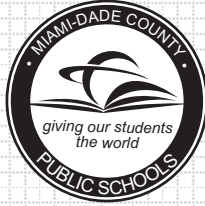


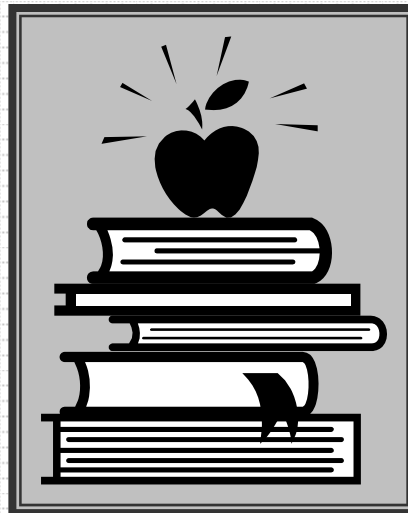
MIAMI-DADE COUNTY PUBLIC SCHOOLS



Internal Audit Report



Selected Schools



Most Financial Statements Were Fairly Stated; However, At 2 Schools, Controls In Selected Areas Need Improvement.

March 2011

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
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Dr. Wilbert "Tee" Holloway
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Ms. Raquel A. Regalado

Mr. Alberto M. Carvalho
Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA
Chief Auditor
Office of Management and Compliance Audits

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board
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Raquel A. Regalado

March 21, 2011

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

Ladies and Gentlemen:

This report includes the audit results of 45 schools currently reporting to various regions and the Education Transformation Office. At 3 of the 45 schools, there was a change of principal since the prior audit. The audit period for all schools reported herein is the fiscal year ended June 30, 2010.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds. On a selected basis, we reviewed payroll, credit card purchases, Title I Program expenditures and procedures, FTE reporting and student records and aspects of data security. The results of property inventories for most of the schools included herein and for other schools previously reported are also included.

Our audits disclosed that the financial statements for most of the schools reported herein were fairly stated. At 43 of the 45 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at 2 schools, we found that controls over deposits, disbursements and the posting of transactions need improvement. Property audit results were satisfactory at most of the schools being reported.

The audit findings were discussed with school, region and district administrations, and responses are included in this report. In closing, we would like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jose F. Montes de Oca, CPA
Chief Auditor
Office of Management and Compliance Audits

JFM:mtg

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 45 schools, 3 of which experienced a change of principal since the prior audit. The 45 schools include 13 Region II schools, 31 Region III schools, and 1 school that reports to the newly formed Education Transformation Office. The audit period for all 45 schools is the fiscal year ended June 30, 2010.

The audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at 43 of the 45 schools reported herein. The 2 schools with reported audit findings are:

School Name	Region
1. Earlington Heights Elementary	III
2. Orchard Villa Elementary	III

Audit findings cited internal funds' control deficiencies over the receipting and disbursing of funds and the untimely posting of certain transactions to the MSAF system. Refer to the Summary Schedule of Audit Findings on pages 16-19. Management agreed with our recommendations and provided responses for corrective action.

Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 28-37); and in the Appendix section in memorandum format (Pages 46-50).

Notwithstanding the conditions and findings reported herein, at 44 of the 45 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2009-2010 fiscal year, on the cash basis of accounting. At Earlington Heights Elementary, with the exception of the activity in the Instructional Materials and Supplies (Fund 9) account, the financial statement of the internal funds of the school otherwise fairly represents the changes in fund balances arising from cash transactions during the 2009-2010 fiscal year, on the cash basis of accounting.

As of June 30, 2010, for all 45 schools reported herein, total combined receipts and disbursements amounted to approximately \$6.73 million and \$6.42 million respectively; while total combined cash and investments amounted to approximately \$1.39 million (Page 10).

Also, as of June 30, 2010, the internal control structure at the 45 schools reported herein generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual 2 schools.

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

INTERNAL FUNDS

Internal funds records and procedures were reviewed *at all 45 schools*. Of 45 schools, 43 were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

At Earlington Heights Elementary, between February and June 2010, the Treasurer withheld from deposit collections generated from school activities and the After School Care Program. Of the total amount withheld, about \$1,300 was cash. During the audit, she admitted to withholding the monies until vendor payments were due; however, she would not provide any other explanation. We verified that the timeliness of deposits made during the current year had improved, apparently after the Principal had discovered the delays and had strengthened controls in this area. However, the school had not fully implemented the recording of deposits on the Collections/Deposits Log form [FM-7249] until our audit visit. Regarding disbursements, our audit identified several instances where invoices were not paid or posted to the MSAF system in a timely manner. These included Instructional Materials and Supplies (Fund 9) expenditures incurred during the 2009-2010 fiscal year which were not posted to the account until after June 30, thus understating Fund 9 expenditures. In addition, the school did not always have on file the reverse of cancelled checks denoting the endorsement. These documents were obtained from the bank at our request (Pages 28-34).

At Orchard Villa Elementary, some of the conditions identified during this audit had been discussed with the school administration during the prior audit. We found instances where checks were posted late to the MSAF system. In some of these instances, it appears that the check was not timely posted because the corresponding account did not have sufficient funds at the time that the check was issued. Similarly, we found instances where money market interest and bank service fees were not posted to the MSAF system in a timely manner. We also noted that some of the cancelled checks were cashed by the bank although they were missing the signature of the Principal or designee; and the school was not receiving from the bank the endorsement side of the cancelled checks. In addition, the Trust Fund—Special Purpose account closed the year with a small deficit (Pages 35-37).

PAYROLL

We reviewed payroll records and procedures at 13 of the 45 schools included herein. They are as follows:

- Greynolds Park Elementary¹
- Eneida Massas Hartner Elementary¹
- Miami Springs Elementary
- Kelsey L. Pharr Elementary¹
- South Miami K-8 Center
- Sunset Elementary
- George Washington Carver Middle
- Kinloch Park Middle
- West Miami Middle
- Maritime and Science Technology Academy
- Miami Springs Senior
- South Miami Senior
- Young Men's Preparatory Academy

At all 13 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

¹ Change of Principal since the prior audit at this school (3 schools).

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 44 of the 45 schools included herein. Property inventory results for the remaining school will be reported at a later date. We are also including the inventory results of 6 other schools whose property inventory results were pending publication since previous audit reports.

Almost 10,200 equipment items with a total cost of \$22.9 million were inventoried at these 50 schools. Only one school reported a total of 4 “unlocated” items at a depreciated value of less than \$1,700 and with an initial cost of less than \$6,600. This loss is minimal when compared to the total size of the inventory (refer to Property Schedules on pages 24-26).

Property inventories also include the review of property losses reported by the schools through the Plant Security Report process. Our analysis of Plant Security Report losses for the schools reported herein disclosed that a total of 15 items at a depreciated value close to \$4,600 and with an initial cost of approximately \$21,000 were reported missing at 9 schools (Page 27). Similar to the “unlocated” equipment, these losses are not considered significant.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed the P-Card Program’s procedures and records at the following 8 schools:

- Earlington Heights Elementary
- Key Biscayne K-8 Center
- Kelsey L. Pharr Elementary
- Poinciana Park Elementary
- Silver Bluff Elementary
- Allapattah Middle
- Shenandoah Middle
- Young Men's Preparatory Academy

Our review disclosed that all 8 schools listed above generally complied with the *Purchasing Credit Card Program Policies & Procedures Manual*.

TITLE I PROGRAM

A review of Title I Program expenditures and procedures for the 2009-2010 fiscal year was conducted at 1 school since our last report in February 2011:

School	Title I Program Expenditures
Shenandoah Middle	\$ 428,811
Total	\$ 428,811

Total expenditures incurred under various Title I programs at the school amounted to approximately \$429,000. Audit results indicated that the school was generally compliant with the policies and procedures established by the *Title I Administration Handbook*.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 6 schools were selected for these audits:

Schools	FTE Funding Reported
Auburndale Elementary	\$ 1,853,291
David Fairchild Elementary	1,154,730
Fairlawn Elementary	1,285,207
South Hialeah Elementary	2,390,475
Sunset Elementary	2,177,455
Miami Springs Senior	3,728,397
Total	\$ 12,589,555

The total FTE funding amounted to approximately \$12.6 million for the 6 schools combined. FTE records reviewed corresponded to the 2010-2011 fiscal year Survey Period 2 (October 2010).

