



***Miami-Dade County Public Schools***

***Internal Audit Report  
Selected Schools/Centers***

*The Financial Statements Were Fairly Stated  
For All 73 Schools/Centers In This Report.*

*At Seven Schools/Centers, The Execution Of  
The Bookkeeping Function And The  
Organization Of The Records, Controls Over  
The Collection And Disbursement Of Funds,  
Adherence To Title I Program Guidelines,  
Oversight Of FTE Records And Procedures,  
And The Management Of Property Assets  
Need Improvement.*

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

**March 2017**

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

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Mr. Alberto M. Carvalho  
Superintendent of Schools

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

### **Contributors To This Report:**

#### School Audits Performed by:

Ms. Yvonne M. Barrios  
Ms. Pamela L. Davis  
Mr. Harry Demosthenes  
Mr. Hugo Garcia, CFE  
Ms. Maite Jimenez  
Ms. Sandra Lainez  
Ms. Wanda M. Ramirez  
Mr. Elliott Satz  
Ms. Glendys Y. Serra  
Ms. Patricia A. Tumelty  
Ms. Jana E. Wright, CFE

#### School Audits Supervised and Reviewed by:

Ms. Maria T. Gonzalez, CPA  
Ms. Tamara Wain, CPA  
Ms. Mariela Jimenez-Linaje

#### Property Audit Supervised and Performed by:

Mr. Rolando Gonzalez and Property Audits Staff

#### School Audits Division Assisted by:

Mr. Daniel J. Garo

#### School Audit Report Prepared by:

Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

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

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

**Miami-Dade County School Board**  
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**Dr. Martin Karp**  
**Lubby Navarro**  
**Mari Tere Rojas**

February 22, 2017

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 73 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, the Office of Adult/Vocational, Alternative and Community Education Centers or the Division of Athletics, Activities and Accreditation. The audit period of 27 of the 73 schools/centers is two fiscal years ended June 30, 2016, while the audit period of the remaining 46 schools/centers is a one fiscal year ended June 30, 2016. At 20 schools/centers, there was a change of Principal/Administrator since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds at all 73 schools/centers. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Generally as part of audit follow-ups, we reviewed Payroll's time and attendance and documentation procedures, the Purchasing Card Program procedures and documentation, and certain aspects of school site data security. The audits also included the results of property inventories at all schools/centers reported herein.

Audit results proved satisfactory at 66 of the 73 schools/centers reported herein, and property inventory results for most schools/centers were also satisfactory. Notwithstanding the individual school findings included in this report, the financial statements of all 73 schools/centers reported herein were fairly stated. At seven schools/centers, our audits identified weaknesses in the execution of the bookkeeping function, improper controls over the collection and disbursement of funds, lapses in compliance with certain Title I Program guidelines, discrepancies with FTE records and procedures, and inadequate controls over the management of property.

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 73 schools/centers. These include three that report to the North Region Office; 41 that report to the Central Region Office; 25 that report to the South Region Office; three that report to the Office of Adult/Vocational, Alternative and Community Education Centers within School Operations (one of which is Systemwide Business and Industry Services<sup>1</sup>); and the Greater Miami Athletic Conference (GMAC)<sup>2</sup>. This entity reports to the Division of Athletics, Activities and Accreditation within School Operations. For 27 of the 73 schools/centers reported herein, the scope of our audits constituted two fiscal years ended June 30, 2016. For the remaining 46 schools/centers, the scope of the audit was one fiscal year ended June 30, 2016. At 20 schools/centers, there was a change of Principal/Administrator since the prior audit.

The audits disclosed that 66 of the 73 schools/centers reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The seven schools/centers with audit findings and the affected areas are as follows:

Work Loc. No.	School/Center	Region Office	Total Findings Per School/Center	Finding Per Category						
				Bookkeeping/ Financial Management	Receipts/ ASC/PK Collections	Disbursements	Title I Equipment	Title I Payroll/ CIS	FTE-ESOL	Property
7411	1.Miami Northwestern Senior	Central	3	1 (Fin. Mgt.)	1 (Receipts)	1				
0261	2.Bel-Aire Elementary	South	2	1 (Bookkeeping)		1				
2541	3.Howard Drive Elementary	South	1		1 (ASC)					
4581	4.Redland Elementary	South	1					1 (Payroll)		
2941	5.Laura C. Saunders Elementary	South	1						1	
5791	6.West Homestead K-8 Center	South	2				1	1 (CIS)		
6781	7.Richmond Heights Middle	South	3	1 (Bookkeeping)				1 (CIS)		1
	<b>TOTAL</b>	<b>7</b>	<b>13</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>

As depicted in the table above, we noted certain deficiencies in the execution of the bookkeeping function and the organization of the internal funds records as well as the records maintained by the Community Involvement Specialist, improper controls over the collection and disbursement of funds, non-compliance with certain Title I Program guidelines, discrepancies with FTE records and procedures, and inadequate controls over the management of property.

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 28-33. Responses are included following the recommendations in the *Findings and Recommendations*

<sup>1</sup> Refer to page 111 for background information regarding this entity.

<sup>2</sup> Refer to pages 110-111 for background information regarding this entity.

section of this report (Pages 52-105); and in the Appendix section in memorandum format (Pages 117-144).

*Notwithstanding the conditions and findings reported herein, at all 73 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the financial transactions of the schools/centers during the 2014-2015 and 2015-2016 fiscal years up to the MSAF End Date (depending on the school audited, as noted in the Accounting System Conversion Schedule on pages 40-43), on the cash basis of accounting; and from the eSAS System Available Conversion Date (depending on the school audited, as noted in the Accounting System Conversion Schedule on pages 40-43) up to June 30, 2016, on the full accrual basis of accounting.*

*As of June 30, 2015, for 27<sup>3</sup> schools/centers reported herein, total combined receipts and disbursements amounted to \$7,597,685.73 and \$(7,918,313.99), respectively; while total combined cash and investments amounted to \$2,074,861.48 (Pages 10-12).*

*As of June 30, 2016, for all 73 schools/centers reported herein, total combined receipts and disbursements amounted to \$13,270,412.22 and \$(13,253,850.95), respectively; while total combined Fund Balance amounted to \$3,295,198.87 (Pages 13-20).*

*Notwithstanding the conditions and findings reported herein, as of June 30, 2016, the internal control structure at all 73 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.*

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<sup>3</sup> This report includes 27 schools/centers with two-year audits (2014-2015 and 2015-2016) and 46 schools/centers with one-year audit (2015-2016).

## INTERNAL FUNDS

### *Implementation Of New Accounting System At K-12 Centers*

In March 2016, the District migrated the bookkeeping of the internal funds of all K-12 centers from a legacy bookkeeping system (referred to as the MSAF system) to a web-based full accrual accounting system. The new system is named the *Electronic Student Accounting System* by the District (otherwise referred to as the eSAS system)<sup>4</sup>.

The deployment to the new system was accomplished in tiers, where K-12 schools/centers were segregated into four different groups (the first being the pilot group followed by three cohorts). Each group migrated into the new bookkeeping system according to the following schedule under the direction and guidance of various district departments (i.e., Accounting, Treasury Management, Information Technology Services (ITS)), and with technical assistance from the software vendor. Regarding the 73 schools/centers in this report, the summarized group configuration and overall deployment schedule was as follows:

Group Designation	MSAF (Legacy) System End Date	eSAS System Available For Conversion	No. Of Schools/Centers In This Report
Pilot	9/29/2015	10/1/2015	4
Cohort 1	11/24/2015	12/1/2015	16
Cohort 2	1/27/2016	2/1/2016	28
Cohort 3	2/24/2016	3/1/2016	25
Total Schools/Centers			73

Consequently, the schools in this report converted from the cash basis system of accounting to the new full-accrual system on different dates, and these dates are reflected in the Opinion to the financial statements during the year of conversion (2015-2016). Please, refer to Accounting System Conversion Schedule on pages 40-43 for dates specific to each school/center reported herein.

### *Internal Funds-Summary Of Audit Results And Financial Statements' Opinion*

Internal funds records and procedures were reviewed at all 73 schools/centers. At 69 of the 73 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following four schools/centers we found that:

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<sup>4</sup> Please, refer to *Background Section* on pages 109-110 for additional details.

- At Miami Northwestern Senior, our follow up to prior audit findings disclosed recurrence of similar conditions. During this audit, the school was not following the proper procedures for handling and safeguarding collections awaiting deposit at the school overnight or over the weekend; was not processing collections for deposit in a timely manner; was not complying with bid requirements related to individual purchases of \$1,000 or more; staff was not signing invoices to denote the acknowledgment of receipt of goods/services; and some expenditures were charged to an account that were not allowable according to the specific account guidelines. In addition, several internal funds accounts closed the year with deficit balances; several other accounts had not experienced any financial activity for the past two fiscal years; and equipment purchased with internal funds was not tagged for inventory control purposes. The internal funds records for the 2014-2015 and 2015-2016 fiscal years were not in proper order or were incomplete, and procedures to clear outstanding checks were not performed in a timely manner. At this school, the current treasurer was hired in December 2015, and has limited bookkeeping experience in a high school setting (Pages 52-64).
- At Bel-Aire Elementary, although the school had limited financial activity for the audit period and the current year we nevertheless found that records were not properly organized; the supporting documentation was incomplete; there were some delays in the posting of some transactions; and the school did not follow the proper procedures for handling collections and donated funds. In addition, we noted instances where the disbursement documentation was incomplete; payments were not made in a timely manner; and some expenditures were charged to an account that were not allowable according to the specific account guidelines (Pages 65-71).
- At Howard Drive Elementary, a review of the financial activity corresponding to the Principal-Operated Fee-Based After School Care and the Pre-Kindergarten Fee Enrichment programs for the 2014-2015, 2015-2016 and 2016-2017 fiscal years up to the time of our visit in late December 2016 disclosed delays in the remittance of collections receipted by the Community School Specialist. At the time of our visit, we discovered that approximately \$11,300 collected by the Community School Specialist since the previous month was pending recording in the accounting system and depositing in the bank. At the time of our discovery, the collections were stored in two different places, one of which was undisclosed to the administration or to any other office staff member. Upon arrival to the school, we were informed that the Community School Specialist intended to retire. According to the Principal, the decision happened previous to the audit visit (Pages 72-76).
- At Richmond Heights Middle, the internal fund records were maintained in two separate locations, were disorganized, and disclosed instances where the documentation supporting receipts and disbursement was incomplete or not fully compliant with documentation guidelines. In addition, we noted that some expenditures were charged to an account that were not allowable according to the



specific account guidelines, and there was an unresolved monetary discrepancy in one of the field trips reviewed (Pages 94-97).

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all 73 schools/centers reported herein. At these 73 schools/centers, Property Audits staff inventoried approximately 14,800 equipment items with a total approximate cost of \$37.3 million. Of the 73 inventories, 70 proved satisfactory. Results for three schools/centers disclosed that ten (10) equipment items with a total depreciated value of approximately \$600 and a total acquisition cost of approximately \$29,000 could not be located (refer to Property Schedule on Pages 44-50). One of the three schools reported the most significant loss:

- At Richmond Heights Middle, our most recent property inventory of 286 property items with an individual cost of \$1,000 or more and a total cost of approximately \$811,500 disclosed that seven (7) items with an aggregate cost of approximately \$24,000 and fully depreciated value could not be accounted for (Pages 103-105).

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 16 items with a total depreciated value of approximately \$40 and a total acquisition cost of approximately \$35,500 were reported missing at three of the 73 schools/centers. Items consisted of computers, medical/scientific equipment and cafeteria equipment (Page 51).

## PAYROLL

We reviewed current payroll records and procedures at the following six schools/centers.

Schools/Centers	Region	Schools/Centers	Region
Hialeah Senior	North	Redland Elementary	South
Pine Villa Elementary	South	Laura C. Saunders Elementary	South
Pinecrest Elementary	South	Richmond Heights Middle	South

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

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

We reviewed current P-Card Program's procedures and records at the following two schools/centers. These reviews were corollary to our review of Title I Program expenditures at both schools/centers where some of the expenditures were made via the P-Card.

Schools/Centers	Region	Schools/Centers	Region
Kendale Lakes Elementary	South	Winston Park K-8 Center	South

At both schools/centers, there was general compliance with the *Purchasing Credit Card Program Policies & Procedures Manual*.

## TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures corresponding to the 2015-2016 fiscal year was conducted at the following nine schools/centers:

Schools/Centers	Region	Audit Period	Total Expenditures
Auburndale Elementary	Central	2015-2016	\$ 235,081
Miami Northwestern Senior	Central	2015-2016	1,773,644
Zora Neale Hurston Elementary	South	2015-2016	186,716
Kendale Lakes Elementary	South	2015-2016	255,403
Redland Elementary	South	2015-2016	211,431
Sunset Park Elementary	South	2015-2016	168,027
West Homestead K-8 Center	South	2015-2016	487,805
Winston Park K-8 Center	South	2015-2016	324,924
Richmond Heights Middle	South	2015-2016	286,126
<b>TOTAL</b>			<b>\$ 3,929,157</b>

At these nine schools/centers, aggregate expenditures incurred under various Title I programs amounted to approximately \$3.9 million. Six of the nine schools/centers were compliant with Title I Program documentation and procedures. At the following three schools/centers we identified the following:

- At Redland Elementary, for the month of June 2016, the school generated close to \$14,000 in hourly payroll charges paid with Title I Program funds. During the last two pay periods of the school year, it appears that instructional staff members provided additional tutoring to students before and after school hours, and were involved in preparing special lesson projects and activities, some intended to be imparted to the students *during the next school year*. However; these working efforts were not properly documented in the files. Furthermore, on June 8, 2016, several instructional staff members were inappropriately paid hours after the end of the school day in order to supervise students and assist with the 5th Grade Graduation Ceremony which took place at a nearby senior high school. The school was able to pay for the hourly payroll by requesting transfers of funds totaling approximately \$26,000 from the Title I Program Non-Capitalized Computers and Supplies accounts to the Title I-Hourly Payroll account. Previously, the school intended to purchase computers with these funds; however, missed the deadline for making the purchase. After all hourly expenditures were incurred, the Title I-Hourly Payroll account still closed the school year with a surplus balance of almost \$8,800. All these issues happened under the tenure of the former school administration (Pages 77-82).
- At West Homestead K-8 Center, during February 2016, the school had purchased desktop computers with Title I Program funds. These computers had an individual cost of less than \$1,000 each. During our audit visit, we were unable to locate a portion of this equipment since the school did not properly keep track of its location and did not maintain a complete inventory on file. We also noted that some of the equipment purchased with Title I Program funds did not have sticker labels affixed to show that it was purchased with Title I Program funds. In addition, the records maintained by the former CIS were incomplete or not on file. According to the former CIS' weekly work schedules on file, it appears that the former CIS was at times involved in duties which did not seem to align with Title I Program objectives and tasks (Pages 87-93).
- At Richmond Heights Middle, our review of the records maintained by the CIS in 2015-2016 disclosed that many of the records were incomplete or not on file. In addition the location of the Parent Resource Center and the location of the desk of the CIS were not clearly identified or advertised in the Main Office. Regarding use of Title I Program funds, in 2015-2016, the school received Title I Schoolwide Program funds which were mostly budgeted for full-time payroll; however, that portion allocated for the purchase of hourly payroll and the procurement of goods/services supporting Title I Program initiatives was left unspent by year-end (Pages 98-102).

