

MIAMI -DADE COUNTY PUBLIC SCHOOLS

**Internal Audit Report
Selected Schools/Centers**

*At All 30 Schools/Centers,
The Financial Statements Were Fairly Stated.*

*At Four Schools/Centers,
Controls Over
The Bookkeeping And Disbursement Functions;
The Reporting And Recording Of Payroll;
School Site Information Technology Controls;
And Title I Program Procedures
Need Improvement.*

*Property Inventory Results Were Satisfactory
For Most Schools/Centers Reported Herein.*

March 2016

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Chief Auditor
Jose F. Montes de Oca, CPA

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March 4, 2016

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

Ladies and Gentlemen:

This report includes the audit results of 30 schools/centers currently reporting to the North Region, South Region, and Central Region offices. This group includes the results of the first audit of iTECH @ Thomas A. Edison Educational Center. The audit period of five of the 30 school audits reported herein is two fiscal years ended June 30, 2015, while the period of the remaining 25 school audits is one fiscal year ended June 30, 2015. At four schools/centers, there was a change of Principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds at all the schools/centers. On a selected basis, we reviewed payroll, credit card purchases, Full-Time-Equivalent (FTE) reporting and student records, Title I Program records and procedures, and selected aspects of data security. The audits also included the results of property inventories.

Our audits disclosed that the financial statements of all the schools/centers reported herein were fairly stated. At 26 of the 30 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At four schools/centers, we cited deficiencies regarding the bookkeeping and disbursement functions; the reporting and recording of payroll; the school site monitoring of certain aspects of data security; and compliance with Title I Program procedures. Property inventory results for most schools/centers reported herein were satisfactory.

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/centers' 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 30 schools/centers. These include 24 schools/centers that report to the North Region Office, three to the South Region Office, and three to the Central Region Office. This group includes the results of the first audit at iTECH @ Thomas A. Edison Educational Center.

The 30 schools/centers comprise the audit results of five schools/centers with a two-fiscal year audit period ended June 30, 2015, and 25 schools/centers with a one-fiscal year audit period ended June 30, 2015. At four schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 26 of the 30 schools/centers reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The four schools/centers with audit findings and the affected areas are as follows:

School/Center Name	Region	No. Of Findings	Area Of Findings				
			Bookkeeping	Disbursements Internal Funds and P-Card	Payroll	Title I Program	Data Security
1. Parkway Elementary	North	1	1				
2. Carol City Middle	North	3		1	1	1	
3. Miami Norland Senior	North	2		1			1
4. Jane S. Roberts K-8 Center	South	1			1		
Totals		7	1	2	2	1	1

As depicted in the table above, at four schools/centers, we cited deficiencies in the oversight of the bookkeeping function and the controls over disbursements (involving Internal Funds and P-Card purchases); the reporting and recording of payroll; the school site monitoring of certain aspects of data security; and the management of Title I funds.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 18-21. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 30-57); and in the Appendix section in memorandum format (Pages 66-83).

Notwithstanding the conditions and findings reported herein, at all 30 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 and/or 2014-2015 fiscal year(s), on the cash basis of accounting, depending on the school audited.

As of June 30, 2014, for five of the 30 schools/centers reported herein, total combined receipts and disbursements amounted to \$423,429.10 and \$447,632.80, respectively; while total combined cash and investments amounted to \$199,469.89 (Page 8). As of June 30, 2015, for all 30 schools/centers reported herein, total combined receipts and disbursements amounted to \$2,631,799.69 and \$2,678,455.01, respectively; while total combined cash and investments amounted to \$698,281.24 (Pages 9-12).

Notwithstanding the conditions and findings reported herein, as of June 30, 2015, the internal control structure at all 30 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers.

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 30 schools/centers. Of this total, 27 schools/centers were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following three schools/centers, we found the following:

- At Parkway Elementary, we found delays in the posting of transactions and errors in the bookkeeping of the funds. We also noted discrepancies regarding the documentation supporting the receipts and disbursements; and delays in the deposit of collections and the replenishment of the Instructional Materials and Supplies account. The inventory report of official forms prepared by the school contained errors. The discrepancies happened between March 2014 and September 2015, where staff apparently inexperienced in internal funds performed the bookkeeping duties (Pages 30-35).
- At Carol City Middle, transportation expenditures associated with student athletic events exceeded available funds, and the corresponding internal fund account ended up with a deficit balance. In addition, the documentation supporting several of the internal fund purchases was incomplete (Pages 36-40).
- At Miami Norland Senior, we noted instances where the school made internal fund purchases of \$1,000 or more; and although three documented quotes were on file for each of these purchases, none corresponded to a certified minority enterprise. In addition, sales tax was not paid on several purchases of merchandise for which the students claimed ownership (Pages 51-54).

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all 30 schools/centers.

At 30 schools/centers, Property Audits staff inventoried a total of 6,076 equipment items with a total approximate cost of \$14 million. Of the 30 inventories, 27 proved satisfactory. Results for the remaining three schools/centers disclosed that a total of four (4) equipment items with a total depreciated value of zero and a total acquisition cost of \$8,144 could not be located (refer to Property Schedules on Pages 26-28).

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process. Our analysis of Plant Security Report losses disclosed that eight (8) items with a total depreciated value of \$3,534 and a total acquisition cost of \$22,822 were reported missing at three of the 30 schools/centers. Items consisted of computer equipment (Page 29).

PAYROLL

We reviewed current payroll records and procedures at the following ten schools/centers:

Schools/Centers	Region	Schools/Centers	Region
Flamingo Elementary	North	Carol City Middle	North
Fulford Elementary	North	Dr. Manuel C. Barreiro Elementary ¹	South
North Glade Elementary	North	Jane S. Roberts K-8 Center ¹	South
Parkway Elementary	North	Southwood Middle ¹	South
David Lawrence Jr. K-8 Center	North	iTECH @ Thomas A. Edison Educational Center ¹	Central

At eight of the ten schools/centers, there was general compliance with the *Payroll Processing Procedures Manual*.

- At Carol City Middle, our review of several payrolls processed during the latter part of the 2014-2015 fiscal year disclosed instances where the Daily Payroll Attendance Sheets did not properly support the attendance reported in the Final Rosters. In addition, the leave cards were not always on file (Pages 45-47).

¹ Change of Principal/Administrator at this school/center since prior audit (4 schools/centers).

- At Jane S. Roberts K-8 Center, a review of the payroll sign-in procedures corresponding to the payroll in effect during the audit disclosed discrepancies with sign-in procedures. In addition, although leave cards were signed in pen, they were completed in pencil (Pages 55-57).

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

Schools/Centers	Region	Schools/Centers	Region
Lake Stevens Elementary	North	Carol City Middle	North
North Hialeah Elementary	North	Miami Norland Senior	North
Nathan B. Young Elementary	North		

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

- At Carol City Middle, the school procured equipment in several small purchases to circumvent P-Card purchasing thresholds. In addition, the school charged a purchase of office supplies to the Title I Program; however, this is not allowed under Title I Program guidelines. Refer to the Title I Program summary below for additional issues regarding use of Title I Program funds (Pages 36-40).
- At Miami Norland Senior, the school purchased equipment with an individual cost of over \$1,000 with the P-Card. This is not allowed under P-Card guidelines because of property inventory control purposes. We noted instances where individual purchases of \$1,000 or more were made; however, three written quotations were not obtained and/or certified minority requirements were not met (Pages 51-54).

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following two schools/centers were selected for these audits:

Schools/Centers	Region	Survey Period (SP)	FTE Funding
Jane S. Roberts K-8 Center	North	2015-2016 SP 2	\$ 2,186,319
Southwood Middle	South	2015-2016 SP 2	3,479,469
Total FTE Funding			\$ 5,665,788

The total FTE funding amounted to approximately \$5.67 million for the two schools/centers combined. FTE records reviewed corresponded to the 2015-2016 fiscal year Survey Period 2 (October 2016). Our FTE reviews disclosed that both schools/centers were generally compliant with District policy.

TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures corresponding to the 2014-2015 fiscal year was conducted at the following school:

Schools/Centers	Region	Audit Period	Total Expenditures
Carol City Middle	North	2014-2015	\$ 519,415
Total Title I Program Expenditures			\$ 519,415

At this school, aggregate expenditures incurred under various Title I programs amounted to \$519,415. The school was non-compliant with Title I Program procedures:

- At Miami Carol City Middle, results of our audit disclosed the school had comingled purchases of office supplies and student supplies and improperly charged the entire expenditure to the Title I Program (Pages 36-40). Regarding certain positions funded with Title I Program funds, our review of the associated job descriptions, and our inquiries/observations regarding tasks performed by the part-time employees and the full-time Community Involvement Specialist (CIS) pointed to various discrepancies. These related to the incomplete documentation maintained by CIS staff; as well as the duties performed by the part-time employees, most of which did not align with Title I Program objectives (Pages 41-44).

DATA SECURITY

We reviewed the report titled “*Authorized Applications for Employees by Locations Report*” at the following nine schools/centers:

Schools/Centers	Region	Schools/Centers	Region
Flamingo Elementary	North	Dr. Manuel C. Barreiro Elementary	South
Lake Stevens Elementary	North	Jane S. Roberts K-8 Center	South
Parkway Elementary	North	Paul Laurence Dunbar K-8 Center	Central
Andover Middle	North	iTECH @ Thomas A. Edison Educational Center	Central
Miami Norland Senior	North		

Our review disclosed that eight of the nine schools/centers generally complied with the review of the report and with the requirements for granting access to system applications.

- At Miami Norland Senior, at the time of the audit and throughout the six months preceding the audit visit, a significant number of employees had system access to the Electronic Grade Book Attendance and Grade Book Manager applications (WGBA and WGBM); and to the application for changing grades in the District’s Integrated Student Information System (DSIS).

Employees with access to the WGBA application included a security monitor, which is not allowed under current guidelines. In addition, paper copies of the monthly report detailing employee access to the various system applications were not on file to evidence that the report was reviewed by the Principal (Pages 48-50).

AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2014 and/or June 30, 2015 (depending on the school/center audited) for the 30 schools/centers included herein. It also provides the audit opinion regarding the schools/centers' financial statements:

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2014

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2014 for five of the 30 schools/centers reported herein are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
North Region Office Schools/Centers									
4341	Parkway Elementary	\$ 5,274.54	\$ 23,213.57	\$ 24,726.99	\$ 3,761.12	\$ 2,641.01	\$ 1,120.11	\$ -	\$ 3,761.12
6051	Carol City Middle	26,590.54	30,165.79	31,577.12	25,179.21	14,177.50	11,001.71	-	25,179.21
7381	Miami Norland Senior	170,416.96	321,052.65	339,332.60	152,137.01	11,135.82	141,001.19	-	152,137.01
Central Region Office Schools/Centers									
3021	Jesse J. McCrary Jr. Elementary	7,505.93	39,293.75	39,765.42	7,034.26	5,808.42	1,225.84	-	7,034.26
1441	Paul Laurence Dunbar K-8 Center	13,885.62	9,703.34	12,230.67	11,358.29	4,022.87	7,335.42	-	11,358.29
TOTALS		\$ 223,673.59	\$ 423,429.10	\$ 447,632.80	\$ 199,469.89	\$ 37,785.62	\$ 161,684.27	\$ -	\$ 199,469.89

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2015 for the 30 schools/centers reported herein are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments			Total Cash and Investments
							Money Market Pool Fund	Other		
North Region Office Schools/Centers										
0361	Biscayne Gardens Elementary	\$ 15,598.36	\$ 37,664.19	\$ 37,369.10	\$ 15,893.45	\$ 6,193.13	\$ 9,700.32	\$ -		\$ 15,893.45
0461	Brentwood Elementary	14,135.17	28,225.83	30,587.62	11,773.38	663.08	11,110.30	-		11,773.38
1521	Amelia Earhart Elementary	14,565.79	76,232.12	75,200.35	15,597.56	3,220.31	12,377.25	-		15,597.56
1921	Flamingo Elementary	31,488.57	39,802.82	51,250.62	20,040.77	5,340.32	14,700.45	-		20,040.77
2081	Fulford Elementary	14,854.27	28,467.90	26,637.64	16,684.53	10,016.66	6,667.87	-		16,684.53
2401	Hibiscus Elementary	14,675.97	28,855.41	30,835.14	12,696.24	8,850.20	3,846.04	-		12,696.24
2801	Lake Stevens Elementary	6,040.83	13,550.40	13,739.97	5,851.26	3,238.38	2,612.88	-		5,851.26
3861	North Glade Elementary	20,107.77	17,551.72	21,517.18	16,142.31	6,699.93	9,442.38	-		16,142.31