Our FTE reviews disclosed that all 6 schools were generally compliant with District policy.

DATA SECURITY MANAGEMENT REPORTS

We reviewed the report titled “Authorized Applications for Employees by Locations Report” at 6 schools. Of the 6 schools, we conducted a more thorough review of the school site IT function at 2 schools. The schools are:

- Maya Angelou Elementary²
- Springview Elementary²
- Citrus Grove Middle
- Parkway Middle
- West Miami Middle
- South Miami Senior

Our review disclosed that all 6 schools generally complied with the review of the report and with the requirements for granting access to system applications. Furthermore, at 2 of the 6 schools, our review of selected aspects of the school’s site IT function disclosed that IT equipment such as servers, switches and routers were properly located and safeguarded; and school administration had generally informed staff of the requirements for backing-up critical data and the security of the network. Minor discrepancies identified in this area were discussed with the school administration for corrective action.

² Review of school site IT function at this school (2 schools).

AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments *as of June 30, 2010 for all 45 schools included herein*. It also provides the audit opinion regarding the schools' financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010**

The Condensed Annual Financial reports and Total Cash and Investments as of June 30, 2010 for the following 45 schools are:

Work Loc No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Region II Schools</u>									
0231	Aventura Waterways K-8 Center	\$ 15,053.36	\$ 364,492.47	\$ 350,645.55	\$ 28,900.28	\$ 18,399.05	\$ 10,501.23	\$ -	\$ 28,900.28
0361	Biscayne Gardens Elementary	8,850.96	42,921.52	37,338.46	14,434.02	9,868.06	4,565.96	-	14,434.02
2441	Virginia A. Boone/Highland Oaks El.	15,824.32	193,702.90	188,008.78	21,518.44	11,452.40	10,066.04	-	21,518.44
0461	Brentwood Elementary	13,998.91	19,713.74	18,909.54	14,803.11	9,836.55	4,966.56	-	14,803.11
4801	Gertrude K. Edelman/Sabal Palm El.	13,091.24	27,099.08	21,238.31	18,952.01	13,688.71	5,263.30	-	18,952.01
2281	Greynolds Park Elementary	22,236.34	177,145.33	179,184.00	20,197.67	4,747.92	15,449.75	-	20,197.67
3781	Barbara J. Hawkins Elementary	15,130.55	64,312.37	63,193.46	16,249.46	7,481.04	7,668.44	1,099.98	16,249.46
2401	Hibiscus Elementary	19,666.09	36,694.68	39,824.78	16,535.99	10,823.64	5,712.35	-	16,535.99
2581	Madie Ives Elementary	23,855.27	48,064.06	35,341.00	36,578.33	7,993.61	28,584.72	-	36,578.33
3941	North Miami Elementary	15,491.10	37,708.55	34,679.35	18,520.30	4,070.43	14,449.87	-	18,520.30
4021	Oak Grove Elementary	7,112.92	92,936.27	87,071.53	12,977.66	5,942.27	-	7,035.39	12,977.66
5141	Hubert O. Sibley Elementary	15,739.29	36,267.57	39,237.31	12,769.55	2,825.25	9,944.30	-	12,769.55
6721	Parkway Middle	25,628.80	49,094.45	42,850.21	31,873.04	12,098.12	19,774.92	-	31,873.04

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010**

Work Loc No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Region III Schools</u>									
1561	Earlington Heights Elementary	10,856.93	31,779.99	30,386.73	12,250.19	4,975.74	7,274.45	-	12,250.19
4171	Orchard Villa Elementary	2,377.95	17,087.92	14,192.55	5,273.32	4,234.83	1,038.49	-	5,273.32
0111	Maya Angelou Elementary	9,386.61	30,841.06	30,541.47	9,686.20	5,768.04	3,918.16	-	9,686.20
0121	Auburndale Elementary	25,059.10	248,442.55	252,124.10	21,377.55	4,294.30	17,083.25	-	21,377.55
0881	Comstock Elementary	18,810.08	22,558.68	18,386.76	22,982.00	11,659.42	11,322.58	-	22,982.00
1441	Paul Laurence Dunbar Elementary	12,993.87	13,379.89	11,250.98	15,122.78	3,509.48	11,613.30	-	15,122.78
1761	David Fairchild Elementary	21,218.13	78,207.53	77,192.10	22,233.56	6,289.51	15,944.05	-	22,233.56
1801	Fairlawn Elementary	17,970.44	179,745.42	163,229.22	34,486.64	9,677.49	24,809.15	-	34,486.64
2351	Eneida Massas Hartner Elementary	10,583.69	35,647.53	22,637.72	23,593.50	14,637.64	8,955.86	-	23,593.50
2741	Key Biscayne K-8 Center	25,309.75	339,256.22	340,063.88	24,502.09	11,644.23	12,857.86	-	24,502.09
3191	Ada Merritt K-8 Center	22,151.94	358,194.35	365,361.39	14,984.90	3,269.14	11,715.76	-	14,984.90
3381	Miami Springs Elementary	12,216.11	290,437.76	287,718.25	14,935.62	5,037.43	9,898.19	-	14,935.62
4401	Kelsey L. Pharr Elementary	8,441.96	19,753.11	19,079.64	9,115.43	713.25	8,402.18	-	9,115.43
4501	Poinciana Park Elementary	6,052.25	22,816.90	23,718.77	5,150.38	2,053.27	3,097.11	-	5,150.38
5041	Silver Bluff Elementary	17,991.01	208,291.74	200,223.74	26,059.01	10,105.01	15,954.00	-	26,059.01
5201	South Hialeah Elementary	15,583.02	202,565.08	198,399.16	19,748.94	4,953.20	14,795.74	-	19,748.94
5241	South Miami K-8 Center	23,397.26	384,203.74	383,423.09	24,177.91	7,424.32	16,753.59	-	24,177.91

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010**

Work Loc No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
5361	Springview Elementary	11,459.79	204,975.34	200,329.72	16,105.41	11,114.82	4,990.59	-	16,105.41
5401	Sunset Elementary	18,942.97	633,993.12	608,979.40	43,956.69	29,124.96	14,831.73	-	43,956.69
6011	Allapattah Middle	21,632.07	48,973.06	35,857.72	34,747.41	13,800.94	20,946.47	-	34,747.41
6071	George Washington Carver Middle	59,018.78	81,927.75	48,424.17	92,522.36	9,464.86	83,057.50	-	92,522.36
6091	Citrus Grove Middle	16,297.24	56,822.72	41,931.66	31,188.30	6,475.33	24,712.97	-	31,188.30
6361	Jose de Diego Middle	29,304.53	74,100.81	57,167.52	46,237.82	17,308.43	28,929.39	-	46,237.82
6331	Kinloch Park Middle	36,612.09	119,695.18	105,003.47	51,303.80	14,688.62	36,615.18	-	51,303.80
6741	Ponce de Leon Middle	31,303.63	123,156.13	116,769.59	37,690.17	8,492.23	29,197.94	-	37,690.17
6841	Shenandoah Middle	23,206.03	106,285.20	107,643.62	21,847.61	4,634.12	17,213.49	-	21,847.61
6961	West Miami Middle	45,650.94	218,116.56	213,813.95	49,953.55	5,179.62	44,773.93	-	49,953.55
7161	Maritime and Science Technology Academy	64,969.05	288,407.81	259,682.37	93,694.49	36,525.05	57,169.44	-	93,694.49
7511	Miami Springs Senior	94,880.22	483,168.68	455,511.71	122,537.19	15,146.98	107,390.21	-	122,537.19
7721	South Miami Senior	127,422.06	577,920.43	555,608.77	149,733.72	11,398.97	138,334.75	-	149,733.72
7056	Young Men's Preparatory Academy	13,531.24	13,348.87	8,312.13	18,567.98	18,066.75	501.23	-	18,567.98
<u>Education Transformation Office</u>									
1361	Frederick Douglass Elementary	11,095.15	25,042.97	24,558.51	11,579.61	5,334.76	6,244.85	-	11,579.61
TOTAL		\$ 1,077,405.04	\$ 6,729,297.09	\$ 6,415,046.14	\$ 1,391,655.99	\$ 436,229.79	\$ 947,290.83	\$ 8,135.37	\$ 1,391,655.99