## FULL-TIME-EQUIVALENT (FTE) FUNDING

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

Schools/Centers	Region	Survey Period (SP)	FTE Funding
South Hialeah Elementary	Central	2016-2017 SP 2	\$ 2,756,141
Joe Hall Elementary	South	2016-2017 SP 2	1,438,886
Laura C. Saunders Elementary	South	2016-2017 SP 2	1,737,146
Village Green Elementary	South	2016-2017 SP 2	939,546
Blue Lakes K-8 Center	South	2015-2016 SP 3	1,780,012
Lamar Louise Curry Middle	South	2016-2017 SP 2	2,637,163
Felix Varela Senior	South	2016-2017 SP 2	7,254,088
<b>Total FTE Funding</b>			<b>\$ 18,542,982</b>

The total FTE funding amounted to approximately \$18.5 million for the seven schools/centers combined. FTE records reviewed corresponded to the 2015-2016 Survey Period 3 (February 2016) or 2016-2017 fiscal year Survey Period 3 (October 2016), as noted in the table above.

Our FTE reviews disclosed that six of the seven schools/centers were generally compliant with District policy.

- At Laura C. Saunders Elementary, a review of a sample of ELL student folders disclosed discrepancies in several of the student folders sampled. For most of the students sampled, the ESOL documents were not filed in the student's LEP folder. Based on our samples, these lapses in compliance could have generated a funding disallowance to the District of approximately \$2,400 (Pages 83-86).

## DATA SECURITY

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

Schools/Centers	Region
Law Enforcement Officers' Memorial High School	Central
Pine Villa Elementary	South

Data security procedures were reviewed at the time of our audit visit which took place during the 2016-2017 school year. Our review disclosed that both schools/centers generally complied with the review of the report and with the requirements for granting staff’s access to system applications.

## AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2015; as well as total receipts, disbursements and Fund Balance as of June 30, 2016 for all 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, 2015**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2015 for 27 of the 73 schools/centers are as follows:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other Investments	
<u>North Region Office School/Center</u>									
7111	Hialeah Senior	\$ 227,884.66	\$ 660,965.80	\$ (668,186.89)	\$ 220,663.57	\$ 41,382.82	\$ 179,280.75	\$ -	\$ 220,663.57
<u>Central Region Office Schools/Centers</u>									
6361	Jose de Diego Middle	31,818.46	32,065.46	(33,182.85)	30,701.07	11,040.83	19,660.24	-	30,701.07
7411	Miami Northwestern Senior	119,191.63	471,650.42	(424,357.50)	166,484.55	52,708.71	113,775.84	-	166,484.55
<u>South Region Office Schools/Centers</u>									
0251	Ethel Koger Beckham Elementary	16,921.40	573,974.62	(569,858.53)	21,037.49	9,380.49	11,657.00	-	21,037.49
0261	Bel-Aire Elementary	6,082.16	12,056.20	(12,154.28)	5,984.08	5,777.27	206.81	-	5,984.08
1241	Cutler Ridge Elementary	33,910.00	304,076.88	(318,429.22)	19,557.66	8,689.48	10,868.18	-	19,557.66
2341	Joe Hall Elementary	13,142.85	198,310.87	(198,009.32)	13,444.40	5,605.72	7,838.68	-	13,444.40
2541	Howard Drive Elementary	28,323.75	333,227.67	(324,488.28)	37,063.14	26,543.98	10,519.16	-	37,063.14

**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	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other Investments	
2511	Zora Neale Hurston Elementary	22,481.83	259,251.38	(260,315.71)	21,417.50	13,735.59	7,681.91	-	21,417.50
2651	Kendale Lakes Elementary	15,705.29	224,775.37	(224,509.01)	15,971.65	2,436.27	13,535.38	-	15,971.65
4581	Redland Elementary	36,383.73	82,937.49	(90,045.54)	29,275.68	9,484.28	19,791.40	-	29,275.68
2941	Laura C. Saunders Elementary	13,401.32	14,039.91	(20,655.11)	6,786.12	3,468.81	3,317.31	-	6,786.12
5421	Sunset Park Elementary	7,377.26	399,536.13	(392,055.41)	14,857.98	8,510.18	6,347.80	-	14,857.98
5641	Village Green Elementary	11,069.19	176,468.13	(176,730.51)	10,806.81	7,848.12	2,958.69	-	10,806.81
0041	Air Base K-8 Center For International Education	18,204.49	403,306.15	(408,429.89)	13,080.75	5,842.76	7,237.99	-	13,080.75
0441	Blue Lakes K-8 Center	24,896.14	160,791.13	(163,242.18)	22,445.09	4,337.85	18,107.24	-	22,445.09
5791	West Homestead K-8 Center	18,758.85	22,927.49	(23,199.04)	18,487.30	3,227.49	15,259.81	-	18,487.30
5961	Winston Park K-8 Center	42,138.88	439,335.03	(435,989.43)	45,484.48	24,622.10	20,862.38	-	45,484.48
6921	Lamar Louise Curry Middle	34,694.49	122,453.77	(124,700.78)	32,447.48	11,872.64	20,574.84	-	32,447.48
6701	Palmetto Middle	59,035.89	459,981.31	(440,077.53)	78,939.67	4,468.39	74,471.28	-	78,939.67

**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	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other Investments	
6781	Richmond Heights Middle	26,113.87	79,824.24	(73,431.60)	32,506.51	10,818.65	21,687.86	-	32,506.51
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	28,889.18	401,374.61	(397,849.55)	32,414.24	21,368.11	11,046.13	-	32,414.24
7701	South Dade Senior	195,573.38	646,730.97	(631,891.69)	210,412.66	21,889.51	188,523.15	-	210,412.66
7781	Felix Varela Senior	178,682.67	812,014.02	(767,321.50)	223,375.19	52,048.99	171,326.20	-	223,375.19
<u>Alternative Education Center</u>									
8131	Dorothy M. Wallace COPE Center	20,689.44	67,924.29	(52,784.89)	35,828.84	25,616.75	10,212.09	-	35,828.84
<u>Other Centers</u>									
9723	Greater Miami Athletic Conference	140,000.83	186,595.94	(178,524.61)	148,072.16	19,356.61	128,715.55	-	148,072.16
8018	Systemwide Business and Industry Services Center	1,024,118.10	51,090.45	(507,893.14)	567,315.41	10,965.57	556,349.84	-	567,315.41
<b>TOTALS</b>		<b>\$ 2,395,489.74</b>	<b>\$ 7,597,685.73</b>	<b>\$ (7,918,313.99)</b>	<b>\$ 2,074,861.48</b>	<b>\$ 423,047.97</b>	<b>\$ 1,651,813.51</b>	<b>\$ -</b>	<b>\$ 2,074,861.48</b>



**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

The Condensed Annual Financial Reports and Fund Balance as of June 30, 2016 for the 73 schools/centers reported herein are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance						Total Fund Balance
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable		
<u>North Region Office Schools/Centers</u>												
3701	Norland Elementary	\$ 12,843.91	\$ 50,665.37	\$ (49,561.07)	\$ 13,948.21	\$ 10,240.87	\$ 3,707.34	\$ -	\$ -	\$ -	\$ -	\$ 13,948.21
3981	North Twin Lakes Elementary	17,669.72	164,794.17	(162,118.54)	20,345.35	14,982.26	5,363.09	-	-	-	-	20,345.35
7111	Hialeah Senior	220,663.57	612,076.76	(645,312.59)	187,427.74	26,804.24	160,623.50	-	-	-	-	187,427.74
<u>Central Region Office Schools/Centers</u>												
0111	Maya Angelou Elementary	9,485.87	31,084.70	(32,307.91)	8,262.66	3,181.24	5,081.42	-	-	-	-	8,262.66
0121	Auburndale Elementary	20,580.95	256,472.39	(252,362.89)	24,690.45	14,169.79	10,520.66	-	-	-	-	24,690.45
0201	Baryan Elementary	11,762.68	29,023.77	(26,558.07)	14,228.38	9,746.48	4,481.90	-	-	-	-	14,228.38

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
0401	Van E. Blanton Elementary	16,625.34	20,474.82	(21,147.99)	15,952.17	1,124.68	14,827.49	-	-	-	15,952.17
0521	Broadmoor Elementary	3,913.26	20,758.94	(20,004.94)	4,667.26	2,155.34	2,511.92	-	-	-	4,667.26
1001	Coral Park Elementary	46,086.10	690,513.68	(687,071.57)	49,528.21	31,634.76	17,893.45	-	-	-	49,528.21
1081	Coral Terrace Elementary	16,184.73	131,171.19	(130,600.62)	16,755.30	7,695.15	9,060.15	-	-	-	16,755.30
1361	Frederick Douglass Elementary	13,613.50	6,060.85	(6,875.46)	12,798.89	6,328.77	6,470.12	-	-	-	12,798.89
1641	Emerson Elementary	10,039.88	160,394.99	(158,171.93)	12,262.94	5,054.43	7,208.51	-	-	-	12,262.94
1761	David Fairchild Elementary	49,317.66	105,835.77	(91,546.89)	63,606.54	52,182.00	11,424.54	-	-	-	63,606.54
2351	Eneida M. Hartner Elementary	18,037.09	92,655.38	(93,669.25)	17,023.22	7,744.26	9,278.96	-	-	-	17,023.22
2781	Kinloch Park Elementary	40,553.27	156,331.22	(155,898.67)	40,985.82	3,487.84	37,497.98	-	-	-	40,985.82
2821	Lakeview Elementary	4,108.98	19,331.51	(17,147.14)	6,293.35	2,968.11	3,325.24	-	-	-	6,293.35
2981	Liberty City Elementary	4,664.88	14,001.34	(12,799.75)	5,866.47	3,951.92	1,914.55	-	-	-	5,866.47
3041	Lorah Park Elementary	16,288.73	16,849.07	(19,236.15)	13,901.65	982.29	12,919.36	-	-	-	13,901.65

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
4171	Orchard Villa Elementary	6,833.73	13,136.13	(13,067.07)	6,902.79	5,826.85	1,075.94	-	-	-	6,902.79
4401	Keisey L. Pharr Elementary	9,478.19	3,362.51	(5,534.42)	7,306.28	2,193.24	5,113.04	-	-	-	7,306.28
4841	Santa Clara Elementary	7,087.22	9,008.66	(10,315.55)	5,780.33	2,489.18	3,291.15	-	-	-	5,780.33
4921	Seminole Elementary	30,281.56	37,691.86	(39,779.40)	28,194.02	14,891.04	13,302.98	-	-	-	28,194.02
4961	Shadowlawn Elementary	6,876.46	16,717.56	(14,695.29)	8,898.73	5,267.85	3,630.88	-	-	-	8,898.73
5201	South Hialeah Elementary	14,666.48	266,525.09	(255,741.04)	25,450.53	15,264.16	10,186.37	-	-	-	25,450.53
5361	Springview Elementary	16,873.36	90,087.62	(92,209.05)	14,751.93	9,581.31	5,170.62	-	-	-	14,751.93
5441	Sylvania Heights Elementary	10,918.48	169,165.21	(166,100.21)	13,983.48	7,281.29	6,702.19	-	-	-	13,983.48
5831	Henry S. West Laboratory School	8,205.79	41,825.56	(33,831.20)	16,200.15	15,159.82	1,040.33	-	-	-	16,200.15
0961	Coral Gables Preparatory Academy	26,411.59	68,125.18	(70,365.36)	24,171.41	2,711.25	21,460.16	-	-	-	24,171.41
1401	Charles R. Drew K-8 Center	11,098.80	50,325.36	(50,280.29)	11,143.87	1,274.54	9,869.33	-	-	-	11,143.87

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
1601	Edison Park K-8 Center	12,908.51	6,027.20	(7,402.78)	11,532.93	7,270.86	4,262.07	-	-	-	11,532.93
1681	Lillie C. Evans K-8 Center	8,984.23	31,075.66	(30,047.00)	10,012.89	9,551.81	461.08	-	-	-	10,012.89
1721	Everglades K-8 Center	31,385.69	292,121.28	(290,452.47)	33,054.50	19,566.97	13,487.53	-	-	-	33,054.50
5901	Carrie P. Meek/Westview K-8 Center	17,307.11	52,554.67	(54,433.60)	15,428.18	4,984.44	10,443.74	-	-	-	15,428.18
3501	Morningside K-8 Academy	13,032.33	42,971.75	(41,964.69)	14,039.39	6,961.35	7,078.04	-	-	-	14,039.39
5241	South Miami K-8 Center	52,853.25	543,825.83	(533,908.17)	62,770.91	45,412.98	17,357.93	-	-	-	62,770.91
6071	George Washington Carver Middle	83,741.93	73,716.48	(78,757.93)	78,700.48	4,016.12	74,684.36	-	-	-	78,700.48
6121	Ruben Dario Middle	30,702.35	170,373.13	(175,235.02)	25,840.46	10,513.47	15,326.99	-	-	-	25,840.46
6361	Jose de Diego Middle	30,701.07	67,272.12	(68,125.13)	29,848.06	17,039.87	12,808.19	-	-	-	29,848.06
6331	Kinloch Park Middle	52,782.47	75,292.92	(80,448.32)	47,627.07	2,614.12	45,012.95	-	-	-	47,627.07
6521	Miami Springs Middle	31,968.43	80,944.77	(86,507.97)	26,405.23	8,042.55	18,362.68	-	-	-	26,405.23

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
6961	West Miami Middle	42,988.96	93,559.26	(91,302.35)	45,245.87	18,547.88	26,697.99	-	-	-	45,245.87
7033	Law Enforcement Officers' Memorial High	33,377.62	96,670.88	(96,366.97)	33,681.53	28,524.04	5,157.49	-	-	-	33,681.53
7411	Miami Northwestern Senior	166,484.55	524,985.95	(559,145.58)	132,324.92	57,664.90	74,425.02	-	235	-	132,324.92
7241	Ronald W. Reagan/Doral Senior	192,771.41	676,984.33	(680,642.93)	189,112.81	5,297.54	183,815.27	-	-	-	189,112.81
<u>South Region Office Schools/Centers</u>											
0251	Ethel Koger Beckham Elementary	21,037.49	748,591.82	(746,394.54)	23,234.77	11,489.85	11,744.92	-	-	-	23,234.77
0261	Bel-Aire Elementary	5,984.08	27,992.67	(25,481.43)	8,495.32	8,286.95	208.37	-	-	-	8,495.32
1241	Cuttler Ridge Elementary	19,557.66	248,536.06	(249,036.39)	19,057.33	10,607.65	8,449.68	-	-	-	19,057.33
2321	Gulfstream Elementary	47,075.41	21,082.26	(24,966.69)	43,190.98	3,840.25	39,350.73	-	-	-	43,190.98
2341	Joe Hall Elementary	13,444.40	204,221.47	(202,636.48)	15,029.39	7,131.57	7,897.82	-	-	-	15,029.39

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
2541	Howard Drive Elementary	37,063.14	324,592.66	(337,777.51)	23,878.29	13,279.78	10,598.51	-	-	-	23,878.29
2511	Zora Neale Hurston Elementary	21,417.50	226,561.32	(219,758.58)	28,220.24	20,480.38	7,739.86	-	-	-	28,220.24
2651	Kendale Lakes Elementary	15,971.65	279,453.96	(277,115.03)	18,310.58	4,673.10	13,637.48	-	-	-	18,310.58
3261	Miami Heights Elementary	43,411.82	132,142.51	(139,960.85)	35,593.48	3,513.25	32,080.23	-	-	-	35,593.48
4461	Pine Villa Elementary	5,413.18	2,346.72	(1,985.05)	5,774.85	1,396.51	4,378.34	-	-	-	5,774.85
4421	Pinecrest Elementary	18,012.43	342,697.72	(337,843.05)	22,867.10	12,740.54	10,126.56	-	-	-	22,867.10
4581	Redland Elementary	29,275.68	104,832.84	(105,278.52)	28,830.00	8,889.31	19,940.69	-	-	-	28,830.00
2941	Laura C. Saunders Elementary	6,786.12	12,952.34	(13,743.81)	5,994.65	2,650.77	3,343.88	-	-	-	5,994.65
5421	Sunset Park Elementary	14,857.98	447,578.76	(445,198.37)	17,238.37	10,842.68	6,395.69	-	-	-	17,238.37
5641	Village Green Elementary	10,806.81	217,434.68	(216,372.21)	11,869.28	8,888.27	2,981.01	-	-	-	11,869.28