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
3901	North Hialeah Elementary	13,784.07	17,631.00	16,869.04	14,546.03	5,804.86	8,741.17	-	14,546.03
4301	Parkview Elementary	9,179.54	16,100.37	12,297.14	12,982.77	8,629.83	4,352.94	-	12,982.77
4341	Parkway Elementary	3,761.12	28,175.89	27,903.82	4,033.19	2,906.05	1,127.14	-	4,033.19
5601	Twin Lakes Elementary	36,114.30	24,731.11	34,855.61	25,989.80	2,831.06	23,158.74	-	25,989.80
5081	Dr. Frederica S. Wilson/Skyway Elementary	11,111.87	11,781.22	12,043.54	10,849.55	3,488.88	7,360.67	-	10,849.55
5971	Nathan B. Young Elementary	5,907.59	19,100.77	17,533.56	7,474.80	6,125.76	1,349.04	-	7,474.80
5051	Ernest R Graham K-8 Academy	24,813.09	202,618.60	195,269.07	32,162.62	13,554.12	18,608.50	-	32,162.62
5005	David Lawrence Jr. K-8 Center	24,794.88	340,595.25	335,368.50	30,021.63	19,707.14	10,314.49	-	30,021.63
6023	Andover Middle	20,392.93	68,657.08	63,796.73	25,253.28	10,647.21	14,606.07	-	25,253.28

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
6051	Carol City Middle	25,179.21	31,245.92	36,161.68	20,263.45	3,192.83	17,070.62	-	20,263.45
6611	Country Club Middle	35,144.60	84,726.51	86,226.96	33,644.15	5,330.23	28,313.92	-	33,644.15
6591	North Dade Middle	18,681.32	42,067.78	45,492.10	15,257.00	2,836.28	12,420.72	-	15,257.00
6681	Palm Springs Middle	38,635.44	87,486.93	89,237.71	36,884.66	7,998.57	28,886.09	-	36,884.66
7031	MAST @ FIU Biscayne Bay Campus ^(a)	5,968.15	42,629.29	39,604.18	8,993.26	8,993.26	-	-	8,993.26
7381	Miami Norland Senior	152,137.01	356,074.16	409,715.38	98,495.79	1,669.92	96,825.87	-	98,495.79
8101	Jan Mann Opportunity School	16,801.37	23,387.11	20,913.73	19,274.75	17,271.53	2,003.22	-	19,274.75
<u>South Region Office Schools/Centers</u>									
0211	Dr. Manuel C. Barreiro Elementary	16,952.25	325,747.05	327,065.88	15,633.42	14,598.59	1,034.83	-	15,633.42
4691	Jane S. Roberts K-8 Center	29,961.79	345,058.61	348,928.98	26,091.42	11,000.42	15,091.00	-	26,091.42

Note:

(a) During the audit, we recommended that the Principal open an account with the District's Money Market Pool Fund in order to maximize interest revenue.

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
6861	Southwood Middle	105,756.75	196,332.52	183,566.01	118,523.26	27,996.33	90,526.93	-	118,523.26
Central Region Office Schools/Centers									
3021	Jesse J. McCrary Jr. Elementary	7,034.26	40,623.77	40,123.10	7,534.93	6,300.81	1,234.12	-	7,534.93
1441	Paul Laurence Dunbar K-8 Center	11,358.29	32,434.66	32,392.40	11,400.55	4,022.45	7,378.10	-	11,400.55
7005	iTECH @ Thomas A. Edison Educational Center ^{(a)(b)}	-	24,243.70	15,952.27	8,291.43	8,291.43	-	-	8,291.43
TOTALS		\$ 744,936.56	\$ 2,631,799.69	\$ 2,678,455.01	\$ 698,281.24	\$ 237,419.57	\$ 460,861.67	\$ -	\$ 698,281.24

Notes:

- (a) During the audit, we recommended that the Principal open an account with the District's Money Market Pool Fund in order to maximize interest revenue.
(b) First audit at this school/center.

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2014 AND/OR JUNE 30, 2015

AUDIT OPINION


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

Notwithstanding the conditions and findings reported herein, at all 30 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 and/or 2014-2015 fiscal year(s), on the cash basis of accounting, depending on the school audited.

As of June 30, 2014, for five of the 30 schools/centers reported herein, total combined receipts and disbursements amounted to \$423,429.10 and \$447,632.80, respectively; while total combined cash and investments amounted to \$199,469.89 (Page 8). As of June 30, 2015, for all 30 schools/centers reported herein, total combined receipts and disbursements amounted to \$2,631,799.69 and \$2,678,455.01, respectively; while total combined cash and investments amounted to \$698,281.24 (Pages 9-12).

Notwithstanding the conditions and findings reported herein, as of June 30, 2015, the internal control structure at all 30 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers.

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


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

INTERNAL CONTROLS RATING

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

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Parkway Elementary			✓			✓	Impacted Operations.
Carol City Middle			✓			✓	Impacted Operations.
Miami Norland Senior		✓			✓		Likely to impact.
<u>South Region Office School/Center</u>							
Jane S. Roberts K-8 Center		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the remaining 26 schools/centers reported herein **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Biscayne Gardens Elementary	✓			✓			Not Likely to impact.
Brentwood Elementary	✓			✓			Not Likely to impact.
Amelia Earhart Elementary	✓			✓			Not Likely to impact.
Flamingo Elementary	✓			✓			Not Likely to impact.
Fulford Elementary	✓			✓			Not Likely to impact.
Hibiscus Elementary	✓			✓			Not Likely to impact.
Lake Stevens Elementary	✓			✓			Not Likely to impact.
North Glade Elementary	✓			✓			Not Likely to impact.
North Hialeah Elementary	✓			✓			Not Likely to impact.
Parkview Elementary	✓			✓			Not Likely to impact.
Twin Lakes Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Dr. Frederica S. Wilson/Skyway Elementary	✓			✓			Not Likely to impact.
Nathan B. Young Elementary	✓			✓			Not Likely to impact.
Ernest R Graham K-8 Academy	✓			✓			Not Likely to impact.
David Lawrence Jr. K-8 Center	✓			✓			Not Likely to impact.
Andover Middle	✓			✓			Not Likely to impact.
Country Club Middle	✓			✓			Not Likely to impact.
North Dade Middle	✓			✓			Not Likely to impact.
Palm Springs Middle	✓			✓			Not Likely to impact.
MAST @ FIU Biscayne Bay Campus	✓			✓			Not Likely to impact.
Jan Mann Opportunity School	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Dr. Manuel C. Barreiro Elementary	✓			✓			Not Likely to impact.
Southwood Middle	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office Schools/Centers</u>							
Jesse J. McCrary Jr. Elementary	✓			✓			Not Likely to impact.
Paul Laurence Dunbar K-8 Center	✓			✓			Not Likely to impact.
iTECH @ Thomas A. Edison Educational Center	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the four schools/centers reported herein **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Total Per School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
North Region Office Schools/Centers					
4341	Parkway Elementary	1	▪ Bookkeeping Function	None	
6051	Carol City Middle	3	▪ Disbursements (Internal Funds & P-Card) ▪ CIS and Hourly Positions Funded With Title I Program Funds ▪ Payroll	None	
7381	Miami Norland Senior ^(a)	2	▪ Data Security ▪ Disbursements (Internal Funds & P-Card)	1	▪ Disbursements (P-Card)
South Region Office School/Center					
4691	Jane S. Roberts K-8 Center ^(b)	1	▪ Payroll	None	
TOTAL		7		1	

Notes:

(a) Findings took place under the same school administration during the prior and current audit periods; however, different conditions in P-Card area noted between audit periods.

(b) Change of Principal at this K-8 Center. Findings happened under tenure of current school administration.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the remaining 26 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Total Per School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
North Region Office Schools/Centers					
0361	Biscayne Gardens Elementary	None		None	
0461	Brentwood Elementary	None		None	
1521	Amelia Earhart Elementary	None		None	
1921	Flamingo Elementary	None		None	
2081	Fulford Elementary	None		None	
2401	Hibiscus Elementary	None		None	
2801	Lake Stevens Elementary	None		None	
3861	North Glade Elementary	None		1	▪ Payroll
3901	North Hialeah Elementary	None		None	
4301	Parkview Elementary	None		None	
5601	Twin Lakes Elementary	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Total Per School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
5081	Dr. Frederica S. Wilson/Skyway Elementary	None		None	
5971	Nathan B. Young Elementary	None		None	
5051	Ernest R Graham K-8 Academy	None		None	
5005	David Lawrence Jr. K-8 Center	None		None	
6023	Andover Middle	None		None	
6611	Country Club Middle	None		None	
6591	North Dade Middle	None		None	
6681	Palm Springs Middle	None		None	
7031	MAST @ FIU Biscayne Bay Campus	None		None	
8101	Jan Mann Opportunity School	None		None	
<u>South Region Office Schools/Centers</u>					
0211	Dr. Manuel C. Barreiro Elementary	None		None	
6861	Southwood Middle	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Total Per School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>					
3021	Jesse J. McCrary Jr. Elementary	None		None	
1441	Paul Laurence Dunbar K-8 Center	None		None	
7005	iTECH @ Thomas A. Edison Educational Center	None		None	
TOTAL		None		1	

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

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

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
4341	Parkway Elementary	Ms. Maria C. Fernandez	N/A = No Change of Principal Since Prior Audit.
6051	Carol City Middle	Ms. Sonia J. Romero	N/A = No Change of Principal Since Prior Audit.
7381	Miami Norland Senior	Mr. Reginald E. Lee	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office School/Center</u>			
4691	Jane S. Roberts K-8 Center ^{(a)(b)}	Ms. Milagro Arango	Ms. Ana C. Othon (Through August 2015; presently Administrative Director, South Region Office).

Notes:

(a) Change of Principal/Administrator at this school/center since prior audit (4 schools/centers).

(b) Finding happened under current school administration.

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the remaining 26 schools/centers **without audit exceptions**. The **highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center during the audit period**:

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
0361	Biscayne Gardens Elementary	Ms. Deborah G. Riera	N/A = No Change of Principal Since Prior Audit.
0461	Brentwood Elementary	Dr. Sharon D. Jackson	N/A = No Change of Principal Since Prior Audit.
1521	Amelia Earhart Elementary	Ms. Lisa K. Wiggins	N/A = No Change of Principal Since Prior Audit.
1921	Flamingo Elementary	Ms. Ileana R. Sotolongo	N/A = No Change of Principal Since Prior Audit.
2081	Fulford Elementary	Dr. Jean E. Gordon	N/A = No Change of Principal Since Prior Audit.
2401	Hibiscus Elementary	Ms. Kim W. Cox	N/A = No Change of Principal Since Prior Audit.
2801	Lake Stevens Elementary	Ms. Vanady A. Daniels	N/A = No Change of Principal Since Prior Audit.
3861	North Glade Elementary	Mr. Raymond J. Sands	N/A = No Change of Principal Since Prior Audit.
3901	North Hialeah Elementary	Ms. Yanelys Canales	N/A = No Change of Principal Since Prior Audit.
4301	Parkview Elementary	Dr. Edith C. Hall	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
5601	Twin Lakes Elementary	Ms. Yvette Bernal-Pino	Ms. Yvette Bernal-Pino (Through December 2014; on leave).
			Ms. Ines Diaz (Through April 2015; presently Assistant Principal at Rainbow Park Elementary School).
			Ms. Yvette Bernal-Pino (Return from leave).
5081	Dr. Frederica S. Wilson/Skyway Elementary	Dr. Linda C. Whye	N/A = No Change of Principal Since Prior Audit.
5971	Nathan B. Young Elementary	Dr. Tonya S. Dillard	N/A = No Change of Principal Since Prior Audit.
5051	Ernest R Graham K-8 Academy	Ms. Mayra Alfaro	N/A = No Change of Principal Since Prior Audit.
5005	David Lawrence Jr. K-8 Center	Mr. Bernard L. Osborn	N/A = No Change of Principal Since Prior Audit.
6023	Andover Middle	Ms. Rennina L. Turner	N/A = No Change of Principal Since Prior Audit.
6611	Country Club Middle	Mr. Jose R. Fernandez	N/A = No Change of Principal Since Prior Audit.
6591	North Dade Middle	Mr. Fabrice Laguerre	N/A = No Change of Principal Since Prior Audit.
6681	Palm Springs Middle	Mr. Leonard T. Torres	N/A = No Change of Principal Since Prior Audit.
7031	MAST @ FIU Biscayne Bay Campus	Dr. Matthew J. Welker	N/A = No Change of Principal Since Prior Audit.
8101	Jan Mann Opportunity School	Mr. Samuel L. Johnson	N/A = No Change of Principal Since Prior Audit.

