

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## *Internal Audit Report Selected Schools*



*The Financial Statements  
Corresponding To All 34 Schools In  
This Report Were Fairly Stated.  
However, At Five Schools,  
Controls In Areas Associated With  
Bookkeeping and Collections,  
Internal Funds/Procurement Credit  
Card Disbursements, Yearbooks,  
School Fundraisers and Production  
Shop Activities, Property  
Management, FTE  
Records/Procedures, Payroll, and  
School Site Data Security Need  
Improvement.*

*June 2013*

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

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Mr. Alberto M. Carvalho

Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA

Chief Auditor

Office of Management and Compliance Audits

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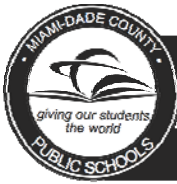
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Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
**Alberto M. Carvalho**

**Chief Auditor**  
Jose F. Montes de Oca, CPA

**Miami-Dade County School Board**

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*Dr. Wilbert "Tee" Holloway*  
*Dr. Maria Pérez*  
*Raquel A. Regalado*

June 17, 2013

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

Ladies and Gentlemen:

This report includes the audit results of 34 schools, 33 of which currently report to region offices within School Operations or the Education Transformation Office; and one special education center that directly reports to the District's Division of Academic Support, Exceptional Student Education and Student Support. At the special education center, there was a change of Principal since the prior audit.

The audit scope of the internal funds of the schools reported herein is one fiscal year ended June 30, 2012; while the scope of the property inventory, payroll, credit card purchases, Full-Time-Equivalent (FTE) reporting and student records, and aspects of data security is the current year 2012-2013.

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, credit card purchases, FTE reporting and student records, and aspects of data security. The audits also included the results of property inventories.

Our school audits disclosed that the financial statements of all 34 schools reported herein were fairly stated. Property inventory results for most of the schools reported herein were satisfactory.

At 29 of the 34 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At five of the 34 schools, we found that controls needed improvement over the receipting, depositing and disbursing of funds through the internal funds of the school; the procurement of goods and services through the purchasing credit card; the safeguarding of records; the handling of certain school activities including the yearbook activity; the reporting and documenting of payroll; the monitoring of FTE procedures and associated recordkeeping practices; the management of property; and compliance with certain aspects of 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.

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 34 schools report as follows: three to the Educational Transformation Office (ETO), 20 to the South Region Office, two to the North Region Office, eight to the Central Region Office, and a special education center to the District's Division of Academic Support, Exceptional Student Education and Student Support. Also, at this special center, there was a change of Principal since the prior audit.

The audit scope of the internal funds of the schools reported herein is one fiscal year ended June 30, 2012; while the scope of the property inventory, payroll, credit card purchases, Full-Time-Equivalent (FTE) reporting and student records, and aspects of data security is the current year 2012-2013.

The audits disclosed that 29 of the 34 schools reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The five schools with audit findings and the affected areas are summarized in the following table:

School	Region	Total	Receipts/Deposits	Disbursements	Fund-raising	Year-book	Culinary Arts	P-Card	Payroll	Data Sec.	Prop. Mgt.	FTE
1. Miami Northwestern Senior	ETO	6		√	√	√	√	√	√			
2. North Miami Senior	ETO	3	√	√		√						
3. Booker T. Washington Senior	ETO	2				√				√		
4. Miami Sunset Senior	South	2								√	√	
5. Palmetto Elementary	South	1										√
Total		14										

Audit findings at five schools cited control deficiencies over the receipting, depositing and disbursing of funds through the internal funds of the school; the procurement of goods and services through the purchasing credit card; the safeguarding of records; the handling of certain school activities including the yearbook activity; the reporting and documenting of payroll; the monitoring of FTE procedures and associated recordkeeping practices; the management of property; and compliance with certain aspects of 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 14-17. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 30-71); and in the Appendix section in memorandum format (Pages 80-100).

*Notwithstanding the conditions and findings reported herein, for all 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 2011-2012 fiscal year.*

*As of June 30, 2012, for all 34 schools reported herein, total combined receipts and disbursements amounted to \$15,696,771 and \$15,724,508, respectively; while total combined cash and investments amounted to \$4,017,183 (Pages 6-8).*

*Except for those conditions and findings reported herein and in the audit reports of the individual schools, as of June 30, 2012, the internal control structure at the schools generally functioned as designed by the District and implemented 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/centers. Of this total, 31 were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following three schools we found the following:

- At Miami Northwestern Senior, the school did not comply with bid requirements related to individual purchases of \$1,000 or more. Same as in the prior audit, the yearbook sale was unsuccessful and the school closed the year with a number of unsold books. In addition, the documentation ancillary to the yearbook activity was incomplete. Student Operating Activity reports could not be located, and several revenue shortfalls were identified in our review of a sample of fundraisers. Procedures to account for the culinary arts workorders and associated food purchases were not followed; and the instructor allowed these food sales to extend to the general student population, although this practice is not allowed under District guidelines (Pages 30-31 and 34-44).
- At North Miami Senior, several collections were deposited late or were posted late to the automated system, and validated deposit slips were not always attached to the deposit packages. The school is the fiscal repository for the Health Occupational Student of America (HOSA) program, and funds received from other schools were comingled with monies from the school's local club activities. Disbursements were supported with something other than original invoices; invoices did not include a signature certifying the receipt of goods; some vendors were paid late; the school did not comply with bid requirements related to individual purchases of \$1,000 or more; and some disbursements were diverted to other accounts to prevent their corresponding accounts from closing the year with a deficit balance. Account balances were not monitored properly and the Internal Funds-General Fund closed the year with a deficit balance. In addition, some disbursements did not appear proper. Regarding the yearbook activity, same as in the prior audit, the yearbook sale was unsuccessful and the school closed the year with a number of unsold books (Pages 48-55).

- At Booker T. Washington Senior, the yearbook sale was unsuccessful and the school closed the year with a number of unsold books. We extended our review to the current year 2012-2013, and although the school reduced the number of yearbooks ordered, similar results were noted (Pages 59-60).

## PAYROLL

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

School Name	Region/District
▪ Miami Northwestern Senior	ETO
▪ Claude Pepper Elementary	South
▪ Miami Killian Senior	South
▪ Southwest Miami Senior	South
▪ Highland Oaks Middle	North
▪ Coral Gables Senior	Central
▪ Thena C. Crowder Early Childhood Diagnostic and Special Education Center	District's Excep. Student Ed. Office

At six of the seven schools, there was general compliance with the *Payroll Processing Procedures Manual*.

- At Miami Northwestern Senior, we identified discrepancies with the payroll records, the reporting of hourly, daily and substitute payroll, and the signing of leave cards (Pages 45-47).

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 130 schools. This total includes the property inventory results of all 34 schools in this report, as well as three schools whose property inventory results were pending publication since audit reports previously issued this fiscal year. The remaining correspond to 93 schools whose internal audits could not be completed in time for this report; and those results will be reported in the next fiscal year.

At 130 schools, Property Audits staff inventoried 31,574 equipment items with a total approximate cost of \$80.9 million. Property inventory results proved satisfactory for all but five of the 130 schools reported herein. For the five schools, the property audits reported as “unlocated” 23 items at a depreciated value of \$10,504 and an acquisition cost of \$47,783 (refer to Property Schedules on pages 22-28).

- At Miami Sunset Senior, one of the five schools with reported losses, our physical verification of property disclosed that 15 property items with a depreciated value of

approximately \$1,900 and an acquisition cost of approximately \$25,400 could not be located. Most of the equipment was obsolete (Pages 25 and 64-66).

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 reported for this group disclosed that 25 items with a depreciated value of \$1,372 and a total acquisition cost of \$39,899 were reported missing at 16 schools (Page 29). Losses included computers, audio visual, custodial, physical education and other equipment, and a switch.

**PURCHASING CREDIT CARD (P-CARD) PROGRAM**

We reviewed the P-Card Program’s procedures and records at the following six schools:

School Name	Region
▪ Miami Northwestern Senior	▪ ETO
▪ Gulfstream Elementary	▪ South
▪ Cutler Ridge Middle	▪ South
▪ Coral Reef Senior	▪ South
▪ Benjamin Franklin K-8 Center	▪ Central
▪ Ada Merritt K-8 Center	▪ Central

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

- At Miami Northwestern Senior, our review of the P-Card activity disclosed discrepancies with the documentation supporting the charges; and a portion of the P-card records could not be located (Pages 32-33).

**FULL-TIME-EQUIVALENT (FTE) FUNDING**

The following eight schools were selected for these audits:

School Name	Region	Survey Period (SP)	FTE Funding
▪ Palmetto Elementary	▪ South	2012-2013 SP3	\$ 1,192,689
▪ Avocado Elementary	▪ South	2012-2013 SP3	1,218,638
▪ Gulfstream Elementary	▪ South	2012-2013 SP3	1,420,874
▪ Tropical Elementary	▪ South	2012-2013 SP3	1,045,047
▪ John A. Ferguson Senior	▪ South	2012-2013 SP3	7,682,578
▪ Southwest Miami Senior	▪ South	2012-2013 SP3	5,833,587
▪ Comstock Elementary	▪ Central	2012-2013 SP2	1,061,066
▪ Coral Terrace Elementary	▪ Central	2012-2013 SP2	962,224
<b>Total FTE Funding</b>			<b>\$ 20,416,703</b>

The total FTE funding amounted to approximately \$20.4 million for the eight schools combined. FTE records reviewed corresponded to the 2012-2013 Survey Period 2 (October 2012) or Survey Period 3 (February 2013), depending on the school audited. Our FTE reviews disclosed that seven of the eight schools were generally compliant with District policy.

- At Palmetto Elementary, our review of a sample of ELL and SPED student records disclosed discrepancies in the documentation found in the students’ cumulative folders. These discrepancies could have generated potential funding disallowances to the District of approximately \$5,500. The error rate in the ELL student folders sampled was 100%; while the error rate in SPED records sampled was 17% (Pages 67-71).

**DATA SECURITY**

We reviewed the report titled “Authorized Applications for Employees by Locations Report” at five schools as a follow up to prior audit results in the area of school site IT function. The schools reviewed were:

School Name	Region
▪ Booker T. Washington Senior	▪ ETO
▪ Miami Sunset Senior	▪ South
▪ Southwest Miami Senior	▪ South
▪ Miami Lakes Educational Center (High School and Adult Education)	▪ North
▪ Coral Gables Senior	▪ Central

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

- At Booker T. Washington Senior and Miami Sunset Senior, the past audit had disclosed a number of staff members with access to certain computer applications which exceeded the number of staff approvers allowed under current guidelines. Our follow up audit noted similar discrepancies. Access was revoked for some of the employees in order to comply with staff approver thresholds (Pages 56-58 and 61-63).

**AUDIT OPINION**

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2012 for 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, 2012**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2012 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>Education Transformation Office (ETO) Schools</u>									
7411	Miami Northwestern Senior	\$ 109,480.80	\$ 555,984.35	\$ 556,900.67	\$ 108,564.48	\$ 51,081.44	\$ 57,483.04	\$ -	\$ 108,564.48
7591	North Miami Senior	146,102.88	466,869.15	478,016.91	134,955.12	5,963.96	128,991.16	-	134,955.12
7791	Booker T. Washington Senior	129,399.21	374,644.40	404,384.96	99,658.65	49,150.43	50,508.22	-	99,658.65
<u>South Region Office Schools</u>									
0161	Avocado Elementary	17,274.78	61,929.16	66,470.21	12,733.73	2,561.55	10,172.18	-	12,733.73
1041	Coral Reef Elementary	26,280.73	404,470.75	411,391.01	19,360.47	10,404.05	8,956.42	-	19,360.47
2321	Gulfstream Elementary	56,804.85	37,309.40	39,457.04	54,657.21	385.85	54,271.36	-	54,657.21
3111	Wesley Matthews Elementary	16,305.81	295,031.66	295,318.81	16,018.66	8,711.16	7,307.50	-	16,018.66
4221	Palmetto Elementary	21,640.30	393,402.87	373,799.81	41,243.36	33,035.62	8,207.74	-	41,243.36
0831	Claude Pepper Elementary	32,555.61	230,740.81	233,525.37	29,771.05	142.16	29,628.89	-	29,771.05
4421	Pinecrest Elementary	30,852.70	206,034.71	206,284.09	30,603.32	15,851.01	14,752.31	-	30,603.32
4761	Royal Palm Elementary	8,794.72	231,550.90	231,627.18	8,718.44	1,037.01	7,681.43	-	8,718.44
5281	South Miami Heights Elementary	13,960.10	28,180.97	26,540.51	15,600.56	9,334.46	6,266.10	-	15,600.56



**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
5521	Tropical Elementary	16,516.44	143,614.50	143,602.89	16,528.05	6,934.55	9,593.50	-	16,528.05
5641	Village Green Elementary	10,028.58	165,858.72	162,500.08	13,387.22	10,475.04	2,912.18	-	13,387.22
6111	Cutler Ridge Middle	31,681.12	100,277.93	106,301.92	25,657.13	4,573.00	21,084.13	-	25,657.13
7051	G. Holmes Braddock Senior	272,515.31	695,654.72	761,214.84	206,955.19	7,601.21	199,353.98	-	206,955.19
7101	Coral Reef Senior	252,827.36	1,122,547.39	1,079,939.49	295,435.26	54,092.41	241,342.85	-	295,435.26
7121	John A. Ferguson Senior	474,686.88	1,481,410.04	1,511,254.93	444,841.99	17,446.15	427,395.84	-	444,841.99
7361	Miami Killian Senior	247,167.03	607,852.47	606,144.23	248,875.27	28,828.73	220,046.54	-	248,875.27
7531	Miami Sunset Senior	201,231.30	648,326.18	647,659.75	201,897.73	11,519.15	190,378.58	-	201,897.73
7741	Southwest Miami Senior	146,650.32	817,588.71	776,484.16	187,754.87	14,301.93	173,452.94	-	187,754.87
7029	TERRA Environmental Research Institute	70,394.20	374,916.10	372,743.13	72,567.17	22,257.96	50,309.21	-	72,567.17
7781	Felix Varela Senior	237,561.67	758,044.29	758,935.87	236,670.09	32,302.99	204,367.10	-	236,670.09
<b>North Region Office Schools</b>									
6241	Highland Oaks Middle	78,565.46	304,003.58	329,044.20	53,524.84	16,956.62	36,568.22	-	53,524.84
7391	Miami Lakes Ed.Center (Senior High School)*	218,243.10	327,985.53	335,793.09	210,435.54	14,330.23	196,105.31	-	210,435.54
8901	Miami Lakes Ed. Center (Adult Ed. Ctr.)*	661,407.49	1,946,144.06	1,948,902.65	658,648.90	88,712.38	569,936.52	-	658,648.90

\* Miami Lakes Ed. Center has two locations, each with a separate set of accounting books; however, they are reported as one school audit under the same school administration.

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Central Region Office Schools</u>									
0881	Comstock Elementary	19,852.21	16,381.25	16,751.57	19,481.89	8,021.72	11,460.17	-	19,481.89
1001	Coral Park Elementary	24,162.97	432,131.44	429,240.47	27,053.94	9,573.64	17,480.30	-	27,053.94
1081	Coral Terrace Elementary	19,210.14	131,299.63	133,481.12	17,028.65	8,177.72	8,850.93	-	17,028.65
2041	Benjamin Franklin K-8 Center	10,131.14	23,258.52	22,811.25	10,578.41	7,137.10	3,441.31	-	10,578.41
3191	Ada Merritt K-8 Center	18,711.13	422,298.76	413,743.57	27,266.32	15,407.23	11,859.09	-	27,266.32
7071	Coral Gables Senior	218,444.93	1,088,785.65	1,041,110.93	266,119.65	33,093.51	214,508.57	\$ 18,517.57	266,119.65
7601	William H. Turner Tech. (Arts High School)*	100,964.84	424,250.34	440,919.29	84,295.89	17,174.80	67,121.09	-	84,295.89
7602	William H. Turner Tech. (Adult Education Center)*	57,928.96	210,237.25	205,735.32	62,430.89	39,471.07	22,959.82	-	62,430.89
7055	Young Women's Preparatory Academy	38,799.81	158,047.09	146,423.38	50,423.52	23,225.58	27,197.94	-	50,423.52
<u>District's Exceptional Student Education Office</u>									
2531	Thena C. Crowder Early Childhood Diagnostic and Special Education Center	7,784.43	9,708.14	10,053.00	7,439.57	4,455.99	2,983.58	-	7,439.57
<b>TOTALS</b>		<b>\$ 4,044,919.31</b>	<b>\$ 15,696,771.42</b>	<b>\$ 15,724,507.70</b>	<b>\$ 4,017,183.03</b>	<b>\$ 683,729.41</b>	<b>\$ 3,314,936.05</b>	<b>\$ 18,517.57</b>	<b>\$ 4,017,183.03</b>

\* William H. Turner Tech. has two locations, each with a separate set of accounting books; however, they are reported as one school audit under the same school administration.