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
0041	Air Base K-8 Center For International Education	13,080.75	387,518.63	(381,935.80)	18,663.58	11,370.99	7,292.59	-	-	-	18,663.58
0441	Blue Lakes K-8 Center	22,445.09	173,791.60	(180,405.19)	15,831.50	5,600.12	10,231.38	-	-	-	15,831.50
5791	West Homestead K-8 Center	18,487.30	22,385.05	(21,737.88)	19,134.47	2,762.01	16,372.46	-	-	-	19,134.47
5961	Winston Park K-8 Center	45,484.48	454,965.67	(450,850.03)	49,600.12	28,580.38	21,019.74	-	-	-	49,600.12
6921	Lamar Louise Curry Middle	32,447.48	154,549.69	(154,197.88)	32,799.29	12,069.26	20,730.03	-	-	-	32,799.29
6701	Palmetto Middle	78,939.67	278,132.16	(282,725.25)	74,346.58	4,322.42	70,024.16	-	-	-	74,346.58
6781	Richmond Heights Middle	32,506.51	86,927.52	(84,674.35)	34,759.68	12,908.22	21,851.46	-	-	-	34,759.68
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	32,414.24	434,904.96	(418,024.04)	49,295.16	16,162.51	33,132.65	-	-	-	49,295.16
7701	South Dade Senior	210,412.66	681,470.67	(678,015.79)	213,867.54	38,722.25	175,145.29	-	-	-	213,867.54
7781	Felix Varela Senior	223,375.19	778,039.83	(757,683.49)	243,731.53	71,112.99	172,618.54	-	-	-	243,731.53

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND FUND BALANCE AS OF JUNE 30, 2016**

Work Loc. No.	Schools/Centers	Annual Financial Report			Fund Balance						
		Beginning Balance	Receipts	Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Alternative Education Centers</u>											
8121	COPE Center North	24,550.78	62,791.47	(65,026.06)	22,316.19	15,054.15	7,262.04	-	-	-	22,316.19
8131	Dorothy M. Wallace COPE Center	35,828.84	53,710.10	(53,188.81)	36,350.13	26,061.01	10,289.12	-	-	-	36,350.13
<u>Other Centers</u>											
9723	Greater Miami Athletic Conference	148,072.16	141,729.76	(149,707.17)	140,094.75	24,295.83	115,798.92	-	-	-	140,094.75
8018	Systemwide Business and Industry Services Center	567,315.41	45,634.43	(23,079.48)	589,870.36	29,323.95	560,546.41	-	-	-	589,870.36
<b>TOTALS</b>		<b>\$3,278,637.60</b>	<b>\$13,270,412.22</b>	<b>\$(13,253,850.95)</b>	<b>\$3,295,198.87</b>	<b>\$959,440.81</b>	<b>\$2,335,523.06</b>	<b>\$ -</b>	<b>\$ 235.00</b>	<b>\$ -</b>	<b>\$3,295,198.87</b>



## 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 73 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the financial transactions of the schools/centers during the 2014-2015 and 2015-2016 fiscal years up to the MSAF End Date (depending on the school audited, as noted in the Accounting System Conversion Schedule on pages 40-43), on the cash basis of accounting; and from the eSAS System Available Conversion Date (depending on the school audited, as noted in the Accounting System Conversion Schedule on pages 40-43) up to June 30, 2016, on the full accrual basis of accounting.

As of June 30, 2015, for 27<sup>5</sup> schools/centers reported herein, total combined receipts and disbursements amounted to \$7,597,685.73 and \$(7,918,313.99), respectively; while total combined cash and investments amounted to \$2,074,861.48 (Pages 10-12).

As of June 30, 2016, for all 73 schools/centers reported herein, total combined receipts and disbursements amounted to \$13,270,412.22 and \$(13,253,850.95), respectively; while total combined Fund Balance amounted to \$3,295,198.87 (Pages 13-20).

Notwithstanding the conditions and findings reported herein, as of June 30, 2016, the internal control structure at all 73 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*

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

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<sup>5</sup> This report includes 27 schools/centers with two-year audits (2014-2015 and 2015-2016) and 46 schools/centers with one-year audit (2015-2016).

## INTERNAL CONTROLS RATING

The internal control ratings for the seven 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>Central Region Office School/Center</u>							
Miami Northwestern Senior		✓			✓		Likely to impact.
<u>South Region Office Schools/Centers</u>							
Bel-Aire Elementary		✓			✓		Likely to impact.
Howard Drive Elementary		✓			✓		Likely to impact.
Redland Elementary		✓			✓		Likely to impact.
Laura C. Saunders Elementary		✓			✓		Likely to impact.
West Homestead K-8 Center		✓			✓		Likely to impact.
Richmond Heights Middle		✓			✓		Likely to impact.

## INTERNAL CONTROLS RATING

The internal control ratings for the 66 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>							
Norland Elementary	✓			✓			Not Likely to impact.
North Twin Lakes Elementary	✓			✓			Not Likely to impact.
Hialeah Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Maya Angelou Elementary	✓			✓			Not Likely to impact.
Auburndale Elementary	✓			✓			Not Likely to impact.
Banyan Elementary	✓			✓			Not Likely to impact.
Van E. Blanton Elementary	✓			✓			Not Likely to impact.
Broadmoor Elementary	✓			✓			Not Likely to impact.
Coral Park Elementary	✓			✓			Not Likely to impact.
Coral Terrace Elementary	✓			✓			Not Likely to impact.
Frederick Douglass Elementary	✓			✓			Not Likely to impact.
Emerson 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	
David Fairchild Elementary	✓			✓			Not Likely to impact.
Eneida M. Hartner Elementary	✓			✓			Not Likely to impact.
Kinloch Park Elementary	✓			✓			Not Likely to impact.
Lakeview Elementary	✓			✓			Not Likely to impact.
Liberty City Elementary	✓			✓			Not Likely to impact.
Lorah Park Elementary	✓			✓			Not Likely to impact.
Orchard Villa Elementary	✓			✓			Not Likely to impact.
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact.
Santa Clara Elementary	✓			✓			Not Likely to impact.
Seminole Elementary	✓			✓			Not Likely to impact.
Shadowlawn Elementary	✓			✓			Not Likely to impact.
South Hialeah Elementary	✓			✓			Not Likely to impact.
Springview Elementary	✓			✓			Not Likely to impact.
Sylvania Heights Elementary	✓			✓			Not Likely to impact.
Henry S. West Laboratory School	✓			✓			Not Likely to impact.
Coral Gables Preparatory Academy	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Charles R. Drew K-8 Center	✓			✓			Not Likely to impact.
Edison Park K-8 Center	✓			✓			Not Likely to impact.
Lillie C. Evans K-8 Center	✓			✓			Not Likely to impact.
Everglades K-8 Center	✓			✓			Not Likely to impact.
Carrie P. Meek/Westview K-8 Center	✓			✓			Not Likely to impact.
Morningside K-8 Academy	✓			✓			Not Likely to impact.
South Miami K-8 Center	✓			✓			Not Likely to impact.
George Washington Carver Middle	✓			✓			Not Likely to impact.
Ruben Dario Middle	✓			✓			Not Likely to impact.
Jose de Diego Middle	✓			✓			Not Likely to impact.
Kinloch Park Middle	✓			✓			Not Likely to impact.
Miami Springs Middle	✓			✓			Not Likely to impact.
West Miami Middle	✓			✓			Not Likely to impact.
Law Enforcement Officers' Memorial High	✓			✓			Not Likely to impact.
Ronald W. Reagan/Doral Senior	✓			✓			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>South Region Office Schools/Centers</u>							
Ethel Koger Beckham Elementary	✓			✓			Not Likely to impact.
Cutler Ridge Elementary	✓			✓			Not Likely to impact.
Gulfstream Elementary	✓			✓			Not Likely to impact.
Joe Hall Elementary	✓			✓			Not Likely to impact.
Zora Neale Hurston Elementary	✓			✓			Not Likely to impact.
Kendale Lakes Elementary	✓			✓			Not Likely to impact.
Miami Heights Elementary	✓			✓			Not Likely to impact.
Pine Villa Elementary	✓			✓			Not Likely to impact.
Pinecrest Elementary	✓			✓			Not Likely to impact.
Sunset Park Elementary	✓			✓			Not Likely to impact.
Village Green Elementary	✓			✓			Not Likely to impact.
Air Base K-8 Center For International Education	✓			✓			Not Likely to impact.
Blue Lakes K-8 Center	✓			✓			Not Likely to impact.
Winston Park K-8 Center	✓			✓			Not Likely to impact.
Lamar Louise Curry 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	
Palmetto Middle	✓			✓			Not Likely to impact.
Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	✓			✓			Not Likely to impact.
South Dade Senior	✓			✓			Not Likely to impact.
Felix Varela Senior	✓			✓			Not Likely to impact.
<u>Alternative Education Centers</u>							
COPE Center North	✓			✓			Not Likely to impact.
Dorothy M. Wallace COPE Center	✓			✓			Not Likely to impact.
<u>Other Centers</u>							
Greater Miami Athletic Conference	✓			✓			Not Likely to impact.
Systemwide Business and Industry Services	✓			✓			Not Likely to impact.

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

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>Central Region Office School/Center</u>						
7411	Miami Northwestern Senior <sup>(a)</sup>	2014-2015 2015-2016	3	<ul style="list-style-type: none"> <li>• Receipts</li> <li>• Disbursements</li> <li>• Financial Management</li> </ul>	7	<ul style="list-style-type: none"> <li>• Misappropriation</li> <li>• Receipts</li> <li>• Disbursements</li> <li>• Fundraising</li> <li>• Athletics</li> <li>• Grants</li> <li>• FTE</li> </ul>
<u>South Region Office Schools/Centers</u>						
0261	Bel-Aire Elementary	2014-2015 2015-2016	2	<ul style="list-style-type: none"> <li>• Bookkeeping</li> <li>• Disbursements</li> </ul>	None	
2541	Howard Drive Elementary	2014-2015 2015-2016	1	<ul style="list-style-type: none"> <li>• ASC/PK Collections</li> </ul>	None	
4581	Redland Elementary <sup>(b)</sup>	2014-2015 2015-2016	1	<ul style="list-style-type: none"> <li>• Title I Payroll Expenditures</li> </ul>	None	
2941	Laura C. Saunders Elementary <sup>(a)</sup>	2014-2015 2015-2016	1	<ul style="list-style-type: none"> <li>• FTE-ESOL</li> </ul>	2	<ul style="list-style-type: none"> <li>• Payroll</li> <li>• FTE-ESOL</li> </ul>
5791	West Homestead K-8 Center <sup>(c)</sup>	2014-2015 2015-2016	2	<ul style="list-style-type: none"> <li>• Title I Program Equipment Inventory</li> <li>• CIS Records</li> </ul>	1	<ul style="list-style-type: none"> <li>• FTE-ESOL/SPED</li> </ul>
6781	Richmond Heights Middle <sup>(d)</sup>	2014-2015 2015-2016	3	<ul style="list-style-type: none"> <li>• Bookkeeping</li> <li>• CIS Records/Parent Resource Center</li> <li>• Property Management</li> </ul>	None	
<b>TOTAL</b>			<b>13</b>		<b>10</b>	

Notes:

(a) Prior and current audit findings happened under same school administration.

(b) Change of Principal in June 2016. Current findings happened under tenure of former school administration.

(c) Change of Principal in June 2016. Current finding regarding inventory under current school administration; finding regarding CIS records under former school administration.

(d) Change of Principal in July 2016. Current finding regarding property management under current school administration; remaining findings under former school administration.



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

Summary of findings of the 66 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>						
3701	Norland Elementary	2015-2016	None		1	• Title I Hourly Payroll Expenditures
3981	North Twin Lakes Elementary	2015-2016	None		None	
7111	Hialeah Senior	2014-2015 2015-2016	None		1	• Payroll Time and Attendance
<u>Central Region Office Schools/Centers</u>						
0111	Maya Angelou Elementary	2015-2016	None		None	
0121	Auburndale Elementary	2015-2016	None		None	
0201	Banyan Elementary	2015-2016	None		None	
0401	Van E. Blanton Elementary	2015-2016	None		None	
0521	Broadmoor Elementary	2015-2016	None		None	
1001	Coral Park Elementary	2015-2016	None		None	
1081	Coral Terrace Elementary	2015-2016	None		None	
1361	Frederick Douglass Elementary	2015-2016	None		None	
1641	Emerson Elementary	2015-2016	None		None	
1761	David Fairchild Elementary	2015-2016	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
2351	Eneida M. Hartner Elementary	2015-2016	None		None	
2781	Kinloch Park Elementary	2015-2016	None		None	
2821	Lakeview Elementary	2015-2016	None		None	
2981	Liberty City Elementary	2015-2016	None		None	
3041	Lorah Park Elementary	2015-2016	None		None	
4171	Orchard Villa Elementary	2015-2016	None		None	
4401	Kelsey L. Pharr Elementary	2015-2016	None		None	
4841	Santa Clara Elementary	2015-2016	None		None	
4921	Seminole Elementary	2015-2016	None		None	
4961	Shadowlawn Elementary	2015-2016	None		None	
5201	South Hialeah Elementary	2015-2016	None		1	• Fundraising
5361	Springview Elementary	2015-2016	None		None	
5441	Sylvania Heights Elementary	2015-2016	None		None	
5831	Henry S. West Laboratory School	2015-2016	None		None	
0961	Coral Gables Preparatory Academy	2015-2016	None		None	
1401	Charles R. Drew K-8 Center	2015-2016	None		None	
1601	Edison Park K-8 Center	2015-2016	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
1681	Lillie C. Evans K-8 Center	2015-2016	None		None	
1721	Everglades K-8 Center	2015-2016	None		None	
5901	Carrie P. Meek/Westview K-8 Center	2015-2016	None		None	
3501	Morningside K-8 Academy	2015-2016	None		None	
5241	South Miami K-8 Center	2015-2016	None		None	
6071	George Washington Carver Middle	2015-2016	None		None	
6121	Ruben Dario Middle	2015-2016	None		None	
6361	Jose de Diego Middle	2014-2015 2015-2016	None		None	
6331	Kinloch Park Middle	2015-2016	None		1	• FTE-ESOL
6521	Miami Springs Middle	2015-2016	None		None	
6961	West Miami Middle	2015-2016	None		None	
7033	Law Enforcement Officers' Memorial High	2015-2016	None		None	
7241	Ronald W. Reagan/Doral Senior	2015-2016	None		1	• Yearbook
<u>South Region Office Schools/Centers</u>						
0251	Ethel Koger Beckham Elementary	2014-2015 2015-2016	None		None	
1241	Cutler Ridge Elementary	2014-2015 2015-2016	None		None	
2321	Gulfstream Elementary	2015-2016	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
2341	Joe Hall Elementary	2014-2015 2015-2016	None		None	
2511	Zora Neale Hurston Elementary	2014-2015 2015-2016	None		None	
2651	Kendale Lakes Elementary	2014-2015 2015-2016	None		None	
3261	Miami Heights Elementary	2015-2016	None		None	
4461	Pine Villa Elementary	2015-2016	None		None	
4421	Pinecrest Elementary	2015-2016	None		None	
5421	Sunset Park Elementary	2014-2015 2015-2016	None		None	
5641	Village Green Elementary	2014-2015 2015-2016	None		None	
0041	Air Base K-8 Center For International Education	2014-2015 2015-2016	None		None	
0441	Blue Lakes K-8 Center	2014-2015 2015-2016	None		None	
5961	Winston Park K-8 Center	2014-2015 2015-2016	None		None	
6921	Lamar Louise Curry Middle	2014-2015 2015-2016	None		None	
6701	Palmetto Middle	2014-2015 2015-2016	None		None	
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	2014-2015 2015-2016	None		None	
7701	South Dade Senior	2014-2015 2015-2016	None		None	
7781	Felix Varela Senior	2014-2015 2015-2016	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>Alternative Education Centers</u>						
8121	COPE Center North	2015-2016	None		None	
8131	Dorothy M. Wallace COPE Center	2014-2015 2015-2016	None		None	
<u>Other Centers</u>						
9723	Greater Miami Athletic Conference	2014-2015 2015-2016	None		None	
8018	Systemwide Business and Industry Services Center	2014-2015 2015-2016	None		None	
<b>TOTAL</b>			<b>None</b>		<b>5</b>	

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the seven 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**:

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>Central Region Office School/Center</u>			
7411	Miami Northwestern Senior	Mr. Wallace Aristide	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office Schools/Centers</u>			
0261	Bel-Aire Elementary	Ms. Prudence Mingo	N/A = No Change of Principal Since Prior Audit.
2541	Howard Drive Elementary	Ms. Deanna D. Dalby	N/A = No Change of Principal Since Prior Audit.
4581	Redland Elementary <sup>(a)</sup>	Mr. Adrian Montes	Dr. Fred M. Albion (Through April 2016; retired) Ms. Kathryn Guerra (Assistant Principal) (Through June 2016; presently Assistant Principal at John A. Ferguson Senior).
2941	Laura C. Saunders Elementary	Ms. Barbara J. Leveille-Brown	N/A = No Change of Principal Since Prior Audit.
5791	West Homestead K-8 Center <sup>(a)</sup>	Dr. Earl Burth	Ms. Tammy S. Edouard (Through June 2016; presently Assistant Principal at South Dade Technical College).
6781	Richmond Heights Middle <sup>(a)</sup>	Ms. LaRhonda M. Donaldson	Ms. Kristal B. Hickmon (Through July 2016; retired).