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>South Region Office Schools/Centers</u>			
0211	Dr. Manuel C. Barreiro Elementary ^(a)	Ms. Maritza Correa	Ms. Patricia M. Garcia (Through June 2015; retired).
6861	Southwood Middle ^(a)	Mr. Raul F. Garcia	Ms. Magda R. Pereira (Through June 2015; presently Principal at Miami Killian Senior High School).
<u>Central Region Office Schools/Centers</u>			
3021	Jesse J. McCrary Jr. Elementary	Ms. Maria E. Calvet-Cuba	N/A = No Change of Principal Since Prior Audit.
1441	Paul Laurence Dunbar K-8 Center	Ms. Ann M. Lewis	N/A = No Change of Principal Since Prior Audit.
7005	iTECH @ Thomas A. Edison Educational Center ^(a)	Ms. Layda M. Nasr	Dr. Sean E. Gallagan (Through July 2015; resigned).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 schools/centers).

PROPERTY SCHEDULES

The results of the property inventories of the 30 schools/centers reported herein are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
North Region Office Schools/Centers								
0361	Biscayne Gardens Elementary	148	\$ 361,534	-	\$ -	\$ -	1	\$ 1,004
0461	Brentwood Elementary	253	521,662	-	-	-	-	-
1521	Amelia Earhart Elementary	173	374,283	1	3,450	-	-	-
1921	Flamingo Elementary	204	436,302	-	-	-	-	-
2081	Fulford Elementary	101	350,918	-	-	-	-	-
2401	Hibiscus Elementary	153	312,609	-	-	-	-	-
2801	Lake Stevens Elementary	68	206,789	-	-	-	-	-
3861	North Glade Elementary	117	264,437	-	-	-	-	-
3901	North Hialeah Elementary	143	384,640	-	-	-	-	-
4301	Parkview Elementary	64	187,048	-	-	-	-	-
4341	Parkway Elementary	105	220,976	-	-	-	-	-
5601	Twin Lakes Elementary	177	382,316	-	-	-	-	-
5081	Dr. Frederica S. Wilson/Skyway Elementary	82	228,669	-	-	-	-	-

PROPERTY SCHEDULES

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
5971	Nathan B. Young Elementary	175	315,235	-	-	-	-	-
5051	Ernest R Graham K-8 Academy	306	642,739	-	-	-	-	-
5005	David Lawrence Jr. K-8 Center	681	1,166,188	-	-	-	-	-
6023	Andover Middle	429	1,135,745	-	-	-	-	-
6051	Carol City Middle	208	525,084	-	-	-	1	2,532
6611	Country Club Middle	401	847,664	-	-	-	-	-
6591	North Dade Middle	218	750,879	2	3,014	-	3	3,578
6681	Palm Springs Middle	376	766,588	-	-	-	-	-
7031	MAST @ FIU Biscayne Bay Campus	4	6,410	-	-	-	-	-
7381	Miami Norland Senior	324	845,177	-	-	-	-	-
8101	Jan Mann Opportunity School	90	209,985	-	-	-	1	2,765
<u>South Region Office Schools/Centers</u>								
0211	Dr. Manuel C. Barreiro Elementary	106	454,542	-	-	-	-	-
4691	Jane S. Roberts K-8 Center	195	422,619	-	-	-	-	-
6861	Southwood Middle	395	909,339	-	-	-	-	-

PROPERTY SCHEDULES

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>Central Region Office Schools/Centers</u>								
3021	Jesse J. McCrary Jr. Elementary	139	298,775	-	-	-	-	-
1441	Paul Laurence Dunbar K-8 Center	160	321,195	1	1,680	-	-	-
7005	iTECH @ Thomas A. Edison Educational Center	81	180,893	-	-	-	-	-
TOTAL		6,076	\$ 14,031,240	4	\$ 8,144	\$ -	6	\$ 9,879

PROPERTY SCHEDULES

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

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)	Total Depreciated Value
					Computers	
<u>North Region Office Schools/Centers</u>						
4301	Parkview Elementary	1	1	\$ 1,129	\$ 1,129	\$ -
6591	North Dade Middle	1	3	9,297	9,297	1,261
7381	Miami Norland Senior	1	4	12,396	12,396	2,273
TOTAL		3	8	\$ 22,822	\$ 22,822	\$ 3,534

FINDINGS AND RECOMMENDATIONS

1. Inadequate Bookkeeping Function Resulted In Posting Delays And Other Discrepancies With The Records *Parkway Elementary*

Our review of financial records and bank reconciliations corresponding to the 2013-2014 and 2014-2015 fiscal years disclosed delays in the posting of transactions, as well as errors in the bookkeeping of the funds. In addition, our tests of samples of receipts and disbursements disclosed some discrepancies regarding the documentation supporting the receipts and disbursements; and some delays in the deposit of collections and the replenishment of the Instructional Materials and Supplies (Fund 9) account. Discrepancies were also identified in the inventory report of official forms prepared by the school. The former Treasurer had resigned in February 2014, and these discrepancies happened between March 2014 and September 2015, where staff apparently inexperienced in internal funds performed the bookkeeping duties. *Although discrepancies in the financial records were noted, as reported below, nothing came to our attention that would indicate a misappropriation of funds.* The school has not been able to hire a full-time treasurer. Details follow:

Adjusting Entries In Bank Reconciliations Not Timely Processed

Section II and Section V of the *Manual of Internal Fund Accounting* establish the guidelines for the posting of transactions to the automated system related to the checking account and any savings or investment account(s) of the school. These transactions relate to the recording of interest, bank charges/credits, and similar transactions associated with the checking account. The guidelines also require that a checkbook running balance, reflected on the checkbook stubs, be maintained. The *Manual* also delineates timelines that must be observed when processing school checks that remain outstanding in the bank reconciliations for a period of time (three months or more).

- 1.1. Our review disclosed a variety of adjusting entries that were outstanding for lengthy periods of time. Some resulted from apparent bookkeeping errors, while others represented bank charges, bank credits, or checks issued by the school and not timely processed. Some of the posting delays ranged between one and four months. In addition, a running checkbook balance was not maintained between March 2014 and October 2014.

Instructional Materials and Supplies (Fund 9) Account Not Timely Replenished and Related Discrepancies

The Instructional Materials and Supplies account (Fund 9) was established in the Internal Funds of the school to provide purchasing flexibility at the school site level. To obtain revenue for the Fund 9 account, schools are allowed to transfer specified amounts of their allocated tax dollar budget funds for materials and supplies purchases. Regarding internal fund purchases charged to Fund 9 revenue, Section III, Chapter 9 of the *Manual of Internal Fund Accounting* provides the guidelines over Fund 9. According to the guidelines, the Instructional Materials and Supplies account must be replenished throughout the year once total expenditures reach 25% of the established amount², and establishes the general policy over Fund 9 purchases and account limitations. All Fund 9 expenditures must be reported by June 30, regardless of the amount spent, and the account must not have a deficit balance. Furthermore, the guidelines provide the list of those expenditures allowed and not allowed to be made using Fund 9 revenue. Our review of the Fund 9 account disclosed that:

- 1.2. At the end of the 2013-2014 and 2014-2015 fiscal years, the school was unable to replenish the Fund 9 account in a timely manner. Specifically, the account had an established amount of \$4,000; however, expenditures not reported to the District totaled approximately \$2,900 and \$1,555 at June 30, 2014 and June 30, 2015, respectively. By November 2015, the school was able to “catch up” and fully replenish the Fund 9 account. According to the school administration, the Fund 9 account was not replenished periodically due to the bookkeeper’s inexperience.
- 1.3. Fund 9 reconciliations disclosed errors and omissions. In addition, requests for reimbursements were done for incorrect and/or partial amounts; and requests were not submitted in order of check sequence, which made it difficult to review.
- 1.4. In November 2014, the Fund 9 account’s balance reached a small deficit, or approximately \$(210).
- 1.5. During 2014-2015, we noted that a \$650 disbursement for an out-of-county field trip was posted to the account; however, this type of expenditure is expressly prohibited to be charged to the account.

Late Posting of Receipts and Deposits and Incomplete Documentation

Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* establish the policies and procedures regarding the collection process, receipting and depositing of

² At elementary schools, the established amount is up to \$10,000. At this school, the established amount for the Fund 9 account is \$4,000.

monies generated from Internal Fund activities and *Weekly Briefing No. 5164* establishes Policies and Procedures on the Safeguarding Funds at Schools implementing utilization of the Collections/Deposits Log [FM-7249]. Consistent use of this form is required to ensure that school administration is fully aware of any monies pending deposits at the school; and that two employees are always present when monies are placed into the safe place or removed from the safe place for safeguarding purposes. We noted the following discrepancies during our review of deposit packages:

- 1.6. From our review of a random sample of nine receipts for the two-year audit period, we noted a few instances where the posting of collections was delayed one-two months; while it appears that several deposits were not made in a timely manner. We also noted that the Collections/Deposit Log was not available for both the 2013-2014 and 2014-2015 fiscal years; and several deposit packages were not assigned sequential deposit numbers.

Disbursement Documentation Incomplete and Late Postings

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* establish the policies and procedures for making disbursements. According to these procedures, the invoice supporting the disbursement must be signed to indicate that goods/services have been received and payment is in order.

- 1.7. From our review of a random sample of ten disbursements for the two-year audit period, we noted that in seven of the ten instances, the invoice/receipt supporting the disbursement did not reflect acknowledgement of receipt of goods and/or services. We also noted that two checks were posted late in the automated system. Delays up to over one month were noted.

Errors in the Prenumbered Forms Inventory

According to Section V, Chapter 1 of the *Manual of Internal Fund Accounting*, at the end of each fiscal year, the school must complete an accurate inventory of prenumbered forms and file the report with the internal funds records of the school. Prenumbered forms comprise all official forms used by the school to receipt collections. Regarding this inventory, we noted that:

- 1.8. The Inventory of Prenumbered Forms report for the 2013-2014 and 2014-2015 fiscal years disclosed errors and omissions. A revised copy was filed with the school records at the request of the auditor.

RECOMMENDATIONS

- 1.1. **Review the monthly reconciliation with the Treasurer to ensure understanding, and to ensure that pending adjustments are processed and cleared from the reconciliations in a timely manner.**

- 1.2. Direct the Treasurer to maintain a running checkbook balance and review the checkbook regularly to ensure this procedure is being implemented.
- 1.3. The Principal and new Treasurer would benefit from additional training in Internal Funds to improve bookkeeping procedures.
- 1.4. Monitor the Fund 9 account to ensure that funds are available before approving disbursements, the account is timely replenished, and expenditures are allowable under this particular account's guidelines.
- 1.5. Discuss receipt and disbursement procedures with staff for understanding and awareness of the requirements. This also includes the procedures for documenting the receipts, deposits and disbursements.
- 1.6. Ensure that the *Prenumbered Forms Inventory* report is properly completed to ensure that controls/safeguards over the custody of official forms are observed.

Person(s) Responsible:

Principal and Treasurer

Management Response:

The Principal has made personnel changes and has been actively seeking a qualified, full-time, Secretary/Treasurer. The Principal reviewed the guidelines as stated in the *Manual of Internal Fund Accounting* with the temporary Treasurer to ensure understanding and to ensure that pending adjustments are processed and cleared from the reconciliations in a timely manner.

The Principal meets bi-weekly with the Treasurer to review the monthly financial reports for accuracy. Also, the Principal has directed the Treasurer to maintain a running checkbook balance and the Principal reviews the checkbook regularly to ensure that this procedure is being implemented.

The Principal met and communicated with the District's Business Manager who provided support on various occasions. Also, the Principal will attend additional Internal Funds training to improve and strengthen bookkeeping procedures.

Additionally, the Principal has established and strengthened policies and procedures with the Treasurer to ensure that as soon as the Fund 9 account reaches the 25% threshold, i.e. \$1,000.00, the account will be replenished.

Furthermore, the Principal has reviewed and discussed receipts, deposits, disbursements, and reimbursement procedures with staff for understanding and awareness of the requirements.

Finally, the Principal has put controls in place and meets bi-weekly with the Treasurer to ensure that the *Pre-Numbered Forms Inventory* is properly completed.

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

Management Response:

The North Region Office Financial/Business Operations Director and the Principal established a plan for the Principal to implement and monitor with the newly appointed, temporary Treasurer, to ensure that bookkeeping functions are timely and accurate. The Principal will thoroughly review the *Manual of Internal Fund Accounting* with the Treasurer. Also, the Principal has been instructed to continue to work closely with Non-Instructional Staffing to interview and hire a full-time, permanent Treasurer.