CONDENSED ANNUAL FINANCIAL REPORTS AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2010

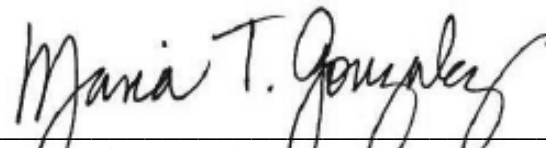
Audit Opinion on Financial Statements and Overall Assessment of Internal Controls Over Financial Reporting

Notwithstanding the conditions and findings reported herein, at 44 of the 45 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2009-2010 fiscal year, on the cash basis of accounting. At Earlington Height Elementary, with the exception of the account activity in the Instructional Materials and Supplies (Fund 9) account, the financial statement of the internal funds of the school otherwise fairly represents the changes in fund balances arising from cash transactions during the 2009-2010 fiscal year, on the cash basis of accounting.

As of June 30, 2010, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the 2 individual schools.

As of June 30, 2010, for all 45 schools reported herein, as identified in the tables on pages 8-10 of this report, total combined receipts and disbursements amounted to \$ 6,729,297.09 and \$ 6,415,046.14 respectively; while total combined cash and investments amounted to \$ 1,391,655.99.

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



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

INTERNAL CONTROLS RATING

The internal controls rating of the 2 schools reported herein with audit exceptions are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Region III Schools</u>							
Earlington Heights Elementary		✓			✓		Likely to impact
Orchard Villa Elementary		✓			✓		Likely to impact

INTERNAL CONTROLS RATING

The internal controls rating of the 43 schools reported herein with no audit exceptions are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Region II Schools</u>							
Aventura Waterways K-8 Center	✓			✓			Not Likely to impact
Biscayne Gardens Elementary	✓			✓			Not Likely to impact
Virginia A. Boone/Highland Oaks El.	✓			✓			Not Likely to impact
Brentwood Elementary	✓			✓			Not Likely to impact
Gertrude K. Edelman/Sabal Palm El.	✓			✓			Not Likely to impact
Greynolds Park Elementary	✓			✓			Not Likely to impact
Barbara J. Hawkins Elementary	✓			✓			Not Likely to impact
Hibiscus Elementary	✓			✓			Not Likely to impact
Madie Ives Elementary	✓			✓			Not Likely to impact
North Miami Elementary	✓			✓			Not Likely to impact
Oak Grove Elementary	✓			✓			Not Likely to impact
Hubert O. Sibley Elementary	✓			✓			Not Likely to impact
Parkway Middle	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Region III Schools</u>							
Maya Angelou Elementary	✓			✓			Not Likely to impact
Auburndale Elementary	✓			✓			Not Likely to impact
Comstock Elementary	✓			✓			Not Likely to impact
Paul Laurence Dunbar Elementary	✓			✓			Not Likely to impact
David Fairchild Elementary	✓			✓			Not Likely to impact
Fairlawn Elementary	✓			✓			Not Likely to impact
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact
Key Biscayne K-8 Center	✓			✓			Not Likely to impact
Ada Merritt K-8 Center	✓			✓			Not Likely to impact
Miami Springs Elementary	✓			✓			Not Likely to impact
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact
Poinciana Park Elementary	✓			✓			Not Likely to impact
Silver Bluff Elementary	✓			✓			Not Likely to impact
South Hialeah Elementary	✓			✓			Not Likely to impact
South Miami K-8 Center	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Springview Elementary	✓			✓			Not Likely to impact
Sunset Elementary	✓			✓			Not Likely to impact
Allapattah Middle	✓			✓			Not Likely to impact
George Washington Carver Middle	✓			✓			Not Likely to impact
Citrus Grove Middle	✓			✓			Not Likely to impact
Jose de Diego Middle	✓			✓			Not Likely to impact
Kinloch Park Middle	✓			✓			Not Likely to impact
Ponce de Leon Middle	✓			✓			Not Likely to impact
Shenandoah Middle	✓			✓			Not Likely to impact
West Miami Middle	✓			✓			Not Likely to impact
Maritime and Science Technology Academy	✓			✓			Not Likely to impact
Miami Springs Senior	✓			✓			Not Likely to impact
South Miami Senior	✓			✓			Not Likely to impact
Young Men's Preparatory Academy	✓			✓			Not Likely to impact
<u>Education Transformation Office</u>							
Frederick Douglass Elementary	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS

Summary of findings at the 2 schools reported herein with audit exceptions are as follows:

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>Region III Schools</u>					
1561	Earlington Heights Elementary	2	<ul style="list-style-type: none"> ▪ Deposits ▪ Disbursements 	None	
4171	Orchard Villa Elementary	1	<ul style="list-style-type: none"> ▪ Disbursements, Late Posting of Financial Transactions, and Deficit Balance 	2	<ul style="list-style-type: none"> ▪ Title I- CIS ▪ Title I-Reading Coach Records
TOTAL		3		2	

SUMMARY SCHEDULE OF AUDIT FINDINGS

Summary of findings at the 43 schools reported herein with no audit exceptions are as follows:

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>Region II Schools</u>					
0231	Aventura Waterways K-8 Center	None		1	▪ FTE-SPED
0361	Biscayne Gardens Elementary	None		None	
2441	Virginia A. Boone/Highland Oaks El.	None		None	
0461	Brentwood Elementary	None		None	
4801	Gertrude K. Edelman/Sabal Palm El.	None		None	
2281	Greynolds Park Elementary	None		None	
3781	Barbara J. Hawkins Elementary	None		None	
2401	Hibiscus Elementary	None		None	
2581	Madie Ives Elementary	None		None	
3941	North Miami Elementary	None		None	
4021	Oak Grove Elementary	None		None	
5141	Hubert O. Sibley Elementary	None		None	
6721	Parkway Middle	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>Region III Schools</u>					
0111	Maya Angelou Elementary	None		None	
0121	Auburndale Elementary	None		None	
0881	Comstock Elementary	None		None	
1441	Paul Laurence Dunbar Elementary	None		None	
1761	David Fairchild Elementary	None		None	
1801	Fairlawn Elementary	None		None	
2351	Eneida Massas Hartner Elementary	None		None	
2741	Key Biscayne K-8 Center	None		None	
3191	Ada Merritt K-8 Center	None		None	
3381	Miami Springs Elementary	None		None	
4401	Kelsey L. Pharr Elementary	None		None	
4501	Poinciana Park Elementary	None		None	
5041	Silver Bluff Elementary	None		None	
5201	South Hialeah Elementary	None		None	
5241	South Miami K-8 Center	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
5361	Springview Elementary	None		None	
5401	Sunset Elementary	None		None	
6011	Allapattah Middle	None		None	
6071	George Washington Carver Middle	None		None	
6091	Citrus Grove Middle	None		None	
6361	Jose de Diego Middle	None		None	
6331	Kinloch Park Middle	None		None	
6741	Ponce de Leon Middle	None		1	▪ FTE-SPED
6841	Shenandoah Middle	None		None	
6961	West Miami Middle	None		None	
7161	Maritime and Science Technology Academy	None		None	
7511	Miami Springs Senior	None		None	
7721	South Miami Senior	None		None	
7056	Young Men's Preparatory Academy	None		None	
<u>Education Transformation Office</u>					
1361	Frederick Douglass Elementary	None		None	
TOTAL		None		2	

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals, as applicable. **The highlighted name(s) represents the principal(s)/administrator(s) in charge of the school during the audit period:**