## AUDIT OPINION

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

*Notwithstanding the conditions and findings reported herein, for all 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 2011-2012 fiscal year, on the cash basis of accounting.*

*As of June 30, 2012, for all 34 schools reported herein, total combined receipts and disbursements amounted to \$15,696,771.42 and \$15,724,507.70, respectively; while total combined cash and investments amounted to \$4,017,183.03 (Pages 6-8).*

*As of June 30, 2012, the internal control structure at the schools reported herein generally functioned as designed by the District and implemented by the school administration, except for those conditions reported herein and in the audit reports of the individual schools.*

*When conditions came to our attention that were deemed non-reportable, because they were immaterial and 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 five schools reported herein **with audit exceptions** are listed as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Education Transformation Office Schools</u>							
Miami Northwestern Senior		✓			✓		Likely to impact
North Miami Senior		✓			✓		Likely to impact
Booker T. Washington Senior		✓			✓		Likely to impact
<u>South Region Office Schools</u>							
Palmetto Elementary		✓			✓		Likely to impact
Miami Sunset Senior		✓			✓		Likely to impact

## INTERNAL CONTROLS RATING

The internal control ratings for the remaining 29 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>South Region Office Schools</u>							
Avocado Elementary	✓			✓			Not Likely to impact
Coral Reef Elementary	✓			✓			Not Likely to impact
Gulfstream Elementary	✓			✓			Not Likely to impact
Wesley Matthews Elementary	✓			✓			Not Likely to impact
Claude Pepper Elementary	✓			✓			Not Likely to impact
Pinecrest Elementary	✓			✓			Not Likely to impact
Royal Palm Elementary	✓			✓			Not Likely to impact
South Miami Heights Elementary	✓			✓			Not Likely to impact
Tropical Elementary	✓			✓			Not Likely to impact
Village Green Elementary	✓			✓			Not Likely to impact
Cutler Ridge Middle	✓			✓			Not Likely to impact
G. Holmes Braddock Senior	✓			✓			Not Likely to impact
Coral Reef Senior	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
John A. Ferguson Senior	✓			✓			Not Likely to impact
Miami Killian Senior	✓			✓			Not Likely to impact
Southwest Miami Senior	✓			✓			Not Likely to impact
TERRA Environmental Research Institute	✓			✓			Not Likely to impact
Felix Varela Senior	✓			✓			Not Likely to impact
<u>North Region Office Schools</u>							
Highland Oaks Middle	✓			✓			Not Likely to impact
Miami Lakes Educational Center (High School and Adult Ed. Center)	✓			✓			Not Likely to impact
<u>Central Region Office Schools</u>							
Comstock Elementary	✓			✓			Not Likely to impact
Coral Park Elementary	✓			✓			Not Likely to impact
Coral Terrace Elementary	✓			✓			Not Likely to impact
Benjamin Franklin K-8 Center	✓			✓			Not Likely to impact
Ada Merritt K-8 Center	✓			✓			Not Likely to impact
Coral Gables Senior	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
William H. Turner Tech. (Arts High School and Adult Education Center)	✓			✓			Not Likely to impact
Young Women's Preparatory Academy	✓			✓			Not Likely to impact
<u>District's Exceptional Student Education Office</u>							
Thena C. Crowder Early Childhood Diagnostic and Special Education Center	✓			✓			Not Likely to impact

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

Summary of findings of the five 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>Education Transformation Office Schools</u>					
7411	Miami Northwestern Senior*	6	<ul style="list-style-type: none"> <li>▪ Disbursements</li> <li>▪ P-Card</li> <li>▪ Yearbook</li> <li>▪ Fundraising</li> <li>▪ Culinary Arts</li> <li>▪ Payroll</li> </ul>	4	<ul style="list-style-type: none"> <li>▪ Disbursements</li> <li>▪ Yearbook</li> <li>▪ P. E. Uniforms</li> <li>▪ Payroll</li> </ul>
7591	North Miami Senior**	3	<ul style="list-style-type: none"> <li>▪ Receipts/Deposits</li> <li>▪ Disbursements</li> <li>▪ Yearbook</li> </ul>	4	<ul style="list-style-type: none"> <li>▪ Receipts/Deposits</li> <li>▪ Disbursements</li> <li>▪ Yearbook</li> <li>▪ Fundraising</li> </ul>
7791	Booker T. Washington Senior**	2	<ul style="list-style-type: none"> <li>▪ Yearbook</li> <li>▪ School Site IT</li> </ul>	2	<ul style="list-style-type: none"> <li>▪ Athletic Tickets</li> <li>▪ School Site IT</li> </ul>
<u>South Region Office Schools</u>					
4221	Palmetto Elementary**	1	<ul style="list-style-type: none"> <li>▪ FTE Records/Procedures</li> </ul>	1	<ul style="list-style-type: none"> <li>▪ Pre-K</li> </ul>
7531	Miami Sunset Senior	2	<ul style="list-style-type: none"> <li>▪ Property Management</li> <li>▪ School Site IT</li> </ul>	None	
TOTAL		14		11	

Notes:

\* Most findings in prior year were under the tenure of a former school administration.

\*\*Finding in prior year was under the same school administration.



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

Summary of findings of the remaining 29 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>South Region Office Schools</u>					
0161	Avocado Elementary	None		None	
1041	Coral Reef Elementary	None		None	
2321	Gulfstream Elementary	None		1	▪ Disbursements
3111	Wesley Matthews Elementary	None		None	
0831	Claude Pepper Elementary	None		1	▪ FTE-English Language Learners
4421	Pinecrest Elementary	None		1	▪ Bookkeeping Function
4761	Royal Palm Elementary	None		None	
5281	South Miami Heights Elementary	None		None	
5521	Tropical Elementary	None		None	
5641	Village Green Elementary	None		None	
6111	Cutler Ridge Middle	None		None	
7051	G. Holmes Braddock Senior	None		1	▪ Athletic Fund
7101	Coral Reef Senior	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
7121	John A. Ferguson Senior	None		None	
7361	Miami Killian Senior	None		None	
7741	Southwest Miami Senior	None		None	
7029	TERRA Environmental Research Institute	None		None	
7781	Felix Varela Senior	None		1	▪ Disbursements
<u>North Region Office Schools</u>					
6241	Highland Oaks Middle	None		3	▪ Disbursements ▪ Payroll ▪ Yearbook
7391/ 8901	Miami Lakes Educational Center (High School and Adult Ed. Center)	None		2	▪ Financial Management ▪ Bookstore/Culinary Arts
<u>Central Region Office Schools</u>					
0881	Comstock Elementary	None		None	
1001	Coral Park Elementary	None		None	
1081	Coral Terrace Elementary	None		None	
2041	Benjamin Franklin K-8 Center	None		None	
3191	Ada Merritt K-8 Center	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
7071	Coral Gables Senior	None		2	<ul style="list-style-type: none"> <li>▪ Athletic Fund</li> <li>▪ Payroll</li> </ul>
7601/ 7602	William H. Turner Tech. (Arts High School and Adult Education Center)	None		None	
7055	Young Women's Preparatory Academy	None		None	
<u>District's Exceptional Student Education Office</u>					
2531	Thena C. Crowder Early Childhood Diagnostic and Special Education Center	None		None	
TOTAL		None		12	

## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the five schools **with audit exceptions**. The highlighted box denotes the principal in charge of the school during the audit period:

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>Education Transformation Office Schools</u>			
7411	Miami Northwestern Senior	Mr. Wallace Aristide	N/A = No Change of Principal Since Prior Audit.
7591	North Miami Senior	Mr. Michael A. Lewis	N/A = No Change of Principal Since Prior Audit.
7791	Booker T. Washington Senior	Mr. William Aristide	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office Schools</u>			
4221	Palmetto Elementary	Mr. Eric Torres	N/A = No Change of Principal Since Prior Audit.
7531	Miami Sunset Senior	Dr. Lucia Cox	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 29 schools **without audit exceptions**. **The highlighted box denotes the principal in charge of the school during the audit period:**

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>South Region Office Schools</u>			
0161	Avocado Elementary	Ms. Crystal C. Coffey	N/A = No Change of Principal Since Prior Audit.
1041	Coral Reef Elementary	Ms. Christina L. Guerra	N/A = No Change of Principal Since Prior Audit.
2321	Gulfstream Elementary	Ms. Concepcion C. Santana	N/A = No Change of Principal Since Prior Audit.
3111	Wesley Matthews Elementary	Ms. Deborah Darbonne	N/A = No Change of Principal Since Prior Audit.
0831	Claude Pepper Elementary	Dr. Annette M. Diaz	N/A = No Change of Principal Since Prior Audit.
4421	Pinecrest Elementary	Ms. Marisol Diaz	N/A = No Change of Principal Since Prior Audit.
4761	Royal Palm Elementary	Ms. Marta Garcia	N/A = No Change of Principal Since Prior Audit.
5281	South Miami Heights Elementary	Ms. Suzet M. Hernandez	N/A = No Change of Principal Since Prior Audit.
5521	Tropical Elementary	Ms. Yubeda Miah	N/A = No Change of Principal Since Prior Audit.
5641	Village Green Elementary	Mr. Henry Fernandez	N/A = No Change of Principal Since Prior Audit.
6111	Cutler Ridge Middle	Mr. Eduardo L. Alonso	N/A = No Change of Principal Since Prior Audit.
7051	G. Holmes Braddock Senior	Mr. Manuel S. Garcia	N/A = No Change of Principal Since Prior Audit.
7101	Coral Reef Senior	Ms. Adrienne F. Leal	N/A = No Change of Principal Since Prior Audit.
7121	John A. Ferguson Senior	Dr. Lisa R. Robertson	N/A = No Change of Principal Since Prior Audit.

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
7361	Miami Killian Senior	Mr. Thomas P. Ennis	N/A = No Change of Principal Since Prior Audit.
7741	Southwest Miami Senior	Mr. Carlos A. Diaz	N/A = No Change of Principal Since Prior Audit.
7029	TERRA Environmental Research Institute	Ms. Caridad H. Montano	N/A = No Change of Principal Since Prior Audit.
7781	Felix Varela Senior	Ms. Nery P. Fins	N/A = No Change of Principal Since Prior Audit.
<u>North Region Office Schools</u>			
6241	Highland Oaks Middle	Ms. Cheryl L. Kushi	N/A = No Change of Principal Since Prior Audit.
7391/ 8901	Miami Lakes Educational Center (High School and Adult Ed. Center)	Mr. James V. Parker	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office Schools</u>			
0881	Comstock Elementary	Ms. Debora A. Wilson*	N/A = No Change of Principal Since Prior Audit.
1001	Coral Park Elementary	Ms. Maria F. Nuñez	N/A = No Change of Principal Since Prior Audit.
1081	Coral Terrace Elementary	Ms. Eva N. Ravelo	N/A = No Change of Principal Since Prior Audit.
2041	Benjamin Franklin K-8 Center	Ms. Mary A. Gil-Alonso	N/A = No Change of Principal Since Prior Audit.
3191	Ada Merritt K-8 Center	Ms. Carmen M. Garcia	N/A = No Change of Principal Since Prior Audit.
7071	Coral Gables Senior	Mr. Adolfo L. Costa	N/A = No Change of Principal Since Prior Audit.
7601/ 7602	William H. Turner Tech. (Arts High School and Adult Education Center)	Ms. Lavette S. Hunter	N/A = No Change of Principal Since Prior Audit.
7055	Young Women's Preparatory Academy	Ms. Concepcion I. Martinez	N/A = No Change of Principal Since Prior Audit.

\* As of the date of this publication, Ms. Wilson is on leave and Ms. Ladema S. Smith is temporarily assigned as the administrator in charge of the location.

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>District's Exceptional Student Education Office</u>			
2531	Thena C. Crowder Early Childhood Diagnostic and Special Education Center <sup>(a)</sup>	Dr. Ann M. Sasseville	Dr. Dianne W. Jones (Through June 2012; presently on special assignment at the Education Transformation Office).

Note:

(a) Change of Principal since prior audit at this school (one school).

## PROPERTY SCHEDULES

The results of the property inventories of the 130 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 (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
<u>Education Transformation Office Schools</u>								
0681	Carol City Elementary <sup>(1)</sup>	120	\$ 253,587	-	-	-	-	-
0861	Colonial Drive Elementary <sup>(1)</sup>	107	260,315	-	-	-	-	-
2161	Golden Glades Elementary <sup>(1)</sup>	92	235,546	-	-	-	-	-
3041	Lorah Park Elementary <sup>(1)</sup>	76	176,540	-	-	-	-	-
7411	Miami Northwestern Senior	767	2,365,813	-	-	-	8	\$ 12,564
7591	North Miami Senior	726	2,104,822	-	-	-	-	-
7791	Booker T. Washington Senior	749	2,032,856	-	-	-	-	-
<u>South Region Office Schools</u>								
0041	Air Base Elementary <sup>(1)</sup>	88	176,861	1	\$ 1,038	-	-	-
0161	Avocado Elementary	236	423,299	-	-	-	-	-
0211	Dr. Manuel C. Barreiro Elementary <sup>(1)</sup>	104	448,786	-	-	-	-	-
0251	Ethel K. Beckham Elementary <sup>(1)</sup>	77	198,952	-	-	-	-	-
0271	Bent Tree Elementary <sup>(1)</sup>	126	281,755	-	-	-	-	-
0441	Blue Lakes Elementary <sup>(1)</sup>	155	530,357	1	5,864	\$ 4,238	-	-
0125	Norma Butler Bossard Elementary <sup>(1)</sup>	574	804,581	-	-	-	-	-
0671	Calusa Elementary <sup>(1)</sup>	63	221,797	-	-	-	-	-
0771	Dr. William A. Chapman Elementary <sup>(1)</sup>	228	384,268	-	-	-	-	-
1041	Coral Reef Elementary	63	163,061	1	6,565	4,049	-	-
1241	Cutler Ridge Elementary <sup>(1)</sup>	299	530,880	-	-	-	-	-
1281	Cypress Elementary <sup>(1)</sup>	100	244,589	-	-	-	-	-
1371	Marjory Stoneman Douglas Elementary <sup>(1)</sup>	108	330,391	-	-	-	-	-

Note:

(1) School audit not reported as of June 30, 2013. School to be reported as a two-year audit in 2013-2014 (93 schools).



## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
1691	Christina M. Eve Elementary <sup>(2)</sup>	105	288,119	-	-	-	-	-
1811	Dante B. Fascell Elementary <sup>(1)</sup>	187	534,465	-	-	-	-	-
5061	Dr. Carlos J. Finlay Elementary <sup>(1)</sup>	114	362,279	-	-	-	-	-
2151	Jack D. Gordon Elementary <sup>(1)</sup>	127	331,776	-	-	-	-	-
0311	Goulds Elementary <sup>(1)</sup>	123	355,502	-	-	-	-	-
2261	Greenglade Elementary <sup>(1)</sup>	116	227,577	-	-	-	-	-
2321	Gulfstream Elementary	134	306,255	-	-	-	-	-
2341	Joe Hall Elementary <sup>(1)</sup>	60	172,191	-	-	-	-	-
2521	Oliver Hoover Elementary <sup>(1)</sup>	148	356,361	-	-	-	-	-
2541	Howard Drive Elementary <sup>(1)</sup>	138	226,332	-	-	-	-	-
2511	Zora N. Hurston Elementary <sup>(1)</sup>	98	249,384	-	-	-	-	-
2641	Kendale Elementary <sup>(1)</sup>	139	265,721	-	-	-	-	-
2651	Kendale Lakes Elementary <sup>(1)</sup>	84	255,983	-	-	-	-	-
2891	William H. Lehman Elementary <sup>(1)</sup>	98	238,560	-	-	-	-	-
3111	Wesley Matthews Elementary	166	321,094	-	-	-	-	-
3261	Miami Heights Elementary <sup>(1)</sup>	101	302,628	-	-	-	-	-
4091	Olympia Heights Elementary <sup>(1)</sup>	128	268,964	-	-	-	-	-
4221	Palmetto Elementary	101	207,773	-	-	-	-	-
0831	Claude Pepper Elementary	96	260,955	-	-	-	-	-
4381	Perrine Elementary <sup>(1)</sup>	133	289,378	-	-	-	-	-
4441	Pine Lake Elementary <sup>(1)</sup>	115	318,523	-	-	-	-	-
4421	Pincrest Elementary	150	309,891	-	-	-	-	-
4511	Dr. Gilbert L. Porter Elementary <sup>(1)</sup>	97	255,491	-	-	-	-	-

Notes:

- (1) School audit not reported as of June 30, 2013. School to be reported as a two-year audit in 2013-2014 (93 schools).
- (2) School audit results previously reported; property audit results pending reporting until now (3 schools).

## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
4581	Redland Elementary <sup>(1)</sup>	75	212,941	-	-	-	-	-
4611	Redondo Elementary <sup>(1)</sup>	97	250,768	-	-	-	-	-
4741	Royal Green Elementary <sup>(1)</sup>	112	319,459	-	-	-	-	-
4761	Royal Palm Elementary	163	374,170	-	-	-	-	-
5121	Snapper Creek Elementary <sup>(1)</sup>	70	194,652	-	-	-	-	-
5281	South Miami Heights Elementary	103	248,938	-	-	-	-	-
5421	Sunset Park Elementary <sup>(1)</sup>	86	242,796	-	-	-	-	-
5521	Tropical Elementary	146	364,474	-	-	-	-	-
5641	Village Green Elementary	66	131,195	-	-	-	-	-
5791	West Homestead Elementary <sup>(1)</sup>	157	308,714	-	-	-	-	-
5981	Dr. Edward L. Whigham El. <sup>(1)</sup>	117	302,222	-	-	-	-	-
0451	Bowman Ashe/Doolin K-8 Academy <sup>(1)</sup>	350	1,001,193	-	-	-	-	-
0651	Campbell Drive K-8 Center <sup>(1)</sup>	184	353,562	-	-	-	-	-
3621	Coconut Palm K-8 Academy <sup>(1)</sup>	166	566,822	-	-	-	-	-
1331	Devon Aire K-8 Center <sup>(1)</sup>	343	675,812	-	-	-	-	-
4031	Gateway Enviromental K-8 Learning Center <sup>(1)</sup>	190	617,142	-	-	-	-	-
2701	Kenwood K-8 Center <sup>(1)</sup>	211	475,926	-	-	-	-	-
2881	Leewood K-8 Center <sup>(1)</sup>	198	452,365	-	-	-	-	-
2901	Leisure City K-8 Center <sup>(1)</sup>	233	502,087	-	-	-	-	-
4691	Jane S. Roberts K-8 Center <sup>(1)</sup>	210	474,044	-	-	-	-	-
5671	Vineland K-8 Center <sup>(2)</sup>	209	501,686	-	-	-	-	-
6001	Herbert A. Ammons Middle <sup>(1)</sup>	305	620,675	-	-	-	-	-
6021	Arvida Middle School <sup>(1)</sup>	193	499,391	-	-	-	-	-

Notes:

- (1) School audit not reported as of June 30, 2013. School to be reported as a two-year audit in 2013-2014 (93 schools).
- (2) School audit results previously reported; property audit results pending reporting until now (3 schools).

## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
6771	Jorge Mas Canosa Middle <sup>(1)</sup>	326	721,612	-	-	-	-	-
6081	Centennial Middle <sup>(1)</sup>	291	588,249	-	-	-	-	-
6921	Lamar Louise Curry Middle <sup>(1)</sup>	405	904,025	-	-	-	-	-
6111	Cutler Ridge Middle	163	596,499	-	-	-	-	-
6211	Glades Middle <sup>(1)</sup>	167	438,950	-	-	-	-	-
6052	Zelda Glazer Middle <sup>(1)</sup>	145	655,203	-	-	-	-	-
6441	Howard D. McMillan Middle <sup>(1)</sup>	536	977,703	-	-	-	-	-
6701	Palmetto Middle <sup>(1)</sup>	249	502,428	-	-	-	-	-
6781	Richmond Heights Middle <sup>(1)</sup>	397	971,178	-	-	-	-	-
6801	Riviera Middle <sup>(1)</sup>	436	906,436	-	-	-	-	-
5003	South Dade Middle <sup>(1)</sup>	364	831,355	-	-	-	-	-
6901	W. R. Thomas Middle <sup>(1)</sup>	239	591,866	-	-	-	-	-
7051	G. Holmes Braddock Senior	615	1,725,167	-	-	-	-	-
7101	Coral Reef Senior	956	2,384,598	-	-	-	-	-
7121	John A. Ferguson Senior	958	2,540,534	-	-	-	-	-
7361	Miami Killian Senior	436	1,463,831	-	-	-	-	-
7631	Miami MacArthur South Senior <sup>(1)</sup>	167	438,967	-	-	-	8	14,185
7431	Miami Palmetto Senior <sup>(1)</sup>	570	1,261,091	-	-	-	-	-
7531	Miami Sunset Senior	564	1,356,053	15	25,386	1,913	7	8,957
7041/7061/ 7091/7551	School for Advanced Studies (Wolfson, North, South & Homestead campuses) <sup>(1)</sup>	45	77,047	-	-	-	-	-
7741	Southwest Miami Senior	678	2,204,511	-	-	-	-	-
7029	TERRA Enviromental Research Institute	357	1,452,220	-	-	-	-	-

Note:

(1) School audit not reported as of June 30, 2013. School to be reported as a two-year audit in 2013-2014 (93 schools).

## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
7781	Felix Varela Senior	964	2,398,178	-	-	-	-	-
7371	Robert Morgan Educational Center (High School) <sup>(1)(3)</sup>	453	1,232,833	-	-	-	-	-
8911	Robert Morgan Educational Center (Adult Ed. Ctr.) <sup>(1)(3)</sup>	917	3,044,688	-	-	-	-	-
<b>North Region Office Schools</b>								
3241	Miami Gardens Elementary <sup>(1)</sup>	51	113,814	-	-	-	-	-
4001	Norwood Elementary <sup>(1)</sup>	130	273,862	-	-	-	-	-
4061	Ojus Elementary <sup>(1)</sup>	140	312,908	-	-	-	-	-
6241	Highland Oaks Middle	235	590,294	-	-	-	-	-
8101	Jan Mann Opportunity School <sup>(1)</sup>	96	217,141	-	-	-	-	-
7011	American Senior <sup>(1)</sup>	512	1,382,205	-	-	-	-	-
7391	Miami Lakes Ed. Center (High School) <sup>(3)</sup>	536	1,402,589	-	-	-	-	-
8901	Miami Lakes Ed. Center (Adult Ed. Ctr.) <sup>(3)</sup>	1,175	5,623,617	-	-	-	-	-
<b>Central Region Office Schools</b>								
0841	Coconut Grove Elementary <sup>(1)</sup>	69	155,656	-	-	-	-	-
0881	Comstock Elementary	157	296,815	-	-	-	-	-
1001	Coral Park Elementary	74	175,267	-	-	-	-	-
1081	Coral Terrace Elementary	151	242,559	-	-	-	1	1,549
1841	Flagami Elementary <sup>(1)</sup>	163	317,905	-	-	-	-	-
2331	Charles R. Hadley Elementary <sup>(1)</sup>	180	418,363	-	-	-	-	-
2351	Eneida M. Hartner Elementary <sup>(1)</sup>	97	320,690	-	-	-	-	-
4961	Shadowlawn Elementary <sup>(1)</sup>	150	312,045	-	-	-	-	-
5001	Shenandoah Elementary <sup>(1)</sup>	151	321,056	-	-	-	-	-

**Notes:**

(1) School audit not reported as of June 30, 2013. School to be reported as a two-year audit in 2013-2014 (93 schools).

(3) School audit results for high school and adult education center under same principal reported as one school audit (2 schools).

## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
5401	Sunset Elementary <sup>(1)</sup>	152	310,083	-	-	-	-	-
5561	Frances S. Tucker Elementary <sup>(1)</sup>	99	260,400	-	-	-	-	-
5831	Henry S. West Laboratory School <sup>(1)</sup>	105	177,335	-	-	-	1	1,050
1681	Lillie C. Evans K-8 Center <sup>(1)</sup>	140	400,007	-	-	-	-	-
1721	Everglades K-8 Center <sup>(1)</sup>	226	525,798	-	-	-	-	-
2041	Benjamin Franklin K-8 Center	125	251,413	-	-	-	-	-
2741	Key Biscayne K-8 Center <sup>(1)</sup>	335	605,546	-	-	-	-	-
3191	Ada Merritt K-8 Center	102	229,577	-	-	-	-	-
6121	Ruben Dario Middle <sup>(1)</sup>	319	618,600	-	-	-	-	-
6331	Kinloch Park Middle <sup>(1)</sup>	248	580,283	-	-	-	-	-
7071	Coral Gables Senior	485	139,309	-	-	-	-	-
7571	International Studies Preparatory Academy <sup>(1)</sup>	22	86,160	-	-	-	-	-
7601	William H. Turner Tech. (one large campus-high school and adult ed.)	1,013	3,343,352	-	-	-	-	-
7055	Young Women's Preparatory Academy	414	586,065	-	-	-	-	-
<b>Adult Education Centers</b>								
7012	American Adult Ed. Center <sup>(1)</sup>	173	276,205	-	-	-	-	-
7112	Hialeah Senior Adult Ed. Center <sup>(1)</sup>	48	123,123	-	-	-	-	-
7132	Hialeah-Miami Lakes Adult Ed. Center <sup>(1)</sup>	59	120,226	-	-	-	-	-
7342	Miami Jackson Adult Ed. Center <sup>(1)</sup>	28	50,491	-	-	-	-	-
7462	Miami Senior Adult Ed. Center <sup>(1)</sup>	25	63,883	-	-	-	-	-
7532	Miami Sunset Senior Adult Ed. Center <sup>(2)</sup>	44	95,663	-	-	-	2	4,871

Notes:

- (1) School audit not reported as of June 30, 2013. School to be reported as a two-year audit in 2013-2014 (93 schools).
- (2) School audit results previously reported; property audit results pending reporting until now (3 schools).

## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
7592	North Miami Senior Adult Ed. Center <sup>(1)</sup>	36	92,674	-	-	-	-	-
7742	Southwest High Adult Ed. Center <sup>(1)</sup>	15	30,470	-	-	-	-	-
7841	The English Center <sup>(1)</sup>	219	448,927	-	-	-	-	-
<u>District's Exceptional Student Education Office</u>								
2531	Thena C. Crowder Early Childhood Diagnostic and Special Education Center	77	180,697	5	8,930	304	-	-
<b>TOTAL</b>		<b>31,574</b>	<b>\$ 80,903,587</b>	<b>23</b>	<b>\$ 47,783</b>	<b>\$ 10,504</b>	<b>27</b>	<b>\$ 43,176</b>

Note:

(1) School audit not reported as of June 30, 2013. School to be reported as a two-year audit in 2013-2014 (93 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 <sup>(a)</sup>	Other <sup>(b)</sup>	
<u>Education Transformation Office School</u>								
7411	Miami Northwestern Sr.	1	3	\$ 7,357	-	-	\$ 7,357	-
<u>South Region Office Schools</u>								
4761	Royal Palm Elementary	1	1	1,129	\$ 1,129	-	-	-
5281	South Miami Heights El.	1	1	1,417	1,417	-	-	-
5791	West Homestead El.	1	1	1,132	1,132	-	-	-
1331	Devon Aire K-8 Center	1	1	1,245	1,245	-	-	-
6001	Herbert A. Ammons Md.	2	2	3,509	-	2,043	1,466	-
6771	Jorge Mas Canosa Middle	2	3	3,774	3,774	-	-	-
7361	Miami Killian Senior	1	1	2,840	-	-	2,840	-
<u>North Region Office Schools</u>								
4061	Ojus Elementary	1	1	1,100	-	-	1,100	-
8901	Miami Lakes Ed. Center (Adult Education Center)	1	1	3,112	-	-	3,112	\$ 382
<u>Central Region Office Schools</u>								
0881	Comstock Elementary	1	1	1,024	1,024	-	-	-
2741	Key Biscayne K-8 Center	1	1	1,359	1,359	-	-	-
7055	Young Women's Preparatory Academy	1	1	1,133	1,133	-	-	-
<u>Adult Education Centers</u>								
7342	Miami Jackson Adult Education Center	1	3	3,936	2,136	-	1,800	-
7462	Miami Senior Adult Education Center	1	3	4,256	2,387	1,869	-	764
7532	Miami Sunset Senior Adult Education Center	1	1	1,576	-	1,576	-	226
<b>TOTAL</b>		<b>18</b>	<b>25</b>	<b>\$ 39,899</b>	<b>\$ 16,736</b>	<b>\$ 5,488</b>	<b>\$ 17,675</b>	<b>\$ 1,372</b>

Notes:

(a) "Audio Visual" equipment includes a projector and video systems.

(b) "Other" equipment includes custodial, physical education, auto shop and wood shop equipment, and a switch.

## **FINDINGS AND RECOMMENDATIONS**

### **1. Non-Compliance With Bid Requirements For Internal Fund Purchases *Miami Northwestern Senior High School***

Effective for the 2011-2012 fiscal year and 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.

Our sample of disbursements disclosed 11 instances where the school did not fully comply with bid requirements related to individual purchases of \$1,000 or more. In three of the 11 instances, the minimum of three written quotations were not on file. For the remaining eight instances, only two of the minimum of three written quotations were on file; and when quotations were obtained, none corresponded to a certified minority enterprise, or the school did not select the vendor that provided the lowest quotation.

## **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) purchases are properly documented with the minimum of three written vendor quotations, one of which must be from a certified minority enterprise; and 2) that the lowest quotation is selected.**

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

### **Management Response:**

In order to ensure proper procedures are followed, the principal met with the new Treasurer and Assistant Principal to review School Board Policy 6610, *Internal Accounts*, as it relates to Internal Funds purchases, resulting in an established system of controls and protocols for purchases warranting bids.

Additionally, the Principal met with the Activities Director and Athletic Director to review the new controls and protocols established to assure compliance with both the minimum requirement of three bids with minority enterprises representation and the awarding of services to the lowest bidder.



The Principal, Assistant Principal and Treasurer met with the Athletic sponsor and Activity sponsor to thoroughly discuss Internal Funds purchasing procedures. In the future, no sponsors will be allowed to submit purchases until they have participated in an established and formal training. All Internal Funds documents will consist of an Assistant Principal's initials to ensure that Miami Northwestern Senior High is in compliance with the guidelines, procedures and policies stated within the respective School Board Policy.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

- The ETO Administrative Director and the Principal met with the new Treasurer and reviewed the disbursement procedures and a meeting was conducted with staff. The Treasurer met with the District Business Manager to review the required bid process to ensure the lowest bid is selected.

**2. Inadequate Controls Over  
Credit Card Documentation  
Miami Northwestern Senior High School**

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. Pursuant to the Manual's *General Cardholders Instructions*, work locations are prohibited from splitting purchases through separate consecutive transactions to bypass the \$3,000 purchasing threshold.

General P-Card procedures also require that purchases be documented with a completed authorization form and an itemized invoice; and all work locations must submit to the District a monthly P-Card reconciliation as soon as possible, but no later than 10 days after receipt of the monthly credit card statement.

Our review of P-Card program activity (which consisted of P-Card monthly reconciliations and subsidiary records for the audit period up to December 2012) identified discrepancies with the documentation supporting the charges; as well as the matter of the improper safeguarding of P-card records (which resulted in that a portion of the records could not be located):

2.1. The credit card statements, monthly reconciliations and subsidiary records for July 2011 to December 2011 were not on file at the school. According to the purchasing clerk, the records were in storage since her work station was relocated several times; and the records in question were no longer in the room where she originally left them.

Our sample for testing purposes included three months from the reconciliations on file. Months selected included May 2012, August 2012 and November 2012. We noted that:

2.2. In several instances, credit card charges were supported with something other than itemized invoices. For the most part, documentation consisted of packing lists, order details and summaries which included unit prices.

2.3. In six instances, Purchase Authorizations Forms and accompanying invoices were not on file at the school for charges totaling approximately \$960. Also, there was no supporting documentation on file for credits received totaling \$209.

2.4. In three instances, the reconciliation was processed late.

## RECOMMENDATIONS

- 2.1. Review the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and strengthen the review over disbursements made with the credit card to ensure compliance with District Policy.
- 2.2. Discuss and strengthen the safeguarding of records to prevent future losses.

**Person(s) Responsible:** Principal, Assistant Principal, Purchasing Clerk

### **Management Response:**

In order to ensure proper procedures are followed the principal met with the Purchasing Clerk and Assistant Principal to review the Purchasing Credit Card Program Policies & Procedures Manual. To ensure that all P-card monthly reconciliation and subsidiary records are maintained and secured, a storage location that is secured within the Treasurer's office has been provided.

The Principal, Assistant Principal and Purchasing clerk will ensure that all credit card purchases are supported with itemized invoices in a timely manner. This process will be reconciled to ensure accuracy in procedures when the monthly P-card reconciliation report is submitted. The P-card purchasing process and/or procedures will consist of three monitors which include the Purchasing clerk, Assistant Principal and finalized by the Principal, respectively. The three monitors will ensure that all purchases conducted through the P-Card process have the proper Purchase Authorization Form, Statements, Invoices and Monthly Reconciliation Worksheets submitted and recorded.

**Person(s) Responsible:** ETO Administration

### **Management Response:**

- The Principal and District Business Manager met with the Purchasing Clerk, Treasurer and Assistant Principal to thoroughly review Purchasing Credit Card Program Policies & Procedures Manual to ensure that procedures are followed as related to credit card transactions, disbursement procedures, and the acquisition of the required 3 bids to ensure compliance with district policy and procedures. The Principal designated a secured space for storage of financial records.

**3. Inadequate Controls  
Over Yearbook  
Miami Northwestern Senior High School**

Section IV, Chapter 6 of the *Manual of Internal Fund Accounting* establishes the procedures over the yearbook activity. According to the procedures, the responsibility for maintaining the yearbook documents rests with the yearbook sponsor. Required documentation includes but is not limited to: Bid Tabulation form [FM-1024] (to tabulate bids for comparison purposes); Committee Appraisal-Yearbook Printing form [FM-1025] (to evaluate comparative bids); Monthly Operating Reports [FM-1030] (to report monthly activity); and Distribution Report [FM-1031] (to summarize the distribution and year-end inventory of yearbooks). At year-end, the sponsor must submit to the treasurer all related yearbook records, which must be maintained on file at the school for audit purposes. The yearbook guidelines also require that the yearbook be sold as close to cost as possible to the students.

*During the prior audit in October 2011, we cited the school regarding the yearbook activity. Prior audit issues included low sales, high ending inventories of unsold books, incomplete bid documentation and yearbook activity operating reports that were not properly completed. Our review of the yearbook activity disclosed similar issues, which require the attention of the school administration:*

- 3.1. For the 2011-2012 fiscal year, the school ordered 150 yearbooks and received an additional 15 copies which were not sold or returned to the vendor for credit. Of the 165 yearbooks, the school sold only 60 yearbooks, apparently distributed 18 books on a complimentary basis, retained four books for use of the yearbook staff, and listed 83 books, or 50 percent of the yearbook order as unsold at the end of the year. Our verification of the year-end inventory of unsold books disclosed that the school could not account for five yearbooks with a value of approximately \$290.
- 3.2. Financial reports and supporting documentation for this activity continued to disclose errors, and records were incomplete or not on file. Specifically, the Distribution Report and Yearbook Monthly Operating Reports were not signed by the former yearbook sponsor and disclosed errors; the winning bid was not signed by the Principal; and Committee Appraisal and Bid Tabulation Forms documenting the selection of the vendor, monthly reports of yearbooks sold on-line and the yearbooks' complimentary list were not among the documents filed at the school.
- 3.3. Yearbooks were offered to students for \$50 and \$55 during the year; however, the cost of the book was approximately \$58. Charges on the yearbook invoice totaling \$7,874 could not be traced to the bid or any addenda.

We extended our review of the yearbook activity to the current year and although the school reduced the number of books ordered to 100, and the bid on file was signed, the school had only sold 56 yearbooks as of May 28, 2013. According to the school administration, they continue selling books, and will attempt to conduct more sales during graduation ceremonies.