In addition, the Principal has been instructed to meet regularly with the Treasurer to closely oversee the daily operations of the bookkeeping functions and to ensure that Fund 9 account funds are available before approving disbursements, which the account is replenished and that expenditures are made following guidelines.

The Principal has been instructed to strengthen the controls and meet regularly with the Treasurer to ensure that the *Pre-Numbered Forms Inventory* is properly completed.

In addition, the Principal has been instructed to continue to communicate with the District's Business Manager for support and attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

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

School Operations has reviewed the audit exceptions cited in the 2013-2014 and 2014-2015 fiscal year(s) audit reports of the following schools reporting to the North and South Region Offices: Parkway Elementary School, Carol City Middle School, Norland Senior High; and Jane S. Roberts K-8 Center. The following preventive actions will be taken through School Operations:

- Review mini-review reports submitted by the Region Office Financial/Business Operations Director to ensure that adequate controls over disbursements; procurement guidelines and payroll records; bookkeeping functions; P-Card; Title I and Informational Technology controls are adhered. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office.
- Work collaboratively with the Region Offices and facilitate appropriate training and assistance from District Offices in all cited areas;
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through Money DOES Matter Support Program; and
- School Operations in collaboration with the Region Office will continue to provide support to the school by assigning a Fiscal Review Team to conduct financial reviews, periodically.

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

**2. Inadequate Controls
Over Disbursements
Led To Overspending
And Non-Compliance With
Procurement
Guidelines And
Disbursement
Documentation
Guidelines
*Carol City Middle***

Our audit of disbursements for the 2013-2014 and 2014-2015 fiscal years disclosed various discrepancies with the disbursements made by the school. We found that the school had spent more funds than were available to pay for transportation charges related to student athletic events resulting in an account deficit; that an equipment purchase made with the P-Card had been split to circumvent P-Card purchasing thresholds; that the school had comingled purchases of office supplies and student supplies and had improperly charged the entire amount to the Title I Program. We also noted some discrepancies with the documentation supporting these and other purchases. Details follow:

Deficit Trust Fund Account

Middle schools offering athletic programs receive from the Division of Athletics/Activities and Accreditation a \$300 allocation per sport to pay for transportation of students to sports competitions. These funds are deposited in the Internal Funds--District Athletic Trust Fund account to pay for such transportation. Regarding the procedures over Trust Fund accounts, Section III, Chapter 1 of the *Manual of Internal Fund Accounting* does not allow for accounts to operate with a deficit balance.

- 2.1. Our review of internal fund accounts disclosed that the Trust Fund-District Athletic account had closed the 2014-2015 fiscal year with a deficit balance of approximately \$(1,500). As of the end of our visit, the account deficit had increased to approximately \$(2,450). We verified that the school had not conducted any fundraisers to subsidize these expenses. In 2013-2014, the school had received \$3,000 from the District to cover transportation costs and had closed the year with a balance of approximately \$1,200. In 2014-2015, the District took into account this beginning balance and only issued an additional \$300 for the year to pay for transportation costs for a total amount of \$1,500 to be spent in 2014-2015.

Expenditures posted to the account amounted to approximately \$3,000 for expenses incurred while transporting students to game events. Aside from overspending, we were unable to verify the appropriateness of the expenditures

since the school could not provide all the sport schedules, which would have assisted us corroborating the transportation requirements for the sports activities.

Split Purchase

- 2.2. During the 2014-2015 fiscal year, the school administration purchased three computer tablets and tablet accessories totaling \$3,360. The individual cost of the tablets was approximately \$900; while tablet accessories which included a mouse, keyboard and cover totaled approximately \$220. The purchase was split into three separate P-Card charges, two of them made consecutively on the same day and from the same vendor, in order to bypass the \$3,000 single P-Card transaction limit. In addition, the individual cost of the equipment (which included the cost of accessories used in conjunction with the tablets) amounted to \$1,120; however, the items were not tagged for inventory control purposes. At the time of this report, we were following up with the school to ensure these items are reported to Property Accounting and tagged for property control purposes.

Title I Non-Salary Purchase

- 2.3. *The school purchased office supplies that are not allowed under Title I purchasing guidelines.* Our review of Title I purchases disclosed that the school made a large purchase of office supplies from an office supplies store totaling approximately \$2,850 using the school's P-Card. These supplies were received by the school at the beginning of August 2014, right before the opening of the school. Some of the items included in this large purchase consisted of staples, staplers, and other miscellaneous office supplies applicable to an office setting and expressly prohibited in the *Title I Administration Handbook*. *Because the school did not make any other purchases of similar office supplies during this time period from non-Title I accounts, it appears that some of these items were purchased in anticipation of the opening of school for general school use, which included clerical and administrative.*

Documentation Requirements

Section II, Chapter 4 the *Manual of Internal Fund Accounting* establishes the policies and procedures for documenting disbursements. One of the requirements is that the invoice be signed by the person receiving the goods/services to indicate that good/services were satisfactorily delivered/services rendered by the vendor and therefore payment is in order. 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. Similar requirements for vendor quotations and acknowledgment of receipt of goods are established in Policies and Guidelines No. 11 of the *Purchasing Card Program Policies and Procedures Manual*. However, we found that:

- 2.4. Our review of supporting documentation for purchases made either through Internal Funds or the P-Card disclosed a number of instances where invoices were not signed by school staff to indicate that goods/services had been received and that payment was in order. In addition, we noted a few instances where the minimum of three vendor quotations (including one from a certified minority enterprise) for individual purchases of \$1,000 or more were not on file³. One of these instances corresponded to the split purchase previously discussed.

RECOMMENDATIONS

- 2.1. **Monitor expenditures charged to the Trust Fund-District Athletic account to prevent overspending and consider fundraising activities to periodically correct the deficit.**
- 2.2. **Discuss the disbursement procedures with appropriate staff to ensure understanding of the expectations when initiating/making/documenting purchases. This includes that requirement that all invoices must be signed for acknowledgment of receipt of goods (for internal funds and P-Card) and the requirements for three vendor quotes, including one from a minority certified enterprise.**
- 2.3. **Discuss disbursement procedures with staff to ensure that orders are not to be split to circumvent procurement thresholds.**
- 2.4. **Equipment purchases involving several parts/accessories with an aggregate cost of \$1,000 or more should be purchased through the proper procurement channels to ensure that the equipment is tagged for inventory purposes, and the vendor selection is appropriately documented and compliant with the procedures.**
- 2.5. **Ensure that the tablets are tagged for property inventory purposes.**
- 2.6. **Designate an administrator to review the disbursements on a periodic basis to ensure that disbursements are properly documented, approved with purchase orders, and from accounts holding sufficient funds.**
- 2.7. **Meet with the administrator on a regular basis and request that discrepancies be brought to your attention to ensure that corrective action is timely implemented.**

³ The requirement for vendor quotations was discussed with the school administration during the prior audit.

2.8. Regarding Title I purchases, the school administration and staff should carefully plan purchases to ensure that they are solely made for the direct improvement of student academic achievement, and not made to support clerical/administrative functions of the school.

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

Management Response:

The Principal reviewed the guidelines as stated in the *Manual of Internal Fund Accounting* with the Treasurer and Assistant Principal to ensure understanding of disbursement documentation and procurement guidelines.

The Principal has assigned an Assistant Principal to assist with the oversight of Internal Funds and the Purchasing Card. The Assistant Principal will meet bi-weekly with the Treasurer to ensure there is no overspending. In addition, the Principal will meet weekly with the Assistant Principal to review procedures and report any concerns to the Principal. Also, the Principal and Assistant Principal are researching fundraising opportunities to support the Athletic Program.

The Principal has established and strengthened controls to ensure that all invoices are signed by Treasurer upon receipt of goods and that three vendor quotes are obtained, including one from a minority certified enterprise.

The Principal has reviewed disbursement procedures with the Treasurer to ensure that purchases are being made within procurement thresholds and that no split orders are initiated.

The Principal has reviewed procedures with the Treasurer to ensure that equipment purchases involving several parts/accessories with an aggregate cost of \$1,000 or more are purchased through the proper procurement channels, that the equipment is tagged for inventory purposes, and the vendor selection is appropriately documented and compliant with the procedures.

The Principal has directed the Assistant Principal who assists with property inventory to ensure that procedures are followed for the three computer tablets that were purchased to be tagged for property inventory purposes.

The Principal has designated an Assistant Principal to review disbursements on a monthly basis to ensure that disbursements are properly documented, approved with purchase orders, and purchased from accounts holding sufficient funds.

The Principal has reviewed the *Title 1 Administration Handbook* with staff to ensure purchases are carefully planned and are solely made for the direct improvement of student academic achievement.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office Financial/Business Operations Director and the Principal established an organized plan for the Principal to implement and monitor the process for disbursements and procurement compliance. The Principal will thoroughly review the *Manual of Internal Fund Accounting* with the Secretary/Treasurer.

The Principal was instructed to identify an Assistant Principal to oversee the daily operations of Internal Funds and the Purchasing Card and to develop a systematic approach to ensure that financial records are maintained adequately.

The Principal has been instructed to meet with the Assistant Principal and Treasurer on a weekly basis to review all records, ensure discrepancies are addressed and corrective action is taken in a timely manner. These reviews will include ensuring that three vendor quotes are obtained, one from a minority vendor as well as ensuring that equipment purchases of \$1,000.00 or more are purchased through proper procurement channels and tagged for inventory purposes.

The Principal has also been instructed to designate an Assistant Principal to oversee the Title I Purchases and to review the *Title I Administration Handbook* with the Assistant Principal and the Treasurer to ensure all Title I purchases are made to support student academic achievement.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 35 of this report and page 83 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Carol City Middle School.

**3. Incomplete Records
Maintained By The
Community
Involvement
Specialist (CIS)
And Questionable
Assignments
Performed By
Title I Funded
Hourly Employees
Carol City Middle**

Section F of the *Title I Administration Handbook* provides the guidelines regarding the records that must be maintained by the Community Involvement Specialist (CIS) and the duties performed by the CIS. Part of the CIS duties includes maintaining the Parental Involvement Filing System, whose objective is to maintain adequate documentation of all parenting activities, as prescribed by Section 1118 of the *No Child Left Behind Act of 2001*. CIS documentation should include weekly schedules, calendar of parental activities, monthly school reports, telephone contact logs, records of home visits, parent resource center attendance logs and parent surveys, among others.

In 2014-2015, the school hired a full-time CIS and six part-time employees, and paid them using Title I Schoolwide-Parental Involvement funds. At present, the full-time CIS continues at the school working in that capacity; and this individual and two other employees continued to be paid on a part-time basis under the Title I Parental Involvement program.

Our review of job descriptions, documentation and our observation of tasks performed by these employees pointed to various discrepancies. These included incomplete documentation maintained by CIS staff, and the duties performed by the part-time employees, most of which did not seem to align with Title I Program objectives or tasks performed were not documented. Details are as follows:

- 3.1. *Documentation of the work performed by CIS staff was incomplete and much of the Title I documentation was not available for audit. Specifically, the School Assurance of Accountability and Compliance Document [FM-7346] on file at the school was not signed or dated by the Principal. Regarding documents maintained by the CIS, we could only locate a few parent surveys (which were misfiled), and only one record of a home visitation, when according to school records, the student population served by the school was approximately 480. In addition, calendars of activities were not prepared on a monthly basis. Regarding work schedules, the full-time CIS was only able to provide two weekly schedules for the month of April 2015; and none for the part-time workers. The weekly schedules provided by the full-time CIS were not only the same schedule, but*

reflected time scheduled for home visits (when only one visit had been documented for the entire fiscal year). We confirmed with the Title I Administration Office that the monthly *Parental Involvement Monthly School Report* was not submitted to the Title I Administration Office after January 2015. Of the monthly reports not submitted to the District, we were able to locate the report for the month of February 2015 in the school records.

- 3.2. *Hourly employee's job assignments were not aligned with Title I Program objectives.* After interviewing the employees paid from the Title I Schoolwide--Parental Involvement hourly payroll account, audit staff observed that some of the part-time individuals present at the school were performing tasks that did not align with Title I Program objectives. Specifically, one part-time employee wore apparel that identified the employee as the school's security monitor. Furthermore, audit staff observed the employee working in that capacity in the front and main hallway of the building. Once this matter was brought to the attention of the Principal and the Title I Administration Office, a personnel action was processed to retroactively charge the employee's salary for the 2015-2016 fiscal year to a non-Title I payroll account. The full-time CIS was also paid on an hourly basis for work performed during the morning before his full-time schedule (one hour several days per week). Audit staff observed that this employee was stationed in the cafeteria during the early morning hour overseeing the students that arrived early at the school. We requested clarification from the Principal regarding this assignment. According to the Principal, the employee was performing duties as assigned during those hours that he signed in.

