edison Park K-8 Center	Ms. Carla Patrick	N/A = No Change of Principal Since Prior Audit.
0071	Eugenia B. Thomas K-8 Center	Ms. Mayra Barreira	N/A = No Change of Principal Since Prior Audit.
7601/7602	William H. Turner Education Center (High School and Adult Ed.)	Ms. LaVette Hunter	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office School</u>			
2941	Laura C. Saunders Elementary	Ms. Margaret D. Ferrarone	N/A = No Change of Principal Since Prior Audit.
<u>Education Transformation Office Schools (ETO)</u>			
7231	Miami Carol City Senior	Mr. Ja Marv R. Dunn	N/A = No Change of Principal Since Prior Audit.
7251	Miami Central Senior	Mr. Gregory M. Bethune	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
7341	Miami Jackson Senior	Mr. Carlos Rios, Jr.	N/A = No Change of Principal Since Prior Audit.
7381	Miami Norland Senior	Mr. Reginald E. Lee	Mr. Luis Solano (Through November 2012; resigned). ----- Mr. Reginald E. Lee
7791	Booker T. Washington Senior	Mr. William Aristide	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the remaining 24 schools **without audit exceptions**. The **highlighted table cell represents the principal(s) in charge of the school during the audit period**:

Work Loc.	Schools	Current Principal(s)	Former Principal(s)
<u>North Region Office Schools</u>			
0561	W. J. Bryan Elementary	Ms. Milagros L. Maytin	N/A = No Change of Principal Since Prior Audit.
1161	Crestview Elementary	Ms. Sabrina J. Montilla	N/A = No Change of Principal Since Prior Audit.
1921	Flamingo Elementary	Ms. Claudia V. James	N/A = No Change of Principal Since Prior Audit.
2281	Greynolds Park Elementary	Mr. Jorge Mazon	N/A = No Change of Principal Since Prior Audit.
3781	Barbara Hawkins Elementary	Ms. Rhonda Y. Williams	N/A = No Change of Principal Since Prior Audit.
2111	Hialeah Gardens Elementary	Mr. Rouben J. Yaghdjian	N/A = No Change of Principal Since Prior Audit.
3141	Meadowlane Elementary	Dr. Kevin P. Hart	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc.	Schools	Current Principal(s)	Former Principal(s)
3941	North Miami Elementary	Ms. Debra L. Dubin	N/A = No Change of Principal Since Prior Audit.
4261	Palm Springs Elementary	Ms. Roxana D. Herrera	N/A = No Change of Principal Since Prior Audit.
4541	Rainbow Park Elementary	Ms. Robin T. Armstrong	N/A = No Change of Principal Since Prior Audit.
5081	Skyway Elementary	Dr. Linda C. Whye	N/A = No Change of Principal Since Prior Audit.
5051	Ernest R Graham K-8 Center	Ms. Mayra Alfaro	N/A = No Change of Principal Since Prior Audit.
3281	Miami Lakes K-8 Center	Ms. Rosa L. Calvo	N/A = No Change of Principal Since Prior Audit.
6023	Andover Middle	Ms. Rennina L. Turner	N/A = No Change of Principal Since Prior Audit.
6681	Palm Springs Middle	Mr. Eric Acosta	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc.	Schools	Current Principal(s)	Former Principal(s)
<u>Education Transformation Office Schools (ETO)</u>			
2241	Gratigny Elementary	Dr. Aaron L. Enteen	N/A = No Change of Principal Since Prior Audit.
3021	Jesse J. McCrary, Jr. Elementary	Ms. Maria E. Calvet-Cuba	N/A = No Change of Principal Since Prior Audit.
4171	Orchard Villa Elementary	Ms. Jennifer O. Escandell	Dr. Dianne W. Jones (Through January 2013; presently Principal on Special Assignment at the Education Transformation Office). ----- Ms. Jennifer O. Escandell
5991	Charles D. Wyche, Jr. Elementary	Dr. Barbara L. Johnson	N/A = No Change of Principal Since Prior Audit.
0073	Mandarin Lakes K-8	Ms. Angeles Fleites	N/A = No Change of Principal Since Prior Audit.
3501	Morningside K-8 Academy	Ms. Kathleen John-Louissaint	N/A = No Change of Principal Since Prior Audit.
6481	Miami Edison Middle	Mr. Keith A. Anderson	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS

Work Loc.	Schools	Current Principal(s)	Former Principal(s)
6631	North Miami Middle	Mr. Alberto Iber	N/A = No Change of Principal Since Prior Audit.
7301	Miami Edison Senior	Ms. Trynegwa K. Diggs	N/A = No Change of Principal Since Prior Audit.

PROPERTY SCHEDULES

The results of the property inventories of the 84 schools reported herein are as follows:

WORK LOCATION NO.	SCHOOLS	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</u>								
0341	Arch Creek Elementary	109	\$ 399,852	6	\$ 7,050	-	-	-
0321	Biscayne Elementary	195	362,477	-	-	-	-	-
0481	James H. Bright/J. W. Johnson El.	164	363,475	-	-	-	-	-
0561	W. J. Bryan Elementary ⁽¹⁾							
1161	Crestview Elementary ⁽¹⁾							
1481	John G. Dupuis Elementary	119	338,195	-	-	-	-	-
1521	Amelia Earhart Elementary	147	328,721	-	-	-	-	-
4801	Gertrude K. Edelman/Sabal Palm El.	95	231,392	-	-	-	-	-
1921	Flamingo Elementary	156	350,047	-	-	-	-	-
2281	Greynolds Park Elementary ⁽¹⁾							
3781	Barbara Hawkins Elementary ⁽¹⁾							
2111	Hialeah Gardens Elementary	96	232,997	-	-	-	-	-
2801	Lake Stevens Elementary	52	176,292	-	-	-	-	-
2581	Madie Ives Elementary	140	356,751	-	-	-	-	-
3141	Meadowlane Elementary	153	313,905	-	-	-	-	-
3701	Norland Elementary	363	582,093	-	-	-	-	-
3741	North Beach Elementary	129	300,950	-	-	-	-	-
5131	North Dade Center for Modern Languages Elementary	33	73,046	-	-	-	-	-
3861	North Glade Elementary	91	209,989	-	-	-	-	-

Note:
 (1) A property inventory could not be completed in time for this publication. An inventory to be performed in the next fiscal year (6 schools).

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
3941	North Miami Elementary ⁽¹⁾							
3981	North Twin Lakes Elementary	156	389,171	-	-	-	-	-
4241	Palm Lakes Elementary	158	335,802	-	-	-	-	-
4261	Palm Springs Elementary	249	553,459	-	-	-	-	-
4301	Parkview Elementary	48	157,172	-	-	-	-	-
4541	Rainbow Park Elementary ⁽¹⁾							
4881	Scott Lake Elementary	151	293,328	-	-	-	-	-
5021	Ben Sheppard Elementary	157	346,610	-	-	-	-	-
5081	Skyway Elementary	63	183,253	-	-	-	-	-
5091	South Pointe Elementary	41	114,006	-	-	-	-	-
2191	Spanish Lake Elementary	96	420,829	-	-	-	-	-
5601	Twin Lakes Elementary	127	289,127	-	-	-	-	-
2371	West Hialeah Gardens Elementary	70	319,791	-	-	-	-	-
0231	Aventura Waterways K-8 Center	487	956,786	-	-	-	-	-
0241	Ruth K. Broad/Bay Harbor K-8 Center	149	426,213	-	-	-	-	-
0092	Norman Edelcup/Sunny Isles Beach K-8	199	584,962	-	-	-	-	-
5051	Ernest R Graham K-8 Center	255	511,343	-	-	-	-	-
5005	David Lawrence, Jr. K-8 Center	638	1,075,531	-	-	-	-	-
3421	M. A. Milam K-8 Center	229	497,599	-	-	-	-	-
3281	Miami Lakes K-8 Center	238	703,630	-	-	-	-	-
3581	Myrtle Grove K-8 Center	113	231,364	-	-	-	-	-

Note:
 (1) A property inventory could not be completed in time for this publication. An inventory to be performed in the next fiscal year (6 schools).

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
3821	North County K-8 Center	119	205,658	-	-	-	-	-
6023	Andover Middle	405	1,059,588	-	-	-	-	-
6161	Lawton Chiles Middle	831	1,483,708	-	-	-	-	-
6611	Country Club Middle	395	846,383	-	-	-	-	-
6751	Hialeah Gardens Middle	186	739,919	-	-	-	-	-
6231	Hialeah Middle	295	736,945	-	-	-	-	-
6241	Highland Oaks Middle	273	618,829	-	-	-	-	-
6351	Lake Stevens Middle	285	610,956	-	-	-	-	-
6421	Jose Marti Middle ⁽²⁾	395	1,035,244	-	-	-	-	-
6501	Miami Lakes Middle	318	628,383	-	-	-	-	-
6571	Norland Middle	250	745,681	-	-	-	-	-
6681	Palm Springs Middle	491	1,026,531	-	-	-	-	-
7191	Hialeah Gardens Senior	648	2,201,948	-	-	-	-	-
7131	Hialeah-Miami Lakes Senior	735	2,044,840	-	-	-	-	-
7141	Dr. Michael M. Krop Senior	646	1,832,182	-	-	-	-	-
7201	Miami Beach Senior	583	1,855,509	-	-	-	-	-
7391/8901	Miami Lakes Ed. Center	1,582	6,647,909	-	-	-	-	-
<u>Central Region Office Schools</u>								
0101	Arcola Lake Elementary	63	158,304	-	-	-	-	-
1601	Edison Park K-8 Center	174	323,372	1	1,355	-	-	-
0071	Eugenia B. Thomas K-8 Center	286	590,882	-	-	-	-	-

Note:

(2) Jose Marti Middle converted to Jose Marti MAST 6-12 Academy under work location 7291. For audit purposes the new location will be used in next year's audit.

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7601/7602	William H. Turner Education Center	989	\$ 3,309,740	32	\$ 108,466	\$ 3,337	-	-
<u>South Region Office School</u>								
2941	Laura C. Saunders Elementary	165	367,040	1	1,225	-	-	-
<u>Education Transformation Office Schools (ETO)</u>								
2241	Gratigny Elementary	129	362,459	-	-	-	-	-
3021	Jesse J. McCrary, Jr. Elementary	131	285,418	-	-	-	-	-
4171	Orchard Villa Elementary	96	219,740	-	-	-	-	-
5991	Charles D. Wyche, Jr. Elementary	108	209,641	-	-	-	-	-
0073	Mandarin Lakes K-8 Center	189	641,205	-	-	-	-	-
3501	Morningside K-8 Center	94	227,896	-	-	-	-	-
6011	Allapattah Middle	200	663,070	2	2,166	-	-	-
6361	Jose de Diego Middle	310	813,928	-	-	-	-	-
6141	Charles R. Drew Middle ⁽³⁾	316	741,634	4	8,168	1,601	-	-
6481	Miami Edison Middle	206	590,553	6	9,578	204	-	-
6631	North Miami Middle	247	548,705	4	4,829	1,679	-	-
7231	Miami Carol City Senior	885	2,917,016	25	48,425	17,912	-	-
7251	Miami Central Senior ⁽⁴⁾	845	3,207,286	15	27,838	11,556	39	\$ 78,042
7301	Miami Edison Senior	815	1,792,913	-	-	-	-	-

Notes:

(3) Property inventory results pending publication until now. School audit previously reported this year (2 schools).

(4) In the prior audit, part of the loss attributed to a building that was demolished during the former Principal's tenure. The remaining losses represented equipment supposedly housed at the school; however, could not be located at the time of the visit (during the current Principal's tenure).

PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7341	Miami Jackson Senior	436	1,763,117	-	-	-	-	-
7381	Miami Norland Senior	330	906,415	2	7,241	661	-	-
7411	Miami Northwestern Senior	776	2,568,980	-	-	-	-	-
7731	Miami Southridge Senior	770	1,750,127	-	-	-	-	-
7541	North Miami Beach Senior	513	1,327,964	-	-	-	-	-
7591	North Miami Senior	736	2,276,761	-	-	-	-	-
7791	Booker T. Washington Senior	718	2,038,558	-	-	-	-	-
<u>Vocational/Adult Education Centers</u>								
7072	Coral Gables Adult Ed. Center	18	47,000	-	-	-	-	-
7272	Miami Coral Park Adult Ed. Center	127	266,861	-	-	-	-	-
7432	Miami Palmetto Adult Ed. Center	34	57,804	-	-	-	-	-
7512	Miami Springs Adult Ed. Center	24	58,816	-	-	-	-	-
7532	Miami Sunset Senior Adult Ed. Center	45	159,648	-	-	-	-	-
8911	Robert Morgan Ed. Center (Adult education center) ⁽³⁾	912	2,968,620	-	-	-	-	-
7702	South Dade Adult Ed. Center	204	723,552	-	-	-	-	-
TOTAL		25,994	\$ 72,215,396	98	\$ 226,341	\$ 36,950	39	\$ 78,042

Note:

(3) Property inventory results pending publication until now. School audit previously reported this year (2 schools).

PROPERTY SCHEDULES

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Computers	Audio Visual	Other ^(a)	
<u>North Region Office Schools</u>								
0341	Arch Creek Elementary	1	2	\$ 3,452	\$ 3,452	-	-	-
4241	Palm Lakes Elementary	1	1	1,545	-	-	\$ 1,545	-
3581	Myrtle Grove K-8 Center	1	6	6,592	6,592	-	-	-
6751	Hialeah Gardens Middle	1	1	1,249	1,249	-	-	-
6351	Lake Stevens Middle	1	1	1,058	1,058	-	-	-
7131	Hialeah-Miami Lakes Senior	1	1	2,129	-	-	2,129	-
<u>Central Region Office Schools</u>								
1601	Edison Park K-8 Center	1	1	1,355	1,355	-	-	-
7601/7602	William H. Turner Education Center	1	2	3,567	3,567	-	-	-
<u>Education Transformation Office Schools (ETO)</u>								
7231	Miami Carol City Senior	1	3	4,368	-	-	4,368	\$ 2,253
7411	Miami Northwestern Senior	1	2	5,700	-	-	5,700	860
<u>Vocational/Adult Education Center</u>								
7702	South Dade Adult Ed. Center	1	1	3,895	-	\$ 3,895	-	-
TOTAL		11	21	\$ 34,910	\$ 17,273	\$ 3,895	\$ 13,742	\$ 3,113

Note:

(a) "Other" equipment included a money counter, musical instruments, a compressor and exercise equipment.

FINDINGS AND RECOMMENDATIONS

1. Discrepancies In ASC Program Recordkeeping And Supporting Documentation And Inadequate Controls Over The Receipting Of ASC Program Collections *Arcola Lake Elementary*

The *Community School Procedures Manual* outlines the procedures for operating an After School Care/Community School Program at a school. Pursuant to established policy, school staff in charge of the fee collection process must receipt and deposit all fees, as well as maintain records of payments in the registration cards, following the guidelines in Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* (since the collections are processed through the internal funds of the school).

This school is responsible for a Principal-Operated Fee-Based After School Care/Community School Program. The program operates based on a fee schedule approved by the District detailing the daily, bi-weekly and monthly charges for providing services. All fees collected for services rendered must be properly receipted in an Official Teacher's Receipt; and the receipt number and date, service period, total amount due and paid, agency payment (if subsidized child care), and any applicable comments must be recorded in the student registration card. In addition, the student's daily attendance must be recorded in the student attendance rosters on a daily basis.

Student registration cards must be maintained and filed as part of the documentation of the program. Additionally, program staff in charge of managing the program is responsible for periodically reviewing the payments and student registration cards to ensure that fees are paid according to schedule and postings are up-to-date in the student registration cards.

During the 2012-2013 fiscal year and 2013-2014 fiscal year up to April, 2014, the program at this school generated total revenues of approximately \$23,700 and \$15,290, respectively. It included After School Care (ASC), Story Hour, and a small Summer Camp program. *The school only accepted money orders as form of payment; consequently, no cash or personal checks were being accepted from the parents.*

Our review of the program activities for the audit period up to April 2014 disclosed many discrepancies in the recordkeeping and documentation supporting the collection of fees. It also disclosed inadequate controls over the process for receipting program collections and a departure from the fee payment schedule established for these programs. During this time period, several staff members managed the program.

Consequently, due to the inadequate controls over the receipting and collecting of fees, and deficient recordkeeping practices over this program, we were unable to verify the accuracy of the revenues generated by the program and/or if any collections were misappropriated.

Upon our inquiries, the school administration stated that the school will continue to run the program until the end of the 2013-2014 fiscal year and has dedicated staff to manage the program. However, in 2014-2015, the school will discontinue the management of this program and plans to turn it over to an outside child care provider.

Discrepancies With Program Documentation and Fee Collection

- 1.1. Regarding the overall condition of the records, many receipts omitted critical information such as: the service period, type of service, the name of the individual who tendered payment, and the name of the student. This lack of information made it difficult to trace payments to student registration cards. In addition, a number of official receipts were “voided” in the official receipt books; however, the white and yellow copies were not attached to the receipt books to evidence that these were voided due to errors.
- 1.2. We noted instances where the student registration cards did not list all payment information or the payment information contained errors. In addition, some cards were written in pencil, while others could not be located in the records.
- 1.3. For the most part, the school did not adhere to the bi-weekly payment schedule to collect fees from the program participants.
- 1.4. Attendance records were not always accurate. From our sample, the attendance of two students was not reflected in the attendance rosters corresponding to December 2012 and January 2013. We found proof of their attendance in the sign-out log sheets maintained by the school. Payments were not recorded on the student registration cards for these service periods and we could not trace them to any receipts.

Inadequate Controls Over Receipting

- 1.5. According to school staff, *office staff received payments from parents throughout the day when ASC staff was unavailable. Therefore, receipts were not always issued at the time collections were made.*

Prior to this audit, staff from the Office of Community Education and Before/After School Care Programs had visited the school on several occasions during May, October and November 2013 to assess the program’s records and procedures, and had noted conditions similar to those reported above. The results of those assessments were

reported to the school administration; however, as disclosed by our tests, some of the conditions were not corrected.

RECOMMENDATIONS

In the event that this program continues at the school or resumes in the future, we recommend the following:

- 1.1. Assign an administrator to oversee the program.**
- 1.2. Ensure that staff in charge of making collections understands and is aware of the proper receipting procedure.**
- 1.3. Enforce the schedule for collecting payments and timely follow up in those instances where parents are not making payments in a timely manner. Document instances of non-payment.**
- 1.4. Update student registration cards immediately upon fee payments and ensure that all proper notations (including entry and withdrawal dates) are recorded.**
- 1.5. Direct the administrator overseeing the program to conduct periodic reviews of the cards to ensure that payments and related information are being posted on a regular basis.**
- 1.6. Discuss the requirements with staff to ensure that attendance rosters are properly completed.**
- 1.7. Ensure that records are maintained in a secure area and direct the administrator overseeing the program to monitor and safeguard all attendance and reimbursement records.**

**Person(s) Responsible: Principal, Designated Assistant Principal,
Treasurer, Community School Manager and
Specialist**

Management Response:

A meeting will be conducted with all responsible personnel to review the recommendations provided by the Office of Management and Compliance Audits. The following corrective actions have been implemented immediately in order to ensure compliance with the Manual of Internal Fund Accounting.

The aftercare program will no longer be run by the principal. The aftercare program will be overseen by a Miami-Dade County Public Schools approved vendor.

The Principal will schedule a meeting with the Office of Adult and Community Education to review the role and responsibilities of the school site administrator in reference to utilizing an approved vendor to provide before and after school care. The Principal, along with the Assistant Principal, will oversee the new before and after care provider to ensure they are complying with all Miami-Dade County Public Schools Policy and Procedures.