## **RECOMMENDATIONS**

- 3.1. Given the noted decrease in the students' demand for yearbooks, reassess the feasibility of the yearbook activity for the coming year.**

**In the event that a yearbook activity is conducted in 2013-2014:**

- 3.2. Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.**
- 3.3. Discuss the procedures with the new yearbook sponsor to ensure that reports are correctly prepared and all required documentation is filed and signed.**
- 3.4. Ensure that the yearbook's unit sales price is set as close to the yearbook's unit cost as possible.**

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

**Management Response:**

In order to ensure proper procedures are followed the principal met with the Yearbook sponsor, Activities Director, Treasurer and Assistant Principal to review Section IV, Chapter 6 of the Manual of Internal Fund Accounting, delineating procedures and policies for Memory Books and Yearbooks. To ensure that the yearbook published for 2013-2014 is in compliance with Internal Funds policies and procedures, the following steps have been taken: The new Yearbook sponsor has been formally trained in the policies and procedures governing the publishing of a memory book as oppose to a yearbook. A detailed plan discerning by month all sales campaigns and promotional events ensuring the sales of all memory books will be developed and implemented by the yearbook sponsor. Ongoing monitoring of reports and other required documentation by Principal, Assistant Principal, Activities Director and Treasurer for accuracy, completeness and timeliness on a monthly basis will occur. The Principal will ensure that yearbooks are priced within the allowance stipulated in the Manual of Internal Fund Accounting.

**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.

**4. Inadequate Control Over Fundraising/Student Activities Resulted In Losses And Discrepancies**  
***Miami Northwestern Senior High School***

Section IV, Chapter 2 of the *Manual of Internal Fund Accounting* establishes the procedures for conducting fundraising and student activities.

Fundraising procedures require that a Student Activity Operating Report [FM-0996] be prepared upon completion of each activity. Also, the school must maintain a Fundraising Activities Log [FM-6672] to record all fundraising activities approved by the administration and conducted by the school. Fundraising merchandise given away as complimentary must be properly documented with signatures or appropriate documentation. Losses from activities must also be properly accounted for on Certificates of Loss reports. This documentation is to remain on file at the school for audit purposes.

During the audit, the school could not locate the Student Operating Activity reports and ancillary documentation. Based on available records, we selected a sample of five fundraising activities for review. These included the Homecoming dance, the Senior Prom, the Grad Bash, and two sales of student merchandise. Our review disclosed shortfalls in the revenues generated by most of these activities, as well as discrepancies when reviewing the overall planning and accountability of these fundraisers. Details are as follows:

- 4.1. Student Operating and Activity Reports, Applications for Fundraising Activities, the Fundraising Activity Log, and subsidiary records such as signed complimentary lists were not on file at the school. According to the new treasurer, these reports were misplaced when boxes said to contain these documents were relocated several times after the closing of the year. The Activities Director maintained copies of the Application for Fundraising activities, which she provided at our request. Based on these records, it appeared that school conducted approximately 50 activities during the year.
- 4.2. Our review of the Senior Prom disclosed a shortfall of approximately \$800 between potential revenues (based on the number of admission tickets sold) and collections deposited and posted to the Prom account. The cost of the activity, which was approximately \$25,000, exceeded monies collected from the sale of admission tickets to the event by \$6,000. Although the account carried an initial balance of approximately \$4,400, it was not sufficient to cover the difference, and the account closed the year with a deficit balance of approximately (\$1,600). Of the total cost of the Senior Prom, \$10,000 was spent on decorative furnishings for the venue, while the remainder was spent on the actual banquet, souvenirs, musical entertainment and security.

- 4.3. One of the two sampled fundraisers associated with the sale of merchandise consisted of the sale of sweat suits by the Class of 2012. The school purchased 105 suits with a total cost of approximately \$11,100 (including sales tax). Of the 105 suits, the school was able to sell only 56 complete sets, or 53% of the merchandise ordered. At the time of the audit, 49 complete suits and a few individual pieces with an inventory value of approximately \$5,400 remained in inventory.

The individual sales price of the suits was \$85; however, the individual cost of the suits ranged between \$86 and \$106 (depending on the size). Due to low sales, inaccurate pricing and a \$600 unexplained shortfall in the collections posted to the account, the cost of the activity exceeded revenues by approximately \$6,200. The account closed the year with a deficit balance of approximately (\$2,500) since it held revenues from ancillary activities. In addition, the school had not paid sales tax of approximately \$700 for most of this resale merchandise<sup>1</sup>.

- 4.4. The Homecoming dance and the sale of T-shirts similarly disclosed a combined revenue shortfall of approximately \$600. According to school staff, part of the shortfall was attributed to items given away as complimentary; however, there were no complimentary lists on file to justify these differences. Also, according to school staff, all tickets were sold and there was no ending inventory of T-shirts.
- 4.5. Regarding the Grad Bash activity, the account disclosed a surplus of approximately \$900; however, based on the sponsor's records, it appears that several students should have been refunded approximately \$800. We did not note any refunds posted to the account at the time of the audit.

We reviewed some of these activities for the 2012-2013 fiscal year, and did not note similar shortfalls and/or deficits. We did note that expenditures had decreased for some of these activities.

## **RECOMMENDATIONS**

- 4.1. Review the procedures with sponsors and affected staff to ensure awareness and understanding of the requirements for conducting fundraising activities.**
- 4.2. Strengthen controls over the safeguarding of records to prevent misplacement/loss.**

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<sup>1</sup> The unpaid sales tax was part of this school's finding related to disbursements.



- 4.3. Discuss with sponsors the need to forecast activities according to past student demand (to prevent excessive purchases of resale merchandise) and enforce this procedure.
- 4.4. Strengthen the monitoring of expenditures associated with fundraising/student activities to ensure that sufficient funds are available before approving expenditures.
- 4.5. Strengthen the overall monitoring/review of the individual fundraising activity to ensure that discrepancies are promptly identified and resolved.
- 4.6. Ensure that resale merchandise currently in inventory is properly safeguarded and its future distribution/sale is properly documented.
- 4.7. Research the matter of the student refunds associated with the Grad Bash activity to determine whether these are still due to students and process these disbursements accordingly and in a timely manner.

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

**Management Response:**

In order to ensure proper procedures are followed the principal met with the Activities Director, Treasurer and Assistant Principal to review Section IV, Chapter 2 of the Manual of Internal Fund Accounting delineating specific instructions for fundraising and student activities. The process for safeguarding internal funds records has been reviewed with a new established system of controls and measures being adopted.

To ensure that the fundraising and student activities for 2013-2014 will be in compliance with Internal Funds policies and procedures there will be a yearly ongoing training with all athletic and club sponsors. This training will emphasize the procedures and controls established for the proper handling of reports, inventories and account management.

To ensure that all potential discrepancies are identified before they occur the Activities Director, Treasurer and Assistant Principal will monitor all requests for fundraising with one of its emphasis being financial feasibility. All requests for purchases submitted for approval will be assessed upon according to proper funding being available before the expenditure. Any fundraising that qualifies for pre-order sales will be setup accordingly to eliminate excessive inventory. Associated problems with student refunds during the Grad Bash activity in the school year 2011-2012 have been addressed and procedures established to ensure future compliance.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

- The Principal met with the Assistant Principal and Treasurer to review the school-developed fundraising procedures and a meeting was held with sponsors and the entire staff. A follow-up meeting will be held at the beginning of the school year. Sponsors were directed to present forecasted fundraising activities in advance to ensure feasibility and sufficient funds availability. The Assistant Principal and Treasurer were directed to monitor and review and monitor fundraising activities on a monthly basis. The Principal designated a secured space for storage of financial records.

**5. Inadequate Controls Over  
Culinary Arts Program  
Activities  
Miami Northwestern Senior High School**

Section IV, Chapter 16 of the *Manual of Internal Fund Accounting* and the *Adult and Applied Technology Education Procedures Manual* establish the policies and procedures for conducting the financial activities of production shops. According to the procedures, a Work Order and Receipt [FM-8484] is the official form used to document the order. The form should describe the service(s) to be performed and must be completed by the instructor, employee, or student completing the order under the supervision of the instructor. In cases where written estimated costs exceed \$50, a deposit for at least 50 percent of the estimated amount must be collected by the school prior to performing the work.

The school offers a culinary arts program where food is prepared by the students under the supervision of the culinary arts instructor. This program is offered through the Division of the District's Career and Technical Education. During the 2011-2012 fiscal year, the program raised \$6,876 and disbursed \$7,306 from catering events and food sales.

Our review of the program's financial records generated from the collection and disbursements of funds disclosed that the procedures to account for the culinary arts workorders and for tracking the corresponding food purchases were not followed. During our observation of the program's activity on campus, we verified that the instructor had allowed these food sales to extend to the general student population; although this practice is not allowed under District guidelines. The school administration was unaware of this practice and immediately directed the instructor to cease all activity. Our observation of the sales activity also disclosed that the instructor was not operating the cash register properly. Furthermore, during 2012-2013, it appears that the instructor was making purchases from the monies collected from the students, thus circumventing internal funds procedures for recording the program's financial transactions in the automated accounting system. Details of our review of the records and the actual visitation are as follows:

- 5.1. Workorders reviewed were not always itemized, and the instructor did not always collect the 50% required deposit in those instances where the estimated costs exceeded \$50. In addition, two work orders and supporting documentation were not on file at the school and could not be located or traced to the accounting records.
- 5.2. With regards to the related purchases, all disbursements were made payable to the instructor as reimbursements, instead of directly to vendors. The description

on the check requisitions read "lab supplies". As a result, we could not always trace disbursements to the related workorders, classroom activities, and/or food sales.

- 5.3. Reimbursements totaling \$1,030 represented food items purchased during the winter and summer recess. We requested justification for these purchases; however, the instructor could not recall some of the events for which these purchases were made.
- 5.4. Student fees and sales were posted in the same account and funds were commingled. In addition, we noted that students were charged a \$25 fee for program supplies; however, the student fee approved by the District for this program was only \$20.

School Board Policy 8500 *Food Services* establishes the Department of Food and Nutrition as the provider of school food services which are consistent with the nutritional needs of students. *This Department is vested with the authority to control the sale of food and beverage items in competition with the district food service program.* Pursuant to the implementation of the District's Wellness Policy, Healthy Beverage and Food Guidelines, food sales conducted at school campuses before, during and one hour after school restrict food items to no more than 35% of total calories from fat; and no more than 35% added sugar by weight. Foods used in Culinary Arts and Training Programs are exempt from these rules as long as they are used for instructional purposes only. However,

- 5.5. On February 12, 2013 we visited the culinary arts classroom at lunchtime and noted a number of students coming into the classroom through the classroom door, while others were already standing in the cash register line to purchase meals. The instructor was in charge of collecting the monies while several students served behind the counter area. Other students were already seated and were eating their meals in the classroom area. Another instructor was standing at the end of the counter. Food and beverages sold included chicken tenders, french fries, pasta and frozen drinks.
- 5.6. Although there was a cash register, the instructor in charge was not entering each transaction in the register as students paid. The cash drawer was open and money was placed in the drawer as cash was received. Previously, this instructor informed us that he did not sell meals to the students, only to adult staff members. Contrary to his statement, at the time of the visit, we observed that a number of students were eating in the classroom; however, no staff members were making purchases at the time.

- 5.7. The school's administrative staff was not aware of these sales, which was in direct competition with the school's lunch program, and immediately directed the instructor to cease all food sales activity.
- 5.8. For the 2012-2013 fiscal year, up to the date of the visit, there were no collections posted to the account other than student fees. However, on the day of the unannounced visit, at our request, the instructor remitted to the treasurer \$145 cash from that day's lunch sales. According to the instructor, for the 2012-2013 fiscal year, he would utilize monies collected from the students to purchase the provisions; however, this activity was not recorded in the internal funds of the school.

According to the *Department of Food and Nutrition Procedure F-8 Department Of Health Inspections*, the health authority shall inspect all district food service establishments a minimum of two (2) times per year or as deemed necessary. All areas where food is served, prepared, stored and consumed by the public are subject to a Department of Health (DOH) Inspection.

- 5.9. We were not provided documentation to indicate that this culinary activity had undergone a DOH inspection.

## **RECOMMENDATIONS**

- 5.1. **Discuss the procedures with faculty and staff involved in the accounting of these activities to ensure understanding of the procedures and expectations of the job. These procedures should include the preparation of inventory and year-end reports and the monitoring of sales.**
- 5.2. **Assign an administrator to oversee the culinary arts program and direct him/her to meet frequently with faculty and staff to oversee the activities and ensure that sales and costs are monitored closely and the clientele procuring the services is appropriate.**
- 5.3. **Periodically meet with the assigned administrator to ensure that the culinary arts program activities are progressing as designed and that the implementation of any corrective action resulting from these reviews is timely implemented.**

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

**Management Response:**

In order to ensure proper procedures are followed the Principal met with the Culinary Arts Teacher, Treasurer and Assistant Principal to review Section IV, Chapter 16 of the Manual of Internal Fund Accounting and the Adult and Applied Technology Education Procedures Manual delineating specific controls and procedures for conducting financial activities of production shops. Specifically, the culinary arts teacher was instructed and reminded on the proper preparation and maintenance of all reports, inventories, sales and mandated to adhere to School Board Policy 8500, Food Services, which establishes the Department of Food and Nutrition as the provider of school food services which is consistent with the nutritional needs of students. In addition, the implementation of the district's wellness policy, healthy beverage and food guidelines is expected to be followed and will be randomly monitored on an ongoing basis. Non-compliance with established procedures will be rectified immediately by the school Principal.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

- The ETO Administrative Director directed the Principal to meet with identified staff to ensure that staff understands the procedures and expectations to include the preparation of inventory and year end reports and the monitoring of sales.
- The Principal identified an Assistant Principal to randomly monitor and oversee the culinary arts program and consequential sales and costs are in compliance with district procedures. In the event discrepancies are noted, corrective action will be implemented immediately.

**6. Inadequate Reporting And Documenting Of Payroll**  
***Miami Northwestern Senior High School***

*Similar payroll conditions were cited in the **two** prior audit reports under a different administration.*

The *Payroll Processing Procedures Manual* and *Payroll Fall Highlights* published by the Payroll Department establish the procedures for documenting, recording and reporting the payroll.

Procedures require that part-time and full-time employees reflect their attendance in the attendance rosters by noting their initials (full-time) or the time in/out (part-time).

Regarding leave, full-time employees must complete leave cards to support the leave taken; and the leave cards must be signed by the employee and an administrator. In the event of temporary duty leave, a leave card must be filed if a full-time teacher requires substitute coverage. In those instances where a full-time teacher is present at the school and substitute coverage is required, a memorandum of explanation justifying the reason for the substitute coverage is required.

At present, and according to the employee listing of full-time and part-time positions, there are 169 full-time and 16 part-time filled positions. These do not include substitute teacher positions.

Our review of four recent payrolls processed between the months of September 2012, October 2012, and January 2013 (*processed under the current school administration*) disclosed several discrepancies, as follows:

- 6.1. In 11 instances, the attendance of full-time employees reported in the Final Rosters did not agree with the attendance recorded in the Daily Payroll Attendance Sheets (attendance rosters). Most discrepancies resulted from employees out on sick, personal, or temporary duty leave, and the leave was not reported accurately. Regarding leave cards, in some of the instances where leave was taken, leave cards were not completed or were misfiled with other records and later found.
- 6.2. In 16 instances, the number of hours reported in the Final Rosters did not agree with the hourly attendance recorded in the attendance rosters. Errors included both the overpayment and underpayment of hours. In addition, three hourly paid employees recorded the time in/out in the attendance rosters; however, the notations were illegible and we could not determine the accuracy of the hours reported.

- 6.3. In 19 instances, a substitute teacher was hired to cover a full-time teacher; however, the full-time teacher was reported present. In most instances, the full-time teacher was on leave; however, the leave was not reported accurately. In those instances where the full-time teacher was present, there was no written justification on file as to why substitute teacher coverage was required.
- 6.4. In 11 instances, leave cards were not signed by the employee and/or the administrator in charge of approving the payroll. Most corresponded to the pay period tested in January 2013.

A review of the payroll processed in January 2013 disclosed similar discrepancies with the hourly and daily payroll; however, to a much lesser degree. The most prevailing condition was the matter of leave cards not signed, as noted above.

## **RECOMMENDATIONS**

***To ensure that payroll is properly recorded, reported and documented, we make the following recommendations to the Principal:***

- 6.1. **Reassess the overall process at your school for reviewing the payroll and discuss the procedures with affected staff and administration overseeing the payroll function. Determine whether any of these employees require re-training and seek training assistance from the District.**
- 6.2. **Direct the payroll clerk to verify that time recorded in daily payroll attendance sheets agrees with the time reported prior in the Final Rosters.**
- 6.3. **Direct the administrator to review the reports and documentation prior to approving the payroll.**
- 6.4. **Ensure that the employee in charge of reporting the payroll and the employee in charge of locating substitutes reconcile the teacher and substitute payroll periodically during the pay period to prevent errors.**
- 6.5. **Strengthen the supervision over the payroll function and the review of the payroll records to ensure the accuracy of the payroll being reported.**

**Person(s) Responsible:**

**Principal, Assistant Principal,  
Payroll Clerk and Substitute Locator**



**Management Response:**

In order to ensure proper procedures are followed the principal met with the Payroll clerk, Substitute locator and Assistant Principal to review Payroll Processing Procedures Manual and Payroll Fall Highlights delineating the proper handling of payroll. A discussion and training was given to assure that all reporting documentation and procedures were clearly understood with reconciliation controls applied for monitoring. The payroll clerk received assistance from the district in processing payroll more efficiently and effectively with new established controls.

To ensure that the time reported and daily payroll attendance sheets agrees the payroll clerk must submit the daily payroll attendance with a working roster to the designated administrator over payroll before approving.

The payroll clerk and substitute locator meet to reconcile the substitute coverage documents and daily attendance sheets. These documents are submitted to the Assistant Principal over payroll on a daily basis for review to ensure completeness and accuracy.

The calculations for the hourly payroll will be reviewed weekly by the Assistant Principal over payroll to ensure that the hours have been correctly tabulated and reported in SAP. Also, random daily hourly payroll checks will occur to ensure that hourly staff members are being monitored for timely and proper reporting of approved hours.

**Person(s) Responsible:****ETO Administration****Management Response:**

- The ETO Administrative Director instructed the Principal to thoroughly review the Payroll Processing Procedures Manual and develop a systematic approach for properly maintain payroll procedures to include review of Payroll Sign-In Rosters and Temporary Instructors Daily Payroll Attendance Sheet, verify that the daily payroll corresponds to employee's actual attendance and attach appropriate documentation as needed to match the temporary instructor's log.
- The ETO Administrative Director will conduct random site reviews to ensure compliance with all guidelines found in the Payroll Processing Procedures Manual.