Note:

(a) Change of Principal at this school since prior audit (20 schools/centers).

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the 66 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>			
3701	Norland Elementary <sup>(a)</sup>	Dr. Christina M. Ravelo	Dr. Adam L. Kosnitzky (Through July 2016; presently Principal at Norman S. Edelcup/Sunny Isles Beach K-8 Center).
3981	North Twin Lakes Elementary <sup>(a)</sup>	Mr. Jose R. Fernandez	Ms. Richelle T. Lumpkin (Through July 2016; presently Principal at West Lakes Preparatory Academy).
7111	Hialeah Senior	Mr. Heriberto Sanchez	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office Schools/Centers</u>			
0111	Maya Angelou Elementary	Ms. Adrena Y. Williams	N/A = No Change of Principal Since Prior Audit.
0121	Auburndale Elementary <sup>(a)</sup>	Ms. Ania Marti	Ms. Ana M. Gutierrez (Through November 2016; presently District Director of Bilingual Programs).
0201	Banyan Elementary	Ms. Cheri A. Davis	N/A = No Change of Principal Since Prior Audit.
0401	Van E. Blanton Elementary <sup>(a)</sup>	Ms. Trelany M. Parrish-Gay	Ms. Tangela D. Goa (Through November 2016; presently on leave).
0521	Broadmoor Elementary	Dr. Omar Riaz	N/A = No Change of Principal Since Prior Audit.
1001	Coral Park Elementary <sup>(a)</sup>	Ms. Aileen Vega	Ms. Maria F. Nuñez (Through May 2016; retired)
1081	Coral Terrace Elementary	Ms. Eva N. Ravelo	N/A = No Change of Principal Since Prior Audit.
1361	Frederick Douglass Elementary	Ms. Yolanda L. Ellis	N/A = No Change of Principal Since Prior Audit.
1641	Emerson Elementary	Mr. Ramon J. Garrigo	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center since prior audit (20 schools/centers).

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
1761	David Fairchild Elementary	Ms. Lucy Amengual	N/A = No Change of Principal Since Prior Audit.
2351	Eneida M. Hartner Elementary	Dr. Derick R. McKoy	N/A = No Change of Principal Since Prior Audit.
2781	Kinloch Park Elementary	Ms. Kisa D. Humphrey	N/A = No Change of Principal Since Prior Audit.
2821	Lakeview Elementary	Ms. Sandra V. Banky	N/A = No Change of Principal Since Prior Audit.
2981	Liberty City Elementary	Dr. Orna L. Campbell-Dumeus	N/A = No Change of Principal Since Prior Audit.
3041	Lorah Park Elementary	Ms. Maria L. LaCavalla	N/A = No Change of Principal Since Prior Audit.
4171	Orchard Villa Elementary <sup>(a)</sup>	Mr. Tony G. Ullivarri	Ms. Jennifer O. Scandell (Through October 2015; resigned).
4401	Kelsey L. Pharr Elementary	Dr. Carol R. Sampson	N/A = No Change of Principal Since Prior Audit.
4841	Santa Clara Elementary	Dr. Melanie K. Fox	N/A = No Change of Principal Since Prior Audit.
4921	Seminole Elementary	Ms. Mayra DeLeon	N/A = No Change of Principal Since Prior Audit.
4961	Shadowlawn Elementary	Ms. Gwendolyn Haynes-Evans	N/A = No Change of Principal Since Prior Audit.
5201	South Hialeah Elementary <sup>(a)</sup>	Ms. Linette Tellez	Ms. Denise Vigoa (Through June 2016; presently Principal at Rockway Elementary School).
5361	Springview Elementary	Ms. Catalina J. Flor	N/A = No Change of Principal Since Prior Audit.
5441	Sylvania Heights Elementary	Ms. Amor Reyes	N/A = No Change of Principal Since Prior Audit.
5831	Henry S. West Laboratory School	Ms. Barbara R. Soto Pujadas	N/A = No Change of Principal Since Prior Audit.
0961	Coral Gables Preparatory Academy	Ms. Graciela P. Cerra	N/A = No Change of Principal Since Prior Audit.
1401	Charles R. Drew K-8 Center	Ms. Tracie N. Abner	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center since prior audit (20 schools/centers).



## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
1601	Edison Park K-8 Center	Ms. Carla Patrick	N/A = No Change of Principal Since Prior Audit.
1681	Lillie C. Evans K-8 Center	Dr. Isolyn T. Hillhouse	N/A = No Change of Principal Since Prior Audit.
1721	Everglades K-8 Center	Dr. Lilia A. Dobao	N/A = No Change of Principal Since Prior Audit.
5901	Carrie P. Meek/Westview K-8 Center	Ms. Tracey D. Crews	N/A = No Change of Principal Since Prior Audit.
3501	Morningside K-8 Academy	Ms. Jordana C. Schneider	N/A = No Change of Principal Since Prior Audit.
5241	South Miami K-8 Center	Ms. Lourdes A. Lopez	N/A = No Change of Principal Since Prior Audit.
6071	George Washington Carver Middle	Ms. Shelley F. Stroleny	N/A = No Change of Principal Since Prior Audit.
6121	Ruben Dario Middle	Dr. Verona C. McCarthy	N/A = No Change of Principal Since Prior Audit.
6361	Jose de Diego Middle	Dr. April M. Thompson-Williams	N/A = No Change of Principal Since Prior Audit.
6331	Kinloch Park Middle	Mr. Scott A. Weiner	N/A = No Change of Principal Since Prior Audit.
6521	Miami Springs Middle	Ms. Kimberley F. Emmanuel	N/A = No Change of Principal Since Prior Audit.
6961	West Miami Middle	Ms. Katyna D. Lopez-Martin	N/A = No Change of Principal Since Prior Audit.
7033	Law Enforcement Officers' Memorial High <sup>(a)</sup>	Mr. David T. Ladd	Mr. Christopher J. Shinn (Through August 2016; presently Principal at Alonzo and Tracy Mourning Senior High Biscayne Bay Campus).
7241	Ronald W. Reagan/Doral Senior <sup>(a)</sup>	Mr. Juan C. Boue	Mr. Juan C. Silva (Through June 2016; retired).
<u>South Region Office Schools/Centers</u>			
0251	Ethel Koger Beckham Elementary <sup>(a)</sup>	Ms. Cecilia C. Sanchez	Ms. Maria E Tavel-Visiedo (Through May 2016; retired)

Note:

(a) Change of Principal at this school/center since prior audit (20 schools/centers).

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
1241	Cutler Ridge Elementary	Ms. Adrienne L. Wright-Mullings	N/A = No Change of Principal Since Prior Audit.
2321	Gulfstream Elementary <sup>(a)</sup>	Ms. Yubeda Miah	Ms. Maritza M. Garcia (Through March 2016; presently Principal at Meadowlane Elementary).
2341	Joe Hall Elementary	Ms. Cathay S. Abreu	N/A = No Change of Principal Since Prior Audit.
2511	Zora Neale Hurston Elementary	Ms. Isabel G. Valenzano	N/A = No Change of Principal Since Prior Audit.
2651	Kendale Lakes Elementary	Ms. Martha T. Jaureguizar	N/A = No Change of Principal Since Prior Audit.
3261	Miami Heights Elementary <sup>(a)</sup>	Ms. Renita L. Lee	Mr. Jorge A. Rivas (Through June 2016; presently Principal at Riviera Middle).
4461	Pine Villa Elementary <sup>(a)</sup>	Ms. Elianeys Basulto	Ms. Renita L. Lee (Through June 2016; presently Principal at Miami Heights Elementary).
4421	Pinecrest Elementary	Ms. Lynn M. Zaldua	N/A = No Change of Principal Since Prior Audit.
5421	Sunset Park Elementary	Ms. Wendy S. Hernandez	N/A = No Change of Principal Since Prior Audit.
5641	Village Green Elementary	Mr. Henry Fernandez	N/A = No Change of Principal Since Prior Audit.
0041	Air Base K-8 Center For International Education	Mr. Raul Calzadilla, Jr.	N/A = No Change of Principal Since Prior Audit.
0441	Blue Lakes K-8 Center	Ms. Aida M. Marrero	N/A = No Change of Principal Since Prior Audit.
5961	Winston Park K-8 Center	Dr. Raquel Pelletier	N/A = No Change of Principal Since Prior Audit.
6921	Lamar Louise Curry Middle	Ms. Jean R. Baril	N/A = No Change of Principal Since Prior Audit.
6701	Palmetto Middle <sup>(a)</sup>	Mr. Jesus Gonzalez	Mr. John C. Lux (Through February 2015; presently Principal at Miami Sunset Senior).
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	Mr. Martin T. Reid	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center since prior audit (20 schools/centers).

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7701	South Dade Senior <sup>(a)</sup>	Mr. Juan C. DeArmas	Mr. Javier Perez (Through April 2016; presently on leave)
7781	Felix Varela Senior	Ms. Nery P. Fins	N/A = No Change of Principal Since Prior Audit.
<u>Alternative Education Centers</u>			
8121	COPE Center North <sup>(a)</sup>	Ms. Valerie O. Gilchrist	Dr. Colleen M. Del Terzo (Through May 2016; retired)
8131	Dorothy M. Wallace COPE Center	Ms. Annette Y. Burks-Grice	N/A = No Change of Principal Since Prior Audit.
<u>Other Centers</u>			
9723	Greater Miami Athletic Conference (GMAC) <sup>(a)</sup>	Mr. George A. Nuñez, Administrative Director, Division of Athletics, Activities and Accreditation  Mr. Dung T. Nguyen, GMAC Executive Secretary	Ms. Cheryl Golden, GMAC Executive Secretary (Through May 2016; retired)
8018	Systemwide Business and Industry Services	Mr. Robert G. Gornto, Assistant Superintendent, Office of Adult/Vocational, Alternative and Community Education Centers	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center since prior audit (20 schools/centers).

## ACCOUNTING SYSTEM CONVERSION SCHEDULE

Not all the schools/centers within the same group migrated to the new system on the same date. Although the system was available on the dates noted below for each of the pilot group/cohort groups, schools/centers were directed not to input any information until they attended the “Go Live” meeting scheduled at ITS, where Treasurers were given guidance on how to migrate to the new system and initialize the financial information in the new system. The table below summarizes the information for the 73 schools/centers reported herein:

Work Loc. No.	School/Centers	Group Designation	MSAF End Date	eSAS Available Conversion Date	“Go Live” Session Scheduled Date
<u>North Region Office Schools/Centers</u>					
3701	Norland Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
3981	North Twin Lakes Elementary	Pilot	9/29/15	10/1/15	10/1/15
7111	Hialeah Senior	Cohort 1	11/24/15	12/1/15	12/3/15
<u>Central Region Office Schools/Centers</u>					
0111	Maya Angelou Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
0121	Auburndale Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
0201	Banyan Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
0401	Van E. Blanton Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
0521	Broadmoor Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
1001	Coral Park Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
1081	Coral Terrace Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
1361	Frederick Douglass Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
1641	Emerson Elementary	Cohort 2	1/27/16	2/1/16	2/4/16
1761	David Fairchild Elementary	Cohort 2	1/27/16	2/1/16	2/4/16
2351	Eneida M. Hartner Elementary	Cohort 2	1/27/16	2/1/16	2/4/16
2781	Kinloch Park Elementary	Cohort 2	1/27/16	2/1/16	2/4/16

## ACCOUNTING SYSTEM CONVERSION SCHEDULE

Work Loc. No.	School/Centers	Group Designation	MSAF End Date	eSAS Available Conversion Date	"Go Live" Session Scheduled Date
2821	Lakeview Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
2981	Liberty City Elementary	Cohort 2	1/27/16	2/1/16	2/4/16
3041	Lorah Park Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
4171	Orchard Villa Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
4401	Kelsey L. Pharr Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
4841	Santa Clara Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
4921	Seminole Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
4961	Shadowlawn Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
5201	South Hialeah Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
5361	Springview Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
5441	Sylvania Heights Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
5831	Henry S. West Laboratory School	Pilot	9/29/15	10/1/15	10/5/15
0961	Coral Gables Preparatory Academy	Cohort 2	1/27/16	2/1/16	2/3/16
1401	Charles R. Drew K-8 Center	Cohort 1	11/24/15	12/1/15	12/3/15
1601	Edison Park K-8 Center	Cohort 2	1/27/16	2/1/16	2/4/16
1681	Lillie C. Evans K-8 Center	Cohort 2	1/27/16	2/1/16	2/4/16
1721	Everglades K-8 Center	Cohort 1	11/24/15	12/1/15	12/3/15
5901	Carrie P. Meek/Westview K-8 Center	Cohort 1	11/24/15	12/1/15	12/2/15
3501	Morningside K-8 Academy	Cohort 2	1/27/16	2/1/16	2/4/16
5241	South Miami K-8 Center	Cohort 2	1/27/16	2/1/16	2/4/16
6071	George Washington Carver Middle	Cohort 1	11/24/15	12/1/15	12/2/15
6121	Ruben Dario Middle	Cohort 1	11/24/15	12/1/15	12/3/15
6361	Jose de Diego Middle	Cohort 2	1/27/16	2/1/16	2/5/16

## ACCOUNTING SYSTEM CONVERSION SCHEDULE

Work Loc. No.	School/Centers	Group Designation	MSAF End Date	eSAS Available Conversion Date	"Go Live" Session Scheduled Date
6331	Kinloch Park Middle	Pilot	9/29/15	10/1/15	10/1/15
6521	Miami Springs Middle	Cohort 1	11/24/15	12/1/15	12/3/15
6961	West Miami Middle	Cohort 1	11/24/15	12/1/15	12/3/15
7033	Law Enforcement Officers' Memorial High	Cohort 1	11/24/15	12/1/15	12/3/15
7411	Miami Northwestern Senior	Cohort 2	1/27/16	2/1/16	2/5/16
7241	Ronald W. Reagan/Doral Senior	Cohort 2	1/27/16	2/1/16	2/5/16
<u>South Region Office Schools/Centers</u>					
0251	Ethel Koger Beckham Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
0261	Bel-Aire Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
1241	Cutler Ridge Elementary	Cohort 2	1/27/16	2/1/16	2/3/16
2321	Gulfstream Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
2341	Joe Hall Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
2541	Howard Drive Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
2511	Zora Neale Hurston Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
2651	Kendale Lakes Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
3261	Miami Heights Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
4461	Pine Villa Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
4421	Pinecrest Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
4581	Redland Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
2941	Laura C. Saunders Elementary	Cohort 3	2/24/16	3/1/16	3/2/16
5421	Sunset Park Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
5641	Village Green Elementary	Cohort 3	2/24/16	3/1/16	3/3/16
0041	Air Base K-8 Center For International Education	Cohort 1	11/24/15	12/1/15	12/3/15