The Principal met with the bookkeeper to review the new procedures that will be utilized with the vendor providing the after care services. In addition, the Principal will meet with the school's Business Manager after they complete the end of month reconciliation. Additionally, to further assist the new Treasurer, the Principal has established a weekly meeting to discuss all financial matters and attendance issues.

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

Management Response:

- The Central Region Office supports the schools decision to transfer operation of the before and after care program to a board approved vendor. In the event that this program continues at the school or resumes in the future the Principal will be directed to attend a professional development session with the Community School Office to review policies and procedures that pertain to this area.

Person(s) Responsible: **School Operations Administration**

Management Response

The following preventive actions will be taken through School Operations:

- Review reports submitted by the Region Office Financial/Business Operations Directors on mini-reviews conducted at the affected schools in selected areas of Property Management; Grants; Prenumbered Forms; Purchasing Credit Card Program; Principal-Operated After-School Care Programs; FTE records and procedures; and Internal Funds, including: Account Balances, Receipts/Deposits and Disbursements. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office;
- Work collaboratively with the Region Offices and facilitate appropriate training and assistance from District Offices in all cited areas; and

- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through Operational Organization professional development.

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

**2. Inadequate Controls
Over Grants And
Disbursement
Guidelines
*Arcola Lake Elementary***

According to Section III, Chapter 4 of the *Manual of Internal Fund Accounting*, grants and donations shall be expended for the purpose intended by the grantor/donor, unless the grantor/donor designates an alternate purpose *in writing*. In addition, grants and donations earmarked for a specific purpose shall be placed in separate Trust Fund accounts to prevent commingling of the funds and provide a clear accountability of their use. Ultimately, documentation related to a grant as well as any donation letters must be filed with the internal fund records for audit purposes.

Conditions similar to those noted below (related to the comingling of grant funds, grant documentation not on file, funds not spent in a timely manner and disbursements not properly documented) were noted in our prior audit report published in December 2012. Our follow up during the 2012-2013 and 2013-2014 fiscal years up to May 2014 disclosed the following:

- 2.1. During 2012-2013, the school received two grants totaling \$1,400. One of the grants for \$700 was intended to cover field trip expenditures. The other was earmarked for gardening activities and the awarded amount was received in installments between November 2012 and April 2013. However, the installments were posted to different accounts and comingled with other funds.
- 2.2. Regarding both grants, there was no evidence in the files of the actual grant application; however, the award letter gave indication of the intent and deadlines. During the audit, we contacted the grantors who confirmed this information.

We were able to verify that the associated expenditures were made for the intended purpose of the grants and funds were spent within the grants' established deadlines.

- 2.3. During the current fiscal year up to April 2014, the school received three grants totaling \$2,400. Similar to the prior year, the grant applications were not on file. We also contacted these grantors and obtained documentation related to the grant provisions including deadlines.

We found that one of the \$1,000 grants had an expiration date of May 1, 2014, while the deadline for the \$400 grant was May 15, 2014. The third grant for \$1,000 had no expiration date. During the time of the audit in May 2014, the school had not spent the two \$1,000 grants, while the \$400 grant had an unspent balance of \$196. According to the grantors, any funds not spent by the school pursuant to established deadlines had to be returned to the grantors.

As of the date of this audit in May 2014, the deadline for one of the \$1,000 grants had expired; and the school still has a few weeks' time to spend the remainder of the \$400 grant or \$196 before that grant's deadline comes to term. We discussed these issues with the school administration for their information and follow-up with the grantors.

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* and the Purchasing Credit Card Program Policies & Procedures Manual establish the policies and procedures for making disbursements. According to the procedures, an itemized invoice must be obtained from the vendor and the signature of the individual who received the merchandise/services must be affixed to the invoice to indicate acknowledgement of receipt of goods or services¹. Regarding internal funds, checks must be signed by the principal and the bookkeeper/treasurer or their designees.

Our follow-up to the prior year audit in the area of disbursements consisted of the review of internal fund and P-Card disbursements made during the 2012-2013 and the 2013-2014 fiscal years up to February 2014. We noted that:

- 2.4. Similar to the prior audit, we noted many instances during the audit period up to November 2013 where invoices were not signed to indicate acknowledgement of receipt of good or services. The new treasurer² acknowledged that she had not complied with this procedure during this time period³ for P-Card or internal fund disbursements.
- 2.5. In other instances, the documentation supporting the disbursements showed some discrepancies. Specifically, we noted copies in lieu of original invoices, check requisitions not dated, or the incorrect check number noted on the requisition. These conditions were found in the documentation supporting internal funds and/or P-Card disbursements.
- 2.6. A total of 18 checks issued from the internal funds of the school totaling approximately \$3,000 and dated between March 2013 and October 2013 were not signed by the principal or the treasurer, or the administrative/clerical designees. Most of the associated purchases were for educational materials and supplies.

¹The requirement for affixing a signature to the invoice to acknowledge receipt of goods is the same for disbursements made with the P-Card or with Internal Funds.

² This school hired a new treasurer in March 2013.

³We reviewed additional invoices in February 2014 to test for acknowledgement of receipt of goods and noted that this condition had been corrected on the items that we sampled.

RECOMMENDATIONS

- 2.1. The school administration should discuss the procedures with staff to ensure that designated grants are posted to separate Trust Fund accounts, supporting documentation is complete and filed with the internal fund records, and grant deadlines are monitored and observed.
- 2.2. The school administration should ensure that grant reports required by the grantors are prepared and submitted in a timely manner.
- 2.3. Regarding the unspent grant funds with deadlines in May 2014, the school should communicate to the grantor that grant funds were not spent by the deadline. The school should obtain written instructions from the grantor regarding extended deadlines for using the funds, or instructions on how and when to return the funds, if so required by the grantor.
- 2.4. The school administration should discuss the disbursement documentation requirements with appropriate staff to ensure that invoices are signed for receipt of goods; the documentation supporting each individual disbursement is complete, compliant, and filed in an orderly fashion; and internal fund checks are signed by all required parties.

Person(s) Responsible: Principal, Designated Assistant Principal and Treasurer

Management Response:

A meeting was conducted with all responsible personnel to review the recommendations provided by the Office of Management and Compliance Audits. The following corrective actions have been implemented immediately in order to ensure compliance with all designated grants and trust fund accounts.

The Principal will review the Manual of Internal Fund Accounting with all responsible persons with emphasis in the area indicated above. In regards to grant funds, upon being awarded a grant, the grant administrator will sit with the Principal and Treasurer to review the grant requirements and timelines. The Principal and Treasurer will review the policies and procedures in the Manual of Internal Fund Accounting that must be followed when requesting purchases of items all the way through the signature of receipt of goods. The grant administrator will be required to provide the Principal with a Monthly report on all activity that has occurred with the grant and update the timeline as needed. These meeting will ensure that timelines are adhered to and that funds are spent on appropriate purchases.

As for the unspent funds from the current audit, the Principal has contacted the grantor and has received permission in writing to spend the funds past the grant's deadline.

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

Management Response:

- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review the financial activity of all grants on a regular basis throughout the school year to ensure compliance with the Manual of Internal Fund Accounting.

Person(s) Responsible: **School Operations Administration**

Management Response:

Refer to pages 37-38 of this report and page 133 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Arcola Lake Elementary School.

**3. Inadequate Controls Over Serialized (Prenumbered) Forms And Year-End Prenumbered Forms Inventory
*Arcola Lake Elementary***

Section V, Chapter 1 and Section II, Chapter 2 of the *Manual of Internal Fund Accounting* require that the treasurer properly and accurately complete the Serialized Forms & Tickets Distribution Log [FM-0990] to control the distribution of serialized forms⁴ used at the school; and ascertain that all serialized forms and tickets signed out during the year are accounted for.

At the end of the fiscal year, the treasurer must prepare the Inventory of Prenumbered Forms [FM-3564] to provide an accurate inventory of all forms used and purchased during the year, as well as those on hand by the end of the fiscal year. This inventory of official forms is part of the internal funds documentation and subject to audit.

In the event that a serialized form/ticket is unaccounted for, then the person to whom it was issued must complete a *Certificate of Loss* [FM-0997] form and submit it to the treasurer who will retain it for audit purposes.

Our review of the Prenumbered form inventory for the 2012-2013 fiscal year disclosed errors, omissions, some discrepancies, as well as forms that the school could not account for. Details are as follows:

- 3.1. Two Official Teachers' Receipt books said to contain 100 receipts each were not presented for audit and the school did not have a *Certificate of Loss* on file to explain their loss/misplacement. Except for three receipts (issued for the collection of After School Care Program fees), we were able to trace the remaining receipted collections of \$4,170 to the school's checking account. One book was used to receipt collections for the After School Care Program (ASC) fees and the other was used to receipt the proceeds from a school fundraiser.
- 3.2. The school purchased and received ten Official Teacher's Receipt books from Stores & Mail Distribution⁵; however, these books were not listed in the prenumbered form inventory completed at the end of the year. In addition, some

⁴ Serialized forms consist of all prenumbered forms and receipts used to receipt monies at the schools. Examples are: Official Teacher's Receipts, Centralized Fee Receipts, Yearbook Receipts, Cosmetology Work Orders, prenumbered admission tickets and similar.

⁵ Stores & Mail Distribution is the center within M-DCPS that supplies the M-DCPS Serialized Forms used at the schools to receipt the internal fund collections.

of the receipt books partially used were incorrectly listed as fully used in the ending inventory.

- 3.3. The Serialized Forms & Tickets Distribution Log (FM-0990) was incomplete. Specifically, some of the books issued were not listed as such; and the section corresponding to those forms returned to the inventory was not completed.

We made the necessary corrections to the inventory and provided a copy to the school for this year's inventory.

Section IV, Chapter 12 of the *Manual of Internal Fund Accounting* provides the guidelines over school allied-organizations⁶. According to these guidelines, *school-allied organizations must conduct their activities separately from the school's activities (since these organizations are financially independent from the school)*. Although staff members are encouraged to participate in activities of school-allied organizations, school staff must not *handle money or merchandise pertaining to that organization's fundraisers/events*.

- 3.4. Four Official Teacher's Receipt books [FM-0976] were improperly used. Specifically, the school's PTA used Official Teacher's receipts of the school to receipt proceeds from a PTA-sponsored fundraiser.

Initially, a school staff member issued and signed Official Teacher's receipts totaling approximately \$1,100 on behalf of the PTA for a PTA-sponsored fundraiser. It appears that, once the school was informed that this was an incorrect procedure, *in an effort to correct the error, a PTA official re-receipted the same proceeds using another set of Official Teacher's Receipt books of the school. This second time, the PTA official (instead of the staff member) signed the receipts*. According to a memorandum on file, the staff member was not involved in the collections *and only assisted with the issuing and signing of the associated receipts*. At our request, the PTA provided a letter corroborating the school staff member's statement, and attesting that the proceeds in question belonged to the PTA and not the school.

RECOMMENDATIONS

- 3.1. **The principal and the treasurer should go over the proper preparation of the Serialized Forms & Ticket Distribution Log and the Prenumbered Form Inventory to ensure an understanding and prevent discrepancies in these logs/reports.**
- 3.2. **The treasurer (with oversight from the principal) should review the inventory of prenumbered forms prior to filing to ensure its accuracy.**

⁶ The Parent Teacher Association/Parent Teacher Student Association (PTA/PTSA) is a school-allied organization.

3.3. Every year, at the beginning of school year, the principal should discuss with staff and school-allied organizations the procedures in Section IV, Chapter 12 of the *Manual of Internal Fund Accounting* to ensure awareness and understanding as to the staff's involvement in activities of school-allied organizations, and prevent the comingling of the organization and the school's records.

Person(s) Responsible:

Principal and Treasurer

Management Response:

The Principal will review the Manual of Internal Fund Accounting procedures with the Secretary Treasurer to ensure compliance. The Principal and the Treasurer will go over the proper preparation of the Serialized forms & Ticket distribution Log and the Prenumbered Form Inventory to ensure an understanding and prevent discrepancies in these logs/reports. The Treasurer with oversight from the Principal will review the inventory of prenumbered forms prior to filing to ensure its accuracy. Each year prior to the beginning of the school year, the Principal will discuss with staff and school-allied organizations the procedures in Section IV, Chapter 12 of the Manual of Internal Fund Accounting to ensure awareness and understanding as to the staff's involvement in activities of school allied organizations, and prevent the comingling of the organization and the school's records.

Person(s) Responsible:

Central Region Office Administration

Management Response:

- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review the Manual of Internal Fund Accounting as it pertains to the use and documentation of prenumbered forms.
- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review Section IV, Chapter 12 of the Manual of Internal fund Accounting and conduct a meeting at the start of the school year to review these guidelines with all Booster Club Boards to ensure compliance throughout the school year.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to pages 37-38 of this report and page 133 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Arcola Lake Elementary School.

**4. Inadequate Controls
Over P-Card And
Internal Fund
Disbursements
*Edison Park K-8 Center***

The *Purchasing Credit Card Program Policies & Procedures Manual* establishes the procedures for documenting credit card (P-Card) purchases. According to the procedures, credit cards are issued to purchase authorized goods and services individually costing less than \$3,000. Regarding the P-Card's policy on limitations and restrictions, work locations are prohibited from splitting a purchase through separate consecutive transactions in order to bypass the \$3,000 single transaction limit.

General P-Card procedures require that a *Purchasing Card Program Purchase Authorization Form* [FM-5707] be completed, signed by the principal/designee before a purchase is made and filed to document approval. Regarding documentation of the charge, an itemized invoice must be obtained from the vendor and the signature of the individual who received the merchandise/services must be affixed to the invoice to indicate acknowledgement of receipt of goods or services. In those instances where expenditures exceed \$1,000, pursuant to School Board Policy 6320-*Purchasing*, three written vendor quotations must be obtained and filed. At a minimum, one of these vendors must be a minority/women business enterprise.

All work locations must submit to the District a monthly P-Card reconciliation as soon as possible, but no later than ten (10) days after receipt of the monthly credit card statement.

Similarly, regarding internal fund purchases, pursuant to School Board Policy 6610 *Internal Accounts*, for purchases of \$1,000 or more but less than \$50,000, at least three (3) written quotations must be solicited. One of these quotations must be from a certified minority enterprise. The quotations must be included as part of the ancillary documentation to show that the lowest price was selected. Additionally, Section II, Chapter 4 of the *Manual of Internal Fund Accounting* requires the use of a purchase order to document authorization of individual purchases of \$100 or more; and requires a signature on the invoice supporting the purchase as certification of receipt of goods.

During the prior audit in November 2012, we cited the school regarding certain non-compliance with disbursement procedures/documentation guidelines. These included, among others, the splitting of purchases and the minimum of quotations that were not obtained.

Our follow-up to the prior audit findings consisted of the review of internal fund purchases and P-Card purchases for 2012-2013 fiscal year up to January 2014. Our review continued to find certain non-compliance with disbursement procedures. Details are as follows:

- 4.1. In five instances, the school did not obtain a minimum of three written quotes (one of the quotes was from a certified minority business enterprise) to document the selection of the vendor. Four of the five instances were P-Card purchases made to an online vendor for computer equipment and the other purchase (for awards) was made with internal funds. *Regarding two of the P-Card purchases, one was dated December 17, 2012 (right before the Winter recess); while the other was dated January 11, 2013 (right after the return from the recess). Both were made to the same vendor for the aggregate of 30 refurbished computers totaling \$3,200. Given the amount, similarity of items purchased and close proximity of the transactions, this activity is suggestive of a split to circumvent the \$3,000 P-Card limitation.*
- 4.2. In 13 instances, internal fund disbursements with an individual cost of over \$100 were made; however, a purchase order as required by internal fund guidelines was not completed and entered into the system.
- 4.3. In ten instances, the supporting invoice was not signed to indicate acknowledgment of receipt of goods. All purchases in question were made with the P-Card.

RECOMMENDATIONS

- 4.1. **The school administration should discuss the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and should strengthen the review over disbursements made with the credit card and internal funds to ensure compliance with District Policy and completeness of the documentation.**
- 4.2. **The school administration should approve purchases bearing in mind that split transactions to circumvent procurement limitations/restrictions are strictly prohibited.**
- 4.3. **The requirement for written quotations, including a quote from a certified minority business enterprise should be strictly enforced to ensure the propriety and transparency of the selection of the vendor.**
- 4.4. **Before a P-Card reconciliation is signed and filed, the school administration should review the invoices to ensure they include a signature denoting receipt of goods/services.**

Person(s) Responsible:

**Principal, Assistant Principal
and Secretary/Treasurer**

Management Response:

The principal has taken immediate corrective action which included meeting with the Assistant Principal and Secretary/Treasurer to review the audit findings on Friday, March 7, 2014. The Principal reviewed Section II, Chapter 4 of the Manual of Internal Fund Accounting, Policies and Guidelines # 10 and # 11 of the Purchasing Card Program Policies and Procedures Manual, School Board Policy 6320- Purchasing, and School Board Policy 6424- Purchasing Cards.

The Principal has contacted the Coordinator for Accounts Payable/ Credit Card Department to receive information on any P-Card trainings. The Secretary/Treasurer received training on Purchasing Credit Card for Administrators and Staff on Thursday, May 29, 2014 from 8:30am-12noon.

The Secretary/Treasurer, under the direct supervision of the Principal, will be responsible for keeping an accurate running record of all accounts and what was purchased, in accordance with the Manual of Internal Fund Accounting and the Purchasing Card Program Policies and Procedures Manual.

The Principal will ensure that all paperwork is kept on file, in its entirety, by the Secretary/Treasurer for purposes of monitoring that all written quotes, including a quote from a certified minority business enterprise, is included as a part of the procedures under School Board Policies 6320- Purchasing and 6424- Purchasing Cards.

The Principal and Assistant Principal will meet with the Secretary/Treasurer on a weekly basis to monitor all internal fund transactions. The Principal will be the only one to sign off on any purchasing transactions once all of the paperwork has been presented in its entirety, including but not limited to, a review of invoices to ensure they include a signature denoting receipt of goods/services.

In compliance with School Board Policy 6320, prior to making any purchases of \$1,000 or more, the Principal and the Secretary/Treasurer will contact the Procurement Management Services to find out if there is an existing bid in place for the potential item(s) to be purchased. If there is a bid in place, three written quotes will be solicited and the best one will be selected and all corresponding documentation will be maintained for auditing purposes. If there is no bid in place, the guidelines for Miami-Dade County Public Schools will be followed, ensuring that a bid is received from a Minority/Women Business Enterprise.

Person(s) Responsible:

Central Region Office Administration

Management Response:

- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review the Purchasing Card Program Manual and conduct a meeting with all pertinent staff to review policies and procedures in order to ensure compliance throughout the school year.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to pages 37-38 of this report and page 133 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Edison Park K-8 Center.

**5. School Non-Compliant With
FTE ELL Student Records
Resulted In Potential FTE
Funding Disallowances
*Eugenia B. Thomas K-8 Center***

For the 2013-2014 school year, guidelines and procedures for maintaining ELL student information were provided through the 2013-2014 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda and the *District Plan For Services to English Language Learners (ELL)*.

According to the guidelines, all sections of the Individual ELL/LEP Student Plan [FM-4649] must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. A Web-based ELL/LEP Plan (WLEP) must be completed for *all* ELL students.

In those instances where a student has been enrolled over six semesters in the ESOL program, the student folder must hold evidence that the LEP Committee convened annually to assess adequate progress, and include an evaluation of such assessment in writing. Pursuant to State Rule 6A-6.09022 *Extension of Services in English for Speakers of Other Languages (ESOL) Program*, the ELL Committee's consideration as to whether a student is an English Language Learner or not must be similarly documented based on a minimum of two criteria or rationale, which is specified in this rule.