**7. Inadequate Controls  
Over Receipts And  
Deposits  
*North Miami Senior High School***

Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* provide the guidelines over the collecting, receipting and depositing of monies generated from Internal Fund activities. Pursuant to guidelines in Section II, Chapter 2 of the *Manual of Internal Fund Accounting*, *money collected by school employees, regardless of the amount, must be submitted to the school treasurer, or back-up designee, on the same day collected.*

Regarding the general procedures over the deposit of collections, the Office of the Controller published an updated *Policies and Procedures for Safeguarding Funds at the Schools* via *Weekly Briefing No. 5164*, dated November 6, 2008, to address the safeguarding and timelines for the deposit of funds. Pursuant to the procedures, in cases where the school does not engage the armored car service, (as in the case of this school), *monies collected must be deposited in the bank once collections exceed \$300. It is also required that at a minimum, a deposit must be made on the last working day of the week and on the last working day of the month, regardless of the amounts collected.*

At this school, the armored car pick-up service collects deposits daily. However, in those instances where the armored car is unable to pick up the deposit, the school administration has designated staff to deliver the deposits directly to the bank.

According to general deposit procedures in Chapter 3 of the *Manual*, a validated deposit slip or another form of deposit confirmation must be requested from the bank and incorporated as part of the deposit documentation.

*During the prior two audits (the last one in October 2011), we reported certain practices that did not fully comply with deposit documentation guidelines. These were discussed with staff and administration for their information and corrective action. However, our review of a sample of 16 deposits from 2011-2012 fiscal year up to January 2013 disclosed discrepancies in 13 of the items selected for testing. Some of these discrepancies mirrored conditions discussed during the prior audit. Details are as follows:*

- 7.1. In five instances, monies collected by teachers were either submitted late to the Treasurer or not posted to the automated system in a timely manner. Delays ranged between two and four days.
- 7.2. In nine instances, there were delays in the deposit of collections. Delays ranged from two to seven days.

- 7.3. In six instances, validated deposit slips were not attached to the deposit packages; however, we were able to trace the collections to a deposit in the checking account bank statements.

The school is the fiscal repository for the Health Occupational Student of America (HOSA) program. Participating Senior High Schools forward funds to the school to cover dues, registration fees, the cost of academy shirts, breakfast and award ceremonies that occur in the Fall and Spring. During 2011-2012, the school received \$58,514 and disbursed \$56,993. Our review of the account and financial records disclosed that:

- 7.4. Funds submitted from the participating high schools were recorded in a Classes and Clubs Fund account instead of a Trust Fund account and were comingled with monies from other club activities of the school.
- 7.5. Copies of official receipts issued to the participating schools were not evident in the corresponding deposit packages, and the Recap of Collection supporting these collections did not always specify the school that remitted the funds.

## **RECOMMENDATIONS**

- 7.1. **Discuss receipting and depositing procedures with staff for understanding and awareness of the requirements and timelines for turning in and depositing collections.**
- 7.2. **Strengthen the review and oversight of receipting/depositing activities to ensure that monies are timely receipted, deposited and properly recorded.**
- 7.3. **Record funds received from other schools in a Trust Fund account and create sub-ledgers for each activity to prevent comingling.**

**Person(s) Responsible:**

**Principal, Vice-Principal,  
Assistant Principals and Treasurer**

**Management Response:**

The Principal will thoroughly review Section II, Chapter 3 of the ***Manual of Internal Fund Accounting*** which establishes the guidelines for receipting collections and documenting deposits associated with internal funds activities. Copies will be provided and discussed with all Assistant Principals, Treasurer and Activities Director.

The Principal will meet with the Administrative Team, School Treasurer and review Section II, Chapter 3 of the ***Manual of Internal Fund Accounting*** which establishes

the guidelines for receipting collections and documenting deposits associated with internal funds activities.

The Principal will establish a set of procedure to ensure that Collections/Deposits Log (FM-7249) is consistently utilized to document those deposit packages awaiting the armored car pickup service. These procedures include strict adherence to guidelines.

The principal will ensure that a Trust Fund account is created to place received funds from other schools.

The Principal and Vice-Principal will conduct mini-reviews on a quarterly basis to ensure that accounts are compliant with Internal Funds policies.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

- The Education Transformation Office Administrative Director instructed the Principal to thoroughly review Section II, Chapters 2, and 3 of the Manual of Internal Fund Accounting to ensure that procedures are followed as it relates to proper receipting of funds and disbursement of funds.
- The Education Transformation Office Administrative Director, cooperatively with the Principal, will solicit assistance from the Office of Internal Funds to provide necessary training for selected staff.
- The Education Transformation Office Administrative Director, cooperatively with the Principal, will coordinate quarterly Internal Funds mini-reviews. Results will be examined and discrepancies will be immediately corrected.

**8. Inadequate Controls  
Over Disbursements  
North Miami Senior High School**

Pursuant to Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, all disbursements must have proper documentation in the form of an original invoice or equivalent documentation provided by the vendor, and must include the signature of the employee responsible for receiving the goods/services to certify receipt and indicate that the invoice is ready for payment. In addition, in those instances where an individual purchase exceeds \$1,000, but is less than \$50,000, a minimum of three written quotations must be included as part of the ancillary documentation to show that the lowest bid was selected. One of these bids must be from a certified minority enterprise, according to School Board Policy 6320.02 *Minority/Women Business Enterprise Certification Procedures*.

Regarding the timing for issuing payments to vendors, the *Manual* also requires that any arrangements with the vendors to make payment past 30 days of receipt of good/services must be included in the records as support.

*During the prior two audits (the last one in October 2011), we cited the school regarding certain disbursement procedures/documentation guidelines and with types of expenditures allowed to be charged to certain accounts. Our follow-up review of a sample of 64 disbursements from the 2011-2012 fiscal year up to January 2013 continued to disclose similar discrepancies in 32 of the items selected for testing. Details are as follows:*

- 8.1. Similar to the prior audit, we found six instances where disbursements were supported with something other than an original invoice; while in eight instances, invoices did not include a signature certifying that goods/services had been received and payment was in order. In ten instances, disbursements amounting to \$13,121 were made over 30 days after the date of the invoice; and arrangements with the vendors were not documented in the files. These delays ranged from eight days to approximately three months. *All these instances happened subsequent to our formal discussion of audit results in the prior audit.*
- 8.2. In six instances, purchases over \$1,000 were made and three documented telephone quotes were not on file to show the vendor selection and whether the lowest quote had been selected. Items procured included sports clothing, T-shirts, cosmetology kits, and medals. In one other instance, the school purchased student awards totaling \$1,284 and three bids were on file; however, none corresponded to a certified minority enterprise.
- 8.3. The invoice for a \$4,713 charge posted to the General Fund-General Miscellaneous account was not in the school files. Copy of the invoice provided

by the vendor disclosed a purchase of medals for a student club association involved in various competitive events. According to the treasurer, she erroneously posted the charge to the General Fund-Miscellaneous account instead of the corresponding Club account.

We reviewed the aforementioned Club account and noted that at the time of the purchase of medals, the account did not have sufficient funds to fully cover this expenditure, and would have ended the 2011-2012 fiscal year with a deficit balance of (\$1,507) if this transaction had been correctly recorded.

Pursuant to Section III, Chapter 1 of the *Manual of Internal Fund Accounting*, the General Fund must be monitored throughout the year to ensure that expenditures charged do not exceed the overall positive available balance. The guidelines also dictate that the school must not end the fiscal year with a negative overall balance in the General Fund.

8.4. At June 30, 2012, the General Fund closed the year with a deficit balance of (\$1,599). In reviewing the transactions, we noted two charges posted to the General Fund-Miscellaneous account amounting to \$5,321 that according to the treasurer were erroneously posted<sup>2</sup>, and two fund transfers totaling \$5,437 that were made from this Fund to the Music Fund to cover a deficit. In addition, and with permission from the ETO Office, the school transferred vending commissions from the General Fund to the Special Purpose account an additional percentage, or \$10,468. At year-end, while the General Fund closed with a deficit, the Special Purpose account closed with a balance of \$5,546 and the Music Fund closed with a balance of \$878.

Section II, Chapter 6 of the *Manual of Internal Fund Accounting* specifically prohibits payments for wireless communication devices such as cellular telephones; while Section IV, Chapter 14 establishes that movie tickets are not appropriate incentives to be purchased from Internal Fund revenue.

8.5. The school inappropriately paid cellular telephone charges from the internal funds of the school. As of July 2012, total cellular charges to the Athletics-General Athletics account amounted to \$376. In addition, and contrary to guidelines, the school purchased 150 movie tickets totaling \$975 for students participating in the summer academy and charged the expense to the General Fund-Miscellaneous account.

## **RECOMMENDATIONS**

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<sup>2</sup> One of these charges corresponds to the purchase of medals previously cited.

- 8.1. Discuss disbursement procedures with staff for understanding and awareness of the requirements, and timelines for paying vendors.
- 8.2. Strengthen the review and oversight over the disbursement function to ensure the propriety of the charges, the posting of charges to the appropriate accounts and the completeness of the documentation.
- 8.3. Maintain control over expenditures to prevent overspending and the consequential account/fund deficits.
- 8.4. Discontinue the cellular telephone service/usage.

**Person(s) Responsible:**

**Principal, Vice-Principal,  
Assistant Principals and Treasurer**

**Management Response:**

The Principal will meet with the Administrative Team and School Treasurer to review Section II, Chapters 4 and 5 of the ***Manual of Internal Fund Accounting***.

The Principal, and Assistant Principal will meet with the School Treasurer to establish and implement a set of procedures to ensure that staff is aware and understand the requirements for disbursements.

The Principal will meet with the School Treasurer on a weekly basis to review all expenditures to prevent overspending and will immediately discontinue the service/usage of the cellular telephone.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

- The Education Transformation Office Administrative Director will conduct site reviews to ensure compliance with all guidelines found in Section II, Chapters 4, 5 and 6 of the Manual of Internal Fund Accounting, ensuring procedures for making purchases and disbursements are adhered and proper documentation is maintained.
- The Education Transformation Office Administrative Director will meet with the Principal to review that all purchases are made in accordance with School Board Policy 6610 *Internal Accounts, Payment for Goods and Services*. Additionally, Purchase Order Requisition Logs, Invoices, and all related documentation will be reviewed to ensure that record keeping procedures are intact, organized and dealt with in a timely manner.

**9. Yearbook Activity  
Not In Compliance  
North Miami Senior High School**

Section IV, Chapter 6 of the *Manual of Internal Fund Accounting* establishes that the purchase of yearbooks by students is entirely optional, and in senior high schools, the sales price should be as close to the average cost of the yearbook as possible. 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. The publishing costs for the yearbook are mainly financed by the sale of the yearbooks and advertising. The guidelines further advise the yearbook sponsor to review the yearbook order from the prior year and number of books sold before specifying the number of copies to order for the next year's bid. Additionally, School Board Policy 6152 *Student Fees* establishes the guidelines regarding the fees to be charged to students for yearbooks.

*During the prior audit in October 2011, we cited the school regarding the yearbook activity. Prior audit issues included low sales, high ending inventories of unsold books, incomplete yearbook documentation and activity operating reports that were not properly completed. The following discrepancies were noted during the review of the 2011-2012 yearbook activity:*

- 9.1. The school ordered 200 yearbooks and decreased the order to 150 during the year; however, of the 150 received, the school only sold 85 for a leftover balance of 65 unsold books or 43% of total books ordered with a value of close to \$4,900. We verified all 65 yearbooks on hand. In addition, the average yearbook cost of \$75 exceeded the average selling price of \$57.

We reviewed the bid for the 2012-2013 fiscal year and noted the school ordered 101 yearbooks and only 30 yearbooks were sold as of May 17, 2013.

- 9.2. Monthly Operating Reports, Committee Appraisals Form, and Log of Yearbooks Sold were either incomplete or not on file at the school. Some of these reports were prepared by the internal auditor.
- 9.3. The sub-ledgers in the Classes and Clubs-Yearbook account were not properly used and old yearbook sales were comingled with current year sales.
- 9.4. The school started on-line sales using the yearbook publisher's website and 25 yearbooks were sold. Contrary to the procedures listed in the Addendum to the Yearbook Contract for on-line sales, the on-line sales were not reported in the Monthly Operating Reports. Also, the weekly online sales report was not evident and the school's website had not been updated to reflect the sliding scale of yearbook prices and respective dates.



- 9.5. The 2011-2012 Special Fees and Charges improperly listed the yearbook sales price of \$65 under Student Directories. Furthermore, students were charged between \$50 and \$65 per book.

## **RECOMMENDATIONS**

- 9.1. **Given the noted decrease in the students' demand for yearbooks, reassess the feasibility of the yearbook activity for the coming year.**

**In the event that a yearbook activity is conducted in 2013-2014:**

- 9.2. **Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.**
- 9.3. **Discuss the procedures with the new yearbook sponsor and the school treasurer to ensure that reports are correctly prepared, all required documentation is filed and signed; and transactions are posted to the appropriate account sub-ledgers.**

**Person(s) Responsible:**

**Principal, Vice-Principal,  
Assistant Principals, Activities Director,  
Yearbook Sponsor and Treasurer**

**Management Response:**

The Principal met with the Administrative Team, Yearbook Sponsor, School Treasurer, Activities Director and reviewed Section VI, Chapter 6 of the Manual of Internal Fund Accounting. As a result of the meeting, the Principal decided to discontinue/eliminate the purchase and sale of Yearbooks.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

- The Principal has discontinued the purchase of Yearbooks.

**10. Follow-Up To Prior Year Audit  
Disclosed Non-Compliance  
With Certain School Site  
Informational Technology (IT)  
Data Security Controls  
*Booker T. Washington Senior High School***

Every month, Information Technology Services 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 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 March 2012, our review of the most current "*Authorized Applications for Employees by Locations*" report disclosed that employees in excess of those allowed under the guidelines had been given access to the system application for changing students' grades, as well as access to WGBM and WGBA applications. As result of the audit, the school revoked certain staff's access to the applications 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 applications currently granted to school staff and administration. We performed an initial review in February 2013 and a final review later in May 2013 and found that:

The February 2013 “*Authorized Applications for Employees by Locations*” Report disclosed that six employees were authorized to access the application for changing students’ grades. At our request, the school revoked access to three of the six employees in question. However, the most recent review in May 2013 disclosed that modifications to personnel access made subsequent to February 2013 continued to exceed the threshold for the maximum number of staff members with access to this particular application by one employee.

Similarly, the February 2013 and May 2013 reports disclosed that the school administration had made some modifications to personnel access to the various computer applications, and had similarly granted access to one employee in excess of the maximum number of employees with access to WGBA.

## **RECOMMENDATION**

- 10. 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  
Office Manager (Treasurer)**

**Management Response:**

In order to ensure proper procedures are followed, the Principal met with the Vice Principal and Office Manager to review and discuss the Authorized Applications for Employees and establish sound system for documenting, recording, and identifying individual’s access.

Additionally, the Principal will ensure access to computer system applications is restricted, and access remains in compliance with current District guidelines. Reports will be printed and reviewed by the Principal and Vice Principal. The Principal will sign and date the document. The Office Manager will file as recommended.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

- The Principal will review with Vice Principal and Principal’s Secretary Weekly Briefings No. 1120, No. 4483, and No. 7784.

- The Principal will print and review the “Authorized Computer Applications for Employees” Report on a monthly basis. The Principal will verify and identify on the document the employees that are permitted/authorized to update students’ grades, not to exceed District number of allowable approvers. The Principal will sign, date and submit a blue ink signature copy to the Education Transformation Office Administrative Director on the 20<sup>th</sup> day of each month.

**11. Inadequate Controls  
Over Yearbook Sales  
*Booker T. Washington Senior High School***

Section IV, Chapter 6 of the *Manual of Internal Fund Accounting* establishes the procedures over the yearbook activity. According to the general guidelines, the yearbook should be a self-sufficient activity, where sales should cover the cost of the activity. The yearbook guidelines also require that the book be sold as close to cost as possible to the students.

*During a prior audit, we discussed with the school administration issues related to the yearbook activity which required improvement. These included low sales and high ending inventories of yearbooks.*

For the 2011-2012 fiscal year, of the 80 yearbooks ordered by the school, 35 yearbooks with an approximate value of \$2,025 and a cost of \$1,400 remained unsold at the end of the 2011-2012 fiscal year. The cost of the book was \$41; however, the school sold the books between \$50 and \$60.

We extended our review of the yearbook activity to the 2012-2013 fiscal year and found that, although the school had decreased the yearbook order to 50, as of May 16, 2013, the school had sold only ten of the 50 yearbooks. Yearbooks were sold between \$40 and \$55 to students, while the cost of the book was \$45.

Yearbook sales were unable to cover the entire cost; however, the school was able to cover the cost of both activities with fundraising activities ancillary to the yearbook.

**RECOMMENDATIONS**

**11.1. Given the noted decrease in the students' demand for yearbooks, reassess the feasibility of the yearbook activity for the coming year.**

**In the event that a yearbook activity is conducted in 2013-2014:**

**11.2. Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.**

**11.3. Ensure that the yearbook's unit sales price is set as close to the yearbook's unit cost as possible.**

**Person(s) Responsible: Principal, Yearbook Sponsor, Treasurer**

**Management Response:**

The Principal met with the Vice Principal, Yearbook Sponsor and Treasurer to review the yearbook sales to establish sound procedures to ensure compliance with Section 4, Chapter 6 of the Manual of Internal Fund Accounting referencing the selling yearbooks. Due to the high technology demand, and students unable to pay for the yearbooks, the school has decided to not selling yearbooks.