Work Loc. No.	Schools	Current Principal/Administrator	Former Principal(s)/Administrator(s)
<u>Region II Schools</u>			
0231	Aventura Waterways K-8 Center	Mr. Luis A. Bello	N/A=No Change of Principal Since Prior Audit
0361	Biscayne Gardens Elementary	Ms. Maria L. LaCavalla	N/A=No Change of Principal Since Prior Audit
2441	Virginia A. Boone/Highland Oaks Elementary	Dr. Kim S. Rubin	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
4801	Gertrude K. Edelman/Sabal Palm Elementary	Ms. Joyce R. Jones	N/A=No Change of Principal Since Prior Audit
2281	Greynolds Park Elementary	Mr. Jorge Mazon	Dr. Eduardo R. Rivas (Through November 2010; retired)
3781	Barbara J. Hawkins Elementary	Ms. Rhonda Y. Williams	N/A=No Change of Principal Since Prior Audit
2401	Hibiscus Elementary	Dr. Dyona S. McLean	N/A=No Change of Principal Since Prior Audit
2581	Madie Ives Elementary	Dr. Tanya R. Brown-Major	N/A=No Change of Principal Since Prior Audit
3941	North Miami Elementary	Ms. Debra L. Dubin	N/A=No Change of Principal Since Prior Audit
4021	Oak Grove Elementary	Ms. Yecenia M. Martinez	N/A=No Change of Principal Since Prior Audit

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools	Current Principal/Administrator	Former Principal(s)/Administrator(s)
5141	Hubert O. Sibley Elementary	Mr. Michael J. Charlot	N/A=No Change of Principal Since Prior Audit
6721	Parkway Middle	Dr. Allison Harley	N/A=No Change of Principal Since Prior Audit
<u>Region III Schools</u>			
1561	Earlington Heights Elementary	Dr. Thalya Watkins	N/A=No Change of Principal Since Prior Audit
4171	Orchard Villa Elementary	Ms. Cathleen A. McGinnis	N/A=No Change of Principal Since Prior Audit
0111	Maya Angelou Elementary	Dr. Linda C. Whye	N/A=No Change of Principal Since Prior Audit
0121	Auburndale Elementary	Ms. Liliana Salazar	N/A=No Change of Principal Since Prior Audit
0881	Comstock Elementary	Ms. Deborah A. Wilson	N/A=No Change of Principal Since Prior Audit
1441	Paul Laurence Dunbar Elementary	Ms. Ann L. Gary	N/A=No Change of Principal Since Prior Audit
1761	David Fairchild Elementary	Ms. Lucy Amengual	N/A=No Change of Principal Since Prior Audit
1801	Fairlawn Elementary	Ms. Amelia P. Leth	N/A=No Change of Principal Since Prior Audit
2351	Eneida Massas Hartner Elementary	Dr. Derick R. McKoy	Dr. Orlando B. Gonzalez (Through July 2009; presently Principal at Henry M. Flagler Elementary School) Ms. Carolyn L. McCalla (Through October 2010; presently on leave)
2741	Key Biscayne K-8 Center	Ms. Silvia Tarafa	N/A=No Change of Principal Since Prior Audit

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools	Current Principal/Administrator	Former Principal(s)/Administrator(s)
3191	Ada Merritt K-8 Center	Ms. Carmen M. Garcia	N/A=No Change of Principal Since Prior Audit
3381	Miami Springs Elementary	Ms. Sally M. Hutchings	N/A=No Change of Principal Since Prior Audit
4401	Kelsey L. Pharr Elementary	Ms. Heather D. Tyler	Dr. Sandra F. Clark (Through October 2010; presently assigned to Region III Office)
4501	Poinciana Park Elementary	Ms. Kimberly F. Emmanuel	N/A=No Change of Principal Since Prior Audit
5041	Silver Bluff Elementary	Dr. Brenda B. Dawkins	N/A=No Change of Principal Since Prior Audit
5201	South Hialeah Elementary	Ms. Haydee Villanueva	N/A=No Change of Principal Since Prior Audit
5241	South Miami K-8 Center	Ms. Anamarie G. Moreiras	N/A=No Change of Principal Since Prior Audit
5361	Springview Elementary	Ms. Mayte M. Dovale	N/A=No Change of Principal Since Prior Audit
5401	Sunset Elementary	Dr. Marlene Leyte Vidal	N/A=No Change of Principal Since Prior Audit
6011	Allapattah Middle	Mr. Leonard T. Torres	N/A=No Change of Principal Since Prior Audit
6071	George Washington Carver Middle	Ms. Libia A. Gonzalez	N/A=No Change of Principal Since Prior Audit
6091	Citrus Grove Middle	Ms. Emirce Ladaga	N/A=No Change of Principal Since Prior Audit
6361	Jose de Diego Middle	Mr. Jerry J. Clay, Jr.	N/A=No Change of Principal Since Prior Audit

LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools	Current Principal/Administrator	Former Principal(s)/Administrator(s)
6331	Kinloch Park Middle	Mr. Scott A. Weiner	N/A=No Change of Principal Since Prior Audit
6741	Ponce de Leon Middle	Ms. Anna L. Rodriguez	N/A=No Change of Principal Since Prior Audit
6841	Shenandoah Middle	Ms. Lourdes F. Delgado	N/A=No Change of Principal Since Prior Audit
6961	West Miami Middle	Dr. Colleen M. Del Terzo	N/A=No Change of Principal Since Prior Audit
7161	Maritime and Science Technology Academy	Mr. Thomas C. Fisher, II	N/A=No Change of Principal Since Prior Audit
7511	Miami Springs Senior	Mr. Thomas P. Ennis	N/A=No Change of Principal Since Prior Audit
7721	South Miami Senior	Mr. Gilberto D. Bonce	N/A=No Change of Principal Since Prior Audit
7056	Young Men's Preparatory Academy	Mr. Leonard J. Ruan	N/A=No Change of Principal Since Prior Audit
<u>Education Transformation Office</u>			
1361	Frederick Douglass Elementary	Ms. Pamela G. Sanders	N/A=No Change of Principal Since Prior Audit

PROPERTY SCHEDULES

The results of the property inventories conducted at the 50 schools reported herein follows:

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>Region II Schools</u>								
0231	Aventura Waterways K-8 Center	281	\$ 664,961	None	-	-	-	-
0361	Biscayne Gardens Elementary	122	297,712	None	-	-	-	-
2441	Virginia A. Boone/Highland Oaks Elem.	170	295,932	None	-	-	-	-
0461	Brentwood Elementary ¹							
4801	Gertrude K. Edelman/Sabal Palm. El.	87	215,445	None	-	-	-	-
2281	Greynolds Park Elementary	252	504,372	None	-	-	1	\$ 2,879
3781	Barbara J. Hawkins Elementary	73	218,452	None	-	-	-	-
2401	Hibiscus Elementary	141	264,247	None	-	-	-	-
2581	Madie Ives Elementary	182	412,292	None	-	-	-	-
3861	North Glade Elementary ²	116	253,169	None	-	-	-	-
3941	North Miami Elementary	146	320,656	None	-	-	-	-
4021	Oak Grove Elementary	127	318,548	None	-	-	-	-
4301	Parkview Elementary ²	48	149,892	None	-	-	-	-
5141	Hubert O. Sibley Elementary	120	270,323	None	-	-	-	-
6721	Parkway Middle	153	387,380	None	-	-	-	-
<u>Region III Schools</u>								
1561	Earlington Heights Elementary	102	207,925	None	-	-	-	-
4171	Orchard Villa Elementary	103	217,058	None	-	-	-	-
0111	Maya Angelou Elementary	190	322,570	None	-	-	-	-

Notes:

1 Property inventory in progress. Results will be published at a later date.

2 School audit previously reported this fiscal year. Property inventory results were pending reporting until now.

PROPERTY SCHEDULES

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
0121	Auburndale Elementary	199	435,752	None	-	-	-	-
0881	Comstock Elementary	164	274,527	None	-	-	-	-
1441	Paul Laurence Dunbar Elementary	130	272,962	None	-	-	-	-
1761	David Fairchild Elementary	84	163,560	None	-	-	-	-
1801	Fairlawn Elementary	89	210,531	None	-	-	-	-
1841	Flagami Elementary ²	163	335,961	None	-	-	-	-
2351	Eneida Massas Hartner Elementary	96	330,096	None	-	-	-	-
2741	Key Biscayne K-8 Center	387	688,111	None	-	-	-	-
3181	Melrose Elementary ²	118	268,965	None	-	-	-	-
3191	Ada Merritt K-8 Center	127	283,139	None	-	-	-	-
3381	Miami Springs Elementary	100	214,130	None	-	-	-	-
4401	Kelsey L. Pharr Elementary	67	151,586	None	-	-	-	-
4501	Poinciana Park Elementary	159	349,638	None	-	-	-	-
5041	Silver Bluff Elementary	149	314,964	None	-	-	-	-
5201	South Hialeah Elementary	273	547,990	None	-	-	-	-
5241	South Miami K-8 Center	202	462,406	None	-	-	-	-
5321	Southside Elementary ²	169	425,776	None	-	-	1	1,199
5361	Springview Elementary	107	286,551	None	-	-	-	-
5401	Sunset Elementary	126	257,507	None	-	-	-	-
6011	Allapattah Middle	217	692,349	None	-	-	-	-
6071	George Washington Carver Middle	319	637,339	None	-	-	-	-
6091	Citrus Grove Middle	367	697,024	None	-	-	-	-
6361	Jose de Diego Middle	318	834,003	None	-	-	-	-

Note:

2 School audit previously reported this fiscal year. Property inventory results were pending reporting until now.

PROPERTY SCHEDULES

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6331	Kinloch Park Middle	262	609,529	None	-	-	-	-
6521	Miami Springs Middle ²	299	680,612	None	-	-	-	-
6741	Ponce de Leon Middle	266	714,547	None	-	-	-	-
6841	Shenandoah Middle	451	767,467	None	-	-	-	-
6961	West Miami Middle	278	557,735	None	-	-	-	-
7161	Maritime and Science Technology Academy	684	1,691,439	4	\$ 6,575	\$ 1,679	-	-
7511	Miami Springs Senior	424	1,004,410	None	-	-	-	-
7721	South Miami Senior	697	1,555,625	None	-	-	-	-
7056	Young Men's Preparatory Academy	159	632,195	None	-	-	-	-
<u>Education Transformation Office</u>								
1361	Frederick Douglass Elementary	97	224,305	None	-	-	-	-
TOTAL		10,160	\$ 22,893,665	4	\$ 6,575	\$ 1,679	2	\$ 4,078

Note:

² School audit previously reported this fiscal year. Property inventory results were pending reporting until now.

PROPERTY SCHEDULES

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Computers	Other ¹	
<u>Region III Schools</u>							
0111	Maya Angelou Elementary	1	1	\$ 1,369	\$ 1,369	-	-
1841	Flagami Elementary ⁽²⁾	1	1	1,024	1,024	-	\$ 478
4501	Poinciana Park Elementary	1	2	2,228	-	\$ 2,228	-
6361	Jose de Diego Middle	1	1	1,725	1,725	-	-
6331	Kinloch Park Middle	1	1	2,092	2,092	-	1,277
6961	West Miami Middle	2	3	3,471	3,471	-	959
7161	Maritime and Science Technology Academy	1	1	1,359	1,359	-	544
7511	Miami Springs Senior	2	4	6,663	1,132	5,531	1,295
7721	South Miami Senior	1	1	1,095	-	1,095	-
TOTAL		11	15	\$ 21,026	\$ 12,172	\$ 8,854	\$ 4,553

Notes:

1 Other equipment consisted of two air conditioning units, a pressure washer, a breaker hammer, a drilling rig and a laminator machine.

2 School audit previously reported this year. Property results were pending reporting until now.

FINDINGS AND RECOMMENDATIONS

INTERNAL FUNDS

1. **Deposits Not Compliant With Deposit And Posting Timelines *Earlington Heights Elementary***

Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* provides the procedures which schools must follow regarding the collecting and depositing of monies generated from internal funds activities. Furthermore, MDCPS *Weekly Briefing #5164* issued on November 8, 2008 delineates the current procedures for safeguarding school funds, including implementation of the *Collections/Deposits Log* form at the schools [FM-7249]. According to the procedures in the *Weekly Briefing*, money collected shall be deposited by the treasurer *as soon as possible*, following the school's armored car service pick up schedule. In those instances where schools elect not to solicit armored car services, monies *shall be deposited in the bank once accumulated monies exceed \$300.00. At a minimum, a deposit must be made on the last working day of the week and on the last working day of the month, regardless of the amounts collected.*

During the 2009-2010 fiscal year, the school collected almost \$32,000. At this school, After School Care Program collections are mostly tendered in the form of money orders; while collections from student activities are mostly tendered in the form of cash. Because of discrepancies noted with the timeliness of the deposits, we extended our review of financial records to the current year up to the beginning of February 2011. Results of our review are as follows:

- 1.1. Between February and June 2010, the Treasurer collected approximately \$2,200, which she withheld from deposit until July 1, 2010. Most of these collections were posted in late June. Of this total, almost \$1,300 was cash collected from students to cover expenditures associated with their End of the Year Fifth Grade Activities. The remainder consisted mostly of money orders that After School Care Program staff receipted during the fee collection process and remitted to the Treasurer for deposit. When audit staff questioned the Treasurer as to the reason for delaying the deposit of these funds, she admitted to withholding the cash in her desk drawer until payment of the Fifth Grade expenditures was due; however, she would not provide any other explanations.

- 1.2. We identified delays in the deposit of other cash collected during the 2009-2010 fiscal year, as well as delays in the deposit of money orders. For the 2010-2011 fiscal year, we noted that the timeliness of the deposits had significantly improved. However, we were unable to fully assess the nature of the delays since utilization of the Collections/Deposit Log form [FM-7249] documenting those instances where a deposit was awaiting the armored car service at the school was not implemented until February 2011.

According to the Principal, she had become aware of this issue in September 2010 while conducting an internal review of 2009-2010 fiscal year records; and corrective action had taken place subsequent to her discovery.

RECOMMENDATIONS

To ensure proper monitoring of the receipting activity at this school, the school administration should:

- 1.1. **Continue oversight over the internal funds' receipt and deposit activity. Issues such as: late deposits and/or posting of deposits should be timely resolved and discussed with staff for understanding of the requirements and expectations, and for implementing corrective action.**
- 1.2. **Continue to use the *Collections/Deposit Log* [FM-7249] form; and periodically review to ensure it is properly utilized and completed.**

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

Management Response:

The Principal met with the Treasurer and the Assistant Principal to thoroughly review and discuss Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* which establishes the procedures for deposit collecting and depositing of monies generated from internal funds activities. MDCPS *Weekly Briefing #5164* which delineates the current procedures for safeguarding school funds, including implementation of the Collections/Deposit Log form (FM-7249) was issued to staff with signed receipt and reviewed in detail.

The Principal and Treasurer will meet at the end of each month to review the Monthly Financial Reports and Bank Reconciliation. Any adjusting of entries that have not been processed on a timely basis will be addressed by the Principal for immediate corrective action. The Principal instructed the Treasurer to print and review on a daily basis, the Daily Activity Report from the MSAF system to ensure deposits made are posted in a timely manner. A daily time for the collections and transportations of monies has been established. The Principal will periodically

request from the Treasurer a printout of the MSAF balance and compare it to the checkbook. Discrepancies will be addressed immediately by the Principal and Treasurer.

The Principal established a procedure for timely collection of funds and deposits of monies then review receipts with affected staff to ensure the accuracy of collections and verification of deposits. The Principal will review posting of receipts to ensure that all accounting policies and procedures have been followed and completed in a timely manner on a bi-weekly basis.

The Principal instructed the Treasurer and other clerical who disburse the daily mail to deliver the monthly bank statement and all billing correspondence directly to the Principal for initial review. In the absence of the Principal, the Designee will perform the initial review.

The Principal instructed the Treasurer to process entries and post all deposits and checks in a timely manner. The Principal instructed the Treasurer and the Designee to secure all daily deposits in the safe, which is located in a secured area. The Treasurer will have access to the safe only when accompanied by the Principal or Designee.