In addition, parents/guardians must be notified each school year of their child's participation or any programmatic change in the ESOL program. Copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6577] must be properly completed, dated and filed in the ESOL Program Record folder.

For secondary schools, a student schedule printed from the Integrated Student Information System (ISIS) database for the current school year must be included in the folder and must be dated *prior to the corresponding FTE survey period*.

During the October 2013 FTE Survey⁷ records, the school reported 469 students enrolled in the ESOL program. A review of a sample of 40 ELL student folders disclosed errors/discrepancies in 19 student folders (48%). The aggregate errors/discrepancies could have generated a funding disallowance to the District totaling approximately \$4,400. Details follow:

5.1. In seven instances, the Individual ELL/LEP Student Plan [FM-4649] was not

⁷ FTE Survey in October is otherwise referred to as FTE Survey Period 2. FTE Survey Period 2 happened during the week of October 14-18, 2013.

properly completed or a Plan was not evident in the files. In those instances where a Plan was on file, the discrepancies referred to the date of the Plan or the date in the Program Participation Section that was not evident or that *preceded* the assessment date of the student.

- 5.2. In eight instances, the printout of the student schedule for middle grade students was dated *subsequent to the FTE survey period*, or the schedule was not evident in the files.
- 5.3. In four instances, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* [FM-6577] was not properly completed, or a copy was not evident in the files. In those instances where a *Notice* was on file, we noted it was dated *prior* to the ELL assessment date.
- 5.4. In three instances, there was no evidence of the 2013 CELLA test in the student file.
- 5.5. In three instances, the *Home Language Survey* [FM-5196] was not properly completed, in that the date of the application did not fully reflect the month, day and year.
- 5.6. In one instance, a LEP Committee meeting was not convened in a timely manner. The date of the meeting was October 24, 2013, which was *subsequent* to the October 2013 FTE survey (October 14-18, 2013). In one other instance, the student was not assessed in a timely manner. Specifically, the student entered the program in August 2013, while the test was administered during the month of December 2013.

RECOMMENDATION

5. **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**

Person(s) Responsible: Principal, Designated Assistant Principal, Registrar and ESOL Coordinator

Management Response:

The Principal has reviewed and thoroughly discussed the Audit Report for 2013-2014 FTE (ELL) Survey Period 2 with all affected personnel to reinforce their understanding of the need for due diligence in accounting practices.

The Principal met with the Assistant Principal, ESOL Coordinator, Registrar and ELL Paraprofessional to review and discuss numerous procedural and safeguards to ensure compliance in all aspects of the ESOL procedures and guidelines as well as procedures stipulated in the Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memorandum, End of Year Procedures and Reminders for ELL Students memorandums and the District Plan for Services to English Languages Learners (ELL).

Additional training involving administrators and affected personnel will be conducted by personnel from the Division of Bilingual Education and World Languages Department on June 4, 2014, to ensure greater understanding and compliance with all ESOL procedures, documentation and recordkeeping.

The Principal will institute a tiered review process involving the Assistant Principal, ESOL Coordinator and the Registrar to review ESOL procedures and required student records. Any anomalies will be corrected, immediately.

The Principal and the Assistant Principal will randomly select and review all aspects of the ESOL Program Records Folders to verify that all required ESOL forms and documents are evident and accurate on a monthly basis to further ensure compliance.

The Assistant Principal and the ESOL coordinator will conduct monthly reviews of ESOL Program Record Folders using the district-approved checklists and procedures as well as review the ISIS record for all ELL/LEP students to ensure the accuracy of paper-based and electronic records.

The Principal will instruct the Assistant Principal to review monthly the Monitoring Progress of Students with Three Years or More Participation in the ESOL Program Report to ensure the District Plan for English Language Learners is followed on a timely basis as required for LEP Committee meetings.

The Assistant Principal and Registrar will review ELL/LEP schedules in September and again in January to ensure that students are appropriately scheduled to ensure compliance with district and state ESOL requirements.

The Registrar is responsible for printing and filing the schedules in the individual LEP folders immediately once students are tested and properly placed in ESOL courses. The Assistant Principal will closely monitor that student schedules are evident in individual LEP folders prior to both FTE Survey periods and when conducting monthly random reviews using the district-approved checklists to ensure schedules are evident.

The ESOL Coordinator will ensure that the Initial Notice of Parents/Guardians of LEP Students (FM-6576 Elementary; FM-6577 Secondary) required are accurately completed, dated and signed and placed in the ESOL Program Records Folder immediately after testing the student.

The Assistant Principal will ensure that language assessment results for all ELL students tested are received and their assessment results are submitted to the Registrar for filing in the individual student LEP folders.

The Registrar will carefully review the Home Language Survey (FM-5196) to ensure the survey is accurately completed, dated and signed prior to registration. The ESOL Coordinator will double check the Home Language Survey immediately upon receiving it from the Registrar to ensure it is filled out entirely and accurately.

The Assistant Principal and ESOL Coordinator will work collaboratively to create a timeline that will ensure that LEP Committee meetings are held in a timely manner in accordance with compliance policies.

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

Management Response:

- The Central Region Office Financial/Business Operations Administrative Director will require the Principal to conduct mini audits of student records to ensure compliance with District and State policies and procedures.

Person(s) Responsible: **School Operations Administration**

Management Response:

Refer to pages 37-38 of this report and page 133 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Eugenia B. Thomas K-8 Center.

6. Inadequate Controls Over Property Inventory Resulted In Loss Of Equipment
William H. Turner Education Center

The *Manual of Property Control Procedures* establishes the guidelines for recording and managing property. According to Section 4 and pursuant to Chapter 10.400 of the Auditor General, State of Florida, an inventory of all property shall be taken once every fiscal year. Items on record which cannot be found will be listed as “unlocated” and reported accordingly. 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”.

At this school, the latest property inventory, which we conducted in April 2014, consisted of the physical verification of 989 property items with an individual cost of \$1,000 or more, for a total acquisition cost of \$3,309,740 at both the High School and Adult Center combined.

Our physical verification of the property disclosed that of the 989 inventoried items, 32 items from the High School with an aggregate depreciated value of \$3,337 and an acquisition cost of \$108,466 could not be accounted for and are reported as “unlocated”. The breakdown of the “unlocated” equipment is as follows:

Type of Equipment	Qty.	Year Acquired	Acquisition Cost	Depreciated Value
Computers and peripherals	24	1993 – 2007	\$ 69,943	\$ 267
Audio visual equipment ⁸	1	2002	1,975	0
Other equipment ⁹	7	1979 - 2002	36,548	3,070
Total	32		\$ 108,466	\$ 3,337

Due to the age of the equipment, many of the missing items were obsolete. Based on our inquiries, it appears that school staff responsible for overseeing the property did not conduct periodic, full in-house reviews of the inventory to detect equipment that was missing from the campus. During the audit, the school made numerous attempts to locate the missing equipment; however, efforts were unsuccessful.

⁸Audio visual equipment includes a camera.

⁹ “Other equipment includes a 1989 Ford truck van; a trailer to carry livestock; a stand-alone diesel engine; a desk; and science, sound and welding equipment.

RECOMMENDATIONS

- 6.1. The school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.
- 6.2. The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.
- 6.3. The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.
- 6.4. The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.

Person(s) Responsible:

**Principal, Assistant Principals
Vice Principals, Department Heads,
Academy Leaders, Business Manager
and Materials Handler**

Management Response:

The Principal held a meeting with the school's administration to review the Manual of Property Control Procedures and has devised and implemented an effective action plan for the safeguarding of assets and the management of property.

Using the Manual of Property Control Procedures as a guide, administration has produced a handbook specific to William H. Turner Technical Arts High School. The handbook titled William H. Turner Technical Arts High School and Adult Education Center Property Control Manual will be used to ensure the safeguarding of the school's assets and management of the school's property. Specific personnel have been identified in the handbook to carry out the plan. The Principal has designated one Assistant Principal to oversee property controls. The Assistant Principal will be responsible for the daily supervision of property as well as ensuring that the proper procedures are followed for all property coming in or being removed from the facility. All property that will be utilized off campus will have the proper documentation completed and will be required to be brought in on a regular basis.

All faculty and staff members now have access to the handbook. During a faculty meeting, teachers were guided through the handbook and informed of its importance in maintaining control over the school's property. Support personnel as well as custodians, security, and cafeteria staff have also been given access to the handbook as well as partaking in training with administration to ensure a complete understanding

of the procedures and guidelines concerning safeguarding and maintaining control over the school's property.

Identified personnel will conduct quarterly inventories in order to identify discrepancies and resolve them in a timely manner. The quarterly inventories will be conducted as follows: (a) on return from summer recess, (b) on return from winter recess, (c) on return from spring recess, and (d) end of school year. The process also includes two mini reviews to be conducted by administration, material handlers, and the business manager. The information from the mini review will then be reported to the region office. Any missing property will be reported in accordance with procedures and guidelines governing property.

Obsolete equipment is currently being properly removed from the school's inventory. The process for removal is following the guidelines delineated in the Manual of Property Control Procedures. The removal of obsolete property from the school's inventory will continue until all unused property has been properly disposed. During each quarterly inventory and mini review, any property identified as needing to be surplusd will be identified and the proper procedures will be implemented to have the property removed in a timely manner.

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

Management Response:

- The Central Region Office Financial/Business Operations Administrative Director will require scheduled mini-pre-property reviews to ensure compliance with monitoring property.
- The Principal will be directed to hold a meeting at the start of each school year with all pertinent staff to review the policies and procedures that will be followed as it relates to property. An Assistant Principal will be assigned to supervise the property control process and report directly to the Principal.

Person(s) Responsible: **School Operations Administration**

Management Response:

Refer to pages 37-38 of this report and page 133 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of William H. Turner Education Center.

7. School Non-Compliant With Grant And Disbursement Guidelines
Laura C. Saunders Elementary

According to Section III, Chapter 4 of the *Manual of Internal Fund Accounting*, monies placed in Trust Fund accounts (such as designated grants and donations) shall be expended only for the purpose for which they are collected and received, and within the grant timelines, unless the donor/grantor designates an alternative purpose and extends the timeline for spending the funds *in writing*.

Regarding internal fund disbursement guidelines, Section II, Chapter 5 requires that *all* disbursements for expenditures made with internal funds be made via check. Furthermore, Section IV, Chapter 14 sets forth the criteria for making gifts, incentives and donations with internal funds. According to this Section and Chapter of the *Manual*, the purchase of gift certificates to retail stores should be limited to those stores mainly offering educationally related materials and supplies, or to gift certificates for moderate restaurants, provided the grant/donation allows food-related expenditures. Regarding cost thresholds on awards/incentives, Board Policy 6680-*Awards and Incentives*, requires prior Board approval for all monetary awards *and non-monetary awards where the unit cost exceeds \$100*.

In October 2012, the school received a grant from a retail store totaling \$25,000 to use toward enhancing the quality of teaching, increasing student achievement, and promoting student learning to the 21st century. According to the grant application submitted by the school, the funds were intended to purchase electronic equipment, software and supplies such as: document cameras, laptops, carts, LCD projectors, ink cartridges, related materials, supplies and incentives for the Science, Technology, Engineering and Mathematics activities of the school. The deadline to spend the grant funds listed the 2012-2013 program¹⁰. A review of the account disclosed that the school had disbursed all funds by June 30, 2013.

Our review of the individual disbursements posted to the grant account disclosed that three disbursements totaling \$3,050 did not comply with internal funds' disbursement guidelines or Board approval requirements. Details follow:

- 7.1. Two disbursements totaling \$2,430 were made to purchase 67 gift cards from the same retail store that awarded the grant. The cards varied in quantity, depending on the denomination: one was for \$250, two were for \$500, ten were for \$10 and 54 were for \$20.

¹⁰ We contacted the grantor to clarify the grant's deadline, and the grantor confirmed it was for the 2012-2013 fiscal year; however, extended the deadline to August 31, 2014.

Pursuant to our inquiries as to the purpose and whereabouts of these gift cards, the school provided complimentary signed lists documenting the distribution of all ten \$10 gift cards and 39 of the 54 \$20 gift cards. According to the school administration, gift cards were given to students as incentives and to those teachers that instituted best practices at the school; and we deemed that these gifts/incentives were allowed under the grant guidelines.

Regarding the rest of the cards, the school could not present the \$250 card or proof of distribution. According to the school administration, the card had been used to purchase food and refreshments for a student celebration; however, there were no receipts on file to demonstrate what was purchased.

We verified that the remaining 15 gift cards of \$20 denomination and the two \$500 gift cards remained under the custody of the school. One of the two \$500 gift cards remained unspent; while the other had a partial unspent balance of \$309, and store receipts totaling \$191 to justify the portion that was spent. Items purchased included small quantities of candy, chocolate, pet food, soft drinks, cups, straws, snacks, coffee filters, glue sticks and other similar small purchases. According to school faculty, these items were purchased to be used during classroom demonstrations/experiments related to science, technology, engineering and mathematics.

We inquired as to the reason for purchasing the \$500 gift cards. The school administration stated they were purchased since *they understood that all grant monies had to be spent by June 30*. However, purchasing gift cards to use the funds by the stated deadline, and utilizing the card to procure goods past the deadline (similar to cash/petty cash) does not only contradict disbursement procedures and spending grant requirements, but can be a risky practice, as the gift cards can be misplaced, stolen or misused.

7.2. The third disbursement for \$620 consisted of the purchase of two laptops with an individual of cost of \$310. At the time of the audit, the laptops were not at the school. According to the school administration, these were awarded to the two Fifth Grade students who achieved the highest scores in their class as well as in the Florida Comprehensive Assessment Test's (FCAT) science exam. However, the requisite Board approval for the award/distribution of incentives with a unit cost of over \$100 was not on file at the school.

RECOMMENDATIONS

7.1. **Going forward, the school administration should not engage the practice of purchasing gift cards from retail stores or similar establishments to procure merchandise. All items procured by the school should be properly documented and purchased using checks from the internal funds of the school or district-established procurement channels.**

- 7.2. The school administration should discuss with staff the procedures set forth in Section II, Chapter 5 (disbursements), Section III, Chapter 4 (grants and donations) and Section IV, Chapter 14 (incentives) of the *Manual of Internal Fund Accounting* and Board Policy 6680 to ensure understanding and awareness of the requirements, cost thresholds associated with awards/incentives, as well as future compliance with the guidelines.
- 7.3. The gift cards under the custody of the school should be fully utilized by the August 30, 2014 deadline extended by the grantor, and the school should maintain a detailed accounting of all items purchased (\$500 unused gift card and partly used gift card with a balance of \$309).
- 7.4. A signed complimentary list should be maintained on file to document the distribution of the remaining \$20 gift cards (15 cards at the time of the audit).
- 7.5. Incentives and awards to be distributed to students/staff should have all required approvals (including approval from the Board) if the unit cost of the incentive/award exceeds \$100.

Person(s) Responsible: Principal, Assistant Principal, Science Coach and Treasurer

Management Response:

The Principal met with the Assistant Principal, Science Coach and Treasurer on Wednesday, May 21, 2014 to discuss the finding and recommendations in the area of School/Non-Complaint with Grant and Disbursements Guidelines identified in the school's audit report. Specifically, Section II, Chapter 5 (disbursements), Section III, Chapter 4 (grants and donations) and Section IV, Chapter 14 (incentives) of the Manual of Internal Fund Accounting and Board Policy 6680.

Going forward, no gift cards will be purchased. In addition all items procured by the school utilizing the remaining gift cards will be as follows: The Science Coach will provide the Principal/Assistant Principal with a list of items to be purchased for her approval. Once approval has been given, the Treasurer will purchase the items. Once items have been received, a "goods receipt" will be stamped and signature by the Principal secured on the receipt/invoice for the items purchased. The treasurer will then notify the Principal of the remaining balance in writing in order to ensure that all funds have been accounted for and are utilized by the August 30, 2014 deadline extended by the grantor.

As previously stated, the gift cards under the custody of the school will be fully utilized by the August 30, 2014 deadline extended by the grantor, and the Treasurer will maintain a detailed accounting of all items purchases on a form that will be developed

by the Treasurer and the Assistant Principal (\$500 unused gift card and partly used gift card with a balance of \$309). In addition, a signed complimentary list will be maintained on file in the Treasurer's office to document the distribution of the remaining \$20 gift cards (15 cards at the time of the audit).

The Principal advised the Assistant Principal, Science Coach and Treasurer that effective immediately, there will be no incentives and awards distributed to students/staff in which the unit cost of the incentive/award exceeds \$100.

The above corrective action plan has been implemented immediately and will prevent the recurrence of the audit exception in the area of School/Non Compliance with Grant and Disbursements Guidelines identified in the school's audit report.

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

Management Response:

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapter 4 of the *Manual of Internal Fund Accounting* and ensure The Financial/Business Director met with the Principal and advised the principal to ensure that gift cards are not purchased to procure merchandise.

The South Region Office Financial/Business Operations Director instructed the Principal to develop a plan for ensuring that the remaining balances on existing gift cards are expended appropriately. The principal was instructed to review Section IV, Chapter 14 of the *Manual of Internal Fund Accounting* and Board Policy 6680- Awards and Incentives to ensure that unit costs of awards do not exceed \$100.

The Financial/Business Operations Director instructed the Principal to ensure that a complimentary list is maintained to document the distribution of the remaining gift cards which are being distributed as incentives and awards.

Additionally, the affected school Principal will be required to participate in the District's Money Matters Support Program.

Person(s) Responsible: **School Operations Administration**

Management Response:

Refer to pages 37-38 of this report and page 133 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Laura C. Saunders Elementary School.

**8. Inadequate Controls Over
The Sale Of Physical Education
Uniforms And Locks Disclosed
A Shortfall In Monies Collected
From These Activities And
Incomplete Documentation
*Miami Carol City Senior***

Section III, Chapter 5 of the *Manual of Internal Fund Accounting* establishes the policies and procedures for the accounting and reporting of merchandising activity such as the sale of Physical Education uniforms and locks. One of the requirements is the completion of an Inventory and Operating Statement [FM-0987] to summarize the activity and report on year-end inventories of unsold merchandise. In addition, the procedures require that any items given to staff/students as complimentary must be documented with signatures in a Complimentary List. Ultimately, the reports and any signed lists must be maintained on file to properly account for these activities.

Our review of the sale of Physical Education (P. E.) uniforms and locks disclosed the following discrepancies regarding the corresponding sales and documentation of these activities:

- 8.1. Regarding the sale of P. E. uniforms for the 2012-2013 and 2013-2014 fiscal year up to March 2014, we calculated a monetary shortfall of \$594 between combined potential sales of \$1,205 and collection posted to the account of \$611.
- 8.2. Regarding locks, the school could not account for 51 locks with a potential sales value of \$191. After the discrepancy was brought to the attention of the school administration, a memorandum was provided stating that the locks were given to the band department back in August 2012 to secure the equipment; however the complimentary distribution of these locks was nowhere documented in the files.
- 8.3. The Inventory and Operating Statements completed by the school to document both activities were incorrect and none was signed by principal or administrative designee.