## ACCOUNTING SYSTEM CONVERSION SCHEDULE

Work Loc. No.	School/Centers	Group Designation	MSAF End Date	eSAS Available Conversion Date	"Go Live" Session Scheduled Date
0441	Blue Lakes K-8 Center	Cohort 2	1/27/16	2/1/16	2/3/16
5791	West Homestead K-8 Center	Cohort 3	2/24/16	3/1/16	3/3/16
5961	Winston Park K-8 Center	Cohort 2	1/27/16	2/1/16	2/5/16
6921	Lamar Louise Curry Middle	Cohort 1	11/24/15	12/1/15	12/3/15
6701	Palmetto Middle	Cohort 2	1/27/16	2/1/16	2/5/16
6781	Richmond Heights Middle	Cohort 1	11/24/15	12/1/15	12/3/15
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	Cohort 2	1/27/16	2/1/16	2/5/16
7701	South Dade Senior	Cohort 1	11/24/15	12/1/15	12/2/15
7781	Felix Varela Senior	Cohort 1	11/24/15	12/1/15	12/2/15
<u>Alternative Education Centers</u>					
8121	COPE Center North	Cohort 1	11/24/15	12/1/15	12/3/15
8131	Dorothy M. Wallace COPE Center	Cohort 1	11/24/15	12/1/15	12/2/15
<u>Other Centers</u>					
9723	Greater Miami Athletic Conference	Pilot	9/29/15	10/1/15	10/5/15
8018	Systemwide Business and Industry Services Center	Cohort 3	2/24/16	3/1/16	3/3/16
<b>TOTAL</b>		<b>73 schools/centers</b>			

## PROPERTY SCHEDULE

The results of the property inventories of the 73 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		
<u>North Region Office Schools/Centers</u>								
3701	Norland Elementary	264	\$ 476,817	-	\$ -	\$ -	\$ -	\$ -
3981	North Twin Lakes Elementary	157	343,155	-	-	-	-	-
7111	Hialeah Senior	1,150	3,028,897	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0111	Maya Angelou Elementary	192	353,438	-	-	-	-	-
0121	Auburndale Elementary	193	443,493	-	-	-	-	-
0201	Banyan Elementary	139	307,787	-	-	-	-	-
0401	Van E. Blanton Elementary	100	231,786	-	-	-	-	-
0521	Broadmoor Elementary	70	185,065	-	-	-	-	-
1001	Coral Park Elementary	125	277,645	-	-	-	-	-



## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
1081	Coral Terrace Elementary	187	339,843	-	-	-	-	-
1361	Frederick Douglass Elementary	14	49,342	-	-	-	-	-
1641	Emerson Elementary	123	262,795	-	-	-	-	-
1761	David Fairchild Elementary	145	286,626	-	-	-	-	-
2351	Eneida M. Hartner Elementary	113	347,319	-	-	-	-	-
2781	Kinloch Park Elementary	111	258,834	-	-	-	-	-
2821	Lakeview Elementary	133	316,329	-	-	-	-	-
2981	Liberty City Elementary	104	274,279	2	2,592	-	-	-
3041	Lorah Park Elementary	80	174,101	-	-	-	-	-
4171	Orchard Villa Elementary	137	283,561	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	73	161,477	-	-	-	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
4841	Santa Clara Elementary	122	280,514	-	-	-	-	-
4921	Seminole Elementary	119	250,515	-	-	-	-	-
4961	Shadowlawn Elementary	122	292,215	-	-	-	-	-
5201	South Hialeah Elementary	274	553,735	-	-	-	-	-
5361	Springview Elementary	144	353,404	-	-	-	-	-
5441	Sylvania Heights Elementary	157	343,486	-	-	-	-	-
5831	Henry S. West Laboratory School	126	227,057	-	-	-	-	-
0961	Coral Gables Preparatory Academy	211	564,608	-	-	-	-	-
1401	Charles R. Drew K-8 Center	209	470,928	-	-	-	-	-
1601	Edison Park K-8 Center	121	295,856	-	-	-	-	-
1681	Lillie C. Evans K-8 Center	122	397,764	-	-	-	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
1721	Everglades K-8 Center	290	714,156	-	-	-	-	-
5901	Carrie P. Meek/Westview K-8 Center	194	495,442	-	-	-	-	-
3501	Morningside K-8 Academy	97	269,215	-	-	-	-	-
5241	South Miami K-8 Center	240	661,313	-	-	-	-	-
6071	George Washington Carver Middle	203	457,810	-	-	-	-	-
6121	Ruben Dario Middle	246	573,298	-	-	-	-	-
6361	Jose de Diego Middle	237	735,244	-	-	-	-	-
6331	Kinloch Park Middle	253	626,933	-	-	-	-	-
6521	Miami Springs Middle	301	768,559	-	-	-	-	-
6961	West Miami Middle	261	596,666	-	-	-	-	-
7033	Law Enforcement Officers' Memorial High	111	272,737	-	-	-	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
7411	Miami Northwestern Senior	624	2,467,915	-	-	-	-	-
7241	Ronald W. Reagan/Doral Senior	549	1,720,555	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0251	Ethel Koger Beckham Elementary	104	231,840	-	-	-	-	-
0261	Bel-Aire Elementary	108	260,435	-	-	-	-	-
1241	Cutler Ridge Elementary	362	657,885	-	-	-	-	-
2321	Gulfstream Elementary	182	369,998	-	-	-	-	-
2341	Joe Hall Elementary	98	250,705	-	-	-	-	-
2541	Howard Drive Elementary	176	289,775	-	-	-	-	-
2511	Zora Neale Hurston Elementary	136	315,878	-	-	-	-	-
2651	Kendale Lakes Elementary	135	351,311	-	-	-	-	-
3261	Miami Heights Elementary	160	438,322	-	-	-	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
4461	Pine Villa Elementary	120	260,240	-	-	-	-	-
4421	Pinecrest Elementary	129	278,812	-	-	-	-	-
4581	Redland Elementary	109	260,247	-	-	-	-	-
2941	Laura C. Saunders Elementary	195	432,467	-	-	-	-	-
5421	Sunset Park Elementary	110	292,640	-	-	-	-	-
5641	Village Green Elementary	95	186,483	-	-	-	1	1,069
0041	Air Base K-8 Center For International Education	131	321,314	-	-	-	-	-
0441	Blue Lakes K-8 Center	147	333,983	-	-	-	-	-
5791	West Homestead K-8 Center	167	362,765	-	-	-	-	-
5961	Winston Park K-8 Center	175	429,973	-	-	-	-	-
6921	Lamar Louise Curry Middle	416	975,672	-	-	-	-	-
6701	Palmetto Middle	187	400,568	1	2,102	585	-	-

## PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6781	Richmond Heights Middle	286	811,526	7	24,249	-	-	-
7351	Arthur & Polly Mays 6-12 Grade Conservatory Of The Arts	293	719,714	-	-	-	3	4,540
7701	South Dade Senior	915	2,897,449	-	-	-	-	-
7781	Felix Varela Senior	681	1,765,640	-	-	-	-	-
<u>Alternative Education Centers</u>								
8121	COPE Center North	90	219,720	-	-	-	-	-
8131	Dorothy M. Wallace COPE Center	90	209,951	-	-	-	-	-
<u>Other Centers</u>								
9723	Greater Miami Athletic Conference	34	142,715	-	-	-	-	-
8018	Systemwide Business and Industry Services	5	7,633	-	-	-	-	-
		<b>14,779</b>	<b>\$ 37,268,175</b>	<b>10</b>	<b>\$ 28,943</b>	<b>\$ 585</b>	<b>4</b>	<b>\$ 5,609</b>

## PROPERTY SCHEDULE

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	Audio Visual	Other <sup>(a)</sup>	
<u>North Region Office School/Center</u>								
7111	Hialeah Senior	2	7	\$ 18,999	\$ 1,359	\$ -	\$ 17,640	\$ 38
<u>Central Region Office School/Center</u>								
7411	Miami Northwestern Senior	1	3	10,179	-	-	10,179	-
<u>Other Center</u>								
8018	Systemwide Business and Industry Services Center	1	6	6,365	6,365	-	-	-
<b>TOTAL</b>		<b>4</b>	<b>16</b>	<b>\$ 35,543</b>	<b>\$ 7,724</b>	<b>\$ -</b>	<b>\$ 27,819</b>	<b>\$ 38</b>

Note:

(a) "Other" Equipment mostly consisted of medical/scientific equipment at Hialeah Senior and cafeteria equipment at Miami Northwestern Senior.

## **FINDINGS AND RECOMMENDATIONS**

### **1. Controls Over Receipts And Deposits Need Improvement *Miami Northwestern Senior***

During the prior audit, we cited the school for not following the proper procedures for handling and safeguarding collections awaiting deposit at the school overnight or over the weekend. In addition, we also cited the school for instances of collections that were not timely processed for deposit. A follow-up to the prior audit finding disclosed that the school continued to follow the same process for handling and safeguarding evening collections, and we also noted some delays in the processing of collections, as well as some errors in the documentation supporting the deposits. Details follow:

#### *Process For Safeguarding Evening Collections At the School Was Inappropriate And Proper Receipting Procedures Not Followed*

Section II, Chapter II of the *Manual of Internal Fund of Accounting* requires that sponsors turn in collections on the same day collected and obtain a receipt from the Treasurer upon the remittal of collections. In those instances when the Treasurer's office has closed for the day or when the Treasurer is not available, monies must be submitted to authorized school personnel for safekeeping. In such cases, the Office of the Controller's *Policies and Procedures for Safeguarding Funds at the Schools* published via *Weekly Briefing No. 5164*, dated November 6, 2008, address the proper safeguarding of deposits at schools. Pursuant to these procedures, collections awaiting deposit at the school overnight or over a weekend are to be logged in the Collection/Deposit Log [FM-7249] at the time the deposit is placed in the secure area, and when removed from this area for deposit. Procedures also require that the log be signed by the staff member responsible for verifying the amount of the deposit and by the administrator/designee responsible for this similar task. *Furthermore, this procedure requires that two individuals be present and involved during this process to ensure the fidelity of the collections placed in the safe place and removed from the safe place.*

During the prior audit, we noted that the school had installed an evening "drop box" safe for sponsors to secure monies collected from students after the Treasurer had left for the day or when the Treasurer was not available. However, there was no record indicating amounts collected and dropped in the box; and the corresponding sponsors would not return to the Treasurer's Office to count and verify collections dropped and obtain a receipt. At the time, we recommended that the school discontinue the procedure as implemented and re-visit the guidelines with staff and sponsors regarding receipting procedures and safeguarding of collections. However,



- 1.1. During our most current visit, we verified that the school continued with the “drop-box” procedure for evening collections, the sponsors were not verifying the monies with the Treasurer, and the school was not using the Collections/Deposit Log to record the monies left overnight at the school. According to the school administration, this procedure remained unchanged since many individuals had handled the functions of the Treasurer during 2014-2015 and a portion of 2015-2016.
- 1.2. Audit staff observed that the “drop box” was being opened by an employee of the school on behalf of the Treasurer. No other individual was present at the time to verify the collections that were being removed from the “drop box” safe.

#### *Non-Compliance With Timelines and Errors In the Receipting Of Collections*

We selected a random sample of deposits corresponding to the audit period and the current year to determine compliance with internal funds’ receipting and depositing procedures. Our sample of 13 deposits disclosed that:

- 1.3. In seven instances, collections held at the school overnight or over the weekend were not logged in any school record to alert the school administration that collections were held at the school for deposit.
- 1.4. In five instances collections were not remitted, posted or deposited in a timely manner. Delays ranged from three to 12 days.
- 1.5. In three instances, the cash/check breakdown amounts listed in the corresponding deposit summary did not agree with the amounts deposited; however, the total amount of the deposit agreed.

#### **RECOMMENDATIONS**

*We again recommend the following:*

- 1.1. **Assign an administrator over the internal funds of the school.**
- 1.2. **Discuss receipting and depositing procedures with staff for understanding and awareness of the requirements and timelines for turning in funds/posting collections.**
- 1.3. **Implement a schedule for turning in collections to the Treasurer to ensure that all collections are turned in for the deposit by the end of the school day; and direct sponsors to obtain a receipt upon remittal of the collections.**

- 1.4. In the event of any evening collections, ensure that the Collection/Deposit Log [FM-7249] is consistently utilized to document any monies left overnight/over the weekend pending deposit; the process involves two individuals, including an authorized administrator to oversee this process; and the collections are receipted, verified and counted by sponsors and the Treasurer following district guidelines.
- 1.5. Strengthen the review and oversight of receipting/depositing procedures to ensure that monies are timely receipted, deposited and recorded. This should include a periodic review of deposit packages to ensure the timelines of collections and the accuracy of the documentation.

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

**Management Response:**

In order to ensure that recommendations and procedures are followed, The Principal assigned the Vice Principal to oversee the internal funds of Miami Northwestern Senior High School. The Principal reviewed the following items with the Treasurer, Vice Principal and Activities Director: Section II, Chapter II of the Manual of Internal Fund Accounting as well as the Office of the Controller's Policies and Procedures for Safeguarding Funds at the Schools via Weekly Briefing 5164.

Additionally, the proper use of the Collection/Deposit Log (FM\_7249) was reviewed and implemented immediately. The log will be reviewed by the Principal weekly. The Activities Director will review and retrain all club sponsors with regards to proper protocol and deadlines. The Treasurer has implemented a set schedule for turning in collections that will be communicated to all faculty, staff and sponsors via faculty meeting, e-mail and during each department meeting.

The evening and weekend "drop-box" has been removed from the main office and weekend and after hour deposits will no longer be permitted unless prior approval has been received by the Principal and the use of the Collection Log reviewed.

The Principal, Vice Principal and Treasurer will review the receipting and depositing procedures to certify compliance with the Manual of Internal Fund Accounting. In order to strengthen the accuracy of all procedures, weekly reviews of deposit packages, collection timelines and all related documentation will be held every Monday by the Vice Principal overseeing internal funds. The Principal will review these items at least once a month.

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

The Financial/Business Director instructed the Principal to develop a plan for reviewing the Internal Funds records on a regular basis and to establish an administrator to oversee the internal funds. Steps were taken to immediately correct items as well as to review the Manual of Internal Accounting with the new Treasurer.

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

School Operations has reviewed the audit findings cited in the 2014-2015, 2015-2016 and 2016-2017 audit reports of the following schools reporting to the Central and South Region Offices: Miami Northwestern Senior High; Bel Aire Elementary School, Howard Drive Elementary School, Laura Saunders Elementary School, Redland Elementary School, West Homestead K-8 Center, and Richmond Heights Middle School. The following preventive actions will be taken through School Operations:

- Inspect mini-review reports submitted by the Region Office Financial/Business Operations Director to ensure that adequate controls over disbursements; adequate controls over Bookkeeping Functions; Procurement Guidelines; FTE; After School/Community School Program Collections and Title I Program Expenditure and Property controls are adhered. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office.
- Continue to work collaboratively with the Region Offices to facilitate and coordinate teams of principals that will conduct on site reviews to further support schools with fiscal and organizational practices;
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through the Money DOES Matter Support Program and the Money DOES Matter Support Program Journal Publication.