Sponsor With the yearbook committee will identify procedures for the development and utilization of a memory book. A comprehensive plan delineating the unit price to be as close to at cost as possible, monthly sales and promotional events to ensure the selling of all memory books will be created and implemented by the yearbook sponsor and monitored by the Principal and Vice Principal on an on-going basis.

**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. Follow-Up To Prior Year Audit  
Disclosed Non-Compliance  
With Certain School Site  
Informational Technology (IT)  
Data Security Controls  
*Miami Sunset Senior High School***

Every month, Information Technology Services 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 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 March 2012, our review of the most current "*Authorized Applications for Employees by Locations*" report disclosed that 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 revoked certain staff's access to the applications 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. We performed an initial review of the March 2013 report and a final review in May 2013 and found that:

- 12.1. During the audit visit in May 2013, our review of the most current report disclosed that, subsequent to last year's audit, the school had granted access to the WGBA application to five additional employees.
- 12.2. Regarding the Electronic Grade Book Manager (WGBM) application and the application for recording students' grades, the report listed one individual as having access to both; however, this individual had retired in November 2012. According to the school administration, the oversight was the result that the

individual was out on medical leave and decided to retire earlier than expected, and the school had not removed the access.

- 12.3. The March 2013 report was not signed by the school administration to evidence that it had been reviewed.

At the request of the auditor, the school administration revoked access to these computer applications for the employees in question. Our final review of the May 2013 report disclosed no discrepancies.

## **RECOMMENDATIONS**

- 12.1. **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.**

- 12.2. **The school administration should ensure that the monthly report is signed prior to filing as evidence that it has been reviewed for compliance.**

**Responsible Person(s):** **Principal, Assistant Principal and Principal’s Designee, and Registrar**

### **Management Response:**

The Principal held a meeting with the Registrar and Assistant Principal to review the memoranda from School Operations and Weekly Briefing No. 1120 regarding current access to the system application for changing grades and Weekly Briefing No. 4483 and No. 7784, access to Grade Book applications such as the Electronic Grade Book Manager (WGBM) and Electronic Grade Book Attendance (WGBA).

The Principal immediately complied with the current access to system application for changing grades and access to Grade Book applications and limited it to three staff approvers, Principal, Assistant Principal, Registrar and a staff performing duties of the Registrar.

The Principal implemented a management process each month to review the *Authorized Application for Employee by Location* Report. Each month the Registrar will print the *Authorized Application for Employee by Location* Report and review the report with the Assistant Principal thoroughly for compliance with District policy. Once the review is completed the Principal will review and sign the report and file it in a secure place.



**Responsible Person(s):**

**South Region Office Administration**

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to review Weekly Briefings No. 1120 and No. 7784 and periodically review access to the WGBM and WGBA applications and ensure compliance.

**Responsible Person(s):**

**School Operations Administration**

**Management Response:**

School Operations has reviewed the audit exceptions cited in the 2011-2012 fiscal year audit report of the following schools reporting to the South Region Office: Palmetto Elementary School and Miami Sunset Senior High School. The following preventive actions will be taken through School Operations:

- Review reports submitted by Region Business Directors' on mini-reviews conducted in selected areas of Internal Funds, including Receipts/Deposits, and Disbursements, and Authorized Applications for Employees by Locations Report and FTE. Discrepancies with the areas cited above will be investigated through the appropriate Region Office.
- Work collaboratively with the Region Office and facilitate appropriate training and assistance from District Offices in data security, unlocated property and FTE, respectively.
- Coordinate and provide information to school site administrators and staff on best business practices, including proper implementation of data security procedures and related financial areas of concern through professional development in Money Matters!
- Conduct a face-to-face technical training in collaboration with District offices through the Money Matters Support Program at the beginning of the school year for newly appointed principals to provide hands-on experiences in the cited areas.

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

**13. Inadequate Controls Over Property Inventory Result In Loss Of Equipment  
Miami Sunset Senior High School**

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 May 2013, consisted of the physical verification of 564 property items with an individual cost of \$1,000 or more, for a total acquisition cost of \$1,356,053. Our physical verification of the property disclosed that of the 564 inventoried items, 15 items with an aggregate depreciated value of \$1,913 and an acquisition cost of \$25,386 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	9	1999 - 2006	\$ 11,616	\$ -
Audio visual	4	1999 - 2009	10,673	1,913
Other <sup>3</sup>	2	1994 - 2000	3,097	-
Total	15		\$ 25,386	\$ 1,913

**RECOMMENDATIONS**

- 13.1. 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.**
- 13.2. 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.**
- 13.3. Strengthen the monitoring and accounting of property, and conduct in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.**

<sup>3</sup> “Other” includes custodial equipment and software.

**Responsible Person(s):** **Principal, Assistant Principal,  
School Resource Specialist, Computer Specialist**

**Management Response:**

The Principal met with the Assistant Principal, the School Resource Specialist and Computer Specialist to review the *Manual of Property Control Procedures* which establishes the guidelines for recording and managing property Section 4 and Chapter 10.400 of the Auditor General, State of Florida.

The Principal directed the Assistant Principal, Computer Specialist and School Resource Specialist to conduct an inventory each semester. Additionally, a list of 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 as property for inventory purposes.

A list of items not on record and/or which cannot be found will be listed as “unlocated” and reported immediately.

The Principal implemented a management report that identifies property by room number, location, type of equipment and property value. Each staff member who wishes to move property to a different location must request approval from the Principal or Assistant Principal. The approved request will be submitted to the Computer Specialist and/or School Resource Specialist. The Computer Specialist and/or School Resource Specialist will update the management report, respectively.

Under no circumstances will equipment be changed from location, surveyed, and/or checked out via Outgoing Property form without an administrator's approval.

In addition, monthly meetings have been scheduled with day school personnel and the Adult Education Principal and staff responsible for maintaining property control in order to strengthen the monitoring and accountability of property. Any unlocated property will be reported immediately.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section 4 of the *Manual of Property Control Procedures* regarding the procedures for recording and managing property as well as for the disposition of property.

The Financial/Business Operations Director instructed the Principal to develop a systematic written process for accounting for and disposing of property.

The South Region Office Financial/Business Operations Administrative Director instructed the Principal to meet with the school's staff to review the aforementioned procedures for property control and the procedures for the disposition of property.

The Financial/Business Operations Administrative Director instructed the Principal to conduct in-house property inventories on a quarterly basis to identify discrepancies and resolve them in a timely manner.

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

**Management Response:**

Refer to page 63 of this report and page 100 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Sunset Senior High School.

**14. School Non-Compliant With  
FTE Student Records  
Resulted in Potential FTE  
Funding Disallowances  
*Palmetto Elementary School***

For the 2012-2013 school year, guidelines and procedures for maintaining ELL student information were provided through the 2012-2013 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 cumulative folder. Copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576] must be properly completed and are to be filed in the ESOL Program Record folder.

During the February 2013 FTE Survey<sup>4</sup> records, the school reported 23 students enrolled in the ESOL program. A review of a sample of ten ELL student folders disclosed the following discrepancies in ten student folders (100%). The sample's high error rate requires the school administration's immediate attention:

- 14.1. For all students sampled, the individual *ELL/LEP Student Plan* [FM-4649] were either not evident or not properly completed.
- 14.2. For all students sampled, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* [FM-6576] were not evident or not properly completed.
- 14.3. One CELLA (Florida Comprehensive English Language Learners Assessment) Test Report was not evident.
- 14.4. One Home Language Survey [FM-5196] was not evident.

According to our calculations, the findings stated above could have potentially generated a combined FTE funding disallowance to the District of approximately \$902.

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<sup>4</sup> FTE Survey in February is otherwise referred to as Survey 3.

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). According to the guidelines in effect for the 2012-2013 fiscal year, *a Matrix is required for every IEP meeting conducted.*

The audit also included a review of a sample of 28 Special Education (SPED) records, of which five were Gifted and 23 were Exceptional Education student folders. We found that:

- 14.5. In four of the 23 instances (17%), a Matrix of Services Form was not completed for the Individual Educational Plan (IEP) in effect for the February 2013 FTE survey. One instance corresponded to an annual IEP, the remaining three were interim IEPs<sup>5</sup>.

These discrepancies could have generated a potential funding disallowance to the District of approximately \$4,575 for one of the four students cited above (because the student was funded at Matrix level 4<sup>6</sup> and the error could require a downward adjustment to his current funding level).

## **RECOMMENDATIONS**

- 14.1. 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 and ELL Staff**

**Management Response:**

The Principal held an ELL compliance meeting on April 30, 2013, with all

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<sup>5</sup> An interim IEP is completed within the annual period and represents modifications to the annual plan previously in effect.

<sup>6</sup> Students reported in the FTE Program roster line numbers 254 (Matrix Level 4) and 255 (Matrix Level 5) represent the highest cost factors. Due to the discrepancies noted for one student, we included all students in Matrix levels 4 and 5 (eight students in total during Survey Period 3) in our sample.

administrative, instructional, and clerical personnel responsible for ELL documentation and communicated all requirements to ensure full compliance with ESOL guidelines established by the State of Florida, Department of Education, and the District. All ELL folders have been subsequently corrected. Files were reviewed by the principal and ELL/Spanish teacher to ensure corrective action was completed.

In addition, the Principal requested assistance from other schools to aid in the correction process. Our ELL/Spanish teacher visited Ludlam Elementary to receive guidance from the Assistant Principal in their step by step process. Also, the ESOL teacher from Campbell Drive Elementary visited Palmetto Elementary to review the steps and give guidance on the procedure and documentation process. Finally, on May 28, 2013, the Bilingual Supervisor visited Palmetto Elementary and reviewed the school's step by step procedures. Recommendations were given and corrective action was taken.

On April 30, 2013, the Principal directed team members comprised of the Assistant Principal, ELL/Spanish Teacher, and the Registrar, to immediately review all present or new registrations to ensure compliance with ELL program guidelines.

Specifically, procedures were delineated to ensure that each Home Language Survey Form (FM-5196) is on file and dates are aligned with ISIS. Annually, the WLEP is updated and appropriate signatures/dates are entered.

The team was also instructed to ensure that the ELL/LEP Student Plan (FM-4649) is evident in each ESOL student's records and that each plan is kept updated and complete. This would include attaching minutes of each LEP meeting. In addition, a copy of all Annual Letters of participation (FM-6576), annual CELLA reports, and ELL Committee Notifications and purpose for meeting are clearly stated on LEP Plan and documentation is filed in the student's cumulative records.

The ELL/Spanish teacher will continue to work regularly on reviewing each folder and informing administration of any concerns. A follow up review will be requested from the Division of Bilingual Education.

**14.2. The Principal or her administrative designee should monitor the SPED area on a regular basis to ensure that IEP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS.**

**Person(s) Responsible: Principal and SPED Staff**

**Management Response:**

The Principal held a SPED compliance meeting on May 9, 2013, with all administrative, SPED instructional staff, and clerical personnel responsible for completing, submitting, and entering an Individual Educational Plan (IEP). Communication of all requirements was disseminated to ensure full compliance with SPED guidelines established by the State of Florida, Department of Education, and the District. All SPED folders and SPED-EMS system have been subsequently reviewed and corrected. Files were reviewed by the Assistant Principal and SPED Chairperson to ensure corrective action was completed.

During the May 9<sup>th</sup> meeting, the Principal directed team members comprised of the administration, SPED instructional staff, and the Registrar, to immediately review all present or new cumulative records, IEP folders and SPED-EMS to ensure compliance with SPED program guidelines.

Specifically, procedures were delineated to ensure that each Matrix of Services Form was completed on SPED-EMS, for each SPED student, finalized, submitted to the registrar with a Data Input Sheet (FM-6487), entered into the ISIS system, and that there is a Matrix of Services Form located behind each IEP that correlates with each IEP not to be stapled or paper clipped.

SPED instructional staff will review each of their students' cumulative folders on a quarterly basis utilizing the SPED Program Standards Review Form (7069) and ensure that behind each IEP there is a Matrix of Services form. The SPED Program Standards Review Form will be submitted to the Assistant Principal and kept in a log. Staff will notify administration of any concerns.

The principal has reviewed with all persons responsible the steps mentioned in this document to reduce the probability of being out of compliance and the consequential funding disallowances that may result from documentation errors/omissions. Special focus was placed on documents required for ELL and SPED funding.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to attend the FTE training when offered by the District.

The Financial/Business Operations Director will solicit assistance from the Office of Bilingual Education and World Languages and the Special Education Department 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 South Region Office Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 63 of this report and page 100 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Palmetto Elementary School.

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal funds' financial statements of the schools for the fiscal year ended June 30, 2012, 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;
- ascertain compliance with State law, State Board of Education Rules, School Board Policies, 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 of internal funds generally covered operations during the period of July 1, 2011 through June 30, 2012, payroll, property, purchasing credit card transactions, and information technology controls included current periods. FTE audits covered the October 2012 or February 2013 survey period (depending on the school audited).

Our procedures were as follows:

- reviewed written policies, procedures, and School Board Policies;
- 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, 2012 was 0.54%.

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, 2012, the MDCPS-Money Market Pool Fund's interest rate was 0.54%.

## 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".

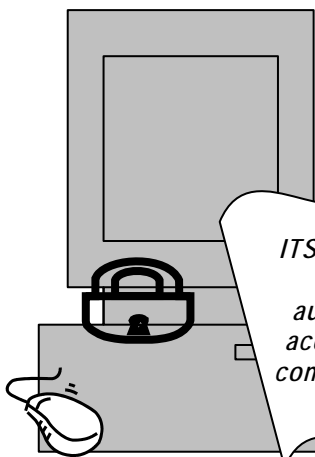
Our office conducts yearly inventories at each school of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites after the first day of school and before the end of the school year. Consequently, the property inventories of schools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

## DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY ASSESSMENT



*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. In addition, our school audits will selectively review information technology matters related to the proper safeguarding and location of servers and switches, software licensing documentation, proper authorization of Electronic Gradebook applications, and similar controls over data security.

## 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 each 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)

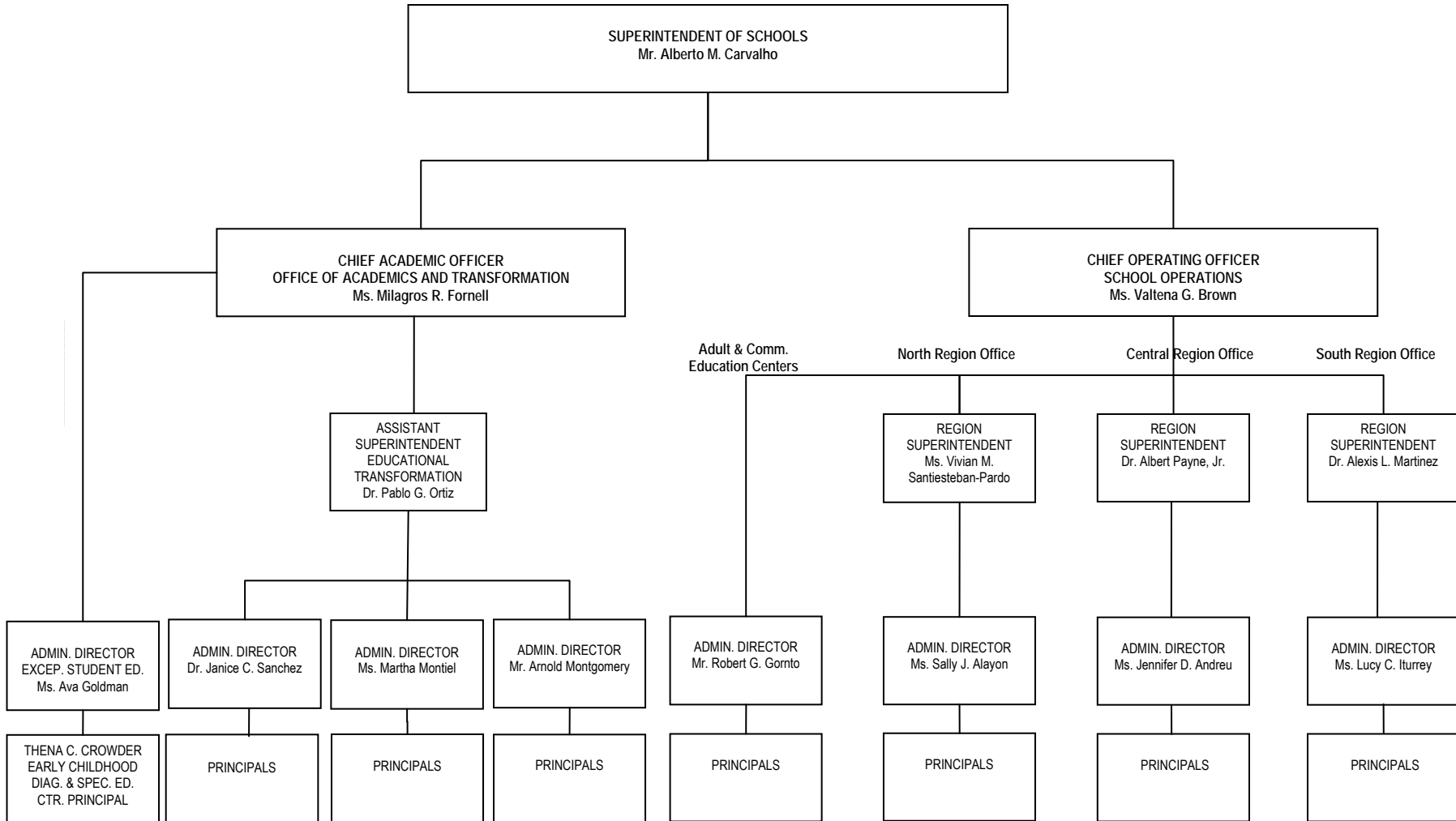
Schools are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

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.