RECOMMENDATION

- 8. The school administration should discuss the procedures to account for these sales, and strengthen controls over these activities to ensure that complimentary items are documented as they are given away and any discrepancies in the monies collected are timely resolved with responsible staff.**

Person(s) Responsible:

**Principal, Assistant Principal, Treasurer,
Physical Education Department Chairperson**

Management Response:

We concur with this recommendation. The principal has taken immediate corrective actions in order to prevent the recurrence of similar conditions in the future, which included meeting with the Assistant Principal, Physical Education Teachers and Treasurer on Monday, June 2, 2014 to review the audit findings. The Principal reviewed Section II, Chapter 2 – Collection of Money, Section III, Chapter 5 – Property Fund Program and Section IV Chapter 2 of the Manual of Internal Fund Accounting. In order to assure an accurate and complete accounting of uniforms and locks, the Principal directed the Physical Education Teachers to perform a physical inventory of the uniforms and locks. After the physical inventory of the uniforms and locks was completed the boxes were sealed and stored in the vault for safe keeping until needed for the 2014-2015 school year. The followings steps will be put in place to ensure compliance and safeguard the uniforms and locks for the 2014-2015 school year. Locks and uniforms will be stored in the Treasurer’s office/vault and sold solely by the Treasurer. On a monthly basis the Physical Education Department Chairperson will conduct a physical inventory of the locks and uniforms and submit a Student Activities Operating Report (FM-0996) to the Treasurer. To ensure all items are accounted for complimentary items will be documented on a Complimentary Items Recipient(s) List (FM-01-04). In the event of a discrepancy or when staff is unable to account for any missing items a Certificate of Loss Report (FM-0997) will be completed to document the loss. The Physical Education Department Chairperson will submit a Certificate of Loss Report (FM-0997) to the Principal immediately for his signature.

Person(s) Responsible:

ETO Administration

Management Response:

- The ETO Administrative Director and the Principal will meet to review the procedures for keeping track of inventories of merchandise. On a bi-monthly basis, the ETO Director and the Principal will review the inventory reports to ensure the merchandise is accounted for and discrepancies are resolved in a timely manner.

**9. School Non-Compliant With
FTE Student Records
(ESOL, SPED And On-The-Job
Training Areas) Resulted In
Potential FTE Funding
Disallowances
*Miami Carol City Senior***

For the 2013-2014 school year, guidelines and procedures for maintaining ELL student information were provided through the 2013-2014 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda and the *District Plan For Services to English Language Learners (ELL)*.

According to the guidelines, all sections of the Individual ELL/LEP Student Plan [FM-4650] must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. In addition, a Web-based ELL/LEP Plan (WLEP) must be completed for *all* ELL students and the *Home Language Survey* [FM-5196] must be properly completed and filed in the ESOL Program Record Folder.

In those instances where a student has been enrolled over six semesters in the ESOL program, the student folder must hold evidence that the LEP Committee convened annually to assess adequate progress, and include an evaluation of such assessment in writing. Pursuant to State Rule 6A-6.09022 *Extension of Services in English for Speakers of Other Languages (ESOL) Program*, the ELL Committee's consideration as to whether a student is an English Language Learner or not must be similarly documented based on a minimum of two criteria or rationale, which is specified in this rule.

For secondary schools, a student schedule printed from the Integrated Student Information System (ISIS) database for the current school year must be included in the folder and must be dated *prior to the corresponding FTE survey period*.

Our review of a sample of FTE records in 2013-2014 found several discrepancies in the ESOL, Special Education (SPED) and On-the-Job (OJT) areas. Based on our samples, the errors could have generated a combined funding disallowance to the District totaling approximately \$5,040. Details are as follows:

Result Of Review Of ESOL Records

During the February 2014 FTE Survey¹¹ records, the school reported 53 students enrolled in the ESOL program. A review of a sample of ten ELL student folders disclosed the following discrepancies in all ten student folders sampled (100%). The sample's notable error rate requires the attention of the school administration and follow-up corrective action:

- 9.1. In *all ten instances*, the printout of the student schedule was dated *subsequent* to the FTE survey period.
- 9.2. In three instances, the *Home Language Survey* [FM-5196] was not properly completed. Specifically, none was properly dated.
- 9.3. In one instance, the documentation did not have evidence that a LEP Committee meeting had convened to consider a student's extended placement in the ESOL program.

Result Of Review Of SPED Records

The *Matrix of Services* form (referred to as a *Matrix*) is used to determine the cost factor for exceptional education students. The cost factor calculation in the *Matrix* is based on the decisions made by the Individual Education Plan Committee, which are documented on the Individual Education Plan (IEP).

The audit also included a review of a sample of 32 Special Education (SPED) records, of which 25 were Exceptional Education and seven were Gifted student folders. Our review found that:

- 9.4. In one instance, the student was funded at a level which was *higher* than the level justified by the *Matrix of Services Form* and supporting documentation, and was consequently overfunded. In one other instance, the student was funded at a level which was *lower* than the level justified by the *Matrix of Services Form*.

These errors would have required the District to submit a Department of Education Edit Correction System (DECO) amendment to the Department of Education to realign the funding with the services. Furthermore, the corrections would have represented an actual funding loss to the District of approximately \$4,830 for the student that was overfunded; and a similar funding gain to the District for the student that was

¹¹ FTE Survey in February is otherwise referred to as FTE Survey Period 3.

underfunded¹². However, at the time of the audit, the deadline to process these corrections had already expired and the corrections could not be processed.

- 9.5. In three other separate instances, the Matrix of Services form required for an interim IEP meeting was not evident in the student file. In the case of these students, the omissions would not have resulted in potential funding disallowances, because the level of funding of the individual students would not have changed. Nevertheless, these omissions represent lapses in compliance with District policy.

Result Of Review Of On-the-Job (OJT) Records

All cooperative education students must be scheduled for one period of job related instruction and a minimum of one period of On-the-Job (OJT) training during the day. Certain forms are required to document the student's job search and working efforts. Attendance for the OJT period(s) will be reported on the *Job Training Attendance Records* [FM-5248]; otherwise referred to as the student's Time Card. One of the requirements for completing this form is that it must be signed by the teacher and student. In addition, it is the teacher's responsibility to ensure the proper completion and submittal to the FTE designee at each school.

Students enrolled in a cooperative education program must work a minimum average of 15 hours per week (within the grading period) with the majority of the employment during the school week. In case of an unemployed student seeking work, the Job Search Record [FM-5888] must be completed and filed.

Our review of OJT records disclosed that:

- 9.6. In three instances, the required signature of the supervisor and/or student was not evident on the Job Training Attendance Record [FM-5248].
- 9.7. In one instance, the hours reported were less than the required minimum of 15 hours per week.
- 9.8. For one student, there was no OJT documentation evident.

¹² Students reported in the FTE Program roster line numbers 254 (Matrix Level 4) and 255 (Matrix Level 5) represent the highest cost factors. Both students were reported at level 254. At this school, due to the discrepancies noted, we included all students in Matrix Levels 4 and 5 (14 students in total during FTE Survey Period 3) in our sample.

RECOMMENDATIONS

- 9.1. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.

Person(s) Responsible: Principal, Vice Principal, ESOL Teacher, Registrar

Management Response:

We concur with this recommendation. The Principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits.

The Principal met and thoroughly reviewed the audit findings with the Vice Principal, ESOL Teacher, and Registrar, focusing on dates on the Notice to Parents/Guardians of English Language Learners, dates on the ELL/LEP Student Plan and confirm student entry dates are sequential. The Principal instructed the team to develop an action plan to ensure compliance with ESOL program guidelines.

The Principal reviewed the procedure for completing Home Language Survey (FM-5196) with the Vice Principal, ESOL Teacher and Registrar. The Vice Principal and Registrar were instructed to review all Home Language Surveys for accuracy. Special attention will be provided to ensuring that Home Language Survey forms are dated correctly. This requirement will be verified initially by the Registrar and then by the Vice Principal. The Principal reviewed with Vice Principal, ESOL Teacher and Registrar the guidelines established by the Division of Bilingual Education, to monitor and convene a LEP Committee meeting for students with more than six semesters. LEP plans will be reviewed for the required signatures by the ESOL Teacher. After each LEP committee meeting cycle, the Vice Principal will review documentation completed for by the LEP committee to ensure accuracy of required documentation. Any discrepancies will be corrected immediately.

During the Opening of the 2014-2015 school year the Principal will review with the Vice Principal, ESOL Teacher and Registrar, the District LEP Plan and Procedures Manual and all documentation provided by the Division of Bilingual Education and World Languages. The Vice Principal and the Registrar will monitor the proper completion of all documents in the Limited English Proficient (LEP) folder. This will include the Notice of Parents of LEP Students (FM-6577), Home Language Survey (FM-5196), and the individual ELL/LEP plans (FM-4650). Also, LEP folders for all incoming students will be reviewed for missing information and compliance before being filed.

A school generated checklist will be utilized to cross reference all sections of the ELL Program to ensure compliance. Reports available in the employee portal under English

Language Learner (ELL) tab and the Accountability tab – ELL Students Missing Date entered in US, as well as possible LEP error reports available in Control-D will be printed and reviewed on a monthly basis to monitor the LEP students and their status.

The Principal will continue to monitor the documentation of ESOL student documentation. The Principal will direct the team to conduct mini self-reviews of randomly selected cumulative folders and records of ESOL students to assure compliance utilizing the Division of Bilingual Education and World Languages Procedures Manual.

9.2. The Principal or administrative designee should monitor the SPED area and student folders on a regular basis to ensure that IEP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS. *Particular attention should be paid to documentation corresponding to students funded at levels 254 and 255.*

Person(s) Responsible: Principal, Assistant Principal, Registrar, SPED Chairperson, Acting Program Specialist

Management Response:

We concur with these recommendations. The Principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits.

The Principal has taken immediate corrective actions which include meeting with the Assistant Principal, SPED Chairperson, Acting Program Specialist (SPED Teacher) and Registrar to thoroughly review the audit findings. The Principal will view and provide copies to all person(s) responsible the 2013-2014 Local Education Agency (LEA) Guide, Matrix of Services Handbook and Exceptional Student Education Policies and Procedures Handbook for review. Prior to the Opening of the 2014-2015 school year the Principal will request professional development training for appropriate staff from the Office of Exceptional Education, so that procedures for the maintenance of student SPED records can be reviewed specifically focusing on documents required for SPED funding.

The Principal will direct the Assistant Principal to convene a committee of consisting of the SPED Department Chairperson, Acting Program Specialist and selected SPED Teachers to review IEPs and Matrix of Services forms for all SPED students focusing on students with Matrix of Services 254 and 255. The Assistant Principal, Department Chairperson, Acting Program Specialist and selected SPED Teachers will work as a team to ensure compliance. The team will review all IEP and Matrix of Services. The SPED Chairperson will confirm the information reported on the Matrix of Services, ISIS, SPED-EMS and the Cumulative Record are correct. Any necessary DECO Amendments will be made within the reporting timelines.

The Principal will request a report of students with Matrix 254 and 255 prior to each FTE Survey periods to ensure that the information in ISIS and the Matrix of Services is correct. DECO amendments will be made, when necessary to correct any discrepancies to ensure funding for services.

9.3. The Principal should discuss OJT procedures with staff overseeing the OJT Program should ensure that all OJT-related forms are properly completed, signed and filed in the student folders.

Person(s) Responsible: Principal, Assistant Principal, OJT Teacher

Management Response:

We concur with this recommendation. The principal has taken immediate corrective actions in order to prevent the recurrence of similar conditions in future audits, which included meeting with the Assistant Principal, and OJT Teacher on Monday, June 2, 2014.

The Principal met and thoroughly reviewed the audit findings with the Assistant Principal, and the Diversified Career Technology program (DCT) Teacher. The Principal reviewed the Division of Career and Technical Education (CTE) Guidelines and Procedures for Cooperative Education Students and Teachers, with emphasis on assuring the proper completion and submittal of Job Training Attendance Records (FM-5248) and the Job Search Record (FM-5248) to the Assistant Principal/FTE designee.

The Principal directed the OJT Teacher to develop an action plan and school generated checklist to ensure compliance for the 2014-2015 school year. Special attention will be provided to ensure that all cooperative education students are scheduled for one period of job related instruction and a minimum of one period of OJT during the day. Student attendance for the OJT period(s) will be reported on the Job Training Attendance Records (FM-5248).

Students enrolled in the cooperative education program must work a minimum average of 15 hours per week. Students should work at least three (3) school days per week and 135 hours per grading period to receive full credit. Weekend only jobs are not acceptable for cooperative education placement. All students which are unemployed must submit a Job Search Record (FM-5888) every day they are unemployed. Those students not employed prior to the February FTE Survey period will be removed from the OJT program. Those students that are underemployed (less than 15 hours) must also complete the (FM-5888) until the work hours exceed the minimum required.

Person(s) Responsible:

ETO Administration

Management Response:

- The ETO Administrative Director will solicit assistance from the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of the ELL Program.
- Results from the District's mini-reviews will be submitted to the ETO Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.
- The affected Principal will be required to attend the FTE training when offered by the District.
- The Principal has been directed to immediately conduct a SPED/OJT Program Record compliance audit in order to address discrepancies.
- ETO will review the work plan developed to address the manner in which records will be maintained, updated for accuracy, and that all pertinent forms are completed and filed appropriately.

10. Inadequate Controls Over Property Inventory Resulted In Loss Of Equipment
Miami Carol City Senior

The *Manual of Property Control Procedures* establishes the guidelines for recording and managing property. According to Section 4 and pursuant to Chapter 10.400 of the Auditor General, State of Florida, an inventory of all property shall be taken once every fiscal year. Items on record which cannot be found will be listed as “unlocated” and reported accordingly. 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”.

At this school, the latest property inventory, which we conducted in April 2014, consisted of the physical verification of 885 property items with an individual cost of \$1,000 or more, for a total acquisition cost of \$2,917,016.

Our physical verification of the property disclosed that of the 885 inventoried items, 25 items with an aggregate depreciated value of \$17,912 and an acquisition cost of \$48,425 could not be accounted for and are reported as “unlocated”. The breakdown of the “unlocated” equipment is as follows:

Type of Equipment	Qty.	Year Acquired	Acquisition Cost	Depreciated Value
Computers and peripherals	10	2005-2011	\$ 16,376	\$ 3,957
Audio visual equipment	5	2010-2011	14,803	9,437
Other equipment ¹³	10	1996-2011	17,246	4,518
Total	25	--	\$ 48,425	\$ 17,912

RECOMMENDATIONS

10.1. The school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.

¹³ “Other equipment includes a money counter, musical instruments, custodial and office equipment including an old typewriter.

Person(s) Responsible:

**Principal, Vice Principal,
Assistant Principals**

Management Response:

We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

The Principal met and thoroughly reviewed the audit findings with the Vice Principal and Assistant Principals. The Principal reviewed the Manual of Property Control Procedures with the administrative team, regarding the procedures for recording and managing property as well as for the disposition of property to ensure a thorough understanding of district requirements.

In order to correct the issues cited in the audit report, the Principal will develop a systematic process for accounting and disposing of property to prevent property loss at Miami Carol City Senior High School. Property inventory will be maintained through an online database. Movement of any items of property will be monitored through the Assistant Principal and the updating of the online database will be completed by the Media Specialist. Quarterly in-house property reviews will be conducted during the school year, to verify the existence and location of all property control items. Equipment unaccounted for will initiate an in-house inquiry throughout the building to locate the equipment in question. If the equipment cannot be located, School Police will be contacted, a SPAR number will be obtained and a Plant Security Report (FM-0366) will be filed with School Police. A copy of the Plant Security form will be scanned and immediately e-mailed to the ETO Administrative Director.

10.2. The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.

Person(s) Responsible:

**Principal, Vice Principal,
Assistant Principal**

Management Response:

We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

In order to ensure that property control procedures will result in the proper location, control and safeguarding of all physical property, the principal has implemented the following corrective measures and preventive strategies: The Principal will develop a

management system to include an online database of the school's inventory of property which identifies the physical location of each inventoried item.

Movement of any items of property will be monitored through the Assistant Principal and the updating of the online database will be completed by the Media Specialist and Microsystems Technician. Quarterly in-house property reviews will be conducted during the school year, to verify the existence and location of all property control items. Items unaccounted for will trigger an in-house inquiry throughout the building to locate the item in question. If the item cannot be located, School Police will be contacted, and a Plant Security Report (FM-0366) will be filed with School Police. The Education Transformation Office (ETO) Administrative Director will be notified immediately. A copy of the Plant Security form will be scanned and immediately e-mailed to the ETO Administrative Director.

The principal will review established property management procedures with all faculty and staff during the 2014-2015 Opening of School meeting as well as during selected monthly faculty/staff meetings. Specific areas of compliance will be reviewed during these meetings as outlined in the Manual of Property Control Procedures. Faculty and staff will be provided a printout of all property control equipment in their classrooms and workspaces. Faculty and staff will be reminded to immediately report any losses, theft or vandalized property immediately in writing to the Assistant Principal. Property assigned to staff members and students for off-campus use must have the Principal's approval and properly documented with the required Approval of Off-Campus Use of School Board Property Form (FM-2380). These forms and the visual inspection of equipment will be verified during the school-site self-audits.

10.3. The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.

Person(s) Responsible: Principal, Assistant Principal, Media Specialist, Band Director, Microsystems Technician, Cafeteria Manager, Head Custodian

Management Response:

We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

The Principal reviewed the Manual of Property Control Procedures with the Vice Principal, Assistant Principal, Media Specialist, Microsystems Technician, Band Director, Head Custodian, and Cafeteria Manager focusing on procedures for accounting for all property. Quarterly walk-through school site self-audits will be conducted to monitor control property inventory. After each in-house walk-through self-

audit, the principal will meet with the Media Specialist, Microsystems Technician and Assistant Principal to discuss the results. Any discrepancy will be immediately reported for proper follow-up and corrective action. The removal of property control equipment for repair or exchange by ITS or Food & Nutrition Department will require approval from the Principal/Designee prior to the removal of equipment off campus. Proper documentation will be required utilizing the Outgoing Controlled Equipment (FM-1670).

10.4. The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.

Person(s) Responsible: Principal, Vice Principal, Assistant Principal, Media Specialist, Microsystems Technician, Head Custodian, Cafeteria Manager

Management Response:

We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

The Principal met and thoroughly reviewed the audit findings with the Vice Principal, Assistant Principal, Media Specialist, Microsystems Technician, Head Custodian and Cafeteria Managers. The Principal directed the team to develop an action plan for the disposal of obsolete property.

After each in-house walk-through self-audit, the principal will meet with the Media Specialist, Microsystems Technician and Assistant Principal to identify obsolete equipment. Property Control items identified as obsolete will be stored in a secure location and prepared for processing by the Assistant Principal and Media Specialist. An Outgoing Controlled Equipment Form (FM-1670) will be completed. Property shall then be disposed of to the Stores and Mail Distribution's warehouse. The Assistant Principal will submit the Outgoing Control Form (FM-1670) to the Principal for review and signature. The Assistant Principal will coordinate the pick-up and or delivery of property to the Stores and Mail Distribution's warehouse. After the transfer of property has been completed a copy will be provided to the Media Specialist to update the online property control database. In addition, the Assistant Principal in conjunction with the Principal will maintain all documentation. A copy of the forms will be scanned and immediately e-mailed to the ETO Administrative Director.

Person(s) Responsible:

ETO Office Administration

Management Response:

- The ETO Office Regional Administrative Director has instructed the Principal to review with the staff Section 4 of the Manual of Property control Procedures and School Board Policy 7310 Disposition of Surplus Property and to develop a systematic process for accounting and disposing of property to prevent loss.
- The Principal has been directed to conduct quarterly property audits to identify discrepancies and resolve them in a timely manner.

**11. Inadequate Controls
Over Yearbook Sales
Miami Central Senior**

Section IV, Chapter 6 of the *Manual of Internal Fund Accounting*, establishes that the purchase of yearbooks by students is entirely optional. The yearbook activity must be sponsored by the school with a faculty adviser/sponsor designated to oversee the production and sales activity, and ascertain that it is conducted in accordance with prescribed policies and procedures.