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

**2. Controls Over  
Disbursements  
Need Strengthening  
*Miami Northwestern Senior***

*The school was cited for a very similar finding during the prior audit.* Our follow-up review of a sample of disbursements made during the 2015-2016 and 2016-2017 fiscal years disclosed instances where bid requirements for individual purchases of \$1,000 or more were not on file to document the disbursements; the acknowledgment of receipt of goods was not reflected on the invoices; and certain purchases that were not allowable to be charged to certain accounts. This year, we also noted equipment that was purchased with internal funds; however, the equipment was not tagged for inventory control purposes.

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 vendor quotations must be solicited. One of these quotations must be from a certified minority enterprise, according to School Board Policy 6320.02 *Minority/Women Business Enterprise Certification Procedures*. The quotations must be included as part of the ancillary disbursement documentation to show that the lowest quote was selected. In addition, Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* require that the invoice supporting the disbursement include the signature of the employee responsible for receiving the goods/services to certify receipt and indicate that the invoice is ready for payment.

We selected a random sample of 12 disbursements corresponding to the audit period and the current year to determine compliance with internal funds' receipting and depositing procedures. Additional disbursements were reviewed as part of our tests of fundraising and student activities. Our tests of disbursements disclosed that:

- 2.1. In ten instances, individual purchases of \$1,000 or more were not supported with the minimum of three written vendor quotations, including one from a certified minority.
- 2.2. In five instances, invoices were not signed to indicate that goods/services had been received and payment was in order. In addition, invoices for the purchase of 2014-2015 medallions and faculty cap and gowns were paid over a year late to the vendor.
- 2.3. In two instances, individual equipment purchases over \$1,000 were not inventoried. The school administration was advised to complete an Incoming Controlled Equipment Form [FM-1669] and to submit the form to Property

Accounting to report to the District the purchase of the equipment for property inventory (tagging) purposes.

- 2.4. Two of the purchases noted above included the purchase of floor stripper and floor finish (chemical custodial supplies). We confirmed with administration from Stores and Mail Distribution and from Plant Operations<sup>6</sup> that the school should have purchased the chemical supplies from Stores and Mail Distribution since it is a product carried by them and approved for safety.
- 2.5. During our review of the yearbook activity we found a duplicate payment in the amount of approximately \$1,300 for the purchase of camera equipment. During the audit, the vendor was contacted to request a refund for the overpayment.
- 2.6. A cash advance in the amount of \$1,000 was given to a field trip sponsor, apparently for the field trip's incidental expenses. Upon review of the receipts on file and amounts returned, we calculated that approximately \$140 could not be accounted for. According to the sponsor, one of the receipts was misplaced.

The Instructional Materials and Educational Support (Fund 9) account was established in the school's Internal Funds to provide principals additional purchasing flexibility at the school site level. To obtain the revenue for the school's Fund 9 account, principals are permitted to "transfer" specified amounts of their allocated tax-dollar budget funds appropriated for supplies into the Internal Funds of the school. Section III, Chapter 9, of the *Manual of Internal Fund Accounting* sets forth the guidelines over these funds and includes a list of expenditures that can be charged to this account as well as a list of those not allowed to be paid with these funds. According to the guidelines, out-of-county travel expenditures for students *cannot be paid with these funds*. However, we found that:

- 2.7. For the 2015-2016 and 2016-2017 fiscal years we noted five instances where out-of-county transportation/travel expenses totaling approximately \$3,800 for students was improperly charged to this account.

## RECOMMENDATIONS

***We again recommend the following:***

- 2.1. Review the disbursement procedures with staff to ensure a proper understanding and awareness of the requirements.**

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<sup>6</sup> Plant Operations serves as the professional custodial consultant to school site personnel. One of their functions is to develop custodial standards and cleaning protocols. Their website provides schools with a list of approved cleaning and chemical supplies available for purchase through S&MD (which includes floor finish and remover).

- 2.2. **Enforce bid requirements and direct staff to ensure that: 1) purchases are properly documented with the minimum of three written vendor quotations, one of which must be from a certified minority vendor; and 2) the lowest quotation is selected.**
- 2.3. **Strengthen the oversight of the disbursement function to ensure compliance with the disbursement documentation requirements and the timeliness of payments.**
- 2.4. **Ensure that purchases charged to the Fund 9 account comply with the requirements.**

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

**Management Response:**

To assure that the above recommendations are implemented at Miami Northwestern Senior High School, the Treasurer along with the Vice Principal will create a checklist that will be used with every transaction that occurs in the Treasurer's Office.

The checklist will be used to help alleviate missed payment timelines, ensure proper procedures are followed and to strengthen the oversight of all disbursement documentation. The Vice Principal will review all transactions and peer-review the checklist. Emphasis will be placed on guaranteeing that all purchases over \$1,000 have a minimum of three written vendor quotations, with at least one being from a certified minority vendor.

The checklist will also consist of a section that would check each invoice to confirm that all signatures are present to affirm that all goods and services have been received and all payments are in order. Additionally, all equipment purchases that exceed \$1,000 will have a completed *Incoming Controlled Equipment Form [FM-1669]* that will be submitted to Property Accounting, whom will report the inventory to the District.

In order to reduce discrepancies with regards to disbursement documents and payments, the weekly meetings will focus on ensuring all documents are properly prepared, that all receipts are accounted for and all payments are within their timelines. The Principal will review Section III, Chapter 9 of the Manual of Internal Fund Accounting, with the Treasurer and Vice Principal that will assist with setting these guidelines to make sure that payments or withdrawals are not improperly charged to incorrect accounts. All account charges will be in compliance to the guidelines set forth in the manual.

**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

The Financial/Business Operations Director instructed the Principal to develop a procedure that will be followed that denotes the proper steps in the disbursement process. The procedures will have the administrator overseeing the internal funds part of the checks and balances to ensure bid requirements are followed and to ensure all the proper documentation is provided when purchasing from internal funds and Fund 9.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Northwestern Senior High School.

**3. Insufficient Controls  
Over The Bookkeeping  
Function Resulted  
In Negative Account  
Balances, Dormant  
Accounts And  
Disorganized Records  
*Miami Northwestern Senior***

Upon our initial visit to the school in September 2016, we found that the internal funds records for the 2014-2015 and 2015-2016 fiscal years were not in proper order, or were incomplete. At this school, the current treasurer, who was hired in December 2015, has limited bookkeeping experience in a high school setting; and between the current and former treasurer, four other individuals handled the functions of the school treasurer. As a result, we experienced instances during the audit where school staff and administration were unable to provide the information that we requested in a timely manner; therefore, performance of the audit required additional time and effort to complete.

In addition, regarding the overall conditions of the financial activities, similarly to conditions disclosed in the previous audit, we again noted that several internal funds accounts had closed the year with deficit balances; while several other accounts had not experienced any financial activity and had remained dormant for the past two fiscal years.

Lastly, a review of the monthly reconciliation process disclosed that procedures to clear outstanding checks listed in the reconciliations were not performed in a timely manner. Payees were not contacted to clear these checks for several months. According to the Treasurer, she was not familiar with the procedure and needed assistance in processing/clearing these checks from the reconciliation. Details follow:

*Deficit Account Balances*

*Pursuant to Section III, Chapter 8 of the Manual of Internal Fund Accounting, schools must not end the fiscal year with a negative balance in a Trust Account.*

- 3.1. At June 30, 2016, the Internal Funds-District Athletics closed the year with a deficit balance of (\$4,435). In addition, at June 30, 2016, a vendor payment of approximately (\$5,400) was posted in error to a Trust account resulting in a deficit balance since the account held no funds. As of the audit, the deficit balance has not been corrected by the school administration, pending assistance from Internal Fund Accounting.



Regarding the vendor payment that was misposted to a Trust account, we noted that it corresponded to a cap and gown picture sales fundraiser which collected approximately \$7,600. Funds were deposited in the Classes and Clubs-General Student activities account. At June 30, the account's overall balance was approximately \$3,000, which would have been unable to cover the entire expense.

#### *Checks Outstanding In The Reconciliation Not Timely Cleared*

*Section II, Chapter 5 of the Manual delineates the guidelines for processing checks that remain outstanding in the bank reconciliations for three months or more. Pursuant to these guidelines, the school must contact the payees of school checks outstanding for three months or more. In those instances where the payee does not respond and the check remains outstanding for six months, the school must void the check and transfer the amount to the Trust Fund – Unclaimed Stale Dated Checks account until such time a payment for stale-dated checks is submitted to the State of Florida.*

- 3.2. The June 2016 bank reconciliation listed 13 checks totaling approximately \$1,500, issued between June 2015 and March 2016 that were outstanding in excess of six months and the appropriate stale-dated procedures were not exercised timely. As of the audit visit, the checks have not been voided and payee communication was not documented or included in the file.

#### *Dormant Accounts*

- 3.3. Our review of the account balances and related financial activity for fiscal year 2015-2016 disclosed that nine accounts totaling approximately \$3,100 remained dormant for several years.

#### *Disorganization in Internal Funds Records And Incomplete Records*

- 3.4. Upon arrival, fundraising and field trip records were handed to the auditor in two boxes in no particular order. The auditor met with the school administration and requested that they be placed in proper order for the audit. These were organized after our request. In addition, financial reports and supporting documentation for the yearbook activity were incomplete or not on file.

### **RECOMMENDATIONS**

- 3.1. **The school should solicit the assistance of staff from the Office of the Controller's Internal Funds Accounting Division to assist the Treasurer in clearing the matter of the stale-dated checks.**

**Going forward:**

- 3.2. The school administration should assign an administrator to periodically review the internal funds records with the Treasurer to strengthen control over the bookkeeping of the funds and the financial records.**
- 3.3. The school administration should not approve expenditures unless sufficient funds are available in the account.**
- 3.4. The treasurer should carefully review the monthly reconciliation to ensure that any outstanding checks reported in the reconciliations for three months or more are timely cleared and resolved.**
- 3.5. The assigned administrator should periodically review the accounts and discuss with the Principal the future use of these funds, if no activity is foreseen during the current year.**
- 3.6. The assigned administrator should ensure that the yearbook sponsor completes and maintains all records associated with the activity and provides those records for the audit file.**
- 3.7. Periodically and at year-end, the assigned administrator should ensure that all required records are completed and filed in proper order.**

**Person(s) Responsible:**

**Principal, Vice Principal, Treasurer,  
Activities Director**

**Management Response:**

The Principal requested assistance from a qualified staff member from the Office of the Controller's Internal Funds Accounting Division to train and assist the Treasurer once or twice a month to help ease the Treasurer's transition from an elementary to secondary school setting.

In addition, the Principal has paired the treasurer with the treasurer from another high school in the Region to server as a Mentor. The administration and treasurer will work with the mentor high school administration and treasurer to provide guidance and assistance as needed. To assist with review of the internal funds records, financial records and to strengthen the control over funds bookkeeping, The Principal will hire a hourly part-time experienced treasurer that will review the records after hours and work with the current Treasurer to enhance their knowledge and to prevent future errors from occurring.

As indicated above, the Vice Principal has been assigned to oversee the internal funds program. He will review the accounts to confirm there are sufficient funds available in the account before submitting to the Principal for final approval. During the weekly meetings, all account balances will be reviewed as a preventative measure against negative account balances. The Treasurer along with the hourly treasurer will review the monthly reconciliation report prior to the weekly meeting with administration to review any outstanding checks. Any check reported in the reconciliation for more than three months will be resolved in a timely manner and after six months, checks will be void and transferred to the correct account in order to remain in compliance with Section II, Chapter 5 of the Manual of Internal Fund Accounting.

During the weekly reviews, the future usage of funds from of all accounts will be determined and planned for areas that lack any upcoming activities for the current year. In order to make sure proper procedures are followed, sponsors will be re-trained about proper protocol and procedures outlined in the Manual of Internal Fund Accounting. Specifically, the yearbook sponsor will shadow an exemplary yearbook sponsor from a selected school in order to improve the accuracy of the activity records. Prior to the closing of school, the administration and treasurer will meet and review all records to confirm all documentation is properly completed and filed in the appropriate order.

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

**Management Response:**

The Financial/Business Director instructed the Principal to meet with staff to review the district guidelines, specifically how it relates to maintaining the internal funds. The Treasurer and Administrator assigned to oversee the Internal Funds will attend eSAS training to build their knowledge of our new treasury system. The Treasurer, Assistant Principal and Principal will review the monthly reconciliation as well as conduct periodic reviews of internal fund documents to ensure accuracy. In addition, the Principal will solicit assistance of the staff from the Office of the Controller's Internal Funds Accounting Division to assist the new Treasurer as she adjust to the high school environment.

As a result of these audit findings, the following support activities will be implemented:

- The effected Principals will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The Central Region Office Financial/Business Operations Administrative Director will direct the Principals to attend Money DOES Matter Support Program.

- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a support system for the Principal and designee to ensure that all after school records are properly maintained.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Northwestern Senior High School.

**4. Ineffective Controls  
Over The Bookkeeping  
Function Resulted In  
Errors And  
Incomplete/Inadequate  
Financial Records Of  
The School  
*Bel-Aire Elementary***

This school has relatively limited financial activity. For the 2014-2015 and 2015-2016 fiscal years, receipts and disbursements amounted to less than \$30,000 during each fiscal year. Nevertheless, our review of the financial records for the audit period and the current fiscal year up to December 2016 disclosed that records were not properly organized, the supporting documentation was incomplete, there were some delays in the posting of some transactions, and the school did not always follow the proper procedures for handling collections and donated funds. Details follow:

*Late Postings of Receipts, Late Deposits, Incomplete Documentation and Inadequate Receipting Procedures*

Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* establish the procedures regarding the collection, receipting and depositing of monies generated from Internal Fund activities. According to the guidelines, deposit package must be supported with a Recaps of Collections [FM-1004] *at a minimum*. In the event of merchandise pre-sales or individual collections of \$15 or more for field trips and other school sponsored activities, the school must issue an official receipt to document the individual collection. Also according to the guidelines, a receipt must be issued when monies exchanged hands between staff and the Treasurer.

Our review of a sample of nine deposit packages for the audit period and the current year disclosed discrepancies in eight of the nine deposits reviewed. Specifically,

- 4.1. In three instances, the posting of monies collected was not done in a timely manner. Delays ranged between four and eight days.
- 4.2. In three instances, Recaps of Collections were not included as part of the deposit package.
- 4.3. In two instances, either official receipts were not included with the package or they were not issued for individual collections of \$15 or more.

- 4.4. In two instances from our sample, the Recap of Collection was missing the receipt number generated by the accounting system (identifying the entry where collections were recorded) and the signature of the account sponsor. Regarding this particular issue, we found a number of individual Recaps of Collections totaling \$550 that were not attached to its corresponding deposit package and that were missing some information. Subsequently, we were able to identify their corresponding deposit. Based on our interviews with instructional staff, it appears that the Treasurer was receiving the Recaps of Collections from the instructors along with the collections; however, was not issuing a receipt to the instructors upon remittance of the collections, and was not recording the receipt number from the accounting system on the Recap when entering the transaction in the system.

*Donations Not Properly Documented Or Spent On Purposes Other Than Intended By Donor*

According to Section IV, Chapter 14 of the *Manual of Internal Fund Accounting*, monetary donations received by an individual or organization should be accompanied by a donation letter in order to document the donor's intent for the donation. In addition, the guidelines require prior written permission from the donor when spending donated funds different than intended by the donor. However,

- 4.5. During 2015-2016, the school received four donations totaling approximately \$3,200 that were deposited in the Classes and Clubs-Fifth Grade account; however, the required donation letter for one of the donations for approximately \$400 was not on file. According to the school, the donation in question was from a school-allied organization. Upon our inquiries with the representative of the organization, we found that \$2,800 "donated" consisted of student cash collections intended for a student activity that the organization had collected on behalf of the school. According to the representative of the organization, receipts were not issued to the students and money orders were purchased with these funds to turn them over to the school in the form of "donations".
- 4.6. Another donation received in 2015-2016 totaling approximately \$3,800 intended for the school's Media Center was misposted to the Classes and Clubs-Fifth Grade account; and approximately \$1,200 of the donated funds was inappropriately used to cover a portion of the Fifth Grade account expenditures. On June 30, although the school transferred \$2,600 from this account and \$450 from the Trust-Field Trip account to the Trust-Library account to correct the misposting, \$750 of the donated funds was not spent as intended.