## PARTIAL ORGANIZATIONAL CHART (SCHOOLS)






**APPENDIX  
MANAGEMENT'S RESPONSES**

**MEMORANDUM**

**June 5, 2013**

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

**FROM:** Mr. Wallace Aristide, Principal  
Miami Northwestern Senior High School 

**SUBJECT:** **ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT OF MIAMI  
NORTHWESTERN SENIOR HIGH SCHOOL**

The following is in response to findings in the school audit report of Miami Northwestern Senior High School for the 2011-2012 school year. The Principal formerly addressed the concerns during the 2011-2012 school year, due to noting improper procedures being implemented by the former treasurer resulting in ongoing support and documentation being instituted. As a result a management plan has been developed to address the findings and recommendations listed below.

**FINDINGS AND RECOMMENDATION**

**Non-Compliance With Bid requirements For Internal Fund Purchases**

**RECOMMENDATIONS**

- 1.1 Review the disbursements 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) purchases are properly documented with the minimum of three written vendor quotation, one of which must be from a certified minority enterprise; and 2) that the lowest quotation is selected.**

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

In order to ensure proper procedures are followed the principal met with the new Treasurer and Assistant Principal to review School Board Policy 6610, Internal Accounts, as it relates to Internal Funds purchases, resulting in an established system of controls and protocols for purchases warranting bids.

Additionally, the Principal met with the Activities Director and Athletic Director to review the new controls and protocols established to assure compliance with both the minimum requirement of three bids with minority enterprises representation and the awarding of services to the lowest bidder.

The Principal, Assistant Principal and Treasurer met with the Athletic sponsor and Activity sponsor to thoroughly discuss Internal Funds purchasing procedures. In the future, no sponsors will be allowed to submit purchases until they have participated in an established and formal training. All Internal Funds documents will consist of an Assistant Principal's initials to ensure that Miami Northwestern Senior High is in compliance with the guidelines, procedures and policies stated within the respective School Board Policy.

**Inadequate Controls Over Credit Card Documentation**

**RECOMMENDATIONS**

- 2.1. Review the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and strengthen the review over disbursements made with the credit card to ensure compliance with District Policy.**
- 2.2. Discuss and strengthen the safeguarding of records to prevent future losses.**

**Person(s) Responsible: Principal, Assistant Principal, Purchasing Clerk**

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In order to ensure proper procedures are followed the principal met with the Purchasing Clerk and Assistant Principal to review the Purchasing Credit Card Program Policies & Procedures Manual. To ensure that all P-card monthly reconciliation and subsidiary records are maintained and secured, a storage location that is secured within the Treasurer's office has been provided.

The Principal, Assistant Principal and Purchasing clerk will ensure that all credit card purchases are supported with itemized invoices in a timely manner. This process will be reconciled to ensure accuracy in procedures when the monthly P-card reconciliation report is submitted. The P-card purchasing process and/or procedures will consist of three monitors which include the Purchasing clerk, Assistant Principal and finalized by the Principal, respectively. The three monitors will ensure that all purchases conducted through the P-Card process have the proper Purchase Authorization Form, Statements, Invoices and Monthly Reconciliation Worksheets submitted and recorded.

#### **Inadequate Controls Over Yearbook**

##### **RECOMMENDATIONS**

- 3.1. Given the noted decrease in the students' demand for yearbooks, reassess the feasibility of the yearbook activity for the coming year.**

**In the event that a yearbook activity is conducted, in 2013-2014:**

- 3.2. Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.**
- 3.3. Discuss the procedures with the new yearbook sponsor to ensure that reports are correctly prepared and all required documentation is filed and signed.**
- 3.4. Ensure that the yearbook's unit sales price is set as close to the yearbook's unit cost as possible.**

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

In order to ensure proper procedures are followed the principal met with the Yearbook sponsor, Activities Director, Treasurer and Assistant Principal to review Section IV, Chapter 6 of the Manual of Internal Fund Accounting, delineating procedures and policies for Memory Books and Yearbooks. To ensure that the yearbook published for 2013-2014 is in compliance with Internal Funds policies and procedures, the following steps have been taken: The new Yearbook sponsor has been formally trained in the policies and procedures governing the publishing of a memory book as oppose to a yearbook. A detailed plan discerning by month all sales campaigns and promotional events ensuring the sales of all memory books will be developed and implemented by the yearbook sponsor. Ongoing monitoring of reports and other required documentation by Principal, Assistant Principal, Activities Director and Treasurer for accuracy, completeness and timeliness on a monthly basis will occur. The Principal will ensure that yearbooks are priced within the allowance stipulated in the Manual of Internal Fund Accounting.

#### **Inadequate Controls Over Fundraising/Student Activities Resulted In Losses And Discrepancies**

##### **RECOMMENDATIONS**

- 4.1. Review the procedures with sponsors and affected staff to ensure awareness and understanding of the requirements for conducting fundraising activities.**
- 4.2. Strengthen controls over the safeguarding of records to prevent misplacement/loss.**
- 4.3. Discuss with sponsors the need to forecast activities according to past student demand (to prevent excessive purchases of resale merchandise) and enforce this procedure.**

- 4.4. Strengthen the monitoring of expenditures associated with fundraising/student activities to ensure that sufficient funds are available before approving expenditures.
- 4.5. Strengthen the overall monitoring/review of the individual fundraising activity to ensure that discrepancies are promptly identified and resolved.
- 4.6. Ensure that resale merchandise currently in inventory is properly safeguarded and its future distribution/sale is properly documented.
- 4.7. Research the matter of the student refunds associated with the Grad Bash activity to determine whether these are still due to students and process these disbursements accordingly and in a timely manner.

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

In order to ensure proper procedures are followed the principal met with the Activities Director, Treasurer and Assistant Principal to review Section IV, Chapter 2 of the Manual of Internal Fund Accounting delineating specific instructions for fundraising and student activities. The process for safeguarding internal funds records has been reviewed with a new established system of controls and measures being adopted.

To ensure that the fundraising and student activities for 2013-2014 will be in compliance with Internal Funds policies and procedures there will be a yearly ongoing training with all athletic and club sponsors. This training will emphasize the procedures and controls established for the proper handling of reports, inventories and account management.

To ensure that all potential discrepancies are identified before they occur the Activities Director, Treasurer and Assistant Principal will monitor all requests for fundraising with one of its emphasis being financial feasibility. All requests for purchases submitted for approval will be assessed upon according to proper funding being available before the expenditure. Any fundraising that qualifies for pre-order sales will be setup accordingly to eliminate excessive inventory. Associated problems with student refunds during the Grad Bash activity in the school year 2011-2012 have been addressed and procedures established to ensure future compliance.

**Inadequate Controls Over Culinary Arts Program Activity**

**RECOMMENDATIONS**

- 5.1. Discuss the procedures with faculty and staff involved in the accounting of these activities to ensure understanding of the procedures and expectations of the job. These procedures should include the preparation of inventory and year end reports and the monitoring of sales.
- 5.2. Assign an administrator to oversee the culinary arts program and direct him/her to meet frequently with faculty and staff to oversee the activities and ensure that sales and costs are monitored closely and the clientele procuring the services is appropriate.
- 5.3. Periodically meet with the assigned administrator to ensure that the culinary arts program activities are progressing as designed and that the implementation of any corrective action resulting from these reviews is timely implemented.

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

In order to ensure proper procedures are followed the Principal met with the Culinary Arts Teacher, Treasurer and Assistant Principal to review Section IV, Chapter 16 of the Manual of Internal Fund Accounting and the Adult and Applied Technology Education Procedures Manual delineating specific controls and procedures for conducting financial activities of production shops. Specifically, the culinary arts teacher was instructed and reminded on the proper preparation and maintenance of all reports, inventories, sales and mandated to adhere to School Board Policy 8500, Food Services, which establishes the Department of Food and Nutrition as the provider of school food services which is consistent with the nutritional needs of

students. In addition, the implementation of the district's wellness policy, healthy beverage and food guidelines is expected to be followed and will be randomly monitored on an ongoing basis. Non-compliance with established procedures will be rectified immediately by the school Principal.

**Inadequate Reporting and Documenting of Payroll!**

**RECOMMENDATIONS**

- 6.1. **Reassess the overall process at your school for reviewing the payroll and discuss the procedures with the affected staff and administration overseeing the payroll function. Determine if any of these employees require retraining and seek training assistance from the district**
- 6.2. **Direct the payroll clerk to verify that time reported and daily payroll attendance sheets agrees with the time reported prior in the Final Rosters.**
- 6.3. **Direct the administrator to review the reports and documentation prior to approving the payroll.**
- 6.4. **Ensure that the employee in charge of reporting the payroll and the employee in charge of locating substitutes reconcile the teacher and substitute payroll periodically during the pay-period to prevent errors.**
- 6.5. **Strengthen the supervision over the payroll function and the review of the payroll records to ensure the accuracy of the payroll being reported.**

**Responsible Person(s): Principal, Assistant Principal, Payroll Clerk, Substitute Locator**

In order to ensure proper procedures are followed the principal met with the Payroll clerk, Substitute locator and Assistant Principal to review Payroll Processing Procedures Manual and Payroll Fall Highlights delineating the proper handling of payroll. A discussion and training was given to assure that all reporting documentation and procedures were clearly understood with reconciliation controls applied for monitoring. The payroll clerk received assistance from the district in processing payroll more efficiently and effectively with new established controls.

To ensure that the time reported and daily payroll attendance sheets agrees the payroll clerk must submit the daily payroll attendance with a working roster to the designated administrator over payroll before approving. The payroll clerk and substitute locator meet to reconcile the substitute coverage documents and daily attendance sheets. These documents are submitted to the Assistant Principal over payroll on a daily basis for review to ensure completeness and accuracy.


The calculations for the hourly payroll will be reviewed weekly by the Assistant Principal over payroll to ensure that the hours have been correctly tabulated and reported in SAP. Also, random daily hourly payroll checks will occur to ensure that hourly staff members are being monitored for timely and proper reporting of approved hours.

If any further corrective actions or additional strategies are necessary, please contact me at Miami Northwestern Senior High, 305-836-0991.

MEMORANDUM

June 12, 2013  
MAL/2012-13 #024

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

**FROM:** Mr. Michael A. Lewis, Principal   
North Miami Senior High School

**SUBJECT:** NORTH MIAMI SENIOR HIGH SCHOOL-LOCATION 7591 AUDIT RESPONSE FOR  
THE 2011-2012 FISCAL YEAR

The cited audit findings for the period of July 1, 2011 through June 30, 2012, have been carefully reviewed by the Principal, Assistant Principals, and Treasurer. As a result, the Principal has established an action plan comprised of explicit strategies to implement in order to prevent recurrence.

**RECOMMENDATIONS**

**Inadequate Controls Over Receipts And Deposits**

- 1.1 Discuss receipting and depositing procedures with staff for understanding and awareness of the requirements and timelines for turning in and depositing collections.
- 1.2 Strengthen the review and oversight of receipting/depositing activities to ensure that monies are timely receipted, deposited and properly recorded.
- 1.3 Record funds received from other schools in a Trust Fund account and create sub-ledgers for each activity to prevent comingling.

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

**Management Response:**

The Principal will thoroughly review Section II, Chapter 3 of the *Manual of Internal Fund Accounting* which establishes the guidelines for receipting collections and documenting deposits associated with internal funds activities. Copies will be provided and discussed with all Assistant Principals, Treasurer and Activities Director.

The Principal will meet with the Administrative Team, School Treasurer and review Section II, Chapter 3 of the *Manual of Internal Fund Accounting* which establishes the guidelines for receipting collections and documenting deposits associated with internal funds activities.



The Principal will establish a set of procedure to ensure that Collections/Deposits Log (FM-7249) is consistently utilized to document those deposit packages awaiting the armored car pickup service. These procedures included strict adherence to guidelines.

The principal will ensure that a Trust Fund account is created to place received funds from other schools.

The Principal and Vice-Principal will conduct mini-reviews on a quarterly basis to ensure that accounts are compliant with Internal Funds Policies.

#### **Inadequate Controls Over Disbursements**

- 2.1 Discuss disbursement procedures with staff for understanding and awareness of requirements, and timelines for paying vendors.
- 2.2 Strengthen the review and oversight over the disbursement function to ensure the propriety of the charges, posting of charges to the appropriate accounts and the completeness of the documentation.
- 2.3 Maintain control over expenditures to prevent overspending and consequential accounting/funds deficits.
- 2.4 Discontinue the cellular telephone service/usage.

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

#### **Management Response:**

The Principal will meet with the Administrative Team, School Treasurer and review Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*.

The Principal and Assistant Principal will meet with the School Treasurer to establish and implement a set of procedures to ensure that staff is aware and understand the requirements for disbursements.

The Principal will meet with the School Treasurer on a weekly basis to review all expenditures to prevent overspending and will immediately discontinue the service/usage of the cellular telephone.

#### **Yearbook Activity Not In Compliance**

- 3.1 Given the noted decreases in the students' demand for yearbook, reassess the feasibility of the yearbook activity for the coming year.

- 3.2 Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.
- 3.3 Discuss the procedures with the new yearbook sponsor and the school treasurer to ensure that reports are correctly prepared, all required documentation is filed and signed; and transactions are posted to the appropriate account sun-legers.

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

**Management Response:**

The Principal met with the Administrative Team, Yearbook Sponsor, School Treasurer, Activity Director and reviewed Section VI, Chapter 6 of the Manual of Internal Fund Accounting. As a result of the meeting, the Principal decided to discontinue/eliminate the purchase and sale of Yearbooks.

It is expected that after implementation of the above mentioned recommendations, future audit exceptions will be avoided. If additional information is required, please contact me directly at (305) 891-6590. Thank you in advance.

CC: Ms. Martha Montiel  
Ms. Maria T. Gonzalez

**MEMORANDUM**

June 7, 2013  
WA2012-2013 #60

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

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

**SUBJECT:** ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT OF BOOKER T. WASHINGTON SENIOR HIGH SCHOOL

The following is in response to 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.

**FINDING and RECOMENDATION**

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

**RECOMMENDATION**

1. 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, any changes to staff's access to these applications remain compliant with current District guidelines.

**Person(s) Responsible:** Principal, Vice Principal, and Office Manager (Treasurer)

**Management Response:**

In order to ensure proper procedures are followed, the Principal met with the Vice Principal and Office Manager to review and discuss the Authorized Applications for Employees and establish sound system for documenting, recording, and identifying individual's access.

Additionally, the Principal will ensure access to computer system applications is restricted, and access remains in compliance with current District guidelines. Reports will be printed and reviewed by the Principal and Vice Principal. The Principal will sign and date the document. The Office Manager will file as recommended.

**FINDING and RECOMMENDATION**

2. Inadequate Control Over Yearbook Sales

**RECOMMENDATION**

- 2.1 Given the noted decrease in the students' demand for yearbooks, reassess the feasibility of the yearbook activity for the coming year.
- 2.2 Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.
- 2.3 Ensure that the yearbook's unit sales price is set as close to the yearbook's unit cost as possible.

**Person(s) Responsible:** Principal, Yearbook Sponsor, Treasurer

The Principal met with the Vice Principal, Yearbook Sponsor and Treasurer to review the yearbook sales to establish sound procedures to ensure compliance with Section 4, Chapter 6 of the Manual of Internal Fund Accounting referencing the selling yearbooks. Due to the high technology demand, and students unable to pay for the yearbooks, the school has decided to not selling yearbooks.

Sponsor With the yearbook committee will identify procedures for the development and utilization of a memory book. A comprehensive plan delineating the unit price to be as close to at cost as possible, monthly sales and promotional events to ensure the selling of all memory books will be created and implemented by the yearbook sponsor and monitored by the Principal and Vice Principal on an on-going basis.


If any further actions or additional strategies are necessary, please contact me at Booker T. Washington Senior High at 305-324-8900.

**cc:** Dr. Janice Cruse-Sanchez  
María T. Gonzalez

MEMORANDUM

May 31, 2013

TO: Dr. Alexis L. Martinez, Region Superintendent  
South Region Office

FROM: Dr. Lucia Cox, Principal   
Miami Sunset Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF MIAMI  
SUNSET SENIOR HIGH SCHOOL FOR 2011-2012 FISCAL YEAR

The following is a response to relevant findings in the school audit report of Miami Sunset Senior High School. The audit findings have been carefully reviewed by the Principal. A corrective plan has been revised and implemented to manage and address the recommendations below.

**RECOMMENDATIONS:**

- 1.1 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.
- 1.2 The school administration should ensure that the monthly report is signed prior to filing as evidence that it has been reviewed for compliance.

**Responsible Persons:** Principal, Assistant Principal and Principal's Designee, and Registrar.

**Management Response:**

The Principal held a meeting with the Registrar and Assistant Principal to review the memoranda from School Operations and Weekly Briefing No. 1120 regarding current access to the system application for changing grades and Weekly Briefing No. 4483 and No. 7784, access to Grade Book applications such as the Electronic Grade Book Manager (WGBM) and Electronic Grade Book Attendance (WGBA).

The Principal immediately complied with the current access to system application for changing grades and access to Grade Book applications and limited it to three staff approvers, Principal, Assistant Principal, Registrar and a staff member performing duties of the Registrar.

The Principal implemented a management process each month to review the *Authorized Application for Employee by Location* Report. Each month the Registrar will print the *Authorized Application for Employee by Location* Report and review the report with the Assistant Principal

thoroughly for compliance with District policy. Once the review has been completed, the Principal will review and sign the report and file it in a secure place.

**Management Response:**

**RECOMMENDATIONS:**

- 2.1 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 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 Strengthen the monitoring and accounting of property, and conduct in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.

**Responsible Person:** Principal, Assistant Principal, School Resource Specialist, Computer Specialist.

**Management Response:**

The Principal met with the Assistant Principal, the School Resource Specialist and Computer Specialist to review the *Manual of Property Control Procedures* which establishes the guidelines for recording and managing property Section 4 and Chapter 10.400 of the Auditor General, State of Florida.

The Principal directed the Assistant Principal, Computer Specialist and School Resource Specialist to conduct an inventory each semester. Additionally, a list of 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 as property for inventory purposes.

A list of items not on record and/or which cannot be found will be listed as "unlocated" and reported immediately.