According to the guidelines, each school year, the solicitation of bids for yearbook publishing services must be conducted by the yearbook committee. The evaluation of comparative bids is done by each yearbook committee member on the Committee Appraisal-Yearbook Printing form [FM-1025]. Documents related to the bidding, yearbook sales and distribution must be retained in school files for audit purposes. These include: all bids received, the tabulation sheet, all evaluation forms, Monthly Operating Reports [FM-1030] and Distribution Report [FM-1031]. The guidelines *further advise the yearbook sponsor to review the yearbook order from the prior year for the number of books sold before specifying the number of copies to order in the next year's bid.*

Conditions similar to those noted below were cited in the prior audit report, which was discussed with the school administration on November 1, 2012.

The following discrepancies were noted during the review of the 2012-2013 yearbook activity:

11.1. The school ordered 101 yearbooks; but the school only sold 51, for a leftover balance of 50 unsold books or 50% of total books ordered. Of this total, the school distributed eight books as complimentary, two were retained for yearbook staff, one was given to the yearbook publisher, and 39 yearbooks with an acquisition cost of \$1,625 remained unsold at year-end. After the end of the fiscal year, the school sold three additional yearbooks for \$50 each.

We reviewed the 2013-2014 yearbook bid and noted the school increased the number of books ordered from 101 to 125. As of the completion of the audit on April 11, 2014, only 13 yearbooks have been sold. We found that as of the date of this report, 65 yearbooks have been sold.

11.2. The Yearbook's Distribution and Operating Reports continued to disclose errors, while Committee Appraisal and Bid Tabulation Forms for the 2012-2013 fiscal year were not presented for audit. These were on file for the 2013-2014 fiscal year.

RECOMMENDATIONS

- 11.1. Periodically meet with the yearbook sponsor to monitor the health and well-being of the activity and to make adjustments, as needed.
- 11.2. Ensure that staff understands and adheres to the procedures for completing yearbook reports, and for maintaining on file complete documentation related to the activity.
- 11.3. Order yearbooks in quantities which are commensurate with student demand.

Person(s) Responsible:

**Principal, Assistant Principal,
Activities Director and Treasurer**

Management Response:

The principal has reviewed the findings regarding the yearbook sales. The order placed for yearbooks exceeded student demand. Additionally, there were no online sales for yearbook this year which is different from the previous year. The following steps will ensure full compliance when purchasing yearbooks in the future. All future yearbook orders will depend on student demand and previous years' sales. The yearbook sponsor has attended trainings regarding yearbook sales and administrative expectations regarding orders. The sale of yearbooks online has been discontinued. A school wide pre-sale campaign for yearbooks will take place earlier than in previous years. All operating reports will be submitted in a pre-designated manner.

Person(s) Responsible:

ETO Administration

Management Response:

- The ETO Administrative Director met with the Principal and determined that the feasibility of a memory book is in-line with the demand at the school.
- The Principal and the ETO Administrative Director will confer after the completion of the bid process to ensure the unit cost of the memory book is set close to the unit sales price.
- The Principal has been directed to meet monthly with the Yearbook Sponsor to review the implementation of the planned activities to ensure increased sales and to reduce the number of unsold books.

**12. Inadequate Controls Over
Property Inventory Resulted
In Loss Of Equipment
Miami Central Senior**

The *Manual of Property Control Procedures* establishes the guidelines for recording and managing property. According to Section 4 and pursuant to Chapter 10.400 of the Auditor General, State of Florida, an inventory of all property shall be taken once every fiscal year. Items on record which cannot be found will be listed as “unlocated” and reported accordingly. 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”.

A similar finding regarding “unlocated” property was cited in the prior audit report. The prior report was discussed on November 1, 2012.

At this school, the latest property inventory, which we conducted in April 2014, consisted of the physical verification of 845 property items with an individual cost of \$1,000 or more, for a total acquisition cost of \$3,207,286.

Our physical verification of the property disclosed that of the 845 inventoried items, 15 items with an aggregate depreciated value of \$11,556 and an acquisition cost of \$27,838 could not be accounted for and are reported as “unlocated”. The breakdown of the “unlocated” equipment is as follows:

Type of Equipment	Qty.	Year Acquired	Acquisition Cost	Depreciated Value
Computers and peripherals	3	1999-2011	\$ 5,011	\$ 928
Audio visual equipment	1	2012	1,449	1,268
Other equipment ¹⁴	11	2000-2011	21,378	9,360
Total	15		\$ 27,838	\$ 11,556

Soon after the school administration was notified of the results of the property audit, the school filed an incident report with M-DCPS Police involving an employee of the school and two pieces of automotive equipment that were part of the missing inventory. According to the incident’s narrative, back in September, the employee allegedly took the equipment home without administrative approval. Also according to the report, the employee’s home was burglarized and the equipment allegedly stolen during the burglary. At present, this case is being investigated by M-DCPS Police.

¹⁴ “Other equipment” consists of eight musical instruments, two pieces of automotive equipment and a student pass tracking device.

RECOMMENDATIONS

- 12.1. The school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.
- 12.2. The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.
- 12.3. The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.
- 12.4. The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.

Person(s) Responsible:

Principal and Assistant Principal

Management Response:

In reviewing the property audit, there were several items that allegedly were stolen or removed from campus unauthorized. Several large ticket items were not located but no paperwork to support this claim was ever presented to the auditor.

In order to ensure that the existing exception regarding property doesn't re-occur the following will take place:

- In House Property Audits held Quarterly
- Survey out all non-essential items with Position Control Numbers
- Maintain all property records(Incoming and Outgoing Property) in one centralized location
- Assign an administrator to conduct the In House Property Audits
- Properly house and maintain all items under Property Control

Person(s) Responsible:

ETO Administration

Management Response:

- The ETO Office Regional Administrative Director has instructed the Principal to review with the staff Section 4 of the Manual of Property control Procedures and School Board Policy 7310 Disposition of Surplus Property and to develop a systematic process for accounting and disposing of property to prevent loss.
- The Principal has been directed to conduct quarterly property audits to identify discrepancies and resolve them in a timely manner.

**13. Non-Compliance
With Certain School Site
Informational Technology (IT)
Data Security Controls
*Miami Jackson Senior***

Every month, Information Technology Services (ITS) prints and electronically distributes to the schools a report titled *Authorized Applications For Employees By Locations*. This report provides a listing of employees with access to certain computer applications. According to the guidelines, principals are required to review this monthly report to ensure that access to the system is restricted and limited to staff as required by their job duties and as delineated by District policy.

Pursuant to memoranda from School Operations and our office, and *Weekly Briefing* (WB) No. 1120 (issued in October 2006), current access to the system application for changing grades (ISIS-ACAD GRAD/TRACE UPD) is limited to *three staff approvers (namely, the Principal, an Assistant Principal, and the Registrar)*. This was designed to protect the system from unauthorized access to students' grades. In addition, and according to WB No. 4483 (issued in July 2008) and No. 7784 (issued in April 2010), access to Grade Book applications such as the Electronic Grade Book Manager (WGBM) and Electronic Grade Book Attendance (WGBA) is currently restricted to five staff approvers (namely, the Principal, Assistant Principal, Registrar, and staff performing duties of the Registrar or as determined by the Principal, not to exceed five approvers).

During the past audit, which concluded in January 2013, our review of the most current "*Authorized Applications for Employees by Locations*" report *disclosed that two employees in excess of those allowed under the guidelines had been given access to the system application for changing students' grades*. As result of the audit, the school administration revoked certain staff's access to this application in order to satisfy computer access restriction thresholds and comply with District policy.

This current fiscal year, part of the audit follow-up included a review of the access to these computer applications. Our review of the most current "*Authorized Applications for Employees by Locations*" report dated March 12, 2014 disclosed that:

- 13.1. Five employees were authorized to access the application for changing students' grades (ISIS-ACAD GRAD/TRACE UPD). Three of these approvers should not have access to the application.
- 13.2. Regarding the Electronic Grade Book Attendance (WGBA) application, the report listed nine employees; however, four of these nine employees should not have access to the application. Similarly, regarding the Electronic Grade Book Manager (WGBM) application, the report listed one employee that should not have access to the application.

The Authorizing Administrators (Quad A) security access application is part of the security system designed by ITS which allows principals/administrators to establish employee access to the applications related to their job functions. This was designed to give a work site administrator control over the authorization of employees at that work location to the M-DCPS computer system by indicating which system each employee is authorized to use. *In simple terms, this application gives a user the ability to authorize or cancel authorizations from other users, based on the computer applications that the user already has.*

Regarding authorization to the Quad A security access application, according to ITS' *Quad A User Guide* (dated July 2008), *authorizing administrators have been defined as: all school principals, administrators at the director level in non-school site locations, and the highest ranking administrator of work sites not having a director or above.* The guide also states *that this responsibility cannot be delegated.* However, during our review of the "*Authorized Applications for Employees by Locations*" report we found that:

- 13.3. A school employee other than the Principal had access to the Quad A application. The employee in question is not an administrator, but an instructional staff member of the school. We found that access to this application was given to this employee during the previous school administration.

We brought these matters to the attention of the school administration during the audit, and he revoked access to the applications cited above for the employees in question.

RECOMMENDATION

13. **Going forward, the school administration should carefully review the monthly report titled *Authorized Applications for Employees by Locations*" Report to ensure that access to school site computer applications is adequately restricted, and any changes to staff's access to these applications remain compliant with current District guidelines.**

Person(s) Responsible::

**Principal, Vice Principal
and Principal's Secretary**

Management Response:

The Authorization Application for Employees Report will be reviewed first by the Principal's Secretary, second by the Vice Principal, and the Principal. Upon the third review, the report will be signed and dated by the principal. Each report will be printed monthly and stored in the Authorized Application binder in the principal's secretary office.

Person(s) Responsible:

ETO Administration

Management Response:

- ETO Administrative Director instructed the Principal to carefully review the monthly report titled Authorized Applications for Employees by Locations Report to ensure that the access to school site computer applications are adequately restricted, and any changes to staff's access to those applications remain compliant with current District guidelines.

14. Inadequate Controls Over Purchasing Credit Card Program Resulted In Documentation That Was Incomplete And Vendor Payments That Were Late
Miami Norland Senior

The *Purchasing Credit Card Program Policies & Procedures Manual* establishes the procedures for documenting credit card (P-Card) purchases. According to the procedures, credit cards are issued to purchase authorized goods and services individually costing less than \$3,000. General P-Card procedures require that a *Purchasing Card Program Purchase Authorization Form* [FM-5707] be completed, signed by the principal/designee before a purchase is made and filed to document approval. Regarding documentation of the charge, an itemized invoice must be obtained from the vendor and the signature of the individual who received the merchandise/services must be affixed to the invoice to indicate acknowledgement of receipt of goods or services. In addition, all work locations must submit to the District a monthly P-Card reconciliation as soon as possible, but no later than ten (10) days after receipt of the monthly credit card statement.

We sampled P-Card monthly reconciliations and subsidiary records on file for the months of December 2013 to February 2014. Our review disclosed that the documentation supporting the charges was incomplete and some of the purchases were not paid in a timely manner. Specifically, we noted the following discrepancies:

- 14.1. In all instances reviewed, the invoice supporting the charge was not signed to indicate that goods/services had been received at the school. In some instances, an on-line order form or packing list was used in lieu a formal invoice to document the purchase.
- 14.2. Except for one instance, all other purchases reviewed did not have an authorization form [FM-5707] on file to document approval for making the purchase. The only form that was located in the files was not signed by the principal/designee.
- 14.3. Several charges totaling \$3,065 from an office supplies store were posted to the card on the same day in February 2014. The supporting invoices disclosed that the merchandise had been ordered and received by the school between August 31, 2013 and November 30, 2013. Consequently, the vendor was not paid in a timely manner. According to the school, the delay resulted when district funds intended to cover these purchases were reallocated by the District to pay for other expenditures; however, we noted that *most invoices were dated subsequent to the time when the funding reallocation took place.*

RECOMMENDATIONS

- 14.1. The school administration should discuss the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and should strengthen the review over disbursements made with the credit card to ensure compliance with District Policy.
- 14.2. The school administration should discuss disbursement procedures with staff to ensure that invoices are signed to indicate that goods/services have been received and payment is in order; and that payments are made within 30 days of satisfactory receipt of goods, unless special arrangements have been made with the vendor *in writing* to postpone/delay payment.

Person(s) Responsible: Principal and Purchasing Clerk

Management Response:

In order to ensure proper procedures are followed the Principal met with Purchasing Clerk to review the Purchasing Credit Card Program Policies & Procedures Manual. The P-card purchasing process will now consist of a tiering process with the Purchasing Clerk preparing the order, the Assistant Principal reviewing the Budget Availability Report, to ensure that funds are available, and the Principal authorizing the purchase.

The Principal and Purchasing Clerk will ensure that all credit card purchases are supported with itemized invoices paid in a timely manner. The P-card purchasing process will now consist of a tiering process with the Purchasing Clerk preparing the order, the Assistant Principal reviewing the Budget Availability Report, to ensure that funds are available, and the Principal authorizing the purchase. The monitoring process will ensure that all purchases conducted through the P-card process are compliant with disbursement procedures and have the proper Purchase Authorization Form. Statements and Monthly Reconciliations will be submitted to the District in a timely manner.

Person(s) Responsible:

ETO Administration

Management Response:

- The ETO Administrative Director instructed the Principal to thoroughly review with the Purchasing Clerk, Treasurer and Assistant Principal the Purchasing Credit Card program Policies & Procedures Manual to ensure that procedures are followed as related to credit transactions and required documents of the acquisition of the required 3 bids to ensure compliance with District policy and procedures. These procedures will be randomly review by the ETO Administrative Director and the Internal Funds Business Manager.
- The ETO Administrative Director will ensure that the Principal and the Treasurer attend the Purchasing Credit Card training and reviewed all procedures with the Purchasing Clerk and Assistant Principal.

**15. Non-Compliance
With Bid Requirements
For Internal Fund
Purchases
*Booker T. Washington Senior***

Regarding internal fund purchases, pursuant to School Board Policy 6610 *Internal Accounts*, for purchases of \$1,000 or more but less than \$50,000, at least three (3) written quotations must be solicited. One of these quotations must be from a certified minority enterprise. The written quotations must be included as part of the ancillary documentation supporting the disbursement to show compliance with vendor selection requirements and lowest price selected.

Our sample of 11 disbursements for the 2012-2013 fiscal year and the current year up to early April 2014 disclosed seven instances where an individual purchase of \$1,000 or more was made; however, there was no evidence in the files to show that the school had obtained three written quotations (including one from a certified minority enterprise) to justify the selection of the vendor and show that the lowest price was selected. Items or services purchased included T-shirts, uniforms, appreciation gifts for staff and students, decorative paper, student awards and the repair of musical instruments. Four of the seven instances corresponded to the current fiscal year.

RECOMMENDATIONS

- 15.1. Review the disbursement procedures with staff to ensure a proper understanding and awareness of the requirements.**
- 15.2. Enforce bid requirements and direct staff to ensure that: 1) purchases are properly documented with the minimum of three written vendor quotation, one of which must be from a certified minority enterprise; and 2) the lowest quotation is selected.**

Person(s) Responsible: **Principal, Assistant Principal and Treasurer**

Management Response:

The Principal will review the Bid Requirements for Internal Funds pursuant to School Board Policy with the Treasurer and the Vice Principal to ensure that the requirements are met before any commitments or disbursements are made.

Following that review, the principal will meet with all staff members strictly enforcing that all purchases over a \$1000 or more if the required item is not found on any of the M-DCPS Catalog, that they must identify a minimum of 3 vendors, one of whom should be

a certified minority vendor and out of the three vendors, written quotes requested, and the selection of the lowest bid is recommended.

The Principal met with the Treasurer and directed her to not process any items over \$1,000 without selecting three bids with at least one minority company represented. The Principal also directed the Treasurer to bring to his attention all teachers not in compliance of the directive.

Person(s) Responsible:

ETO Administration

Management Response:

- The ETO Administrative Director and the Principal will meet with the Treasurer and review the disbursement procedures. The Treasurer will meet with the District Business Manager to review the required bid process to ensure the lowest bid is selected. The Principal will meet with the staff to review proper procedures.

**16. School Non-Compliant With
FTE Student Records
(ESOL, SPED And On-The-Job
Areas) Resulted In Potential FTE
Funding Disallowances
*Booker T. Washington Senior***

For the 2013-2014 school year, guidelines and procedures for maintaining ELL student information were provided through the 2013-2014 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda and the *District Plan For Services to English Language Learners (ELL)*.

According to the guidelines, all sections of the Individual ELL/LEP Student Plan [FM-4650] must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. In addition, a Web-based ELL/LEP Plan (WLEP) must be completed for *all* ELL students and the *Home Language Survey* [FM-5196] must be properly completed and filed in the ESOL Program Record Folder.

In those instances where a student has been enrolled over six semesters in the ESOL program, the student folder must hold evidence that the LEP Committee convened annually to assess adequate progress, and include an evaluation of such assessment in writing. Pursuant to State Rule 6A-6.09022 *Extension of Services in English for Speakers of Other Languages (ESOL) Program*, the ELL Committee's consideration as to whether a student is an English Language Learner or not must be similarly documented based on a minimum of two criteria or rationale, which is specified in this rule.

Our review of a sample of FTE records in 2013-2014 found several discrepancies in the ESOL, SPED and OJT areas. Based on our samples, the errors could have generated a combined funding disallowance to the District totaling approximately \$3,150. Details are as follows:

Result Of Review Of ESOL Records

During the February 2014 FTE Survey¹⁵ records, the school reported 88 students enrolled in the ESOL program. A review of a sample of ten ELL student folders disclosed the following discrepancies in all ten student folders (100%).

16.1. In six instances, the Individual ELL/LEP Student Plan [FM-4650] was not

¹⁵ FTE Survey in February is otherwise referred to as FTE Survey Period 3.

evident in the files. In another four instances, the LEP plan was not properly completed. For three of these students, the plans were not signed or dated by the teacher.

16.2. Three students were enrolled in the ESOL program for more than six semesters and did not have any evidence that a committee had met to assess the student's progress.

16.3. In one instance, the *Home Language Survey* was not evident.

According to our calculations, the findings stated above could have potentially generated a funding disallowance to the District of approximately \$2,000.

Result Of Review Of On-the-Job (OJT) Records

All cooperative education students must be scheduled for one period of job related instruction and a minimum of one period of On-the-Job (OJT) training during the day. Certain forms are required to document the student's job search and working efforts. Attendance for the OJT period(s) will be reported on the *Job Training Attendance Records* [FM-5248], otherwise referred to as the student's Time Card. One of the requirements for completing this form is that it must be signed by the teacher. In addition, it is the teacher's responsibility to ensure the proper completion and submittal to the FTE designee at each school. In case of an unemployed student seeking work, the Job Search Record [FM-5888] must be completed and filed.

16.4. Regarding OJT records, our review of ten student cumulative folders corresponding to 2013-2014 Survey Period 2¹⁶ disclosed one instance where the student's Time Card [FM-5248] was not completed properly and the required signatures were not evident. In one other instance, the Job Search Record [FM-5888] form was not evident in the student file.

According to our calculations, the findings stated above could have potentially generated a funding disallowance to the District of approximately \$1,150.

Result Of Review Of SPED Records

The *Matrix of Services* form (referred to as a *Matrix*) is used to determine the cost factor for exceptional education students. The cost factor calculation in the *Matrix* is

¹⁶ Due to the timing of the audit, which coincided with the start of the grading period in FTE Survey Period 3 (when new time cards and Job Search records were being prepared), we sampled OJT records from the previous FTE Survey.

based on the decisions made by the Individual Education Plan Committee, which are documented on the Individual Education Plan (IEP).

Regarding Gifted students, The Division of Advanced Academics established the procedures for completing Gifted Educational Plans (EP). A gifted student educational plan (EP) is a written plan for each student who is identified as eligible for gifted education services. The EP plan must be completed according to its duration timeline and in anticipation of the FTE survey week.