## RECOMMENDATIONS

- 4.1. The Treasurer would benefit from additional training in Internal Funds.
- 4.2. The school administration should discuss the procedures for the receipting and depositing of collections, the preparation of deposit packages, and the accounting of field trip activities with staff for understanding and awareness of the requirements.
- 4.3. The school administration should direct the Treasurer to issue receipts when instructional staff is turning over collections for deposit.
- 4.4. Periodically, the school administration should review the internal fund records to ensure that the Treasurer is filing the documents accordingly and posting transactions correctly and in a timely manner.
- 4.5. The school administration should ensure that donated funds are accompanied by donation letters and that funds are used as intended. Any changes to the donor's intent should have prior written approval before spending.

**Person(s) Responsible:**

**Principal, Treasurer, Staff**

**Management Response:**

The Principal has contacted the Internal Funds Business Manager assigned to the school to provide hands on trainings at the school site for the newly assigned Treasurer in Internal Funds Procedures. On February 1, 2017 the Internal Funds Business Manager met with the Principal and Treasurer to develop a series of trainings for eSAS and Internal Funds procedures.

On February 6, 2017, the Principal met with the Treasurer and reviewed Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting as it relates to established procedures regarding the collection, receipting and depositing of monies generated from school activities. The Principal directed the Treasurer to follow the guidelines to ensure the deposit package is supported with a Recap of Collections (FM-1004) or an official receipt when individual collections are \$15 or more. The Principal has directed the Treasurer to issue receipts when staff is turning over collections for deposit.

On February 15, 2017 the Principal will meet with staff to discuss district policies and procedures for the collection of monies. Proper use of Employee (BPI) Receipts (FM-0976) will be discussed with staff school wide to ensure their understanding of the receipting process. The Assistant Principal will review the internal funds records to

ensure that the Treasurer is filing the documents accordingly and postings are timely. Any anomalies will be corrected immediately.

The Principal will review the financial activities periodically to ensure that the Treasurer is filing the documents accordingly and posting transactions correctly and in a timely manner.

The Principal will direct the Treasurer to attach the donation letter to the deposit making it a part of the deposit package. The Principal will review the contents of the donation letter and ensure that donated funds are used as intended. Additionally, the Principal will request the donor to provide written documentation approving any changes of the intended use of funds.

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

**Management Response:**

The South Region Office Financial/Business Operations Administrative Director, instructed the Principal to thoroughly review Section II, Chapters 2 and 3 of the ***Manual of Internal Funds Accounting*** and to develop a systematic plan to ensure the proper procedures for handling collections and donations.

The South Region Financial/Business Operations Administrative Director will solicit the assistance of an experienced Treasurer to serve as a mentor and guide the newly appointed Treasurer of the school.

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will solicit assistance from the Office of Internal Funds to provide necessary training for selected staff.

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

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Bel-Aire Elementary School.



**5. Unsatisfactory Controls  
Over Disbursements  
Resulted In Documentation  
That Was Incomplete And  
Non-Compliant With  
District Policy  
*Bel-Aire Elementary***

At this school, a review of disbursements for the audit period up to the current year disclosed instances where disbursement documentation was incomplete, payments were not made in a timely manner, and some expenditures were made from accounts that were not allowable according to the specific account guidelines.

According to procedures in Section II, Chapter 4 and 5 of the *Manual of Internal Fund Accounting*, a disbursement must be supported with a properly completed check requisition, and the invoice supporting the disbursement must be itemized and signed to indicate that goods/services have been received and payment is in order. Regarding the timing for issuing of payments to vendors, procedures also require that any arrangements with the vendors to remit payment past 30 days of the receipt of goods/services be included in the records as evidence/support. Accordingly, it is the responsibility of the school administration to review all supporting documentation prior to signing the check thereby authorizing the payment.

Our review of a sample of ten disbursements made during the 2015-2016 and the 2016-2017 fiscal years up to December 2016 disclosed the following discrepancies:

- 5.1. In seven instances, the invoice/receipt supporting the disbursement did not reflect the acknowledgement of receipt of goods and/or services to indicate that the goods/services had been received and payment was in order.
- 5.2. In seven instances, the payment was not made in a timely manner and the school did not have on file a written arrangement with the vendor to justify payments be made past the deadline. In three of these instances, the Treasurer made one payment to pay for several invoices/reimbursement receipts that spanned several months. Consequently, payments were late between two weeks up to six months. At the time of our visit, we discovered that the school had purchased library books from a vendor in July 2016; however, at the time of our visit, the school had not paid the vendor. The total was approximately \$3,800.

### *Non-Compliance with Instructional Materials and Supplies (Fund 9) Account*

Regarding internal fund purchases charged to Fund 9<sup>7</sup> revenue, Section III, Chapter 9 of the *Manual of Internal Fund Accounting* establishes the guidelines and restrictions over the use of Fund 9 revenue. Specifically, the *Manual* includes a list of expenditures that are not allowed to be made with Fund 9 revenue. Specifically, *it clearly prohibits schools from purchasing any type of repair or maintenance service exceeding \$500.*

- 5.3. During our review of current year expenditures we noted three instances where expenditures charged to the Fund 9 account were not allowable to be charged to that account because the expenditure exceeded purchasing thresholds. These involved two disbursements totaling \$2,900 for pressure cleaning services and one invoice for painting services totaling \$800.

### **RECOMMENDATIONS**

- 5.1. The school administration should discuss the disbursement documentation requirements with appropriate staff to ensure that: 1) invoices are signed to indicate acknowledgement of receipt of goods/services; and 2) payments are made within 30 days of receiving the goods/services.**
- 5.2. The school administration should discuss the Fund 9 guidelines for disbursements that are allowable/not allowable to be charged to the account.**
- 5.3. Going forward, the school administration should review the disbursements periodically to ensure compliance; and should monitor the timelines for making payments to ensure that vendors are paid in a timely manner.**

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

### **Management Response:**

On February 6, 2017, the Principal met with the Assistant Principal and Treasurer and discussed the procedures in Section II, Chapter 4 and 5 of the Manual of Internal Fund Accounting. The Principal directed the Treasurer to ensure that a disbursement be supported with a properly completed check requisition, and the invoice supporting the

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<sup>7</sup> The Instructional Materials and Supplies account (Fund 9 account) 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 purchase of materials and supplies.

disbursement must be itemized and signed to indicate goods/services have been received and payment is in order.

The Principal has directed the Treasurer to ensure that all invoices are signed to indicate acknowledgement of receipt of goods/services and to make payment to vendors within 30 days of receiving the good/services.

The Principal met with the Treasurer to review the disbursements periodically to ensure that they are in compliance with the guidelines. Additionally, the Principal will monitor that payments to vendors are made in a timely manner.

The Principal will review disbursements periodically with the Treasurer to ensure compliance and monitor timelines for making payments to ensure that vendors are paid in a timely manner.

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

**Management Response:**

The South Region Office Financial/Business Operations Administrative Director, instructed the Principal to thoroughly review Section II, Chapters 4 and 5 of the ***Manual of Internal Funds Accounting*** and to develop a systematic plan to follow regarding disbursement functions.

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will coordinate an Internal Funds mini-review. Results will be examined, discrepancies will be corrected immediately and a copy of the review will be submitted to the Region Office.

The South Region Center Financial/Business Operations Administrative Director will monitor that the Principal and Treasurer conduct on-site mini-reviews twice a year to ensure that all purchases are made in accordance with district policies.

Additionally, invoices, and all related documentation will be reviewed to ensure that record keeping procedures are intact, organized and dealt with in a timely manner.

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

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Bel-Aire Elementary School.

**6. Controls Over  
The Receipting Of  
After School Care  
And Pre-Kindergarten  
Program Collections  
Need Improvement  
*Howard Drive Elementary***

This school has a Principal-Operated Fee-Based After School Care/Community School Program (ASC), and also provides a Pre-Kindergarten Fee Enrichment Program. A Manager hired on an hourly basis oversees the management of the programs; while a full-time Community School Specialist is in charge of collecting the fees from parents according to the fee schedules, and recording the payments on the student registration cards. The school Treasurer is responsible for posting the collections to the system and for taking the deposits to the bank.

Our review of the financial activity corresponding to these programs for the 2014-2015, 2015-2016 and 2016-2017 fiscal years up to the time of our visit in late December 2016 disclosed delays in the remittance of collections received by the Community School Specialist. We noted delays that ranged from a few days to over a month. Particularly, at the time of our visit in late December 2016, during our reconciliation efforts involving one of these programs (which required extending our review to current year receipts), *we discovered that approximately \$11,300 collected by the Community School Specialist since November 10, 2016 was pending recording in the accounting system and depositing in the bank.*

We found that the collections were stored in two different places. At the time, the Community School Specialist was involved in the recordkeeping of a portion of these collections; and that portion was stored in a location specifically designated by the school administration for safekeeping. However, the remainder was stored in another location undisclosed to the administration or to any other office staff member. Based on the dates on the checks making up these collections, we determined that the Community School Specialist had accumulated these monies over a month's time period.

As of the completion of the audit, all collections noted above have been recorded and deposited, and the Community School Specialist is no longer employed by Miami-Dade County Public Schools. Upon arrival to the school, we had been informed that the Community School Specialist intended to retire. According to the Principal, the decision happened previous to the audit visit. Details of our findings follow:

The *Community School Procedures Manual* outlines the procedures for operating a Before/After School Care/Community School Program at a school. In addition, a

*Memorandum from the Division of Early Childhood Programs and the Early Childhood Education Policies and Procedures Manual* establish the guidelines and procedures to follow when implementing Enrichment (fee paying) Pre-Kindergarten (Pre-K) programs.

Both the Before/After School Care and Pre-Kindergarten Fee Enrichment programs operate based on a fee schedule approved by the District for services provided. All fees collected for services rendered must be properly receipted in an official receipt *at the time of collection*; and the receipt number and date, service period, total amount due and paid, agency payment (if subsidized child care), and any applicable comments must be recorded in the student registration card. Additionally, staff in charge of managing the program is responsible for periodically reviewing the payments and student registration cards to ensure that fees are paid according to schedule and postings are up-to-date in the student's registration cards.

At this school, during the 2014-2015 and 2015-2016 fiscal years, the ASC Program generated total revenues of approximately \$189,000 for each respective year; while the Pre-K Enrichment Program generated revenues of approximately \$67,000 and \$71,000, respectively.

Our review of a sample of student registration cards, attendance rosters and deposit records corresponding to the audit period and the current year up to the time of our visit in December 2016 disclosed that program staff was not following the proper procedures for receipting collections and the school administration was not properly overseeing the fiscal management of the programs. We found that:

- 6.1. According to the Community School Specialist, fees collected were receipted at the time of collection *only if the parent requested it*. Otherwise, receipts would be issued at later dates and given to parents or placed in the students' backpacks to be given to the parents.

The Community School Specialist would store the fees collected (cash or checks) with notes with student name and amount. The collections would be placed in an envelope and dropped in a "drop-box" safe. The following day(s), with assistance from the Treasurer, the Community School Specialist would retrieve the collections from the safe and would prepare the official receipts based on the check information and the notes attached to the cash collections. Then, the deposit records and supporting documentation would be submitted to the Treasurer to post the corresponding transactions in the automated system and deposit in the bank.

- 6.2. An analysis of the Pre-K Program for the 2015-2016 fiscal year disclosed an unfavorable discrepancy of approximately \$1,000 between potential revenues of approximately \$70,000 and collections posted to the account of approximately \$69,000. A thorough review of receipts issued and posted to the student

registration cards disclosed instances of overpayments and underpayments netting approximately \$600. The remaining \$400 shortfall remained unexplained.

- 6.3. Of the total fees generated by the Pre-K Program, approximately \$3,150 had been posted to the account *after the closing of the fiscal year*. Similarly, approximately \$900 was posted during the audit period that corresponded to Pre-K fees from the 2014-2015 fiscal year. This total represented payment for services rendered in 2015-2016 *that were collected during the end of June, July and early August and that were not posted in the eSAS system and not deposited until August 4, 2016*.
- 6.4. During the process of analyzing Pre-K records, current year official receipt books were examined to identify payments belonging to the 2015-2016 year that had been collected or posted after the closing of the year. During this process, we also found receipts for current year collections dated 20 days prior that were not posted as of the current date. We were directed to the “drop-box” safe, and collections held in the safe were verified by the auditor with assistance from school staff. The amount held in the safe was approximately \$2,300 (of which only \$160 was cash); which we traced to the Collection/Deposit Log (which the Community School Specialist *had just implemented in December 2016 pursuant to our recommendations*<sup>8</sup>). While trying to reconcile the amount in the safe to the receipts issued, the Community School Specialist disclosed that she was holding additional monies in another location.
- 6.5. Collections stored in the second location amounted to approximately \$9,000 (of which approximately \$1,000 was cash). This money was not recorded/posted in the log.

## RECOMMENDATIONS

- 6.1. **The school administration should ensure that staff in charge of the recordkeeping of the program and the collection of funds understands and is aware of the proper receipting and documentation procedures.**

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<sup>8</sup> Regarding the general procedures over the deposit of collections, the Office of the Controller updated the policies and procedures regarding the safeguarding of funds and the timelines for the deposit of funds in *Weekly Briefing* No. 5164, dated November 6, 2008. Pursuant to these procedures, collections left at the school overnight must be recorded the Collections/Deposits Log [FM-7249]. The log must be signed by the staff member responsible for verifying the amount of the deposit and by the administrator/designee responsible for this similar task upon placing the funds in the safe place and removing the funds from the safe place.

- 6.2. The administrator in charge should ensure that responsible Community School staff is issuing receipts *upon receipt of payment from parents/guardians*; and that staff is recording/maintaining payment information on the student registration cards on a timely basis.
- 6.3. Collections held overnight should be recorded in the Collections/Deposits Log [FM-7249] and should be properly verified and logged by two employees when placing them in a safe place and when removing them from the safe place.
- 6.4. Program management should ensure collections are properly and timely processed and recorded.

**Person(s) Responsible:**

**Principal, Assistant Principal,  
Community School Specialist, Treasurer,  
After School Care Program Manager, and  
After School Care Clerk**

**Management Response:**

In order to ensure compliance with receipting and depositing procedures of the After School Care and Pre-Kindergarten Program Collections, the Principal met with the After School Care Program Manager, the Treasurer, and the Assistant Principal, to review, Section II, Chapter 2, of the Manual of Internal Fund Accounting which establishes the procedures for the collection of monies at the school on January 11, 2017. The Principal instructed the After School Care Manager to receipt cash and check collections to the payee immediately upon collection.

On January 30, 2017, the Principal reviewed the proper utilization and procedures of the Collections/Deposit Log {FM-7249} with the Assistant Principal, the After School Care Manager and the Treasurer to ensure that the correct procedures are in compliance. The Principal instructed the After School Care Manager to utilize and complete the Collections/Deposit Log when it is necessary for collections to be left in the school overnight. In the absence of the Community School Clerk, the After School Care Manager will verify the monies collected and sign the Collections/Deposit Log along with the Principal or the Assistant Principal.

The funds will be placed in a safe place designated by the Principal. All funds will remain in the designated safe space until the Treasurer removes the funds to record and deposit the following day. Upon removal of the monies by the Treasurer, the Principal or Assistant Principal will verify the funds removed for deposit. Furthermore, the Principal provided the Assistant Principal, the After School Care Manager and the

Treasurer a copy of Weekly Briefing #5164 (Policies and Procedures on Safeguarding Funds at Schools) dated November 6, 2008.