The Principal implemented a management report that identifies property by room number, location, type of equipment and property value. Each staff member who wishes to move property to a different location must request approval from the Principal or Assistant Principal. The approved request will be submitted to the Computer Specialist and/or School Resource Specialist. The Computer Specialist and/or School Resource Specialist will update the management report, respectively.

Under no circumstances will equipment be changed from location, surveyed, and/or checked out via Outgoing Property form without an administrator's approval.

In addition, monthly meetings have been scheduled with day school personnel and the Adult Education Principal and staff responsible for maintaining property control in order to strengthen the monitoring and accountability of property. Any unlocated property will be reported immediately.


cc: Ms. Lucy C. Iturrey



**MEMORANDUM**

May 31, 2013

**TO:** Dr. Alexis Martinez, Regional Superintendent  
South Regional Center

**FROM:** Eric Torres, Principal   
Palmetto Elementary

**SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT FOR  
PALMETTO ELEMENTARY SCHOOL FOR 2012-2013**

The following is a response to relevant findings in the school audit report of Palmetto Elementary School. The audit findings have been carefully reviewed by the Principal. A management plan has been revised and implemented to address the recommendations listed below.

**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.
- 1.2 The Principal or administrative designee should monitor the SPED area on a regular basis to ensure the IEP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS.

**Responsible Person(s):** Principal, Assistant Principal, ELL/Spanish Teacher and SPED Staff.

**MANAGEMENT RESPONSE – 1.1**

The Principal held an ELL compliance meeting on April 30, 2013, with all administrative, instructional, and clerical personnel responsible for ELL documentation and communicated all requirements to ensure full compliance with ESOL guidelines established by the State of Florida, Department of Education, and the District. All ELL folders have been subsequently corrected. Files were reviewed by the principal and ELL/Spanish teacher to ensure corrective action was completed.

In addition, the Principal requested assistance from other schools to aid in the correction process. Our ELL/Spanish teacher visited Ludlam Elementary to receive guidance from the Assistant Principal in their step by step process. Also, the ESOL teacher from Campbell Drive Elementary visited Palmetto Elementary to review the steps and give guidance on the procedure and documentation process. Finally, on May

28, 2013, the Bilingual Supervisor visited Palmetto Elementary and reviewed the school's step by step procedures. Recommendations were given and corrective action was taken.

On April 30, 2013, the Principal directed team members comprised of the Assistant Principal, ELL/Spanish Teacher, and the Registrar, to immediately review all present or new registrations to ensure compliance with ELL program guidelines.

Specifically, procedures were delineated to ensure that each Home Language Survey Form (FM-5196) is on file and dates are aligned with ISIS. Annually, the WLEP is updated and appropriate signatures/dates are entered.

The team was also instructed to ensure that the ELL/LEP Student Plan (FM-4649) is evident in each ESOL student's records and that each plan is kept updated and complete. This would include attaching minutes of each LEP meeting. In addition, a copy of all Annual Letters of participation (FM-6576), annual CELLA reports, and ELL Committee Notifications and purpose for meeting are clearly stated on LEP Plan and documentation is filed in the student's cumulative records.

The ELL/Spanish teacher will continue to work regularly on reviewing each folder and informing administration of any concerns. A follow up review will be requested from the Division of Bilingual Education.

#### **MANAGEMENT RESPONSE – 1.2**

The Principal held a SPED compliance meeting on May 9, 2013, with all administrative, SPED instructional staff, and clerical personnel responsible for completing, submitting, and entering an Individual Educational Plan (IEP). Communication of all requirements was disseminated to ensure full compliance with SPED guidelines established by the State of Florida, Department of Education, and the District. All SPED folders and SPED-EMS system have been subsequently reviewed and corrected. Files were reviewed by the Assistant Principal and SPED Chairperson to ensure corrective action was completed.

During the May 9<sup>th</sup> meeting, the Principal directed team members comprised of the administration, SPED instructional staff, and the Registrar, to immediately review all present or new cumulative records, IEP folders and SPED-EMS to ensure compliance with SPED program guidelines.

Specifically, procedures were delineated to ensure that each Matrix of Services Form was completed on SPED-EMS, for each SPED student, finalized, submitted to the registrar with a Data Input Sheet (FM-6487), entered into the ISIS system, and that there is a Matrix of Services Form located behind each IEP that correlates with each IEP not to be stapled or paper clipped.

SPED instructional staff will review each of their students' cumulative folders on a quarterly basis utilizing the SPED Program Standards Review Form (7069) and ensure



that behind each IEP there is a Matrix of Services form. The SPED Program Standards Review Form will be submitted to the Assistant Principal and kept in a log. Staff will notify administration of any concerns.

The principal has reviewed with all persons responsible the steps mentioned in this document to reduce the probability of being out of compliance and the consequential funding disallowances that may result from documentation errors/omissions. Special focus was placed on documents required for ELL and SPED funding.

If you have any further questions or concerns regarding this matter, please feel free to contact me at (305) 238-2327.

cc: Ms. Cynthia Gracia  
Ms. Lucy Iturrey

**MEMORANDUM**

June 4, 2013

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

**FROM:** Dr. Alexis Martinez, Region Superintendent  
South Region Office



**SUBJECT: PALMETTO ELEMENTARY AND MIAMI SUNSET SENIOR HIGH**

Please find attached the responses to the audit finding for the 2011-2012 fiscal year for Palmetto Elementary School and Miami Sunset Senior High School. South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**Palmetto Elementary School**

**1. School Non-Compliant with FTE Student Records Resulted in Potential FTE Funding Disallowances**

The South Region Office Financial/Business Operations Director instructed the Principal to attend the FTE training when offered by the District.

The Financial/Business Operations Director will solicit assistance from the Office of Bilingual Education and World Languages and the Special Education Department 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 South Region Office Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

**Miami Sunset Senior High School**

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

The South Region Office Financial/Business Operations Director instructed the Principal to review Weekly Briefings No. 1120 and No. 7784 and periodically review access to the WGBM and WGBA applications and ensure compliance.

**2. Inadequate Controls Over Property Inventory Result in Loss of Equipment**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section 4 of the **Manual of Property Control Procedures** regarding the procedures for recording and managing property as well as for the disposition of property.

The Financial/Business Operations Director instructed the Principal to develop a systematic written process for accounting for and disposing of property.

The South Region Office Financial/Business Operations Administrative Director instructed the Principal to meet with the school's staff to review the aforementioned procedures for property control and the procedures for the disposition of property.

The Financial/Business Operations Administrative Director instructed the Principal to conduct in-house property inventories on a quarterly basis to identify discrepancies and resolve them in a timely manner.

School Principals will be required to participate in the District Money Matters Support Program.

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

AM/Ig  
M#76

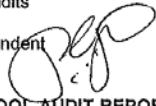
Attachment

cc: Dr. Daniel Tosado  
Ms. Cynthia Gracia  
Ms. Lucy Iturrey

MEMORANDUM

June 10, 2013  
PGO#081/2012- 2013  
305-995-3091

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

FROM: Pablo G. Ortiz, Ed. D., Assistant Superintendent  
Education Transformation Office 

SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORTS OF BOOKER T. WASHINGTON SENIOR HIGH SCHOOL, MIAMI NORTHWESTERN SENIOR HIGH SCHOOL, AND NORTH MIAMI SENIOR HIGH SCHOOL

Please find attached the response to the internal funds audit for the 2011-2012 fiscal year for Booker T. Washington Senior High School, Miami Northwestern Senior High School and North Miami Senior High School. The Education Transformation Office has reviewed the audit exceptions cited. The following support activities will be implemented.

BOOKER T. WASHINGTON SENIOR HIGH

Non-Compliance With Certain School Site Informational Technology (IT) Data Security Controls

- 1.1 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, any changes to staff's access to these applications remain compliant with current District guidelines.
- The Principal will review with Vice Principal and Principal's Secretary Weekly Briefings No. 1120, No. 4483, and No. 7784.
  - The Principal will print and review the "Authorized Computer Applications for Employees" Report on a monthly basis. The Principal will verify and identify on the document the employees that are permitted/authorized to update students' grades, not to exceed District number of allowable approvers. The Principal will sign, date and submit a blue ink signature copy to the Education Transformation Office Administrative Director on the 20<sup>th</sup> day of each month.

Inadequate Control Over Yearbook Sales

- 2.1 Given the noted decrease in the students' demand for yearbooks, reassess the feasibility of the yearbook activity for the coming year.
- 2.2 Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.
- 2.3 Ensure that the yearbook's unit sales price is set as close to the yearbook's unit cost as possible.
- 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.

MIAMI NORTHWESTERN SENIOR HIGH SCHOOL

Non-Compliance With Bid requirements For Internal Fund Purchases

- 1.1 Review the disbursements 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) purchases are properly documented with the minimum of three written vendor quotation, one of which must be from a certified minority enterprise; and 2) that the lowest quotation is selected.

- The ETO Administrative Director and the Principal met with the new Treasurer and reviewed the disbursement procedures and a meeting was conducted with staff. The Treasurer met with the District Business Manager to review the required bid process to ensure the lowest bid is selected.

**Inadequate Controls Over Credit Card Documentation**

- 2.1 Review the Purchasing Credit Card Program guidelines with staff for awareness and understanding of the requirements; and strengthen the review over disbursements made with the credit card to ensure compliance with District Policy.
- 2.2 Discuss and strengthen the safeguarding of records to prevent future losses.
  - The Principal and District Business Manager met with Purchasing Clerk, Treasurer and Assistant Principal to thoroughly review Purchasing Credit Card Program Policies & Procedures Manual to ensure that procedures are followed as related to credit card transactions, disbursement procedures, and the acquisition of the required 3 bids to ensure compliance with district policy and Procedures. The Principal designated a secured space for storage of financial records.

**Inadequate Controls Over Yearbook**

- 3.1 Given the noted decrease in the students' demand for yearbooks, reassess the feasibility of the yearbook activity for the coming year. In the event that a yearbook activity is conducted, in 2013-2014:
- 3.2 Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.
- 3.3 Discuss the procedures with the new yearbook sponsor to ensure that reports are correctly prepared and all required documentation is filed and signed.
- 3.4 Ensure that the yearbook's unit sales price is set as close to the yearbook's unit cost as possible.
  - 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.

**Inadequate Controls Over Fundraising/Student Activities Resulted In Losses And Discrepancies**

- 4.1. Review the procedures with sponsors and affected staff to ensure awareness and understanding of the requirements for conducting fundraising activities.
- 4.2. Strengthen controls over the safeguarding of records to prevent misplacement/loss.
- 4.3. Discuss with sponsors the need to forecast activities according to past student demand (to prevent excessive purchases of resale merchandise) and enforce this procedure.
- 4.4. Strengthen the monitoring of expenditures associated with fundraising/student activities to ensure that sufficient funds are available before approving expenditures.
- 4.5. Strengthen the overall monitoring/review of the individual fundraising activity to ensure that discrepancies are promptly identified and resolved.
- 4.6. Ensure that resale merchandise currently in inventory is properly safeguarded and its future distribution/sale is properly documented.
- 4.7. Research the matter of the student refunds associated with the Grad Bash activity to determine whether these are still due to students and process these disbursements accordingly and in a timely manner.
  - The Principal met with the Assistant Principal and Treasurer to review the school-developed fundraising procedures and a meeting was held with sponsors and the entire staff. A

follow-up meeting will be held at the beginning of the school year. Sponsors were directed to present forecasted fundraising activities in advance to ensure feasibility and sufficient funds availability. The Assistant Principal and Treasurer were directed to monitor and review and monitor fundraising activities on a monthly basis. The Principal designated a secured space for storage of financial records.

#### Inadequate Controls Over Culinary Arts Program Activity

- 5.1 Discuss the procedures with faculty and staff involved in the accounting of these activities to ensure understanding of the procedures and expectations of the job. These procedures should include the preparation of inventory and year end reports and the monitoring of sales.
- 5.2 Assign an administrator to oversee the culinary arts program and direct him/her to meet frequently with faculty and staff to oversee the activities and ensure that sales and costs are monitored closely and the clientele procuring the services is appropriate.
- 5.3 Periodically meet with the assigned administrator to ensure that the culinary arts program activities are progressing as designed and that the implementation of any corrective action resulting from these reviews is timely implemented.
  - The ETO Administrative Director directed the Principal meet with identified staff to ensure that staff understands the procedures and expectations to include the preparation of Inventory and year end reports and the monitoring of sales.
  - The Principal identified an Assistant Principal to randomly monitor and oversee the culinary arts program and consequential sales and costs are in compliance with district procedures. In the event discrepancies are noted, corrective action will be implemented immediately.

#### Inadequate Reporting and Documenting of Payroll

- 6.1 Reassess the overall process at your school for reviewing the payroll and discuss the procedures with the affected staff and administration overseeing the payroll function. Determine if any of these employees require retraining and seek training assistance from the district
- 6.2 Direct the payroll clerk to verify that time reported and daily payroll attendance sheets agrees with the time reported prior in the Final Rosters.
- 6.3 Direct the administrator to review the reports and documentation prior to approving the payroll.
- 6.4 Ensure that the employee in charge of reporting the payroll and the employee in charge of locating substitutes reconcile the teacher and substitute payroll periodically during the pay-period to prevent errors.
- 6.5 Strengthen the supervision over the payroll function and the review of the payroll records to ensure the accuracy of the payroll being reported.
  - The ETO Administrative Director instructed the Principal to thoroughly review the Payroll Processing Procedures Manual and develop a systematic approach for properly maintain payroll procedures to include review of Payroll Sign-In Rosters and Temporary Instructors Daily Payroll Attendance Sheet, verify that the daily payroll corresponds to employee's actual attendance and attach appropriate documentation as needed to match the temporary instructor's log.
  - The ETO Administrative Director will conduct random site reviews to ensure compliance with all guidelines found in the Payroll Processing Procedures Manual.

#### NORTH MIAMI SENIOR HIGH SCHOOL

##### Inadequate Controls Over Receipts And Deposits

- 1.1 Discuss receipting and depositing procedures with staff for understanding and awareness of the requirements.

- 1.2 **Strengthen the review and oversight of receipting/depositing activities to ensure that monies are timely received, deposited and properly recorded.**
- 1.3 **Record funds received from other schools in a Trust Fund account and create sub-ledgers for each activity to prevent comingling.**
  - The Education Transformation Office Administrative Director instructed the Principal to thoroughly review Section II, Chapters 2, and 3 of the Manual of Internal Fund Accounting to ensure that procedures are followed as it relates to proper receipting of funds and disbursement of funds.
  - The Education Transformation Office Administrative Director, cooperatively with the Principal, will solicit assistance from the Office of Internal Funds to provide necessary training for selected staff.
  - The Education Transformation Office Administrative Director, cooperatively with the Principal, will coordinate quarterly Internal Funds mini-reviews. Results will be examined and discrepancies will be immediately corrected.

#### Inadequate Controls Over Disbursements

- 2.1 **Discuss disbursement procedures with staff for understanding and awareness of requirements.**
- 2.2 **Strengthen the review and oversight over the disbursement function to ensure the propriety of the charges, posting of charges to the appropriate accounts and the completeness of the documentation.**
- 2.3 **Maintain control over expenditures to prevent overspending and consequential accounting/funds deficits.**
- 2.4 **Discontinue the cellular telephone service/usage.**
  - The Education Transformation Office Administrative Director will conduct site reviews to ensure compliance with all guidelines found in Section II, Chapters 4, 5 and 6 of the Manual of Internal Fund Accounting, ensuring procedures for making purchases and disbursements are adhered and proper documentation is maintained.
  - The Education Transformation Office Administrative Director will meet with the Principal to review that all purchases are made in accordance with School Board Policy 6610 *Internal Accounts, Payment for Goods and Services*. Additionally, Purchase Order Requisition Logs, Invoices, and all related documentation will be reviewed to ensure that record keeping procedures are intact, organized and dealt with in a timely manner.

#### Yearbook Activity Not In Compliance

- 3.1 **Given the noted decreases in the students' demand for yearbook, reassess the feasibility of the yearbook activity for the coming year.**
- 3.2 **Discuss the sales campaign with yearbook staff in order to increase sales and reduce the number of unsold books in the coming year.**
- 3.3 **Discuss the procedures with the new yearbook sponsor and the school treasurer to ensure that reports are correctly prepared, all required documentation is filed and signed; and transactions are posted to the appropriate account sun-ledgers.**
  - The Principal has discontinued the purchase of Yearbooks.

If you need additional information, please contact me at (305) 995-3091. Thank you for your support and assistance.

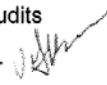
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cc Dr. Linda Amica-Roberts  
Mr. Arnold R. Montgomery  
Ms. Martha H. Montiel  
Dr. Janice Cruse-Sanchez  
Ms. Maria T. Gonzalez

**MEMORANDUM**

June 13, 2013

**TO:** Mr. 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 SOUTH REGION OFFICE**

School Operations has reviewed the audit exceptions cited in the 2011-2012 fiscal year audit report of the following schools reporting to the South Region Office: Palmetto Elementary School and Miami Sunset Senior High School. The following preventive actions will be taken through School Operations:

- Review reports submitted by Region Business Directors' on mini-reviews conducted in selected areas of Internal Funds, including Receipts/Deposits, and Disbursements, and Authorized Applications for Employees by Locations Report and FTE. Discrepancies with the areas cited above will be investigated through the appropriate Region Office.
- Work collaboratively with the Region Office and facilitate appropriate training and assistance from District Offices in data security, unlocated property and FTE, respectively.
- Coordinate and provide information to school site administrators and staff on best business practices, including proper implementation of data security procedures and related financial areas of concern through professional development in Money Matters!
- Conduct a face-to-face technical training in collaboration with District offices through the Money Matters Support Program at the beginning of the school year for newly appointed principals to provide hands-on experiences in the cited areas.

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  
M097

cc: Dr. Daniel Tosado  
Region Superintendents  
Region Business 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 205.07 (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.

*Revised: (07-11)*

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## INTERNAL AUDIT REPORT SELECTED SCHOOLS JUNE 2013



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