Other part-timers whose assignments we questioned included two other staff members who work as custodial staff at the school, and who were paid approximately 150 hours in May-June 2015. According to our inquiries, these staff members were performing additional custodial work and should not have been paid from this account.

RECOMMENDATIONS

- 3.1. **Going forward, the school administration should ensure that staff is assigned to perform duties in alignment with their job descriptions. In the case of Community Involvement Specialists and similar staff, the job guidelines should be observed.**
- 3.2. **The school administration should adhere to the Title I Program guidelines; and should contact the Title I Administration Office for guidance/advice when unclear as to utilization of staff paid with Title I funds.**
- 3.3. **Regarding job assignments paid with Title I Program funds, improved efforts should be made by the school administration to inform employees**

of their job requirements; and should direct staff to attend training workshops and Title I Program meetings conducted by the Title I Administration Office for awareness and understanding.

- 3.4. The school administration should discuss the documentation requirements with CIS staff in order to strengthen and improve documentation efforts.
- 3.5. The school administration should devise a strategy with the CIS to conduct more home visits throughout the year.
- 3.6. Periodically, the school administration should review the records of the CIS to ensure that records are completed and filed, and monthly reports are timely submitted to the Title I Administration Office; and should discuss any discrepancies with the CIS for immediate corrective action.

Person(s) Responsible:

**Principal, Assistant Principal,
Community Involvement Specialist**

Management Response:

The Principal has reviewed the *Title I Administration Handbook* with the Assistant Principal and the Community Involvement Specialist to ensure that job performances are in alignment with job descriptions. The Principal will ensure that job guidelines, specifically the Community Involvement Specialist, will be properly documented.

The Principal has strengthened controls to ensure that Title I Program guidelines are followed and adhered to. The Principal will contact the Title I Administration Office for guidance/advice if needed.

In addition, the Principal will ensure that employees hired through Title I funds will be issued their job requirements in writing; and will be directed to attend training workshops and Title 1 Program meetings conducted by the Title I Administration Office for awareness and understanding.

The Principal and Assistant Principal will assist the Community Involvement Specialist with improving the documentation requirements of job duties and performance.

The Principal and the Assistant Principal have devised strategies for the Community Involvement Specialist to keep a log of all home visits conducted and will ensure they are filed in the Title I box. This process will be reviewed bi-monthly by the Assistant Principal

The Principal has instructed the Assistant Principal to review the records of the Community Involvement Specialist to ensure that records are completed and filed and

monthly reports are submitted to the Title 1 Administration Office in a timely manner. Corrective action will be implemented on all discrepancies found.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office Financial/Business Operations Director and the Principal established a plan for the Principal to implement and monitor with the affected staff. The Principal will thoroughly review the *Title I Administration Handbook* with the Assistant Principal and the Community Involvement Specialist.

The Principal has been directed to identify an Assistant Principal to meet regularly with the Community Involvement Specialist to ensure his job performance and documentation requirements are accurate and in alignment with his job description. Also, the Principal has been instructed to contact the Title I Administration Office and attend Title I Program meetings to enhance knowledge of the utilization of staff paid with Title I funds.

The Principal has been instructed to meet with the Community Involvement Specialist to devise a strategic method for conducting home visits that aligns with the job description and the needs of the students, parents, school and community.

In addition, the Principal and Assistant Principal will meet weekly with the Community Involvement Specialist to ensure all records are completed accurately and filed in a timely manner according to Title I Administration Office guidelines.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 35 of this report and page 83 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Carol City Middle School.

4. Incomplete Payroll Records Could Lead To Errors *Carol City Middle*

The *Payroll Processing Procedures Manual* establishes the procedures for documenting and recording the payroll. According to the guidelines, employees are required to indicate their presence on the Daily Payroll Attendance Sheets, and these sheets must support the attendance reported.

The Application For Short Term Leave (“leave card”) is used by full-time employees to document absences for scheduled work days. A reasonable effort should be made to obtain the employee’s signature, however, in cases where the employee is on leave, extended sick leave, etc., the school must indicate on the form why the signature is not obtainable, and proceed with the process. The employee and supervisor should sign the Application For Short Term Leave (“leave card”), and after the payroll is completed, the school must retain documentation of sick, vacation, and other types of leave submitted by the employee to document the authorized absence.

Our review of payroll encompassed three payrolls processed during the latter part of the 2014-2015 fiscal year. *In all three payrolls reviewed*, we noted instances where the Daily Payroll Attendance Sheets did not properly support the attendance reported in the Final Rosters. We also noted that the leave cards supporting the leave reported for employees were not on file in several instances. Details follow:

- 4.1. In 20 instances, full-time employees (11 instructional and 9 non-instructional) did not indicate their presence on the Daily Payroll Attendance Sheets one or more days and were reported present on the Final Rosters. This represented a total of 31 days. Most days in question corresponded to the last one-two days of the pay period.
- 4.2. In 40 instances, the leave cards of full-time employees (27 instructional and 13 non-instructional) were not on file to support the leave reported. This represented a total of 54.5 days of various types of leave that encompassed sick, personal, OPT⁴, vacation and other leave.

⁴ Ten-month teachers, paraprofessionals, secretarial and clerical employees may opt to work one (1) or two (2) days, before or after the school year, with the consent of the principal, in lieu of one (1) or two (2) days specified on the School Calendar. Each school is responsible for manually keeping track of opt days worked by employees. The Opt Days/Work Year form must be used for this purpose. The principal or supervising administrator is responsible for the up-to-date maintenance of this form, and this responsibility is not to be delegated to the employee. On days absent taken as OPT days: the employees must be reported as “OPT DAY”, and an Application For Short Term Leave, FM-5949 (“leave card”), must be prepared, indicating “OPT DAY” under “Comments”.

According to the Principal, the Payroll Clerk and ancillary records, it appears that the employees were in attendance on the days in question; however, did not reflect their attendance on the rosters. Regarding the absences reported, we did not find any documentation on file to indicate that the days reported on leave (when a properly completed leave card was not on file) were incorrectly reported. Therefore, payroll entries to correct the payroll previously reported were not required.

RECOMMENDATIONS

- 4.1. The school administration should discuss payroll procedures with faculty and staff to ensure understanding of the payroll procedures for indicating their presence on the rosters; and for completing/signing/filing/retaining leave cards as part of the payroll records.**
- 4.2. The school administration should assign an administrator to oversee the payroll and ensure that the records are complete before the payroll is approved.**
- 4.3. Payroll records should be reviewed prior to filing to ensure they are complete.**

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

Management Response:

The Principal has reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal, Payroll Clerk and faculty and staff at a faculty meeting to ensure understanding of the payroll procedures for indicating their presence on the rosters; and for completing/signing/filing/retaining leave cards as part of the payroll records.

The Principal has instructed the Assistant Principal to oversee the payroll process to ensure that the records are complete before the payroll is approved each pay period and that all leave cards are documented properly.

The Principal has strengthened procedures and will work with the Assistant Principal and the Payroll Clerk to ensure all payroll records are reviewed prior to filing and to ensure they are complete.

Person(s) Responsible:**North Region Office Administration****Management Response:**

The North Region Office Financial/Business Operations Director and the Principal established a plan for the Principal to implement and monitor the process for accurate payroll procedures. The Principal will thoroughly review the *Payroll Processing Procedures Manual* with the Assistant Principal, Payroll clerk and faculty and staff.

The Principal has been instructed to identify an Assistant Principal to oversee the payroll and to meet weekly with the Payroll Clerk to review records for accuracy and report and discrepancies to the Principal immediately.

The Principal has been instructed to meet bi-monthly with the Assistant Principal and the Payroll Clerk to review all payroll records prior to filing to ensure that they are completed with accuracy.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

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

Refer to page 35 of this report and page 83 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Carol City Middle School.

**5. Non-Compliance
With Certain School
Site Informational
Technology (IT) Controls
*Miami Norland Senior***

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

Section V of the *Student Attendance Reporting Procedures* published by the District's Federal and State Compliance Office states that attendance eligibility for collecting Full-Time-Equivalent (FTE) is based *on the official recording of the school attendance*. This *Section* also states that the Electronic Gradebook is the source document for instructional staff to record student attendance. The Attendance Manager (designated by the Principal) is responsible for ensuring that student attendance is recorded in the Electronic Gradebook accurately and in compliance with attendance guidelines; for exporting the attendance information into the District's Integrated Student Information System (DSIS)⁵; as well as in charge of making attendance adjustments to the ISIS system.

Pursuant to *Weekly Briefing* (WB) No. 4483 (issued in July 2008) and No. 7784 (issued in April 2010), access to the Electronic Gradebook applications such as the Electronic Grade Book Attendance (WGBA) and Grade Book Manager (WGBM) is currently restricted to *five staff approvers* (namely, the Principal, Assistant Principal, Registrar or individual performing duties of the Registrar, one primary Gradebook Manager/Attendance Manager (instructional or clerical staff only), and one clerical staff member selected by the Principal, not to exceed five approvers). Current guidelines further dictate that access to WGBA/WGBA be limited to administrators, instructional, or school site clerical personnel. Consequently, personnel such as: network technicians, security staff, bus drivers, cafeteria staff and custodial staff is expressly excluded from having access to these restricted applications.

In addition, pursuant to WB No. 1120 (issued in October 2006), access to changing grades in DSIS (ISIS-ACAD GRD/TRACE UPD) is currently restricted to *three staff approvers* (namely, the Principal, Assistant Principal and Registrar or staff member acting as registrar).

⁵ DSIS is the official source document system for the recording and submission of attendance data to the Department of Education. The Official Daily School Attendance must be exported daily from the Electronic Gradebook.

At this school, our review of the “*Authorized Applications for Employees by Locations*” reports for the seven-month period up to our visit in November 2015 disclosed the following departures from established procedure:

- 5.1. We could not find on school files the copies of the “*Authorized Applications for Employees by Locations*” monthly reports signed by the Principal to acknowledge review of the monthly report. According to Principal, he reviewed the report every month; however, he did not sign and did not file a copy of the printed report.
- 5.2. We printed the most recent report at the time of our visit and our review of the report disclosed that 32 employees had access to WGBA. We also noted that employees with access to this application included a security monitor.
- 5.3. We extended our review of this report to the past six months to determine the propriety of access to this and other computer applications. We noted that between May 2015 and October 2015, the number of employees with access to the WGBA application was between 29 and the current level of 32 staff users. Furthermore, during this time period, we noted that access to the application for changing grades in DSIS fluctuated between two and 18 employees; while the number of employees with access to WGBM fluctuated between four and 16 employees.

Once we discussed the results of our review with the Principal, he revoked employee access to the applications in question to satisfy user thresholds and comply with current District policy.

RECOMMENDATIONS

- 5.1. **Going forward, the Principal should print the monthly report, review it, sign it once reviewed, and file it to acknowledge review.**
- 5.2. **The monthly report should be carefully reviewed to ensure that access to computer applications is compliant with user thresholds and personnel restrictions.**
- 5.3. **Any changes in school personnel or modifications to staff’s working assignments that require granting access to these restricted computer applications should be monitored to ensure that computer user thresholds are not only maintained but remain compliant with current District policy.**

Person(s) Responsible:

Principal

Management Response:

The Principal is aware that District staff must be continuously aware of their responsibilities to protect the District's data and computer assets. The Principal has reviewed the Weekly Briefing #15936 regarding the District's Network Security/Authorizations, and will print the monthly "Authorized Applications for Employees by Locations" report, review it, sign it once reviewed, and file it to acknowledge review.

Person(s) Responsible:

North Region Administration

Management Response:

The North Region Office Financial/Business Operations Director and the Principal established an organized plan for the Principal to implement and monitor the process for printing out and reviewing the "*Authorized Applications for Employees by Locations*" report on a monthly basis.

In addition, the Principal has been instructed to review the report in its entirety each month and to make necessary adjustments to the computer applications should there be any changes in school personnel or staff assignments.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 35 of this report and page 83 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Norland Senior High School.