- 16.5. Our sample of 20 special education (SPED) folders, which included seven Gifted student folders, disclosed one instance where the Matrix was not completed prior to the February FTE Survey. Also, an EP was not in effect for the February 2014 FTE Survey and another EP did not have the required signatures.

In the case of these students, the omissions would not have resulted in potential funding disallowances, because the level of funding of the individual students would not have changed. Nevertheless, these omissions represent lapses in compliance with District policy.

RECOMMENDATIONS

- 16.1. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**
- 16.2. The Principal or administrative designee should monitor the SPED area and student folders on a regular basis to ensure that IEP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS. *Particular attention should be paid to documentation corresponding to students funded at levels 254 and 255.***
- 16.3. The Principal should discuss OJT procedures with staff overseeing the OJT Program should ensure that all OJT-related forms are properly completed, signed and filed in the student folders.**

Person(s) Responsible:

**Principal, Vice Principal, ELL Chairperson,
OJT Instructor, SPED Program Specialist,
and Registrar**

Management Response:

The Principal and the Vice Principal met with the English Language Learners Department Chairperson, On the Job Training Instructor, Special Education Program Specialists, and Registrar to discuss the auditor's findings. The Principal and Vice Principal met with the ELL Department Chairperson, Registrar, and ELL teachers to establish a process to prevent the errors found in the audit. The Principal and Vice Principal met with the ELL Department Chairperson, OJT Instructor, SPED Program Specialists, and Registrar to review individual student cum records. The appropriate and necessary corrections were made. Going forward ELL, OJT, and SPED student records will be reviewed on a periodic basis to ensure compliance with District guidelines.

Person(s) Responsible:

ETO Administration

Management Response:

- The ETO Administrative Director will solicit assistance from the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of the ELL Program.
- Results from the District's mini-reviews will be submitted to the ETO Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.
- The affected Principal will be required to attend the FTE training when offered by the District.
- The Principal has been directed to immediately conduct a SPED/OJT Program Record compliance audit in order to address discrepancies.
- ETO will review the work plan developed to address the manner in which records will be maintained, updated for accuracy, and that all pertinent forms are completed and filed appropriately.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2013, on the cash basis of accounting;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*, and *certain information technology controls*;
- verify compliance by the schools 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 by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the one-year period of July 1, 2012 through June 30, 2013, payroll, purchasing credit card transactions, and information technology controls included current periods. Title I program covered the 2012-2013 fiscal year. FTE audits covered the October 2013 survey period (2013-2014 survey period 2) or the February 2014 survey period (2013-2014 survey period 3), depending on the individual school audited.

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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

Each school administers their 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 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, 2013 was 0.50%.

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

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2013, the MDCPS-Money Market Pool Fund's interest rate was 0.50.

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

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments, and were directed to the Employee Portal located in the District's website to access their payroll information and print the payroll check advices. Although payroll check distribution at the sites has been greatly minimized, sites are still required to maintain controls over the distribution of payroll checks for those employees who have not signed for direct deposit at this time.

PROPERTY

At M-DCPS, the management of property items must comply with the guidelines established in the *Manual of Property Control Procedures*. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that "all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government's financial system as property for inventory purposes".

Our office conducts yearly inventories at each school 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 audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the *Purchasing Credit Card Program Policies & Procedures Manual*. The P-card program was designed to streamline the acquisition process by enabling employees at the schools 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 schools to make small purchases of less than \$3,000 per individual transaction for materials and supplies*
- *It expedites the procurement process at the schools.*

TITLE I PROGRAM

Schools implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools 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 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 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, principals administer Title I programs with oversight from the Regional Centers, under the overall direction of Title I Administration Office.

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 effective February 2007.

FULL-TIME EQUIVALENT (FTE)

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

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

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

Schools 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 to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2013-2014 fiscal year, months selected by the FDOE for these surveys are as follows:

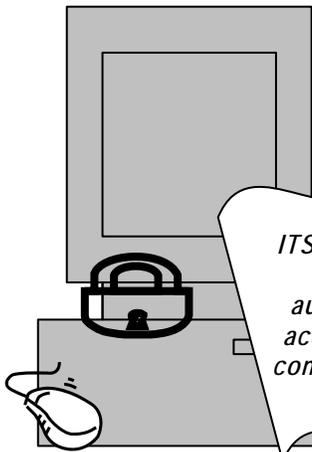
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules 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 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. For selected schools in this report, we reviewed this area as a follow up to conditions noted in the prior audit. In such cases, our purpose was to ensure that corrective action was implemented by the principals, and access to these computer applications was fully compliant with the guidelines.

**APPENDIX
MANAGEMENT'S RESPONSES**

MEMORANDUM

June 02, 2014

TO: Dr. Albert Payne, Region Superintendent
Central Region Office

FROM: Dr. Cynthia C. Williams, Principal 
Arcola Lake Elementary School

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
ARCOLA LAKE ELEMENTARY SCHOOL FOR JULY 1, 2011
THROUGH JUNE 30, 2013**

The following is in response to the findings and recommendations made by the Office of Management and Compliance Audits for the internal audit of Arcola Lake Elementary School for the 2011-2012 and 2012-2013 school years.

RECOMMENDATIONS:

- 1.1. Assign an administrator to oversee the program.
- 1.2. Ensure that staff in charge of making collections understands and is aware of the proper receipting procedure.
- 1.3. Enforce the schedule for collecting payments and timely follow up in those instances where parents are not making payments in a timely manner. Document instances of non-payment.
- 1.4. Update student registration cards immediately upon fee payments and ensure that all proper notations (including entry and withdrawal dates) are recorded.
- 1.5. Direct the administrator overseeing the program to conduct periodic reviews of the cards to ensure that payments and related information are being posted on a regular basis.
- 1.6. Discuss the requirements with staff to ensure that attendance rosters are properly completed.
- 1.7. Ensure that records are maintained in a secure area and direct the administrator overseeing the program to monitor and safeguard all attendance and reimbursement records.

Persons Responsible: Principal, Designated Assistant Principal, Treasurer, Community School Manager and Specialist

Management Response:

A meeting will be conducted with all responsible personnel to review the recommendations provided by the Office of Management and Compliance Audits. The following corrective actions have been implemented immediately in order to ensure compliance with the Manual of Internal Fund Accounting.

The aftercare program will no longer be run by the principal. The aftercare program will be overseen by a Miami-Dade County Public Schools approved vendor.

The Principal will schedule a meeting with the Office of Adult and Community Education to review the role and responsibilities of the school site administrator in reference to utilizing an approved vendor to provide before and after school care. The Principal, along with the Assistant Principal, will oversee the new before and after care provider to ensure they are complying with all Miami-Dade County Public Schools Policy and Procedures.

The Principal met with the bookkeeper to review the new procedures that will be utilized with the vendor providing the after care services. In addition, the Principal will meet with the school's Business Manager after they complete the end of month reconciliation. Additionally, to further assist the new Treasurer, the Principal has established a weekly meeting to discuss all financial matters and attendance issues.

RECOMMENDATIONS:

- 2.1 The school administration should discuss the procedures with staff to ensure that designated grants are posted to separate Trust Fund accounts, supporting documentation is complete and filed with the internal fund records, and grant deadlines are monitored and observed.
- 2.2 The school administration should ensure that grant reports required by the grantors are prepared and submitted in a timely manner.
- 2.3 Regarding the unspent grant funds with deadlines in May 2014, the school should communicate to the grantor that grant funds were not spent by the deadline. The school should obtain written instructions from the grantor regarding extended deadlines for using the funds, or instructions on how and when to return the funds, if so required by the grantor.
- 2.4 The school administration should discuss the disbursement documentation requirements with appropriate staff to ensure that invoices are signed for receipt of goods; the documentation supporting each

individual disbursement is complete, compliant, and filed in an orderly fashion; and internal fund checks are signed by all required parties.

Persons Responsible: Principal, Designated Assistant Principal and Treasurer

Management Response:

A meeting was conducted with all responsible personnel to review the recommendations provided by the Office of Management and Compliance Audits. The following corrective actions have been implemented immediately in order to ensure compliance with all designated grants and trust fund accounts.

The Principal will review the Manual of Internal Fund Accounting with all responsible persons with emphasis in the area indicated above. In regards to grant funds, upon being awarded a grant, the grant administrator will sit with the Principal and Treasurer to review the grant requirements and timelines. The Principal and Treasurer will review the policies and procedures in the Manual of Internal Fund Accounting that must be followed when requesting purchases of items all the way through the signature of receipt of goods. The grant administrator will be required to provide the Principal with a Monthly report on all activity that has occurred with the grant and update the timeline as needed. These meeting will ensure that timelines are adhered to and that funds are spent on appropriate purchases.

As for the unspent funds from the current audit, the Principal has contacted the grantor and has received permission in writing to spend the funds past the grant's deadline.

RECOMMENDATIONS:

- 3.1 The principal and the treasurer should go over the proper preparation of the Serialized Forms & Ticket Distribution Log and the Prenumbered Form Inventory to ensure an understanding and prevent discrepancies in these logs/reports.
- 3.2 The treasurer (with oversight from the principal) should review the inventory of prenumbered forms prior to filing to ensure its accuracy.
- 3.3 Every year, at the beginning of school year, the principal should discuss with staff and school-allied organizations the procedures in Section IV, Chapter 12 of the *Manual of Internal Fund Accounting* to ensure awareness and understanding as to the staff's involvement in activities of school allied organizations, and prevent the comingling of the organization and the school's records.

Person(s) Responsible: Principal and Treasurer

The Principal will review the Manual of Internal Fund Accounting procedures with the Secretary Treasurer to ensure compliance. The Principal and the Treasurer will go over the proper preparation of the Serialized forms & Ticket distribution Log and the Prenumbered Form Inventory to ensure an understanding and prevent discrepancies in these logs/reports. The Treasurer with oversight from the Principal will review the inventory of prenumbered forms prior to filing to ensure its accuracy. Each year prior to the beginning of the school year, the Principal will discuss with staff and school-allied organizations the procedures in Section IV, Chapter 12 of the Manual of Internal Fund Accounting to ensure awareness and understanding as to the staff's involvement in activities of school allied organizations, and prevent the comingling of the organization and the school's records.

cc: Dr. Jacques Bentolila

MEMORANDUM

June 2, 2014

TO: Dr. Albert Payne, Region Superintendent
Central Region Office

FROM: Carla Patrick, Principal 
Edison Park K-8 Center

SUBJECT: **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF EDISON PARK K-8 CENTER FOR THE 2013-2014 FISCAL YEAR**

The following is in response to the findings and recommendations made by the Office of Management and Compliance Audits for the internal audit of Edison Park K-8 Center for the 2012-2013 school year.

RECOMMENDATIONS:

- 1.1. The school administration should discuss the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and should strengthen the review over disbursements made with the credit card and internal funds to ensure compliance with District Policy and completeness of the documentation.
- 1.2. The school administration should approve purchases bearing in mind that split transactions to circumvent procurement limitations/restrictions are strictly prohibited.
- 1.3. The requirement for written quotations, including a quote from a certified minority business enterprise should be strictly enforced to ensure the propriety and transparency of the selection of the vendor.
- 1.4. Before a P-Card reconciliation is signed and filed, the school administration should review the invoices to ensure they include a signature denoting receipt of good/services.

PERSON(S) RESPONSIBLE: Principal, Assistant Principal and Secretary/Treasurer

Management Response:

The principal has taken immediate corrective action which included meeting with the Assistant Principal and Secretary/Treasurer to review the audit findings on Friday, March 7, 2014. The Principal reviewed Section II, Chapter 4 of the Manual of Internal Fund Accounting, Policies and Guidelines # 10 and # 11 of the Purchasing Card Program Policies and Procedures Manual, School Board Policy 6320- Purchasing, and School Board Policy 6424- Purchasing Cards.

The Principal has contacted the Coordinator for Accounts Payable/ Credit Card Department to receive information on any P-Card trainings. The Secretary/Treasurer received training on Purchasing Credit Card for Administrators and Staff on Thursday, May 29, 2014 from 8:30am-12noon.

The Secretary/Treasurer, under the direct supervision of the Principal, will be responsible for keeping an accurate running record of all accounts and what was purchased, in accordance with the Manual of Internal Fund Accounting and the Purchasing Card Program Policies and Procedures Manual.

The Principal will ensure that all paperwork is kept on file, in its entirety, by the Secretary/Treasurer for purposes of monitoring that all written quotes , including a quote from a certified minority business enterprise, is included as a part of the procedures under School Board Policies 6320- Purchasing and 6424- Purchasing Cards.

The Principal and Assistant Principal will meet with the Secretary/Treasurer on a weekly basis to monitor all internal fund transactions. The Principal will be the only one to sign off on any purchasing transactions once all of the paperwork has been presented in its entirety, including but not limited to, a review of invoices to ensure they include a signature denoting receipt of goods/services.

In compliance with School Board Policy 6320, prior to making any purchases of \$1,000 or more, the Principal and the Secretary/Treasurer will contact the Procurement Management Services to find out if there is an existing bid in place for the potential item(s) to be purchased. If there is a bid in place, three written quotes will be solicited and the best one will be selected and all corresponding documentation will be maintained for auditing purposes. If there is no bid in place, the guidelines for Miami-Dade County Public Schools will be followed, ensuring that a bid is received from a Minority/Women Business Enterprise.

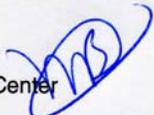
Should you have any questions or concerns, please do not hesitate to contact me at (305) 758-3658.

cc: Dr. Jacques Bentolila
Mrs. Lourdes Gimenez
Ms. Cynthia Gracia

MEMORANDUM

May 30, 2014

TO: Dr. Albert Payne, Region Superintendent
Central Region Office

FROM: Mayra Barreira, Principal
Eugenia B. Thomas K-8 Center 

SUBJECT: **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT FOR EUGENIA B. THOMAS K-8 CENTER FTE ELL RECORDS FOR JULY 1, 2013 THROUGH JUNE 30, 2014**

The following is in response to the findings and recommendations made by the Office of Management and Compliance Audits for Eugenia B. Thomas K-8 Center Audit Report for 2013-2014 FTE ELL Survey Period 2.

RECOMMENDATION:

- 1.1 **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**

Persons Responsible: Principal, Designated Assistant Principal, Registrar and ESOL Coordinator

Management Response:

The Principal has reviewed and thoroughly discussed the Audit Report for 2013-2014 FTE (ELL) Survey Period 2 with all affected personnel to reinforce their understanding of the need for due diligence in accounting practices.

The Principal met with the Assistant Principal, ESOL Coordinator, Registrar and ELL Paraprofessional to review and discuss numerous procedural and safeguards to ensure compliance in all aspects of the ESOL procedures and guidelines as well as procedures stipulated in the Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memorandum, End of Year Procedures and Reminders for ELL Students memorandums and the District Plan for Services to English Languages Learners (ELL).

Additional training involving administrators and affected personnel will be conducted by personnel from the Division of Bilingual Education and World Languages Department on June 4, 2014, to ensure greater understanding and compliance with all ESOL procedures, documentation and recordkeeping.

The Principal will institute a tiered review process involving the Assistant Principal, ESOL Coordinator and the Registrar to review ESOL procedures and required student records. Any anomalies will be corrected, immediately.

The Principal and the Assistant Principal will randomly select and review all aspects of the ESOL Program Records Folders to verify that all required ESOL forms and documents are evident and accurate on a monthly basis to further ensure compliance.

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The Assistant Principal and the ESOL coordinator will conduct monthly reviews of ESOL Program Record Folders using the district-approved checklists and procedures as well as review the ISIS record for all ELL/LEP students to ensure the accuracy of paper-based and electronic records.

The Principal will instruct the Assistant Principal to review monthly the Monitoring Progress of Students with Three Years or More Participation in the ESOL Program Report to ensure the District Plan for English Language Learners is followed on a timely basis as required for LEP Committee meetings.

The Assistant Principal and Registrar will review ELL/LEP schedules in September and again in January to ensure that students are appropriately scheduled to ensure compliance with district and state ESOL requirements.

The Registrar is responsible for printing and filing the schedules in the individual LEP folders immediately once students are tested and properly placed in ESOL courses. The Assistant Principal will closely monitor that student schedules are evident in individual LEP folders prior to both FTE Survey periods and when conducting monthly random reviews using the district-approved checklists to ensure schedules are evident.

The ESOL Coordinator will ensure that the Initial Notice of Parents/Guardians of LEP Students (FM-6576 Elementary; FM-6577 Secondary) required are accurately completed, dated and signed and placed in the ESOL Program Records Folder immediately after testing the student.

The Assistant Principal will ensure that language assessment results for all ELL students tested are received and their assessment results are submitted to the Registrar for filing in the individual student LEP folders.

The Registrar will carefully review the Home Language Survey (FM-5196) to ensure the survey is accurately completed, dated and signed prior to registration. The ESOL Coordinator will double check the Home Language Survey immediately upon receiving it from the Registrar to ensure it is filled out entirely and accurately.

The Assistant Principal and ESOL Coordinator will work collaboratively to create a timeline that will ensure that LEP Committee meetings are held in a timely manner in accordance with compliance policies.

Should you require additional information, please contact me. Thank you for your assistance in this matter.

cc: Dr. Jacques Bentolila

MEMORANDUM

June 2, 2014

TO: Dr. Albert Payne, Region Superintendent
Central Region Office

FROM: Mrs. LaVette Hunter, Principal 
William H. Turner Technical Arts Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
WILLIAM H. TURNER TECHNICAL ARTS HIGH SCHOOL FOR 2012-2013
FISCAL YEAR

The purpose of this memorandum is to address all conditions and recommendations listed below from the Office of Management and Compliance Audits in reference to the Property Audit conducted for the 2012-2013 fiscal year for William H. Turner Technical Arts High School.

RECOMMENDATIONS:

- 1.1 The school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.
- 1.2 The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.
- 1.3 The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.
- 1.4 The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.

Responsible Person(s): Principal, Assistant Principals, Vice Principals, Department Heads, Academy Leaders, Business Manager, and Materials Handler.

Management Response:

The Principal held a meeting with the school's administration to review the Manual of Property Control Procedures and has devised and implemented an effective action plan for the safeguarding of assets and the management of property.

Using the Manual of Property Control Procedures as a guide, administration has produced a handbook specific to William H. Turner Technical Arts High School. The handbook titled William H. Turner Technical Arts High School and Adult Education Center Property Control Manual will be used to ensure the safeguarding of the school's assets and management of the school's property. Specific

personnel have been identified in the handbook to carry out the plan. The Principal has designated one Assistant Principal to oversee property controls. The Assistant Principal will be responsible for the daily supervision of property as well as ensuring that the proper procedures are followed for all property coming in or being removed from the facility. All property that will be utilized off campus will have the proper documentation completed and will be required to be brought in on a regular basis.

All faculty and staff members now have access to the handbook. During a faculty meeting, teachers were guided through the handbook and informed of its importance in maintaining control over the school's property. Support personnel as well as custodians, security, and cafeteria staff have also been given access to the handbook as well as partaking in training with administration to ensure a complete understanding of the procedures and guidelines concerning safeguarding and maintaining control over the school's property.

Identified personnel will conduct quarterly inventories in order to identify discrepancies and resolve them in a timely manner. The quarterly inventories will be conducted as follows: (a) on return from summer recess, (b) on return from winter recess, (c) on return from spring recess, and (d) end of school year. The process also includes two mini reviews to be conducted by administration, material handlers, and the business manager. The information from the mini review will then be reported to the region office. Any missing property will be reported in accordance with procedures and guidelines governing property.