The Principal met with the Treasurer and Designee to review the procedures which requires deposits awaiting the armored car pick-up be logged on the Collections/Deposit Log form (FM-7249). To ensure the security of collections awaiting deposit, the Principal will review the deposit packages and the Collection/Deposit Log (FM-7249) before placing into the school's vault.

Person(s) Responsible:

Region III Administration

Management Response:

- The principal was instructed to personally review the timely postings into the MSAF system.
- The Region III Administrative Director will monitor compliance of internal funds procedures by reviewing monthly financial reports and conducting site visits to verify.

School principals will be required to participate in the District's Money Matters Support Program and address specific audit findings in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to ensure effective and efficient practices.

Person(s) Responsible:

District/School Operations Administration

Management Response:

- District/School Operations will review results quarterly of the District/Region Business Director reviews of selected areas of Internal Funds, Reconciliations, Deposits and Disbursements. Discrepancies will be investigated through the appropriate District/Regional Center office.
- District/School Operations will work cooperatively with the Region in providing assistance from the Office of Internal Fund Accounting, respectively. Furthermore, District/School Operations will keep on file Region results of the mini-reviews held with Principals in selected areas noted in these schools' audit responses.
- The Money Matters Support Program will provide information on the proper implementation of Internal Funds and appropriate purchases and disbursement procedures.

2. Inadequate Controls Over Disbursements
Earlington Heights Elementary

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* require that disbursements be made on a timely basis, within 30 days of satisfactory receipt of goods/services, unless special arrangements with the vendor are agreed upon and in writing. Furthermore, Section III, Chapter 9 of the *Manual* establishes the procedures over disbursements posted to the Instructional Materials and Supplies (Fund 9) account. One of the requirements is that *all Fund 9 expenditures be reported before June 30 of every year.*

Our review of disbursements was extended through the current year because of discrepancies related to the timeliness of payments:

- 2.1. During the audit period and the current year, we found several instances where invoices were not paid in a timely manner. In five of these instances, the school paid several invoices from the same vendor with one check issued several months after payment was due. However, the school did not have any special written agreement with vendors extending the payment deadline past 30 days. In all instances, the corresponding internal fund accounts held sufficient funds to cover these expenditures.
- 2.2. The payments cited above encompassed a total of 28 invoices. Of this total, 22 totaling \$1,638 represented Fund 9 expenditures incurred during the 2009-2010 fiscal year which were not posted to the Fund 9 account until after June 30, thus understating total Fund 9 expenditures and the school's year-end financial statement expenditures by said amount. Consequently, funds budgeted for the 2010-2011 fiscal year will have to be utilized to replenish the Fund 9 account. For the 2010-2011 fiscal year, the school processed the Fund 9 replenishment in January 2011.
- 2.3. During the audit period and the current year, the school did not always have on file the reverse of cancelled checks denoting the check's endorsement. The school contacted the bank and obtained this documentation at our request.

RECOMMENDATIONS

- 2.1. Review the disbursement function with staff to ensure awareness and understanding of procedures, especially those procedures and timelines related to the Fund 9 account.
- 2.2. Strengthen the oversight over the internal funds' disbursement activity. Issues such as: late payments and/or posting of disbursements should be timely resolved and discussed with staff for understanding of the requirements and expectations, and for implementing corrective action.
- 2.3. Strengthen oversight over expenditures charged to the Fund 9 account.
- 2.4. Ensure that the bank submits copies of both sides of cancelled checks.

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

Management Response:

The Principal met with the Treasurer and the Assistant Principal to thoroughly review and discuss Section II, Chapter 4 and 5 of the *Manual of Internal Fund Accounting* which establishes the procedures for disbursements; requiring disbursements to be made on a timely basis, within 30 days of satisfactory receipt of goods/services, unless special arrangements with the vendor are agreed upon and in writing. Also reviewed was Section III Chapter 9 of the *Manual of Internal Fund Accounting* which establishes the procedures over disbursements posted to the Instructional Materials and Supplies (Fund 9) account. Emphasis was made to the requirements that all Fund 9 expenditures be reported before June 30.

The Principal established and will continue the procedure to review all transactions on a regular basis to ensure adherence with compliance. A spreadsheet will be used to monitor these procedures and the Treasurer will maintain this document up to date for review. Any discrepancies identified will be addressed and the required corrections made immediately.

The Principal contacted the bank and cancelled the on-line banking feature. Effective March 2011, the school will receive the bank statements and cancelled checks with the statements delivered through the U.S. Mail. The Principal will receive and open the bank statement each month for review before being issued to the Treasurer for the monthly reconciliation.

Person(s) Responsible:

Region III Administration

Management Response:

- The principal was instructed to personally review the timely postings into the MSAF system.
- The principal was instructed to personally review the disbursements, monitor available balances in all accounts and payment of invoices in a timely manner.
- The principal was instructed to monitor the timely reconciliation of Fund 9.
- The Region III Administrative Director will monitor compliance of internal funds procedures by reviewing monthly financial reports and conducting site visits to verify.

Person(s) Responsible:

District/School Operations Administration

Management Response:

Refer to page 31 of this report and page 50 of Appendix. District/School Operations administration provided a comprehensive response to the school findings of Earlington Heights Elementary School.

**3. Posting Of Transactions Not Made In A Timely Manner And School Non-Compliant With Disbursement And Internal Funds Documentation Procedures
*Orchard Villa Elementary***

Section II, Chapters 1 and 5 *Manual of Internal Fund Accounting* requires the timely posting of checks, money market interest and bank services fees. Regarding check signing procedures and authorization for spending funds, checks must be signed by one administrative and one clerical employee; and disbursements may only be processed when sufficient, uncommitted funds are available in the accounts. In addition, canceled checks revealing the endorsement side should be received by the school as part of the internal fund audit documentation. Regarding account activity, Section III, Chapter 4 of the *Manual* prohibits the Trust Fund from closing the year with a deficit balance.

Some of the conditions cited below were discussed with the school administration during the prior audit. Our review of disbursements disclosed that:

- 3.1. In several instances, checks were posted late to the MSAF system. Delays ranged between two weeks to a little over a month. In some instances, it appears that the check was not timely posted because the corresponding account did not have sufficient funds at the time that the check was issued. We also found a few instances where money market interest and bank services fees were not posted to the MSAF system in a timely manner.
- 3.2. Our review of cancelled checks disclosed that three checks were cashed by the bank although they were missing the signature of the Principal or designee. We verified that the associated expenditures were proper. Also, the school was not receiving the endorsement side of the cancelled checks. At our request, the school requested the documentation from the bank. By the time our audit was completed, this documentation had not been received by the school.
- 3.3. The Trust Fund–Special Purpose account closed the year with a \$436 deficit balance.

RECOMMENDATION

- 3. Strengthen oversight over the internal funds activity of the school to prevent late posting of transactions, ensure that disbursement documentation is complete, and prevent deficit balances.**

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

Management Response:

The Principal met with the Treasurer and the Assistant Principal to review audit findings and Section II, Chapters 1 and 5 of the *Manual of Internal Fund Accounting* which requires the timely posting of checks, money market interest and bank services fees. The Principal instructed the Treasurer to utilize the Collections/Deposit Log Form (FM-7249) daily, in order to document deposits. The Assistant Principal will review the log form daily and notify the Principal of the status of the deposits on a weekly basis.

To ensure further compliance with procedures, the Principal will receive and open the bank statement every month. The Principal has also made provisions to meet with the Assistant Principal and Treasurer on a bi-weekly basis to review all posting and disbursement documentation. The review will include but not limited to; purchase orders, check requisitions with support documentation inclusive of verification of two signatures, detail activity reports and account balance print-outs.

Additionally, the principal will randomly request the review of internal fund documents to ensure records are organized and procedures and timelines are in compliance. Any discrepancies will be addressed and corrected immediately.

Person(s) Responsible: Region III Administration

Management Response:

- The principal was instructed to personally review deposit documents and timely postings into the MSAF system.
- The principal was instructed to personally review the disbursements, monitor available balances in all accounts and payment of invoices in a timely manner.
- The Region III Administrative Director will monitor compliance of internal funds procedures by reviewing monthly financial reports and conducting site visits to verify.