**6. Inadequate Controls
Over Disbursements
Led To Non-Compliance
With Internal Funds
And P-Card Policy
*Miami Norland Senior***

Our sample of disbursements made with internal funds or the District-issued Purchasing Card (P-Card) during the audit period up to November 2015 disclosed that the school had made purchases that were not allowed according to Internal Funds and P-Card guidelines. These included an instance where equipment with an individual cost of \$1,000 or more was purchased with the P-Card (not allowed under P-Card guidelines because of property inventory control purposes); as well as instances where three written quotations were not obtained and/or certified minority requirements were not met in those instances where individual purchases totaled \$1,000 or more. Details follow:

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.

- 6.1. In eight instances, the school used internal funds to purchase T-shirts, jackets, sports regalia and prom decorations with a cost exceeding \$1,000 per purchase. Although three documented quotes were on file for each of these purchases, none corresponded to a certified minority enterprise.

Similar requirement regarding three written quotations and inclusion of a quotation from a certified minority enterprise is stated in the P-Card guidelines. However,

- 6.2. In four instances, credit card purchases with an individual cost of \$1,000 or more were made; however, three documented quotes (including one from a certified minority enterprise) were not on file to document the vendor and whether the lowest quote had been selected for the goods/services procured. Items procured included a gas pressure washer, banners, leather chairs and printing/type setting services.

Furthermore, the *Purchasing Card Program Policies and Procedures Manual* expressly prohibits the use of the P-Card to purchase equipment with an individual cost of \$1,000 or more because of inventory control purposes. We found that:

- 6.3. Of the purchases noted above made with the P-Card, the gas pressure washer amounted to approximately \$1,280. The school improperly charged the purchase to a supplies account. An Incoming Controlled Equipment form (to request the tagging of the equipment for inventory control purposes) was completed and submitted to Property Accounting at our request.

Lastly, Section IV, Chapter 9 of the *Manual of Internal Fund Accounting* requires that *sales tax be paid* when the school purchases merchandise for which the students will claim ownership. In such case, we noted that:

- 6.4. Sales tax amounting to approximately \$1,100 was not paid on purchases of merchandise for which the students claimed ownership.

RECOMMENDATIONS:

- 6.1. The school administration should discuss the Internal Funds and Purchasing Card's guidelines and requirements with faculty and staff for awareness and understanding of the requirements; and should strengthen review over disbursements.
- 6.2. Regarding the matter of the written quotations, the school administration should direct staff to solicit quotations, including one from a certified minority as required by the guidelines; and ensure that the lowest quotation is selected.
- 6.3. The school administration should discuss with staff procedures regarding the purchase of furniture, fixtures and equipment (FF&E) costing \$1,000 or more that require the tagging of the equipment for inventory control purposes. In similar cases of FF&E purchases costing \$1,000 or more, we strongly recommend the use of a shopping cart through the regular procurement district channels for these purchases.
- 6.4. The school administration should remit the unpaid sales tax directly to the Florida Department of Revenue.

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

Management Response:

The Principal reviewed the guidelines as stated in the *Manual of Internal Fund Accounting* and the *Purchasing Card Procedures Manual* with the faculty and staff and Purchasing Clerk and Treasurer to ensure understanding and awareness of the procedures that must be followed with Internal Funds and the Purchasing Card.

The Principal established a P-card purchasing process which consists of a tiering process with the Purchasing Clerk preparing the order, the Assistant Principal reviewing the Budget Availability Report, to ensure that funds are available, and the Principal authorizing the purchase.

The Principal and Purchasing Clerk will ensure that all credit card purchases are supported with itemized invoices paid in a timely manner. The monitoring process will ensure that all purchases conducted through the P-card process are compliant with disbursement procedures and that the proper bids are submitted with initial request for purchase. In addition, no FF&E items will purchase costing \$1,000 or more utilizing the P-Card.

Furthermore, the Principal is reviewing *the Manual of Internal Funds Accounting* in regards to the sales tax with consideration of remitting the unpaid sales tax to the Florida Department of Revenue.

Person(s) Responsible:

North Region Office Administration

Management Response:

The North Region Office Financial/Business Operations Director and the Principal established an organized plan to implement and monitor Internal Funds and the Purchasing Card. The Principal will thoroughly review the Manual of Internal Fund Accounting with the Assistant Principal and Purchasing Clerk.

In addition, the Principal has been instructed to ensure that an Assistant Principal oversees the daily operations of the Internal Funds and P-Card functions. The Principal was instructed to ensure that the Assistant Principal meets regularly with the Purchasing Clerk to ensure that written quotes are solicited for all purchases including one from a certified minority and that the lowest quotation is selected. If a certified minority quote is not available, every attempt to secure one must be documented by the Principal.

The Principal has been instructed to ensure that staff is compliant with FF &E totaling \$1,000.00 or more and that such items are properly tagged for inventory control purposes. Also, the Principal has been instructed to remit the unpaid sales tax directly to the Florida Department of Revenue.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 35 of this report and page 83 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Norland Senior High School.

**7. Inadequate Recordkeeping,
Documenting, And
Reporting Of Payroll
*Jane S. Roberts K-8 Center***

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

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

At this school, the Principal supervises and approves the payroll. During our physical observation of payroll sign-in procedures corresponding to the payroll in effect during our audit visit in December 2015 disclosed the following discrepancies:

- 7.1. In 17 instances (15 full-time instructional and two full-time non-instructional), employees who were at work on a particular day or who had worked the previous day did not indicate their presence on the Daily Payroll Attendance Sheets. The total number of days amounted to 18 days.
- 7.2. In seven instances, part-time employees (Food Service Program-Cafeteria staff) signed out ahead of their working schedule.
- 7.3. The leave cards were not properly completed in that they were filled out in pencil instead of ink.

RECOMMENDATIONS

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

- 7.1. **Going forward, the school administration should discuss the payroll sign-in procedures with the entire staff for awareness and understanding of the payroll requirements; and should institute the periodic review of the payroll sign-in procedures to ensure that staff is compliant with the requirements. Any instances of non-compliance noted during the periodic reviews should be immediately discussed with affected staff for resolution and corrective action.**

Person(s) Responsible: Principal, Assistant Principal and Payroll Clerk

Management Response:

On December 9, 2015, the Principal held a faculty meeting to review and discuss the *Payroll Processing Procedures Manual* and *Payroll Highlights* published by the Payroll Department. A copy of such procedures were also provided to the faculty and staff. Specifically, the Principal met with the faculty and staff to review the appropriate procedure for signing in and out. The Principal or designee and Payroll Clerk will monitor the sign-in sheets daily. This reviewing process will begin fifteen minutes after the start of the regular work day each day. If it is noted that employees are not signing in in a timely manner or signing in and out inappropriately, a verbal warning will be given. Repeated failure to comply with appropriate sign in/sign out procedures will be handled in accordance with contractual guidelines.

Person(s) Responsible: South Region Office Administration

Management Response:

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the *Payroll Processing Procedures Manual* and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Payroll Sign-in Rosters and the monitoring of the sign-in on the Daily Payroll Attendance Sheet.

7.2. Although the *Payroll Processing Procedures Manual* does not expressly require the use of ink to prepare the leave cards, as part of best business practices recommended by our office, the leave cards (which are part of the official payroll records of the school), should be prepared in ink.

Person(s) Responsible: Principal, Payroll Clerk

Management Response:

As of January 6, 2016 and forward all leave cards will be completed in pen as recommended by the audit department. The Principal or designee will review the leave cards every pay period.

Person(s) Responsible: South Region Office Administration

Management Response:

The Financial/Business Operations Director will further instruct the Principal to comply with the recommendation provided by the Office of Management and Compliance Audits to require the use of ink to prepare leave cards.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 35 of this report and page 83 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Jane S. Roberts K-8 Center.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the fiscal year(s) ended June 30, 2014 and/or June 30, 2015, on the cash basis of accounting, depending on the school/center audited;
- evaluate compliance by the schools/centers 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/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period of July 1, 2013 through June 30, 2014 and/or July 1, 2014 through June 30, 2015 (depending on whether the audit scope was one or two-year audit at the individual school/center being audited), payroll, purchasing credit card transactions, and information technology controls included current periods. The scope of the Title I Program audit was the 2014-2015 fiscal year for financial reporting purposes. FTE audits covered the October 2016 survey period (2015-2016 survey period 2).

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2014 and June 30, 2015 was 0.62% and 0.64%, respectively.

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

- ◆ 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, 2014 and June 30, 2015, the MDCPS-Money Market Pool Fund's interest rate was 0.62% and 0.64%, respectively.

PAYROLL

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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the 'behind-the-scenes' system processes are significantly different and updated, the payroll procedures for documenting employees' time and attendance at the school sites have not changed when compared to the former system.

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

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

PROPERTY

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

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

summer months of July and August are customarily conducted at a later date, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

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 school sites to make small dollar purchases (less than \$3,000 per individual transaction) for materials and supplies. The program is currently managed by the Accounts Payable Department.

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

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. Generally, these audits are conducted every three years; but could be scheduled sooner.

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2015-2016 fiscal year, months selected by the FDOE for these surveys are as follows:

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

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

Incomplete/inaccurate student records which do not adequately support/justify funding levels may give rise to losses in funding. Similarly, teacher certification is closely linked to FTE funding and must be monitored on an ongoing basis to prevent similar losses in funding to the District. Aside from the monetary losses, non-compliance issues are closely reviewed by the Auditor General and included in their reports.

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

TITLE I PROGRAM

Schools/centers implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

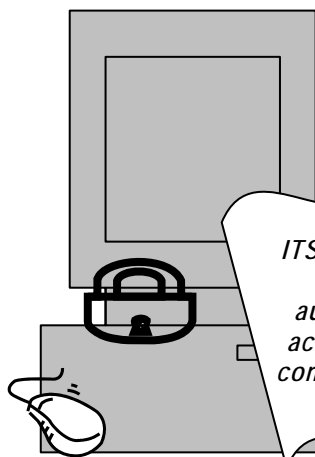


Schools/centers follow specific criteria for the use of Title I funds as delineated in the *Title I Administration Handbook*. Purchases of supplies and equipment are processed through regular district channels or via use of the P-Card Program, depending on the amount. Salary expenditures must comply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

At the schools/centers, principals administer Title I programs with oversight from the Regional Centers, under the overall direction of Title I Administration Office.

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

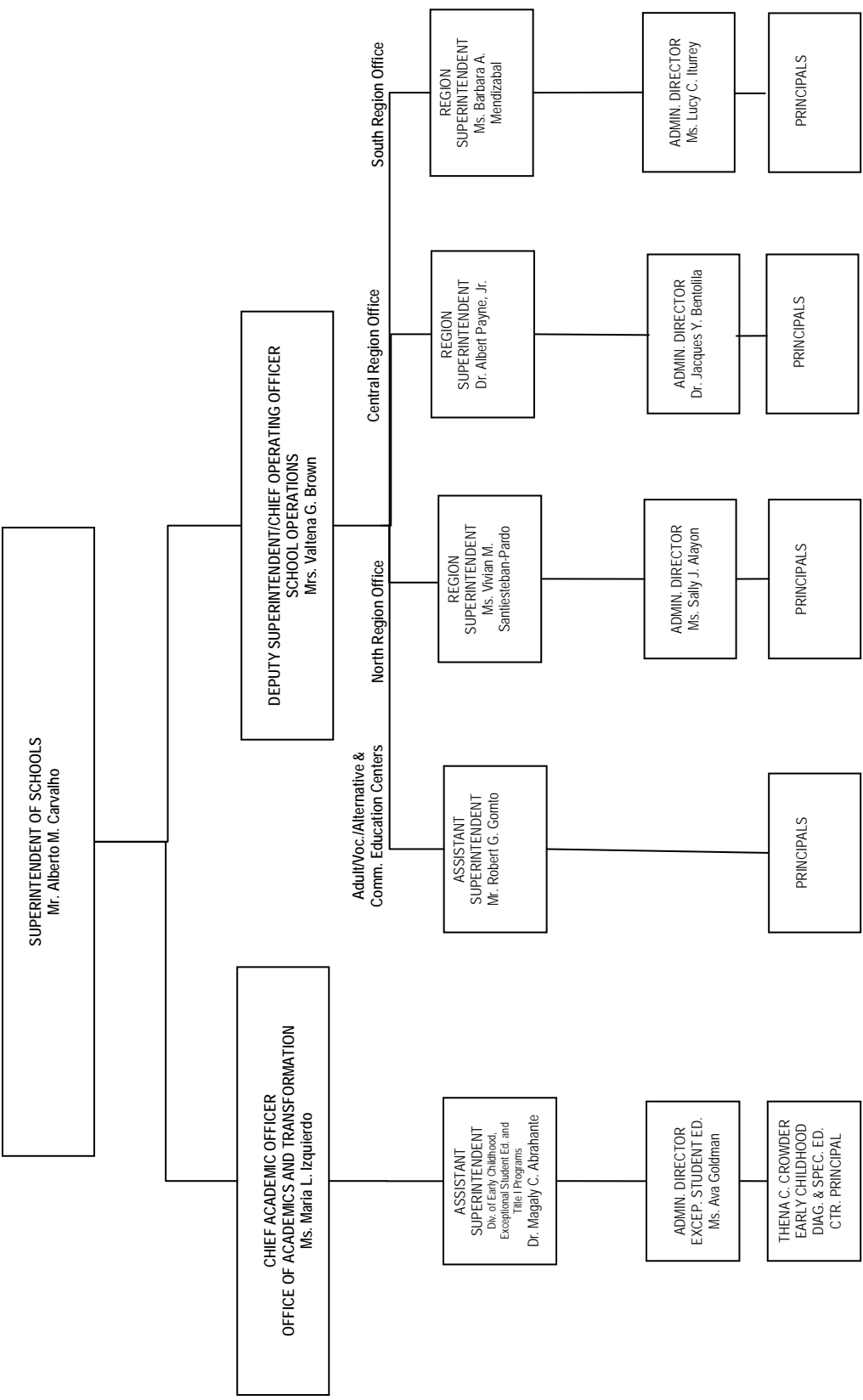
DATA SECURITY MANAGEMENT REPORT



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

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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




Note: Effective June 15, 2015, ETO schools/centers are operationally realigned into the three existing geographic regions under School Operations (North, Central and South) based on feeder patterns; and to the Office of Academics and Transformation for educational support and wraparound services.