Obsolete equipment is currently being properly removed from the school's inventory. The process for removal is following the guidelines delineated in the Manual of Property Control Procedures. The removal of obsolete property from the school's inventory will continue until all unused property has been properly disposed. During each quarterly inventory and mini review, any property identified as needing to be surplusd will be identified and the proper procedures will be implemented to have the property removed in a timely manner.

cc: Dr. Jacques Bentolila

MEMORANDUM

June 2, 2014

TO: Dr. Marcos M. Moran, Region Superintendent
South Region Office

FROM: Ms. Margaret D. Ferrarone, Principal *MDF*
Laura C. Saunders Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
LAURA C. SAUNDERS ELEMENTARY FOR THE 2012-2013 FISCAL
YEAR JULY 1, 2012 THROUGH JUNE 30, 2013

The following is in response to the finding and recommendations made by the Office of Management and Compliance Audits for the internal audit of Laura C. Saunders Elementary for the 2012-2013 Fiscal Year July 1, 2012 through June 30, 2013.

RECOMMENDATIONS:

- 1.1 Going forward, the school administration should not engage the practice of purchasing gift cards from retail stores or similar establishments to procure merchandise. All items procured by the school should be properly documented and purchased using checks from the internal funds of the school or district-established procurement channels.
- 1.2 The school administration should discuss with staff the procedures set forth in Section II, Chapter 5 (disbursements), Section III, Chapter 4 (grants and donations) and Section IV, Chapter 14 (incentives) of the *Manual of Internal Fund Accounting* and Board Policy 6680 to ensure understanding and awareness of the requirements, cost thresholds associated with awards/incentives, as well as future compliance with the guidelines.
- 1.3 The gift cards under the custody of the school should be fully utilized by the August 30, 2014 deadline extended by the grantor, and the school should maintain a detailed accounting of all items purchased (\$500 unused gift card and partly used gift card with a balance of \$309).
- 1.4 A signed complimentary list should be maintained on file to document the distribution of the remaining \$20 gift cards (15 cards at the time of the audit).
- 1.5 Incentives and awards to be distributed to students/staff should have all required approvals (including approval from the Board) if the unit cost of the incentive/award exceeds \$100.

Responsible Person(s): Principal, Assistant Principal, Science Coach and Treasurer

Management Response:

The following corrective actions will be implemented in order to ensure compliance with Section II, Chapter 5 (disbursements), Section III, Chapter 4 (grants and donations) and Section IV, Chapter 14 (incentives) of the Manual of Internal Fund Accounting and Board Policy 6680.

The Principal met with the Assistant Principal, Science Coach and Treasurer on Wednesday, May 21, 2014 to discuss the finding and recommendations in the area of School/Non-Complaint with Grant and Disbursements Guidelines identified in the school's audit report. Specifically, Section II, Chapter 5 (disbursements), Section III, Chapter 4 (grants and donations) and Section IV, Chapter 14 (incentives) of the Manual of Internal Fund Accounting and Board Policy 6680.

Going forward, no gift cards will be purchased. In addition all items procured by the school utilizing the remaining gift cards will be as follows: The Science Coach will provide the Principal/Assistant Principal with a list of items to be purchased for her approval. Once approval has been given, the Treasurer will purchase the items. Once items have been received, a "goods receipt" will be stamped and signature by the Principal secured on the receipt/invoice for the items purchased. The treasurer will then notify the Principal of the remaining balance in writing in order to ensure that all funds have been accounted for and are utilized by the August 30, 2014 deadline extended by the grantor.

As previously stated, the gift cards under the custody of the school will be fully utilized by the August 30, 2014 deadline extended by the grantor, and the Treasurer will maintain a detailed accounting of all items purchases on a form that will be developed by the Treasurer and the Assistant Principal (\$500 unused gift card and partly used gift card with a balance of \$309). In addition, assigned complimentary list will be maintained on file in the Treasurer's office to document the distribution of the remaining \$20 gift cards (15 cards at the time of the audit).

The Principal advised the Assistant Principal, Science Coach and Treasurer that effective immediately, there will be no incentives and awards distributed to students/staff in which the unit cost of the incentive/award exceeds \$100.

The above corrective action plan has been implemented immediately and will prevent the recurrence of the audit exception in the area of School/Non Compliance with Grant and Disbursements Guidelines identified in the school's audit report.

cc: Cynthia Gracia
Lucy C. Iturrey

MEMORANDUM

June 2, 2014

TO: Dr. Pablo G. Ortiz, Associate Superintendent
Education Transformation Office

FROM: Ja Marv R. Dunn, Principal 
Miami Carol City Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF MIAMI CAROL CITY SENIOR HIGH SCHOOL FOR THE 2013-2014 FISCAL YEAR

The Principal has carefully reviewed the findings cited in the Internal Funds Report for the 2013-2014 fiscal year, with his administrative team and selected staff. The following are responses to each individual findings cited in the school audit report for Miami Carol City Senior High School:

RECOMMENDATIONS

- 1. The school administration should discuss the procedures to account for these sales, strengthen controls over these activities to ensure that complimentary items are documented as they are given away and any discrepancies in the monies collected are timely resolved with responsible staff.**

Person(s) responsible: Principal, Assistant Principal, Treasurer, Physical Education Department Chairperson

Management Response: We concur with this recommendation. The principal has taken immediate corrective actions in order to prevent the recurrence of similar conditions in the future, which included meeting with the Assistant Principal, Physical Education Teachers and Treasurer on Monday, June 2, 2014 to review the audit findings. The Principal reviewed Section II, Chapter 2 – Collection of Money, Section III, Chapter 5 – Property Fund Program and Section IV Chapter 2 of the Manual of Internal Fund Accounting. In order to assure an accurate and complete accounting of uniforms and locks, the Principal directed the Physical Education Teachers to perform a physical inventory of the uniforms and locks. After the physical inventory of the uniforms and locks was completed the boxes were sealed and stored in the vault for safe keeping until needed for the 2014-2015 school year. The followings steps will be put in place to ensure compliance and safeguard the uniforms and locks for the 2014-2015 school year. Locks and uniforms will be stored in the Treasurer's office/vault and sold solely by the Treasurer. On a monthly basis the Physical Education Department Chairperson will conduct a physical inventory of the locks and uniforms and submit a Student Activities Operating Report (FM-0996) to the Treasurer. To ensure all items are accounted for complimentary items will be documented on a Complimentary Items Recipient(s) List (FM-01-04). In the event of a discrepancy or when staff is unable to account for any missing items a Certificate of Loss Report (FM-0997) will be completed to document the loss. The Physical Education Department Chairperson will submit a Certificate of Loss Report (FM-0997) to the Principal immediately for his signature.

- 2.1. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**

Person(s) responsible: Principal, Vice Principal, ESOL Teacher, Registrar

Management Response: We concur with this recommendation. The Principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits.

The Principal met and thoroughly reviewed the audit findings with the Vice Principal, ESOL Teacher, and Registrar, focusing on dates on the Notice to Parents/Guardians of English Language Learners, dates on the ELL/LEP Student Plan and confirm student entry dates are sequential. The Principal instructed the team to develop an action plan to ensure compliance with ESOL program guidelines.

The Principal reviewed the procedure for completing Home Language Survey (FM-5196) with the Vice Principal, ESOL Teacher and Registrar. The Vice Principal and Registrar were instructed to review all Home Language Surveys for accuracy. Special attention will be provided to ensuring that Home Language Survey forms are dated correctly. This requirement will be verified initially by the Registrar and then by the Vice Principal. The Principal reviewed with Vice Principal, ESOL Teacher and Registrar the guidelines established by the Division of Bilingual Education, to monitor and convene a LEP Committee meeting for students with more than six semesters. LEP plans will be reviewed for the required signatures by the ESOL Teacher. After each LEP committee meeting cycle, the Vice Principal will review documentation completed for by the LEP committee to ensure accuracy of required documentation. Any discrepancies will be corrected immediately.

During the Opening of the 2014-2015 school year the Principal will review with the Vice Principal, ESOL Teacher and Registrar, the District LEP Plan and Procedures Manual and all documentation provided by the Division of Bilingual Education and World Languages. The Vice Principal and the Registrar will monitor the proper completion of all documents in the Limited English Proficient (LEP) folder. This will include the Notice of Parents of LEP Students (FM-6577), Home Language Survey (FM-5196), and the individual ELL/LEP plans (FM-4650). Also, LEP folders for all incoming students will be reviewed for missing information and compliance before being filed.

A school generated checklist will be utilized to cross reference all sections of the ELL Program to ensure compliance. Reports available in the employee portal under English Language Learner (ELL) tab and the Accountability tab – ELL Students Missing Date entered in US, as well as possible LEP error reports available in Control-D will be printed and reviewed on a monthly basis to monitor the LEP students and their status.

The Principal will continue to monitor the documentation of ESOL student documentation. The Principal will direct the team to conduct mini self-reviews of randomly selected cumulative folders and records of ESOL students to assure compliance utilizing the Division of Bilingual Education and World Languages Procedures Manual.

2.2. The Principal or administrative designee should monitor the SPED area and student folders on a regular basis to ensure the IEP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS. Particular attention should be paid to documentation corresponding to students funded at levels 254 and 255.

Person(s) responsible: Principal, Assistant Principal, Registrar, SPED Chairperson, Acting Program Specialist

Management Response: We concur with these recommendations. The Principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits.

The Principal has taken immediate corrective actions which include meeting with the Assistant Principal, SPED Chairperson, Acting Program Specialist (SPED Teacher) and Registrar to thoroughly review the audit findings. The Principal will view and provide copies to all person(s) responsible the 2013-2014 Local Education Agency (LEA) Guide, Matrix of Services Handbook and Exceptional Student Education Policies and Procedures Handbook for review. Prior to the Opening of the 2014-2015 school year the Principal will request professional development training for appropriate staff from the Office of Exceptional Education, so that procedures for the maintenance of student SPED records can be reviewed specifically focusing on documents required for SPED funding.

The Principal will direct the Assistant Principal to convene a committee of consisting of the SPED Department Chairperson, Acting Program Specialist and selected SPED Teachers to review IEPs and Matrix of Services forms for all SPED students focusing on students with Matrix of Services 254 and 255. The Assistant Principal, Department Chairperson, Acting Program Specialist and selected SPED Teachers will work as a team to ensure compliance. The team will review all IEP and Matrix of Services. The SPED Chairperson will confirm the information reported on the Matrix of Services, ISIS, SPED-EMS and the Cumulative Record are correct. Any necessary DECO Amendments will be made within the reporting timelines.

The Principal will request a report of students with Matrix 254 and 255 prior to each FTE Survey periods to ensure that the information in ISIS and the Matrix of Services is correct. DECO amendments will be made, when necessary to correct any discrepancies to ensure funding for services.

2.3. The Principal should discuss OJT procedures with staff overseeing the OJT Program should ensure that all OJT-related forms are properly completed, signed and filed in the student folders.

Person(s) responsible: Principal, Assistant Principal, OJT Teacher

Management Response: We concur with this recommendation. The principal has taken immediate corrective actions in order to prevent the recurrence of similar conditions in future audits, which included meeting with the Assistant Principal, and OJT Teacher on Monday, June 2, 2014.

The Principal met and thoroughly reviewed the audit findings with the Assistant Principal, and the Diversified Career Technology program (DCT) Teacher. The Principal reviewed the Division of Career and Technical Education (CTE) Guidelines and Procedures for Cooperative Education Students and Teachers, with emphasis on assuring the proper completion and submittal of Job Training Attendance Records (FM-5248) and the Job Search Record (FM-5248) to the Assistant Principal/FTE designee.

The Principal directed the OJT Teacher to develop an action plan and school generated checklist to ensure compliance for the 2014-2015 school year. Special attention will be provided to ensure that all cooperative education students are scheduled for one period of job related instruction and a minimum of one period of OJT during the day. Student attendance for the OJT period(s) will be reported on the Job Training Attendance Records (FM-5248).

Students enrolled in the cooperative education program must work a minimum average of 15 hours per week. Students should work at least three (3) school days per week and 135 hours per grading period to receive full credit. Weekend only jobs are not acceptable for cooperative education placement. All students which are unemployed must submit a Job Search Record (FM-5888) every day they are unemployed. Those students not employed prior to the February FTE Survey period will be removed from the OJT program. Those students that are underemployed (less than 15 hours) must also complete the (FM-5888) until the work hours exceed the minimum required.

3.1. The school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out plan.

Person(s) responsible: Principal, Vice Principal, Assistant Principals

Management Response: We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

The Principal met and thoroughly reviewed the audit findings with the Vice Principal and Assistant Principals. The Principal reviewed the Manual of Property Control Procedures with the administrative

team, regarding the procedures for recording and managing property as well as for the disposition of property to ensure a thorough understanding of district requirements.

In order to correct the issues cited in the audit report, the Principal will develop a systematic process for accounting and disposing of property to prevent property loss at Miami Carol City Senior High School. Property inventory will be maintained through an online database. Movement of any items of property will be monitored through the Assistant Principal and the updating of the online database will be completed by the Media Specialist. Quarterly in-house property reviews will be conducted during the school year, to verify the existence and location of all property control items. Equipment unaccounted for will initiate an in-house inquiry throughout the building to locate the equipment in question. If the equipment cannot be located, School Police will be contacted, a SPAR number will be obtained and a Plant Security Report (FM-0366) will be filed with School Police. A copy of the Plant Security form will be scanned and immediately e-mailed to the ETO Administrative Director.

- 3.2. The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.**

Person(s) responsible: Principal, Vice Principal, Assistant Principal

Management Response: We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

In order to ensure that property control procedures will result in the proper location, control and safeguarding of all physical property, the principal has implemented the following corrective measures and preventive strategies: The Principal will develop a management system to include an online database of the school's inventory of property which identifies the physical location of each inventoried item.

Movement of any items of property will be monitored through the Assistant Principal and the updating of the online database will be completed by the Media Specialist and Microsystems Technician. Quarterly in-house property reviews will be conducted during the school year, to verify the existence and location of all property control items. Items unaccounted for will trigger an in-house inquiry throughout the building to locate the item in question. If the item cannot be located, School Police will be contacted, and a Plant Security Report (FM-0366) will be filed with School Police. The Education Transformation Office (ETO) Administrative Director will be notified immediately. A copy of the Plant Security form will be scanned and immediately e-mailed to the ETO Administrative Director.

The principal will review established property management procedures with all faculty and staff during the 2014-2015 Opening of School meeting as well as during selected monthly faculty/staff meetings. Specific areas of compliance will be reviewed during these meetings as outlined in the Manual of Property Control Procedures. Faculty and staff will be provided a printout of all property control equipment in their classrooms and workspaces. Faculty and staff will be reminded to immediately report any losses, theft or vandalized property immediately in writing to the Assistant Principal. Property assigned to staff members and students for off-campus use must have the Principal's approval and properly documented with the required Approval of Off-Campus Use of School Board Property Form (FM-2380). These forms and the visual inspection of equipment will be verified during the school-site self-audits.

- 3.3. The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.**

Person(s) responsible: Principal, Assistant Principal, Media Specialist, Band Director, Microsystems Technician, Cafeteria Manager, Head Custodian

Management Response: We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

The Principal reviewed the Manual of Property Control Procedures with the Vice Principal, Assistant Principal, Media Specialist, Microsystems Technician, Band Director, Head Custodian, and Cafeteria Manager focusing on procedures for accounting for all property. Quarterly walk-through school site self-audits will be conducted to monitor control property inventory. After each in-house walk-through self-audit, the principal will meet with the Media Specialist, Microsystems Technician and Assistant Principal to discuss the results. Any discrepancy will be immediately reported for proper follow-up and corrective action. The removal of property control equipment for repair or exchange by ITS or Food & Nutrition Department will require approval from the Principal/Designee prior to the removal of equipment off campus. Proper documentation will be required utilizing the Outgoing Controlled Equipment (FM-1670).

3.4. The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.

Person(s) responsible: Principal, Vice Principal, Assistant Principal, Media Specialist, Microsystems Technician, Head Custodian, Cafeteria Manager

Management Response: We concur with this recommendation. In order to ensure that property control procedures result in the proper location, control and safeguarding of all physical property, the Principal implemented the following corrective actions and preventive strategies.

The Principal met and thoroughly reviewed the audit findings with the Vice Principal, Assistant Principal, Media Specialist, Microsystems Technician, Head Custodian and Cafeteria Managers. The Principal directed the team to develop an action plan for the disposal of obsolete property.

After each in-house walk-through self-audit, the principal will meet with the Media Specialist, Microsystems Technician and Assistant Principal to identify obsolete equipment. Property Control items identified as obsolete will be stored in a secure location and prepared for processing by the Assistant Principal and Media Specialist. An Outgoing Controlled Equipment Form (FM-1670) will be completed. Property shall then be disposed of to the Stores and Mail Distribution's warehouse. The Assistant Principal will submit the Outgoing Control Form (FM-1670) to the Principal for review and signature. The Assistant Principal will coordinate the pick-up and or delivery of property to the Stores and Mail Distribution's warehouse. After the transfer of property has been completed a copy will be provided to the Media Specialist to update the online property control database. In addition, the Assistant Principal in conjunction with the Principal will maintain all documentation. A copy of the forms will be scanned and immediately e-mailed to the ETO Administrative Director.

cc: Mr. Arnold Montgomery
Ms. Martha H. Montiel
Ms. Melba Brito

MEMORANDUM

June 2, 2014

TO: Dr. Pablo Ortiz, Assistant Superintendent
Education Transformation Office (ETO)

FROM: Gregory Bethune, Principal *GB*
Miami Central Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT OF MIAMI CENTRAL
SENIOR HIGH SCHOOL FOR THE 2012-2013 SCHOOL YEAR

The following is in response to the findings in the school audit report of Miami Central Senior High School. A Management Plan has been developed to address the recommendation listed below.

FINDING

1. Inadequate Controls
Over Yearbook Sales

RECOMMENDATIONS

- 1.1 Periodically meet with the yearbook sponsor to monitor the health and well-being of the activity and to make adjustments, as needed.
- 1.2 Ensure that staff understands and adheres to the procedures for completing yearbook reports, and for maintaining on the file complete documentation related to the activity.
- 1.3 Order yearbooks in quantities which are commensurate with student demand.

Person(s) Responsible: Principal, Assistant Principal, Activities Director and Treasurer

Management Response:

The principal has reviewed the findings regarding the yearbook sales. The order placed for yearbooks exceeded student demand. Additionally, there were no online sales for yearbook this year which is different from the previous year. The following steps will ensure full compliance when purchasing yearbooks in the future. All future yearbook orders will depend on student demand and previous years' sales. The yearbook sponsor has attended trainings regarding yearbook sales and administrative expectations regarding orders. The sale of yearbooks online has been discontinued. A school wide pre-sale campaign for yearbooks will take place earlier than in previous years. All operating reports will be submitted in a pre-designated manner.

FINDING

2. Inadequate Controls Over Property Inventory Result In Loss of Equipment

RECOMMENDATIONS

2.1 The school administration should devise and Implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.

2.2 The school administration should ensure that the entire school staff, especially those in charge of property management understand and are fully aware of the procedures for safeguarding and maintaining control over property.

2.3 The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.

2.4 The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory

Person(s) Responsible: Principal and Assistant Principal

Management Response

In reviewing the property audit, there were several items that allegedly were stolen or removed from campus unauthorized. Several large ticket items were not located but no paperwork to support this claim was ever presented to the auditor.