School principals will be required to participate in the District's Money Matters Support Program and address specific audit findings in their job targets on the Performance

Planning and Assessment System Planning Form and provide progress points and evidence of progress to ensure effective and efficient practices.

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

Management Response:

Refer to page 31 of this report and page 50 of Appendix. District/School Operations administration provided a comprehensive response to the school findings of Orchard Villa Elementary School.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2010, on the cash basis of accounting;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*; and *certain information technology controls*;
- verify compliance by the schools with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period of July 1, 2009 through June 30, 2010, payroll, purchasing credit card transactions, and information technology controls included current periods. FTE audits covered the October 2010 survey period.

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2010 was 0.76%.

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

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers their 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, 2010 the MDCPS-Money Market Pool Fund's interest rate was 0.76%.

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.

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

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

PROPERTY

At MDCPS, 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.

Our office conducts yearly inventories at each school of all property items with an individual value of \$1,000 or more. However, because these inventories are customarily scheduled after the first day of school, the property inventories of schools audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools and time permits.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

TITLE I PROGRAM

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

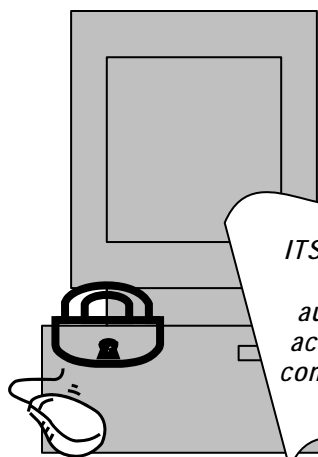


Schools follow specific criteria for the use of Title I funds as delineated in the *Title I Administration Handbook*. Purchases of supplies and equipment are processed through regular district channels or via use of the P-card Program, depending on the amount. Salary expenditures must comply with budgetary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

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

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

DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY ASSESSMENT



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

access to the computer application that allows for changes to students' academic grades is limited to a specific and restricted number of authorized personnel. In addition, our school audits may selectively review information technology matters related to the proper safeguarding and location of servers and switches, software licensing documentation, proper authorization of Electronic Gradebook applications, and similar controls over data security.

FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process.

The results of these surveys are FTE reports which allow schools to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2009-2010 and 2010-2011 fiscal years, months selected by the FDOE for these surveys are as follows:

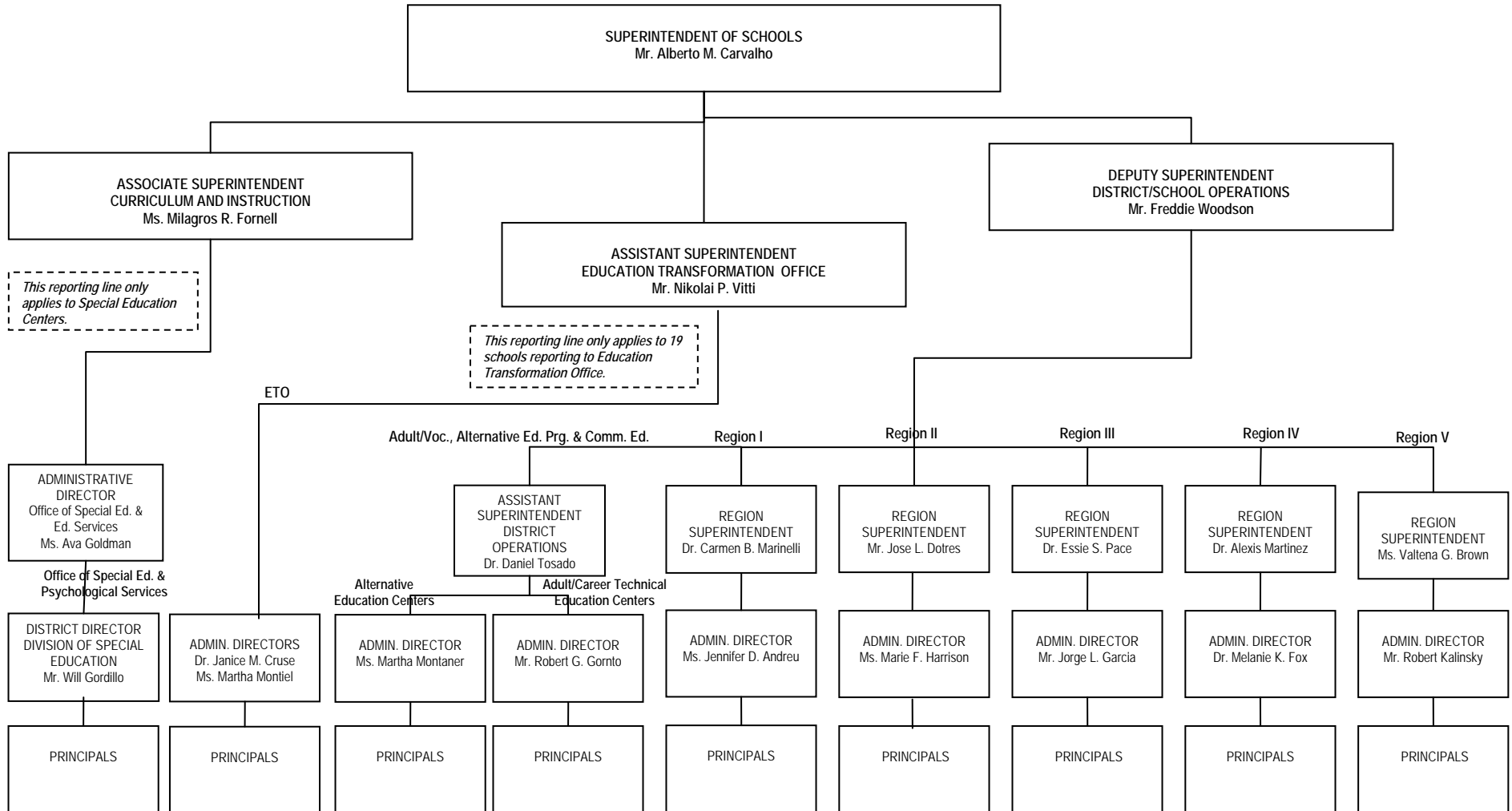
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

As of the 2007-08 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools based on audit criteria developed by this office.

ORGANIZATIONAL CHART



**APPENDIX
MANAGEMENT'S RESPONSES**

MEMORANDUM

March 1, 2011

TO: Dr. Essie S. Pace, Region Superintendent
Region III

FROM: Thalya Watkins, Principal *T.W.*
Earlington Heights Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF EARLINGTON HEIGHTS ELEMENTARY SCHOOL

The Principal has carefully reviewed the findings cited in the Internal Funds Audit Report for the 2009-2010 fiscal year. As a result, the Principal has established an action plan comprised of definite strategies to implement in order to prevent future recurrences.

Deposits Not Compliant With Deposits and Posting Timelines

- 1.1. **Continue oversight over the internal funds' receipt and deposit activity. Issues such as: Late deposits and/or posting of deposits should be timely resolved and discussed with staff for understanding of the requirements and expectations, and for implementing corrective action.**
- 1.2. **Continue to use the Collections/Deposit Log [FM-7249] form; and periodically review to ensure it is properly utilized and completed.**

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

Management Response:

The Principal met with the Treasurer and the Assistant Principal to thoroughly review and discuss Section II, Chapter 2 and 3 of the *Manual of Internal Fund Accounting* which establishes the procedures for deposit collecting and depositing of monies generated from internal funds activities. MDCPS *Weekly Briefing #5164* which delineates the current procedures for safeguarding school funds, including implementation of the Collections/Deposit Log form (FM-7249) was issued to staff with signed receipt and reviewed in detail.

The Principal and Treasurer will meet at the end of each month to review the Monthly Financial Reports and Bank Reconciliation. Any adjusting of entries that have not been processed on a timely basis will be addressed by the Principal for immediate corrective action. The Principal instructed the Treasurer to print and review on a daily basis, the Daily Activity Report from the MSAF system to ensure deposits made are posted in a timely manner. A daily time for the collections and transportations of monies has been established. The Principal will periodically request from the Treasurer a printout of the MSAF balance and compare it to the checkbook. Discrepancies will be addressed immediately by the Principal and Treasurer.