APPENDIX MANAGEMENT'S RESPONSES

MEMORANDUM

February 10, 2016

TO: Ms. Vivian Santiesteban-Pardo, Region Superintendent
North Region Office

FROM: Maria C. Fernandez, Principal 
Parkway Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
PARKWAY ELEMENTARY SCHOOL FOR THE 2013-2014 AND
2014-2015 FISCAL YEARS

This memorandum serves as a response to the Internal Funds Audit Report finding at Parkway Elementary School for the fiscal years 2013-2014 and 2014-2015.

The audit finding has been carefully reviewed by the Principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and to ensure that strict compliance is maintained with School Board policies and procedures.

FINDING

1. Inadequate Bookkeeping Function Resulted in Posting Delays and Other Discrepancies With the Records

RECOMMENDATIONS

- 1.1 Review the monthly reconciliation with the Treasurer to ensure understanding, and to ensure that pending adjustments are processed and cleared from the reconciliations in a timely manner.
- 1.2 Direct the Treasurer to maintain a running checkbook balance and to review the checkbook regularly to ensure this procedure is being implemented.
- 1.3 The Principal and the new Treasurer would benefit from additional training in Internal Funds to improve bookkeeping.
- 1.4 Monitor the Fund 9 account to ensure that funds are available before approving disbursements, the account is timely replenished, and expenditures are allowable under this particular account's guidelines.

- 1.5 Discuss receipt and disbursement procedures with staff for understanding and awareness the requirements. This also includes the procedures for documenting the receipts, deposits, and reimbursements.
- 1.6 Ensure that the *Pre-Numbered Forms Inventory* is properly completed to ensure that controls/safeguards over the custody of official forms are observed.

Person(s) Responsible: Principal and Treasurer

Management Response:

The Principal has made personnel changes and has been actively seeking a qualified, full-time, Secretary/Treasurer. The Principal reviewed the guidelines as stated in the *Manual of Internal Fund Accounting* with the temporary Treasurer to ensure understanding and to ensure that pending adjustments are processed and cleared from the reconciliations in a timely manner.

The Principal meets bi-weekly with the Treasurer to review the monthly financial reports for accuracy. Also, the Principal has directed the Treasurer to maintain a running checkbook balance and the Principal reviews the checkbook regularly to ensure that this procedure is being implemented.

The Principal met and communicated with the District's Business Manager who provided support on various occasions. Also, the Principal will attend additional Internal Funds training to improve and strengthen bookkeeping procedures.

Additionally, the Principal has established and strengthened policies and procedures with the Treasurer to ensure that as soon as the Fund 9 account reaches the 25% threshold, i.e. \$1,000.00, the account will be replenished.

Furthermore, the Principal has reviewed and discussed receipts, deposits, disbursements, and reimbursement procedures with staff for understanding and awareness of the requirements.


Finally, the Principal has put controls in place and meets bi-weekly with the Treasurer to ensure that the *Pre-Numbered Forms Inventory* is properly completed.

cc: Sally J. Alayon
Cynthia Gracia

MEMORANDUM

February 10, 2016

TO: Ms. Vivian Santiesteban-Pardo, Region Superintendent
North Region Office

FROM: Sonia J. Romero, Principal 
Carol City Middle School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
CAROL CITY MIDDLE SCHOOL FOR THE 2013-2014 AND
2014-2015 FISCAL YEARS

This memorandum serves as a response to the Internal Funds Audit Report finding at Carol City Middle School for the fiscal years 2013-2014 and 2014-2015.

The audit finding has been carefully reviewed by the Principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and to ensure that strict compliance is maintained with School Board policies and procedures.

FINDING

1. Inadequate Controls Over Disbursements Led to Overspending and Non-Compliance With Procurement Guidelines and Disbursement Documentation Guidelines

RECOMMENDATIONS

- 1.1 Monitor expenditures charge to the Trust Fund-District athletic account to prevent overspending and consider fundraising activities to periodically correct the deficit.
- 1.2 Discuss the disbursement procedures with appropriate staff to ensure understanding of the expectations when initiating/making/documenting purchases. This includes that requirement that all invoices must be signed for acknowledgement of receipt of goods (for internal funds and P-Card) and the requirements for three vendor quotes, including from a minority certified enterprise.
- 1.3 Discuss disbursement procedures with staff to ensure that orders are not to be split to circumvent procurement thresholds.
- 1.4 Equipment purchases involving several parts/accessories with an aggregate cost of \$1,000 or more should be purchased through the proper procurement channels to ensure that the equipment is tagged for inventory

purposes, and the vendor selection is appropriately documented and compliant with the procedures.

- 1.5 Ensure that the tablets are tagged for property inventory purposes.
- 1.6 Designate an administrator to review the disbursements on a periodic basis to ensure that disbursements are properly documented, approved with purchase orders, and from accounts holding sufficient funds.
- 1.7 Meet with the administrator on a regular basis and request that discrepancies be brought to your attention to ensure that corrective action is timely implemented.
- 1.8 Regarding Title 1 purchases, the school administration and staff should carefully plan purchases to ensure that they are solely made for the direct improvement of student academic achievement, and not made to support clerical/administrative functions of the school.

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

Management Response:

The Principal reviewed the guidelines as stated in the *Manual of Internal Fund Accounting* with the Treasurer and Assistant Principal to ensure understanding of disbursement documentation and procurement guidelines.

The Principal has assigned an Assistant Principal to assist with the oversight of Internal Funds and the Purchasing Card. The Assistant Principal will meet bi-weekly with the Treasurer to ensure there is no overspending. In addition, the Principal will meet weekly with the Assistant Principal to review procedures and report any concerns to the Principal. Also, the Principal and Assistant Principal are researching fundraising opportunities to support the Athletic Program.

The Principal has established and strengthened controls to ensure that all invoices are signed by Treasurer upon receipt of goods and that three vendor quotes are obtained, including one from a minority certified enterprise.

The Principal has reviewed disbursement procedures with the Treasurer to ensure that purchases are being made within procurement thresholds and that no split orders are initiated.

The Principal has reviewed procedures with the Treasurer to ensure that equipment purchases involving several parts/accessories with an aggregate cost of \$1,000 or more are purchased through the proper procurement channels, that the equipment is tagged for inventory purposes, and the vendor selection is appropriately documented and compliant with the procedures.

The Principal has directed the Assistant Principal who assists with property inventory to ensure that procedures are followed for the three computer tablets that were purchased to be tagged for property inventory purposes.

The Principal has designated an Assistant Principal to review disbursements on a monthly basis to ensure that disbursements are properly documented, approved with purchase orders, and purchased from accounts holding sufficient funds.

The Principal has reviewed the *Title 1 Administration Handbook* with staff to ensure purchases are carefully planned and are solely made for the direct improvement of student academic achievement.

FINDING

- 2. Incomplete Records Maintained by the Community Involvement Specialist (CIS) and Questionable Assignments Performed by Title I Funded Hourly Employees**

RECOMMENDATIONS

- 2.1** Going forward, the school administration should ensure that staff is assigned to perform duties in alignment with their job descriptions. In the case of Community Involvement Specialists and similar staff, the job guidelines should be observed.
- 2.2** The school administration should adhere to the Title 1 Program guidelines; and should contact the Title 1 Administration Office for guidance/advice when unclear as to utilization of staff paid with title 1 funds.
- 2.3** Regarding job assignments paid with Title 1 Program funds, improved efforts should be made by the school administration to inform employees of their job requirements; and should direct staff to attend training workshops and Title 1 Program meetings conducted by the Title 1 Administration Office for awareness and understanding.
- 2.4** The school administration should discuss the documentation requirements with CIS staff in order to strengthen and improve documentation efforts.
- 2.5** The school administration should devise a strategy with the CIS to conduct more home visits throughout the year.
- 2.6** Periodically, the school administration should review the records of the CIS to ensure that records are completed and filed, and monthly reports are timely submitted to the Title 1 Administration Office; and should discuss any discrepancies with the CIS for immediate corrective action.

Responsible Person (s): Principal, Assistant Principal, Community Involvement Specialist

Management Response:

The Principal has reviewed the *Title I Administration Handbook* with the Assistant Principal and the Community Involvement Specialist to ensure that job performances are in alignment with job descriptions. The Principal will ensure that job guidelines, specifically the Community Involvement Specialist, will be properly documented.

The Principal has strengthened controls to ensure that Title I Program guidelines are followed and adhered to. The Principal will contact the Title I Administration Office for guidance/advice if needed.

In addition, the Principal will ensure that employees hired through Title I funds will be issued their job requirements in writing; and will be directed to attend training workshops and Title 1 Program meetings conducted by the Title I Administration Office for awareness and understanding.

The Principal and Assistant Principal will assist the Community Involvement Specialist with improving the documentation requirements of job duties and performance.

The Principal and the Assistant Principal have devised strategies for the Community Involvement Specialist to keep a log of all home visits conducted and will ensure they are filed in the Title I box. This process will be reviewed bi-monthly by the Assistant Principal

The Principal has instructed the Assistant Principal to review the records of the Community Involvement Specialist to ensure that records are completed and filed and monthly reports are submitted to the Title 1 Administration Office in a timely manner. Corrective action will be implemented on all discrepancies found.

FINDING**3. Incomplete Payroll Records Could Lead to Errors**

3.1 The school administration should discuss payroll procedures with faculty and staff to ensure understanding of the payroll procedures for indication their presence on the rosters; and for completing/signing/filing/retaining leave cards as part of the payroll records.

3.2 The school administration should assign an administrator to oversee the payroll and ensure that the records are complete before the payroll is approved.

3.3 Payroll records should be reviewed prior to filing to ensure they are complete.

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

Management Response:

The Principal has reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal, Payroll Clerk and faculty and staff at a faculty meeting to ensure understanding of the payroll procedures for indicating their presence on the rosters; and for completing/signing/filing/retaining leave cards as part of the payroll records.

The Principal has instructed the Assistant Principal to oversee the payroll process to ensure that the records are complete before the payroll is approved each pay period and that all leave cards are documented properly.


The Principal has strengthened procedures and will work with the Assistant Principal and the Payroll Clerk to ensure all payroll records are reviewed prior to filing and to ensure they are complete.

cc: Ms. Sally Alayon
Ms. Cynthia Gracia

MEMORANDUM

February 10, 2016

TO: Vivian M. Santiestebanpardo, Region Superintendent
North Region Office

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

SUBJECT: **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF
MIAMI NORLAND SENIOR HIGH SCHOOL FOR THE 2013-2014 AND
2014-2015 FISCAL YEARS**

This memorandum serves as a response to the Internal Funds Audit Report finding at Miami Norland Senior High School for the fiscal years 2013-2014 and 2014-2015.

The audit finding has been carefully reviewed by the Principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and to ensure that strict compliance is maintained with School Board policies and procedures.

FINDINGS

1. Non-Compliance With Certain School Site Informational Technology Controls

RECOMMENDATIONS

- 1.1 The Principal should print the monthly report, review it, sign it once reviewed, and file it to acknowledge review.
- 1.2 The monthly report should be carefully reviewed to ensure that access to computer applications is compliant with user thresholds and personnel restrictions.
- 1.3 Any changes in school personnel or modifications to staff's working assignments that require granting access to these restricted computer applications should be monitored to ensure that computer user thresholds are not only maintained but remain compliant with current District policy.