In order to ensure that the existing exception regarding property doesn't re-occur the following will take place:

- In House Property Audits held Quarterly
- Survey out all non-essential items with Position Control Numbers
- Maintain all property records(Incoming and Outgoing Property) in one centralized location
- Assign an administrator to conduct the In House Property Audits
- Properly house and maintain all items under Property Control

CC: Melba Brito
Martha Montiel

M E M O R A N D U M

May 28, 2014

TO: Dr. Pablo G. Ortiz, Associate Superintendent
Education Transformation Office (ETO)

FROM: Mr. Carlos Rios, Jr., Principal *CR*
Miami Jackson Senior High School, 7341

**SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT FOR
MIAMI JACKSON SENIOR HIGH SCHOOL**

The following is in response to the findings and recommendation made in the Internal Audit Report of Miami Jackson Senior High School. The memorandum provides corrective actions at the school to address the findings and recommendations.

RECOMMENDATIONS:

Going forward, the school administration should carefully review the monthly report titled *Authorized Applications for Employees by Locations* Report to ensure that access to school site computer applications is adequately restricted, and any changes to staff's access to these applications remain compliant with current District guidelines.

Person(s) Responsible: Principal, Vice Principal and Principal's Secretary

Management Response:

The Authorization Application for Employees Report will be reviewed first by the Principal's Secretary, second by the Vice Principal, and the Principal. Upon the third review, the report will be signed and dated by the principal. Each report will be printed monthly and stored in the Authorized Application binder in the principal's secretary office.

cc: Martha Montiel
Melba Brito

MEMORANDUM

May 27, 2014

TO: Dr. Pablo G. Ortiz, Associate Superintendent
Education Transformation Office

FROM: Reginald E. Lee, Principal 
Miami Norland Senior High School

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
MIAMI NORLAND SENIOR HIGH SCHOOL FOR 2012-2013**

FINDINGS PURCHASING CREDIT CARD

The following is in response to the findings and recommendation made in the Internal Audit Report of Miami Norland Senior High School. The memorandum provides corrective actions taken at the school to address the findings and recommendations.

RECOMMENDATIONS

- 1.1 The school administration should discuss the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and should strengthen the review over disbursements made with the credit card to ensure compliance with District Policy.
- 1.2 The school administration should discuss disbursement procedures with staff to ensure that invoices are signed to indicate that goods/services have been received and payments are made within 30 days of satisfactory receipt of goods, unless special arrangements have been made with the vendor in writing to postpone/delivery payment.

Responsible Person(s): Principal and Purchasing Clerk

Management Response:

In order to ensure proper procedures are followed the Principal met with Purchasing Clerk to review the Purchasing Credit Card Program Policies & Procedures Manual. The P-card purchasing process will now consist of a tiering process with the Purchasing Clerk preparing the order, the Assistant Principal reviewing the Budget Availability Report, to ensure that funds are available, and the Principal authorizing the purchase.

The Principal and Purchasing Clerk will ensure that all credit card purchases are supported with itemized invoices paid in a timely manner. The P-card purchasing process will now consist of a tiering process with the Purchasing Clerk preparing the order, the Assistant Principal reviewing the Budget Availability Report, to ensure that funds are available, and the Principal authorizing the purchase. The monitoring process will ensure that all purchases conducted through the P-card process are compliant with disbursement procedures and have the proper Purchase Authorization Form. Statements and Monthly Reconciliations will be submitted to the District in a timely manner.

If any additional information is required, please contact me at (305) 653-2287.

cc: Ms. Maria T. Gonzalez
Mrs. Melba Brito
Ms. Martha M. Montiel
Mr. Arnold R. Montgomery

MEMORANDUM

June 2, 2014

TO: Dr. Pablo Ortiz, Assistant Superintendent
Education Transformation Office

FROM: Mr. William Aristide, Principal 
Booker T. Washington Senior High School

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF BOOKER T.
WASHINGTON SENIOR HIGH FOR AUDIT 2012-2013 SCHOOL YEAR**

The following is in response to the findings in the school audit report of Booker T. Washington Senior High School. A management plan has been developed to address the recommendations listed below:

FINDINGS AND RECOMMENDATIONS

1. Non-Compliance with Bid Requirements for Internal Fund Purchases

RECOMMENDATIONS

- 1.1. Review the disbursement procedures with staff to ensure a proper understanding and awareness of the requirements.**
- 1.2. Enforce bid requirements and direct staff to ensure that: 1) purchase are properly documented with the minimum of three written vendor quotation, one of which must be from a certified minority enterprise; and 2) the lowest quotation is selected.**

Person(s) Responsible: Principal, Vice Principal and Treasurer

The Principal will review the Bid Requirements for Internal Funds pursuant to School Board Policy with the Treasurer and the Vice Principal to ensure that the requirements are met before any commitments or disbursements are made.

Following that review, the principal will meet with all staff members strictly enforcing that all purchases over a \$1000 or more if the required item is not found on any of the M-DCPS Catalog, that they must identify a minimum of 3 vendors, one of whom should be a certified

minority vendor and out of the three vendors, written quotes requested, and the selection of the lowest bid is recommended.

The Principal met with the Treasurer and directed her to not process any items over \$1,000 without selecting three bids with at least one minority company represented. The Principal also directed the Treasurer to bring to his attention all teachers not in compliance of the directive.

2. School Non-Compliant With FTE Student Records (ESOL, SPED and On-The-Job Areas) Resulted in Potential FTE Funding Disallowances

RECOMMENDATIONS

- 2.1 To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**
- 2.2 The Principal or administrative designee should monitor the SPED area and student folders on a regular basis to ensure that IEP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS. Particular attention should be paid to documentation corresponding to students funded at levels 254 and 255.**
- 2.3 The principal should discuss OJT procedures with staff overseeing the OJT Program should ensure that all OJT-related forms are properly completed, signed and filed in the student folders.**

Person(s) Responsible: Principal, Vice Principal, ELL Chairperson, OJT Instructor, SPED Program Specialist, and Registrar

The Principal and the Vice Principal met with the English Language Learners Department Chairperson, On the Job Training Instructor, Special Education Program Specialists, and Registrar to discuss the auditor's findings. The Principal and Vice Principal met with the ELL Department Chairperson, Registrar, and ELL teachers to establish a process to prevent the errors found in the audit. The Principal and Vice Principal met with the ELL Department Chairperson, OJT Instructor, SPED Program Specialists, and Registrar to review individual student cum records. The appropriate and necessary corrections were made. Going forward ELL, OJT, and SPED student records will be reviewed on a periodic basis to ensure compliance with District guidelines.

cc: Maria T. Gonzalez
Melba Brito
Martha Montiel

MEMORANDUM

June 5, 2014

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

FROM: Albert Payne, Region Superintendent
Central Region Office

SUBJECT: RESPONSE TO AUDIT REPORT OF CENTRAL REGION OFFICE SCHOOLS

Please find attached the responses to the audit finding for Arcola Lake Elementary, Edison Park K-8 Center, Eugenia B. Thomas K-8 Center and William H. Turner Technical Arts High School. Central Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

ARCOLA LAKE ELEMENTARY

RECOMMENDATIONS:

- 1.1. Assign an administrator to oversee the program.
- 1.2. Ensure that staff in charge of making collections understands and is aware of the proper receipting procedure.
- 1.3. Enforce the schedule for collecting payments and timely follow up in those instances where parents are not making payments in a timely manner. Document instances of non-payment.
- 1.4. Update student registration cards immediately upon fee payments and ensure that all proper notations (including entry and withdrawal dates) are recorded.
- 1.5. Direct the administrator overseeing the program to conduct periodic reviews of the cards to ensure that payments and related information are being posted on a regular basis.
- 1.6. Discuss the requirements with staff to ensure that attendance rosters are properly completed.
- 1.7. Ensure that records are maintained in a secure area and direct the administrator overseeing the program to monitor and safeguard all attendance and reimbursement records.

As a result of the audit findings, the following support activities will be implemented at the Region level:

- The Central Region Office supports the schools decision to transfer operation of the before and after care program to a board approved vendor. In the event that this program continues at the school or resumes in the future the Principal will be directed to attend a professional development session with the Community School Office to review policies and procedures that pertain to this area.

RECOMMENDATIONS:

- 2.1 The school administration should discuss the procedures with staff to ensure that designated grants are posted to separate Trust Fund accounts, supporting documentation is complete and filed with the internal fund records, and grant deadlines are monitored and observed.
- 2.2 The school administration should ensure that grant reports required by the grantors are prepared and submitted in a timely manner.
- 2.3 Regarding the unspent grant funds with deadlines in May 2014, the school should communicate to the grantor that grant funds were not spent by the deadline. The school should obtain written instructions from the grantor regarding extended deadlines for using the funds, or instructions on how and when to return the funds, if so required by the grantor.
- 2.4 The school administration should discuss the disbursement documentation requirements with appropriate staff to ensure that invoices are signed for receipt of goods; the documentation supporting each individual disbursement is complete, compliant, and filed in an orderly fashion; and internal fund checks are signed by all required parties.

As a result of the audit findings, the following support activities will be implemented at the Region level:

- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review the financial activity of all grants on a regular basis throughout the school year to ensure compliance with the Manual of Internal Fund Accounting.

RECOMMENDATIONS:

- 3.1 The principal and the treasurer should go over the proper preparation of the Serialized Forms & Ticket Distribution Log and the Prenumbered Form Inventory to ensure an understanding and prevent discrepancies in these logs/reports.
- 3.2 The treasurer (with oversight from the principal) should review the inventory of prenumbered forms prior to filing to ensure its accuracy.
- 3.3 Every year, at the beginning of school year, the principal should discuss with staff and school-allied organizations the procedures in Section IV, Chapter 12 of the Manual of Internal Fund Accounting to ensure awareness and understanding as to the staff's involvement in activities of school allied organizations, and prevent the comingling of the organization and the school's records.

As a result of the audit findings, the following support activities will be implemented at the Region level:

- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review the Manual of Internal Fund Accounting as it pertains to the use and documentation of prenumbered forms.
- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review Section IV, Chapter 12 of the Manual of Internal fund Accounting and

conduct a meeting at the start of the school year to review these guidelines with all Booster Club Boards to ensure compliance throughout the school year.

EDISON PARK K-8 CENTER

RECOMMENDATIONS:

- 1.1. The school administration should discuss the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and should strengthen the review over disbursements made with the credit card and internal funds to ensure compliance with District Policy and completeness of the documentation.**
- 1.2. The school administration should approve purchases bearing in mind that split transactions to circumvent procurement limitations/restrictions are strictly prohibited.**
- 1.3. The requirement for written quotations, including a quote from a certified minority business enterprise should be strictly enforced to ensure the propriety and transparency of the selection of the vendor.**
- 1.4. Before a P-Card reconciliation is signed and filed, the school administration should review the invoices to ensure they include a signature denoting receipt of good/services.**

As a result of the audit findings, the following support activities will be implemented at the Region level:

- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to review the *Purchasing Card Program Manual* and conduct a meeting with all pertinent staff to review policies and procedures in order to ensure compliance throughout the school year.

EUGENIA B. THOMAS K-8 CENTER

RECOMMENDATIONS:

- 1.1 To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**

As a result of the audit findings, the following support activities will be implemented at the Region level:

- The Central Region Office Financial/Business Operations Administrative Director will require the Principal to conduct mini audits of student records to ensure compliance with District and State policies and procedures.

WILLIAM H. TURNER TECHNICAL ARTS HIGH SCHOOL

RECOMMENDATIONS:

- 1.1 The school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.**
- 1.2 The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.**
- 1.3 The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.**
- 1.4 The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.**

As a result of the audit findings, the following support activities will be implemented at the Region level:

- The Central Region Office Financial/Business Operations Administrative Director will require scheduled mini-pre-property reviews to ensure compliance with monitoring property.
- The Principal will be directed to hold a meeting at the start of each school year with all pertinent staff to review the policies and procedures that will be followed as it relates to property. An Assistant Principal will be assigned to supervise the property control process and report directly to the Principal.

If there are any additional questions, please contact me. Thank you for your assistance and cooperation.

cc: Dr. Jacques Bentolila
Ms. Cynthia Gracia

MEMORANDUM

June 5, 2014

TO: Ms. Valtena G. Brown, Chief Operating Officer
District/School Operations

FROM: Marcos M. Moran, Region Superintendent 
South Region Office

SUBJECT: RESPONSE TO AUDIT FINDING OF LAURA C. SAUNDERS ELEMENTARY SCHOOL

Please find attached the response to the audit finding for the 2012-2013 fiscal year for Laura C. Saunders Elementary School. The following support activities will be implemented at the Region level:

Laura C. Saunders Elementary School

1. School Non-Compliant With Grant and Disbursements Guidelines

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section III, Chapter 4 of the *Manual of Internal Fund Accounting* and ensure The Financial/Business Director met with the Principal and advised the principal to ensure that gift cards are not purchased to procure merchandise.

The South Region Office Financial/Business Operations Director instructed the Principal to develop a plan for ensuring that the remaining balances on existing gift cards are expended appropriately. The principal was instructed to review Section IV, Chapter 14 of the Manual of Internal Fund Accounting and Board Policy 6680- Awards and Incentives to ensure that unit costs of awards do not exceed \$100.

The Financial/Business Operations Director instructed the Principal to ensure that a complimentary list is maintained to document the distribution of the remaining gift cards which are being distributed as incentives and awards.

Additionally, the affected school Principal will be required to participate in the District's Money Matters Support Program.

Should you need additional information, please contact me at (305) 595-7022.

MMM/lg
M#24

cc: Ms. Cynthia Gracia
Ms. Lucy Iturrey

MEMORANDUM

June 5, 2015
PGO/2013/014/#067
305-995-3091

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

FROM: Pablo G. Ortiz, Associate Superintendent *PGO*
Education Transformation Office

**SUBJECT: RESPONSES TO AUDIT REPORT OF EDUCATION TRANSFORMATION
OFFICE (ETO) SCHOOLS**

Please find attached the responses to the audit findings for the 2013-2014 fiscal year for Booker T. Washington Senior High School, Miami Carol City Senior High School, Miami Central Senior High School, Miami Jackson Senior High School and Miami Norland Senior High School. The Education Transformation Office (ETO) has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Booker T. Washington Senior High

1. Non-Compliance With Bid Requirements For Internal Fund Purchase

- The ETO Administrative Director and the Principal will meet with the Treasurer and review the disbursement procedures. The Treasurer will meet with the District Business Manager to review the required bid process to ensure the lowest bid is selected. The Principal will meet with the staff to review proper procedures.

2. School Non-Compliance with FTE Student Records (ESOL, SPED and On-The-Job Areas) Resulted in Potential FTE Funding Disallowances

- The ETO Administrative Director will solicit assistance from the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of the ELL Program.
- Results from the District's mini-reviews will be submitted to the ETO Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.
- The affected Principal will be required to attend the FTE training when offered by the District.
- The Principal has been directed to immediately conduct a SPED/OJT Program Record compliance audit in order to address discrepancies.
- ETO will review the work plan developed to address the manner in which records will be maintained, updated for accuracy, and that all pertinent forms are completed and filed appropriately.

Miami Carol City Senior High

1. Inadequate Controls Over the Sale of Physical Education Uniforms and Locks Disclosed a Shortfall In Monies Collected From These Activities and Incomplete Documentation

- The ETO Administrative Director and the Principal will meet to review the procedures for keeping track of inventories of merchandise. On a bi-monthly basis, the ETO Director and the Principal will review the inventory reports to ensure merchandise is accounted for and discrepancies are resolved in a timely manner.

2. School Non-Compliance with FTE Student Records (ESOL, SPED and On-The-Job Areas) Resulted in Potential FTE Funding Disallowances

- The ETO Administrative Director will solicit assistance from the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of the ELL Program.
- Results from the District's mini-reviews will be submitted to the ETO Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.
- The affected Principal will be required to attend the FTE training when offered by the District.
- The Principal has been directed to immediately conduct a SPED/OJT Program Record compliance audit in order to address discrepancies.
- ETO will review the work plan developed to address the manner in which records will be maintained, updated for accuracy, and that all pertinent forms are completed and filed appropriately.

3. Inadequate Controls Over Property Inventory Results In Loss of Equipment

- The ETO Office Regional Administrative Director has instructed the Principal to review with the staff Section 4 of the Manual of Property control Procedures and School Board Policy 7310 Disposition of Surplus Property and to develop a systematic process for accounting and disposing of property to prevent loss.
- The Principal has been directed to conduct quarterly property audits to identify discrepancies and resolve them in a timely manner.

Miami Central Senior High

1. Inadequate Controls Over Yearbook Sales

- The ETO Administrative Director met with the Principal and determined that the feasibility of a memory book is in-line with the demand at the school.
- The Principal and the ETO Administrative Director will confer after the completion of the bid process to ensure the unit cost of the memory book is set close to the unit sales price.

- The Principal has been directed to meet monthly with the Yearbook Sponsor to review the implementation of the planned activities to ensure increased sales and to reduce the number of unsold books.

2. Inadequate Controls Over Property Inventory Results In Loss of Equipment

- The ETO Office Regional Administrative Director has instructed the Principal to review with the staff Section 4 of the Manual of Property control Procedures and School Board Policy 7310 Disposition of Surplus Property and to develop a systematic process for accounting and disposing of property to prevent loss.
- The Principal has been directed to conduct quarterly property audits to identify discrepancies and resolve them in a timely manner.

Miami Jackson Senior High

1. Follow-Up to Prior Year Audit Disclosed Non-Compliance With Certain School Site Informational Technology (IT) Data Security Controls

- ETO Administrative Director instructed the Principal to carefully review the monthly report titled Authorized Applications for Employees by Locations Report to ensure that the access to school site computer applications are adequately restricted, and any changes to staff's access to those applications remain compliant with current District guidelines.

Miami Norland Senior High School

1. Inadequate Controls Over Purchasing Credit Card program Resulted In Documentation That Was Incomplete And In Vendor Payments That Were Late

- ETO Administrative Director instructed the Principal to thoroughly review with the Purchasing Clerk, Treasurer and Assistant Principal the Purchasing Credit Card program Policies & Procedures Manual to ensure that procedures are followed as related to credit transactions and required documents of the acquisition of the required 3 bids to ensure compliance with District policy and procedures. These procedures will be randomly review by the ETO Administrative Director and the Internal Funds Business Manager.
- The ETO Administrative Director will ensure that the Principal and the Treasurer attend the Purchasing Credit Card training and reviewed all procedures with the Purchasing Clerk and Assistant Principal.

Should you need additional information, please contact me at 305-995-3091.

cc: Ms. Maria T. Gonzalez
Ms. Melba Brito
Ms. Martha Montiel

MEMORANDUM

June 10, 2014

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

FROM: Valtena G. Brown, Chief Operating Officer 
School Operations

SUBJECT: SCHOOL OPERATIONS RESPONSE TO SCHOOL AUDITS OF SELECTED SCHOOLS IN THE SOUTH AND CENTRAL REGION OFFICES

School Operations has reviewed the audit exceptions cited in the most recent internal audit reports of the following schools reporting to the South and Central Region Offices: Laura C. Saunders Elementary School, Eugenia B. Thomas K-8 Center, William H. Turner Education Center, Edison Park K-8 Center, and Arcola Lake Elementary School. The following preventive actions will be taken through School Operations:

- Review reports submitted by the Region Office Financial/Business Operations Directors on mini-reviews conducted at the affected schools in selected areas of Property Management; Grants; Prenumbered Forms; Purchasing Credit Card Program; Principal-Operated After-School Care Programs; FTE records and procedures; and Internal Funds, including: Account Balances, Receipts/Deposits and Disbursements. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office;
- Work collaboratively with the Region Offices and facilitate appropriate training and assistance from District Offices in all cited areas; and
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through Operational Organization professional development.

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

VGB:cg
M079

Cc: Jose Dotres
Region Superintendents
Region Financial/Business Operations Directors

Miami-Dade County Public Schools 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.

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

In Addition:

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS



INTERNAL AUDIT REPORT SELECTED SCHOOLS JUNE 2014

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