The Principal established a procedure for timely collection of funds and deposits of monies then review receipts with affected staff to ensure the accuracy of collections and verification of deposits. The Principal will review posting of receipts to ensure that all accounting policies and procedures have been followed and completed in a timely manner on a bi-weekly basis.

The Principal instructed the Treasurer and other clerical who disburse the daily mail to deliver the monthly bank statement and all billing correspondence directly to the Principal for initial review. In the absence of the Principal, the Designee will perform the initial review.

The Principal instructed the Treasurer to process entries and post all deposits and checks in a timely manner. The Principal instructed the Treasurer and the Designee to secure all daily deposits in the safe,

which is located in a secured area. The Treasurer will have access to the safe only when accompanied by the Principal or Designee.

The Principal met with the Treasurer and Designee to review the procedures which requires deposits awaiting the armored car pick-up be logged on the Collections/Deposit Log form (FM-7249). To ensure the security of collections awaiting deposit, the Principal will review the deposit packages and the Collection/Deposit Log (FM-7249) before placing into the school's vault.

Inadequate Controls Over Disbursements

- 2.1 Review the disbursement function with staff to ensure awareness and understanding of procedures, especially those procedures and timelines related to the Fund 9 account.**
- 2.2 Strengthen the oversight over the internal funds' disbursement activity. Issues such as: late payments and/or posting of disbursements should be timely resolved and discussed with staff for understanding of the requirements and expectations and for implementing corrective action.**
- 2.3 Strengthen oversight over expenditures charged to the Fund 9 account.**
- 2.4 Ensure that the bank submits copies of both sides of cancelled checks.**

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

Management Response:

The Principal met with the Treasurer and the Assistant Principal to thoroughly review and discuss Section II, Chapter 4 and 5 of the *Manual of Internal Fund Accounting* which establishes the procedures for disbursements; requiring disbursements to be made on a timely basis, within 30 days of satisfactory receipt of goods/services, unless special arrangements with the vendor are agreed upon and in writing. Also reviewed was Section III Chapter 9 of the *Manual of Internal Fund Accounting* which establishes the procedures over disbursements posted to the Instructional Materials and Supplies (Fund 9) account. Emphasis was made to the requirements that all Fund 9 expenditures be reported before June 30.

The Principal established and will continue the procedure to review all transactions on a regular basis to ensure adherence with compliance. A spreadsheet will be used to monitor these procedures and the Treasurer will maintain this document up to date for review. Any discrepancies identified will be addressed and the required corrections made immediately.

The Principal contacted the bank and cancelled the on-line banking feature. Effective March 2011, the school will receive the bank statements and cancelled checks with the statements delivered through the U.S. Mail. The Principal will receive and open the bank statement each month for review before being issued to the Treasurer for the monthly reconciliation.

Should you have any questions or need further clarification, please contact me directly.


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cc: Dr. Daniel Tosado
Mr. Jorge L. Garcia
Ms. Cynthia Gracia

MEMORANDUM

March 1, 2011

TO: Dr. Essie S. Pace, Region Superintendent
Region III

FROM: Cathleen A. McGinnis, Principal 
Orchard Villa Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF ORCHARD VILLA ELEMENTARY SCHOOL

The cited audit findings for the period of July 1, 2009 - June 30, 2010 have been carefully reviewed by the principal. As a result, the principal established an action plan comprised of delimitative strategies to implement in order to prevent recurrence.

- 1. Strengthen oversight over the internal funds activity of the school to prevent late posting of transactions, ensure that disbursements documentation is complete and prevent deficit balances.**

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

Management Response:

The Principal met with the Treasurer and the Assistant Principal to review audit findings and Section II, Chapters 1 and 5 of the *Manual of Internal Fund Accounting* which requires the timely posting of checks, money market interest and bank services fees. The Principal instructed the Treasurer to utilize the Collections/Deposit Log Form (FM-7249) daily, in order to document deposits. The Assistant Principal will review the log form daily and notify the Principal of the status of the deposits on a weekly basis.

To ensure further compliance with procedures, the Principal will receive and open the bank statement every month. The Principal has also made provisions to meet with the Assistant Principal and Treasurer on a bi weekly basis to review all posting and disbursement documentation. The review will include but not limited to; purchase orders, check requisitions with support documentation inclusive of verification of two signatures, detail activity reports and account balance print-outs.

Additionally, the principal will randomly request the review of internal fund documents to ensure records are organized and procedures and timelines are in compliance. Any discrepancies will be addressed and corrected immediately.

CAM/cm

cc: Dr. Daniel Tosado
Mr. Jorge L. Garcia
Ms. Cynthia Gracia

MEMORANDUM

**March 4, 2011
ESP#191/2010-11**

TO: Mr. Freddie Woodson, Deputy Superintendent
District/School Operations

FROM: Essie S. Pace, Region Superintendent *ES/P*
Region III

SUBJECT: RESPONSE TO INTERNAL AUDIT REPORTS OF REGION III SCHOOLS

The following is a response to the findings in the school audit reports for the 2009-2010 fiscal year for Earlington Heights Elementary School and Orchard Villa Elementary School. Region III has reviewed the audit response for the above-mentioned schools. As a result of the audit finding, the following support activities will be implemented at the region level:

EARLINGTON HEIGHTS ELEMENTARY SCHOOL

- 1. Deposits Not Compliant With Deposits and Posting Timelines – Recommendations 1.1, 1.2**
- 2. Inadequate Controls Over Disbursements – Recommendations 2.1, 2.2, 2.3, 2.4**
 - The principal was instructed to personally review the timely postings into the MSAF system.
 - The principal was instructed to personally review the disbursements, monitor available balances in all accounts and payment of invoices in a timely manner.
 - The principal was instructed to monitor the timely reconciliation of Fund 9.
 - The Region III Administrative Director will monitor compliance of internal funds procedures by reviewing monthly financial reports and conducting site visits to verify.

Orchard Villa Elementary School

- 1. Posting of Transactions Not Made In A Timely Manner And School Non-Compliant With Disbursement and Internal Funds Documentation Procedures - Recommendations 1**
 - The principal was instructed to personally review deposit documents and timely postings into the MSAF system.
 - The principal was instructed to personally review the disbursements, monitor available balances in all accounts and payment of invoices in a timely manner.
 - The Region III Administrative Director will monitor compliance of internal funds procedures by reviewing monthly financial reports and conducting site visits to verify.

School principals will be required to participate in the Districts Money Matters Support Program and address specific audit findings in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to ensure effective and efficient practices.

If you need additional information, please contact me at (305) 883-0403.

cc: Dr. Daniel Tosado
Mr. Jorge L. Garcia
Ms. Cynthia Gracia

MEMORANDUM

March 9, 2011

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

FROM: Freddie Woodson, Deputy Superintendent
District/School Operations

SUBJECT: **DISTRICT/SCHOOL OPERATIONS' RESPONSE TO SCHOOLS IN REGION III,
ORCHARD VILLA ELEMENTARY AND EARLINGTON HEIGHTS ELEMENTARY
SCHOOLS**

District/School Operations has reviewed the audit exceptions cited for the 2009-2010 fiscal year for Orchard Villa Elementary School and Earlington Heights Elementary Schools.

- District/School Operations will review results quarterly of the District/Region Business Director reviews of selected areas of Internal Funds, Reconciliations, Deposits and Disbursements. Discrepancies will be investigated through the appropriate District/Regional Center office.
- District/School Operations will work cooperatively with the Region in providing assistance from the Office of Internal Fund Accounting, respectively. Furthermore, District/School Operations will keep on file Region results of the mini-reviews held with Principals in selected areas noted in these schools' audit responses.
- The Money Matters Support Program will provide information on the proper implementation of Internal Funds and appropriate purchases and disbursement procedures.

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

 FW

FW:cg
M223

cc: Dr. Daniel Tosado
Region Superintendents
Region Business Directors

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, 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 sex 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.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

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.

INTERNAL AUDIT REPORT
SELECTED SCHOOLS
MARCH 2011



MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
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