Responsible Person(s): Principal

Management Response:

The Principal is aware that District staff must be continuously aware of their responsibilities to protect the District's data and computer assets. The Principal has reviewed the Weekly Briefing #15936 regarding District's Network Data Security/Authorizations, and will print the monthly "Authorized Applications for Employees by Locations" report, review it, sign it once reviewed, and file it to acknowledge review.

FINDINGS**2. Inadequate Controls Over Disbursements Led to Non-Compliance With Internal Funds and P-Card Policy****RECOMMENDATIONS**

2.1 The school administration should discuss the Internal Funds and Purchasing Card's guidelines and requirements with faculty and staff for awareness and understanding of the requirements, and should strengthen review over disbursements.

2.2 Regarding the matter of the written quotations, the school administration should direct staff to solicit quotations, including one from a certified minority as required by the guidelines; and ensure that the lowest quotation is selected.

2.3 The school administration should discuss with staff procedures regarding the purchase of furniture, fixture, and equipment (FF&E) costing \$1,000 or more that requires the tagging of the equipment for inventory control purposes. In similar cases of FF&E purchases costing \$1,000 or more, we strongly recommend the use of shopping cart through the regular procurement channels for these purchases.

2.4 The school administration should remit the unpaid sales tax directly to Florida Department of Revenue.

Responsible Person(s): Principal and Purchasing Clerk

Management Response:

The Principal reviewed the guidelines as stated in the *Manual of Internal Fund Accounting* and the *Purchasing Card Procedures Manual* with the faculty and staff and Purchasing Clerk and Treasurer to ensure understanding and awareness of the procedures that must be followed with Internal Funds and the Purchasing Card.

The Principal established a P-card purchasing process which consists of a tiering process with the Purchasing Clerk preparing the order, the Assistant Principal reviewing the Budget Availability Report, to ensure that funds are available, and the Principal authorizing the purchase.

The Principal and Purchasing Clerk will ensure that all credit card purchases are supported with itemized invoices paid in a timely manner. The monitoring process will ensure that all purchases conducted through the P-card process are compliant with disbursement procedures and that the proper bids are submitted with initial request for purchase. In addition, no FF&E will purchase costing \$1,000 or more utilizing the P-Card.


Furthermore, the Principal is reviewing *the Manual of Internal Funds Accounting* in regards to the sales tax with consideration of remitting the unpaid sales tax to the Florida Department of Revenue.

cc: Ms. Sally J. Alayon
Ms. Cynthia Garcia

MEMORANDUM

February 10, 2016

TO: Barbara Mendizabal, Region Superintendent
South Region Office

FROM: Milagro Arango, Principal 
Jane S. Roberts K-8 Center

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT FOR
JANE S. ROBERTS K-8 CENTER FOR THE 2014-2015 FISCAL YEAR**

This memorandum is in response to the relevant audit findings in the internal audit report for Jane S. Roberts K-8 Center.

RECOMMENDATIONS:

- 1.1 Going forward, the school administration should discuss the payroll sign-in procedures with the entire staff for awareness and understanding of the payroll requirements; and should institute the periodic review of the payroll sign-in procedures to ensure that staff is compliant with the requirements. Any instances of non-compliance noted during the periodic reviews should be immediately discussed with the affected staff for resolution and corrective action.

Responsible Person(s): Principal, Assistant Principal and Payroll Clerk

Management Response:

On December 9, 2015, the Principal held a faculty meeting to review and discuss the *Payroll Processing Procedures Manual* and *Payroll Highlights* published by the Payroll Department. A copy of such procedures were also provided to the faculty and staff. Specifically, the Principal met with the faculty and staff to review the appropriate procedure for signing in and out. The Principal or designee and Payroll Clerk will monitor the sign-in sheets daily. This reviewing process will begin fifteen minutes after the start of the regular work day each day. If it is noted that employees are not signing in in a timely manner or signing in and out inappropriately, a verbal warning will be given. Repeated failure to comply with appropriate sign in/sign out procedures will be handled in accordance with contractual guidelines.

RECOMMENDATIONS:

- 1.2 Although the Payroll Processing Procedures Manual does not expressly require the use of ink to prepare the leave cards, as part of best business practices recommended by our office, the leave cards (which are part of the official payroll records of the school), should be prepared in ink.

Responsible Persons: Principal, Payroll Clerk

Management Response:

As of January 6, 2016 and forward all leave cards will be completed in pen as recommended by the audit department. The Principal or designee will review the leave cards every pay period.

cc: Ms. Cynthia Gracia
Ms. Lucy Iturrey

MEMORANDUM

February 12, 2016
VSP#065/2015-2016
(305) 572-2800

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

FROM: Vivian M. Santiesteban-Pardo, Region Superintendent
North Region Office

SUBJECT: RESPONSES TO AUDIT REPORTS OF NORTH REGION OFFICE SCHOOLS

Attached, please find the response to the audit findings for the 2013-2014 and 2014-2015 fiscal years for Miami Norland Senior High, Carol City Middle and Parkway Elementary. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Miami Norland Senior High

1. Non-Compliance With Certain School Site Informational Technology Controls

The North Region Office Financial/Business Operations Director and the Principal established an organized plan for the Principal to implement and monitor the process for printing out and reviewing the *"Authorized Applications for Employees by Locations"* report on a monthly basis.

In addition, the Principal has been instructed to review the report in its entirety each month and to make necessary adjustments to the computer applications should there be any changes in school personnel or staff assignments.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

2. Inadequate Controls Over Disbursements Led to Non-Compliance With Internal Funds and P-Card Policy

The North Region Office Financial/Business Operations Director and the Principal established an organized plan to implement and monitor Internal Funds and the Purchasing Card. The Principal will thoroughly review the Manual of Internal Fund Accounting with the Assistant Principal and Purchasing Clerk.

In addition, the Principal has been instructed to ensure that an Assistant Principal oversees the daily operations of the Internal Funds and P-Card functions. The Principal was instructed to ensure that the Assistant Principal meets regularly with the Purchasing Clerk to ensure that written quotes are solicited for all purchases including

one from a certified minority and that the lowest quotation is selected. If a certified minority quote is not available, every attempt to secure one must be documented by the Principal.

The Principal has been instructed to ensure that staff is compliant with FF &E totaling \$1,000.00 or more and that such items are properly tagged for inventory control purposes. Also, the Principal has been instructed to remit the unpaid sales tax directly to the Florida Department of Revenue.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

Carol City Middle School

1. Inadequate Controls Over Disbursements Led to Overspending and Non-Compliance With Procurement Guidelines and Disbursements Documentation Guidelines

The North Region Office Financial/Business Operations Director and the Principal established an organized plan for the Principal to implement and monitor the process for disbursements and procurement compliance. The Principal will thoroughly review the *Manual of Internal Fund Accounting* with the Secretary/Treasurer.

The Principal was instructed to identify an Assistant Principal to oversee the daily operations of Internal Funds and the Purchasing Card and to develop a systematic approach to ensure that financial records are maintained adequately.

The Principal has been instructed to meet with the Assistant Principal and Treasurer on a weekly basis to review all records, ensure discrepancies are addressed and corrective action is taken in a timely manner. These reviews will include ensuring that three vendor quotes are obtained, one from a minority vendor as well as ensuring that equipment purchases of \$1,000.00 or more are purchased through proper procurement channels and tagged for inventory purposes.

The Principal has also been instructed to designate an Assistant Principal to oversee the Title I Purchases and to review the *Title I Administration Handbook* with the Assistant Principal and the Treasurer to ensure all Title I purchases are made to support student academic achievement.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

2. Incomplete Records Maintained by the Community Involvement Specialist (CIS) and Questionable Assignments Performed by the Title I Funded Hourly Employees

The North Region Office Financial/Business Operations Director and the Principal established a plan for the Principal to implement and monitor with the affected staff. The Principal will thoroughly review the *Title I Administration Handbook* with the Assistant Principal and the Community Involvement Specialist.

The Principal has been directed to identify an Assistant Principal to meet regularly with the Community Involvement Specialist to ensure his job performance and documentation requirements are accurate and in alignment with his job description. Also, the Principal has been instructed to contact the Title I Administration Office and attend Title I Program meetings to enhance knowledge of the utilization of staff paid with Title I funds.

The Principal has been instructed to meet with the Community Involvement Specialist to devise a strategic method for conducting home visits that aligns with the job description and the needs of the students, parents, school and community.

In addition, the Principal and Assistant Principal will meet weekly with the Community Involvement Specialist to ensure all records are completed accurately and filed in a timely manner according to Title I Administration Office guidelines.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

3. Incomplete Payroll Records Could Lead to Errors

The North Region Office Financial/Business Operations Director and the Principal established a plan for the Principal to implement and monitor the process for accurate payroll procedures. The Principal will thoroughly review the *Payroll Processing Procedures Manual* with the Assistant Principal, Payroll clerk and faculty and staff.

The Principal has been instructed to identify an Assistant Principal to oversee the payroll and to meet weekly with the Payroll Clerk to review records for accuracy and report and discrepancies to the Principal immediately.

The Principal has been instructed to meet bi-monthly with the Assistant Principal and the Payroll Clerk to review all payroll records prior to filing to ensure that they are completed with accuracy.

Furthermore, the Principal has been instructed to attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

Parkway Elementary

1. Inadequate Bookkeeping Function Resulted in Posting Delays and Other Discrepancies With the Records

The North Region Office Financial/Business Operations Director and the Principal established a plan for the Principal to implement and monitor with the newly appointed, temporary Treasurer, to ensure that bookkeeping functions are timely and accurate. The Principal will thoroughly review the *Manual of Internal Fund Accounting* with the Treasurer. Also, the Principal has been instructed to continue to work closely with Non-Instructional Staffing to interview and hire a full-time, permanent Treasurer.

In addition, the Principal has been instructed to meet regularly with the Treasurer to closely oversee the daily operations of the bookkeeping functions and to ensure that Fund 9 account funds are available before approving disbursements, which the account is replenished and that expenditures are made following guidelines.

The Principal has been instructed to strengthen the controls and meet regularly with the Treasurer to ensure that the *Pre-Numbered Forms Inventory* is properly completed.

In addition, the Principal has been instructed to continue to communicate with the District's Business Manager for support and attend School Operations' Money Does Matter Support Program sessions. Lastly, the North Region Office Financial/Business Operations Director established "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

Should you need additional information, please contact me at (305) 572-2800.

VSP/SA

cc: Ms. Sally J. Alayon
Ms. Cynthia Gracia

MEMORANDUM

February 18, 2016

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

FROM: Barbara A. Mendizábal, Region Superintendent
South Region Office



SUBJECT: RESPONSE TO AUDIT REPORT OF JANE S. ROBERTS K-8 CENTER

Please find attached the response to the audit findings for Jane S. Roberts K-8 Center. The South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Jane S. Roberts K-8 Center

1. Inadequate Recordkeeping, Documenting and Reporting of Payroll

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the Payroll Processing Procedures Manual and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Payroll Sign-in Rosters and the monitoring of the sign-in on the Daily Payroll Attendance Sheet.

The Financial/Business Operations Director will further instruct the Principal to comply with the recommendation provided by the Office of Management and Compliance Audits to require the use of ink to prepare leave cards.

Should you need additional information, please contact me at (305) 252-3041.

BAM:LI
M#38

Attachments

cc: Ms. Cynthia Gracia
Ms. Lucy Iturrey

MEMORANDUM

February 19, 2016

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

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

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

School Operations has reviewed the audit exceptions cited in the 2013-2014 and 2014-2015 fiscal year(s) audit reports of the following schools reporting to the North and South Region Offices: Parkway Elementary School, Carol City Middle School, Norland Senior High; and Jane S. Roberts K-8 Center. The following preventive actions will be taken through School Operations:

- Review mini-review reports submitted by the Region Office Financial/Business Operations Director to ensure that adequate controls over disbursements; procurement guidelines and payroll records; bookkeeping functions; P-Card; Title I and Informational Technology controls are adhered. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office.
- Work collaboratively with the Region Offices and facilitate appropriate training and assistance from District Offices in all cited areas;
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through Money DOES Matter Support Program; and
- School Operations in collaboration with the Region Office will continue to provide support to the school by assigning a Fiscal Review Team to conduct financial reviews, periodically.

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
M090

Cc Region Superintendents
Ms. Cynthia Gracia
Region Directors

Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS



INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS MARCH 2016



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