The Community School Specialist retired January 10, 2017. The position is posted and interviews are being conducted for a qualified replacement. When the employee is hired the Principal will request Fiscal Management Training from the District's After School Care department for the newly assigned Community School Specialist, the After School Care Program Manager and the Treasurer.

Finally, the Principal will attend *Money DOES Matter Support Program 2016-2017*.

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

**Management Response:**

The South Region Office Financial/Business Operations Administrative Director instructed the Principal to thoroughly review Section II, Chapters 2 and 3 of the ***Manual of Internal Fund Accounting*** and the *Weekly Briefing No. 5164* and develop a systemic plan for ensuring the proper collection and receipting of funds related to the Before/After School Care Program to ensure the proper safeguarding of the school's funds.

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will schedule technical training with staff from the Office of Community Education for the newly selected Community Involvement Specialist upon hiring and other essential staff.

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

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Howard Drive Elementary School.



**7. Insufficient Oversight Of  
Title I Program Expenditures  
Resulted In Hourly Payroll  
Expenditures That Were  
Not Properly Documented  
And Some Questionable  
*Redland Elementary***

For the 2015-2016 fiscal year, during our review of the Time & Effort Certification Report<sup>9</sup> (formerly known as Circular A-87) as part of our audit of payroll expenditures paid with Title I Schoolwide Program funds, we noticed that the number of hours paid with Title I Program funds had significantly increased during the last trimester of the fiscal year (total hours reported had practically doubled since the last report). This last trimester spans from March 1 to June 30.

Closer review of hourly expenditures charged to the Title I Schoolwide Hourly Payroll account (Title I Hourly Payroll account) and payroll distribution reports for the 2015-2016 fiscal year disclosed that for the month of June 2016, the school had generated close to \$14,000 in hourly payroll charges. This involved hours paid to several instructional staff members.

For the rest of the year, between October 2015 and May 2016, the school had generated between \$1,800 and \$5,500 in monthly hourly payroll charges. Therefore, the high amount reported in June 2016 merited further inquiry and review.

Based on our inquiries regarding the Title I Program hourly payroll, it appears that during the last two pay periods of the school year, instructional staff may have provided additional tutoring to students before and after school hours, and may have also prepared special lesson projects and activities, *some intended to be imparted to the students during the next school year*. However; all these working efforts were not properly documented in the school records (exclusive of the employee attendance that was indicated on the Daily Payroll Attendance Sheets and reported on the Final Rosters). Furthermore, it appears that on June 8, 2016, several instructional staff

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<sup>9</sup> Time and Effort Certification Report is a report generated by district/school location based on attendance records of employees and actual wages paid to employees with federal and other grant funds. The report is printed three times per year (every four months starting on July 1) as part of a general requirement of certifying, in writing, that federal and other grant funds are used for the purpose that the grant intended. For each employee being paid wages by a federal and other grant funds, the site administrator *must certify that the employees have worked solely on the grant activities described on the statement. Timesheets are not sufficient for this requirement*. Examples of federal grants are Title 1, Head Start, and the Individuals with Disabilities Education Improvement ACT of 2004 (IDEA).

members were inappropriately paid hours after the end of the school day in order to supervise students and assist with the 5<sup>th</sup> Grade Graduation Ceremony which took place at a nearby senior high school.

Regarding the additional tutoring efforts and additional curriculum-related projects and activities, initially, we were unable to find any supporting documentation. Once we brought this matter to the attention of the current school administration, some of these documents were provided after-the-fact and at our request.

The school was able to pay for the hourly payroll by requesting transfers of funds totaling approximately \$26,000 from the Title I Program--Non-Capitalized Computers/Peripherals and the Title I Program-Supplies accounts to the Title I-Hourly Payroll account. Previously, the school intended to purchase computers with these funds; however, missed the deadline for making the purchase. These transfers were processed by the Department of Title I Administration on May 20, 2016. After all hourly expenditures were incurred, at June 30, the Title I-Hourly Payroll account still closed the school year with a surplus balance of almost \$8,800.

All these issues happened under the tenure of the former school administration.

Details of our review of the associated payroll records follow below.

As prescribed by the Department of Title I Administration in their School-level Compliance Reference Document, on the Budget and Expenditures Section II.2 Salary Related Expenditures, assignment schedules of employees paid with Title I Program funds, including specific duties and responsibilities, must be on file for audit. Since Title I hourly funds can only be utilized for staff directly involved with instruction in the core areas and/or parental involvement, it is of critical importance that work schedule assignments, student sign-in sheets and lesson plans (in the case of tutoring hours), as well as evidence of the work product generated during those planning hours be on file at the school to justify that the expenditures are compliant with Title I Program guidelines; and that Title I Program funds were aptly used to supplement (not supplant) those services already provided to students during execution of the entire educational program of the school.

With regards to the hourly payroll assignments for the two pay periods covering May 20, 2016 to June 16, 2016, we noted the following discrepancies. All hours referred to below was paid with Title I Program funds:

- 7.1. The Daily Payroll Attendance Sheets reflected hours worked for up to ten instructional staff members during each pay period for tutoring assignments before the start of the school day; however, there was no supporting documentation on file for the extended tutoring assignment past March 14, 2016

(the deadline on file for tutoring services offered by the school). In addition, the school did not have student sign-in sheets or lesson plans on file as proof of student participation and tutoring services. These employees were paid through June 9, 2016 close to 60 hours during the two pay periods.

- 7.2. The Daily Payroll Attendance Sheets for hourly-paid employees reflected hours worked for up to 15 instructional staff members during each pay period for tutoring assignments after the end of the school day. Similarly, there was no evidence in the school's filing system to support after school tutoring hours up to June 9, 2016. We calculated close to 370 hours paid during the two pay periods.
- 7.3. In addition, the Daily Payroll Attendance Sheets for the pay period of June 3, 2016 to June 16, 2016 disclosed that approximately 20 instructional staff members signed for hours on June 8, 2016, mostly from 3:30 p.m. to 8:30 p.m. for approximately 100 hours. The current school administration was unable to provide an explanation of the specific duties that these instructional staff members performed on the day before the end of the 2015-2016 school year. We found out that the 5<sup>th</sup> Grade Graduation Ceremony had taken place on this date at 7:00 p.m. at a nearby senior high school. During our interviews, some of the instructional staff members who reported hours on that day stated that they were working at the ceremony supervising students and assisting with the graduation ceremony.
- 7.4. During our inquiries, we were also informed that several instructional employees who received hourly pay were involved in designing curriculum-related lesson plans/activities for the 2016-2017 fiscal year. However, we verified with the Department of Title I Administration that any hours paid with Title I Program funds for the planning of curriculum lesson plans and activities should correspond to curriculum imparted at the school during the year that the expenditures were incurred and not for the following year. Finally, in order to support the curriculum planning hours, the instructors would have to produce an end-product and retain a copy in the Title I Program records. This end-product was not initially on file; portions were provided at our request.
- 7.5. For the 2015-2016 school year, the deadline for making equipment purchases with Title I Program funds was February 12, 2016. On February 11, 2016 the school had submitted an order (a shopping cart) for the purchase 40 notebook computers and two charging carts totaling approximately \$24,000. On February 22, 2016 notification was sent to the school that the request was incomplete since school needed to submit the vendor quotations. It appears that the school did not follow up on this matter expeditiously and the request was ultimately rejected on May 18, 2016. Consequently, these funds became unencumbered.

## RECOMMENDATIONS

- 7.1. 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.
- 7.2. The school administration should ensure that hourly employee's schedules and assignments comply with the requirements of the Title I Program guidelines.
- 7.3. The school administration should discuss the documentation requirements with hourly paid staff in order to ensure that work assignments are well documented.
- 7.4. The school administration should ensure that student sign-in sheets for all tutoring sessions are kept on file.
- 7.5. The school administration should ensure that any hourly work involving lesson plans and related projects are documented with copies of work product and work schedules and produced *for the grant's intended year*.
- 7.6. Going forward, the current school administration should strengthen the planning of Title I Program expenditures to ensure that funding is utilized at its maximum level of efficiency; and its use targeted to upgrade the educational program of the school without incurring the risk or giving the appearance of supplanting funding sources.

**Person(s) Responsible:** Principal, Administrative Designee,  
Treasurer, Hourly Staff

### Management Response:

The Principal, Assistant Principal, and Treasurer, reviewed the Title I Administration Manual on December 21, 2016, to confirm that all Title I Program guidelines identified in Section B (Expenditures and Budget) of the manual relating to expenditures of hourly funds are in complete compliance with the established requirements; specifically as it relates to the utilization of staff compensated with the use of Title I funds.

In addition, to ensure full compliance with the guidelines stated in the Title I Handbook, the Principal met with the Treasurer and Assistant Principal on December 21, 2016, to ensure that current schedules and assignments of all staff being compensated through the Title I program comply with the requirement of the Title I Program and will continue to be kept in the corresponding folder of the school level compliance filing system. In

addition, the Principal, Assistant Principal, and Secretary/Treasurer will maintain a binder that will house current copies of schedules pertaining to all staff being paid utilizing Title I funds. The Principal and Assistant Principal will review schedules regularly and will observe hourly staff periodically to ensure that all employees are appropriately adhering to their assignments and schedules.

Furthermore, the Principal met with the Assistant Principal, the Treasurer and all hourly staff on December 21, 2016, to review the documentation requirements for all staff being paid through Title I. In addition to keeping schedules, all staff will maintain documentation, sign-in sheets, student work samples, lesson plans, student rosters and any other artifacts that will assist in ensuring that work assignments are appropriately aligned and well documented.

The Principal, Assistant Principal, and Treasurer met with all hourly tutors on December 21, 2016, to detail the expectations that all tutoring sessions being funded through Title I must be accompanied by student sign-in sheets. All tutors will submit, to the Treasurer, student sign-in or attendance sheets bi-weekly prior to the end of each pay period. The Assistant Principal will review documents to ensure accuracy.

In addition, the Principal will ensure that any and all curriculum related assignments asked to be completed by hourly staff, be documented via a memorandum to the hourly employee(s) and copying the Title I file, that will explain the task and detail how it supports the academic progress of students within the current grant period. Copies of schedules, work products, lesson plans, and or any other artifacts supporting the hourly work will be maintained in the corresponding folder of the School Level Compliance Filing System and with the Treasurer.

Furthermore, the school's Title I budget is reviewed bi-weekly by the Principal and the Treasurer in order to ensure that appropriate planning is occurring in order to maximize the level of efficiency and to support the upgrade of educational programs. The Principal will continue to review the Grants Availability Report and Hourly/Overtime Report in order to ensure that funds are appropriately and effectively being utilized to enhance the school's academic program and are in complete compliance with the guidelines established within the Title I Handbook.

Finally, the Principal will attend the *Money DOES Matter Support Program 2016-2017*.

**Person(s) Responsible:**

**South Region Office Administration**

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the newly appointed Principal to establish a plan for the appropriate budgeting, monitoring, and expending Title I Funds. The South Region Office Financial/Business Operations Director further advised the Principal to meet with appropriate Title I staff to ensure that documentation related to the expenses made in hourly dollars is accurate and maintained properly.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Redland Elementary School.

**8. Full-Time Equivalent FTE  
Records And Procedures  
Resulted In Potential  
FTE Funding  
Disallowances  
*Laura C. Saunders Elementary***

For the 2016-2017 school year, guidelines and procedures for maintaining student information for *English Language Learners (ELL)*, also known as *English for Speakers of Other Languages (ESOL)*, were provided through the 2016-2017 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda, and the *District Plan For Services to English Language Learners*.

According to the guidelines, all sections of the Individual *English Language Learners/Limited English Proficiency (ELL/LEP)* Student Plan for students attending elementary school [FM-4649] must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. In addition, parents/guardians must be notified each school year of their child's participation or any programmatic change in the ESOL Program. For each school year, a Web-based ELL/LEP Plan (WLEP) and a *Notice To Parents/Guardians of ELL Students* attending elementary school [FM-6576] must be completed for *all* ELL students. In addition, the *Home Language Survey* [FM-5196] must be properly completed and filed in the ESOL Program Record Folder.

For all students with three academic years or more in ESOL, an ELL Committee must be convened to re-evaluate the student's progress towards English language proficiency. The ELL Committee must convene no earlier than 30 school days prior to the third anniversary of the student's *Date Entered United States School (DEUSS)*<sup>10</sup> and no later than the anniversary date, unless the student's anniversary date falls within the first two weeks of any school year. Then, the *ELL Committee may convene no later than October 1*. Any student considered for extension of ESOL services will be assessed on at least one department-approved assessment instrument. Evidence of that assessment must be maintained in the student's file.

*Similar findings as those stated below were cited at this school during the prior FTE audit, which was performed during September 2014. Those findings happened under*

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<sup>10</sup> The *Date Entered United States School (DEUSS)* refers to the first time the student *enters a school in the United States*. DEUSS is obtained from the parents; consequently, *school personnel must make every effort to obtain any previous schooling information for the student from a U.S. school*. The date is necessary to calculate whether a student has attended a U.S. school for three (3) full academic years.

*the tenure of a former Principal and former ESOL Chair. At this school, there is a new Principal since July 2014 and a new ESOL Chair for the past two school years.*

At this school, according to the October 2016 FTE Survey records, a total of 160 students were enrolled in the ESOL program.

A review of a sample of 20 ELL student folders disclosed discrepancies in 11 of the 20 student folders sampled (55%). *We noted that for most of the students sampled, the ESOL documents were not filed in the student's LEP folder. At the time of the audit visit, according to staff, LEP documents for students in 2<sup>nd</sup> through 5<sup>th</sup> Grades had not been completed.*

*Based on our samples, the following lapses in compliance with established procedures could have generated a funding disallowance to the District of approximately \$2,400. Details follow:*

- 8.1. In ten instances, the Individual ELL/LEP Student Plan [FM-4649] was not evident in the student folder. In one other instance, the ELL/LEP Plan was dated during December 2016, subsequent to the October 2016 FTE Survey Period.
- 8.2. For the same ten student folders noted above, we found that the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* [FM-6576] was not evident in the LEP folder.
- 8.3. In two instances, the student folder did not contain adequate support to document that the ELL Committee had convened to consider extended ESOL placement for the student.
- 8.4. In one instance, there was no evidence of the initial assessment in the student folder.

## **RECOMMENDATIONS**

- 8.1. **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, appropriate staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and timely filed in the folders. All records should be filed in the LEP folders by the time of the FTE Survey.**
- 8.2. **In order to ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the school administration to**



**ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before the FTE week. Particular attention should be paid to the student's DEUSS date to ensure compliance with ESOL anniversary requirements.**

**Person(s) Responsible:**

**Principal and ESOL Chair/Staff**

**Management Response:**

In order to ensure that the ESOL Program meets compliance with the District guidelines, an in-house review of the LEP folders was conducted. As a result of the findings, the Principal requested assistance from the Region to assist in coordinating trainings from the District to the newly appointed ESOL Department Chairperson, Assistant Principal, and Registrar. The Principal met with the ESOL Department Chairperson, Assistant Principal assigned to the ESOL Department, and the Registrar to ensure an understanding of the ESOL guidelines established by the State of Florida, Department of Education, and the District.

The Principal will meet periodically with the Assistant Principal, ESOL Department Chairperson, and the Registrar to review randomly selected cumulative folders of ELL students to ensure that initial assessments are completed in a timely manner and on file, student schedules are printed and properly filed, meetings are conducted in a timely manner for students with six or more semesters in ESOL and that the ELL/LEP Student Plan is properly completed and signed.

Additionally, a checklist will be developed to be used by the Registrar to ensure that the records of newly registered students are accurate and complete. Notifications to Parents/Guardians of Limited English Proficient (LEP) students (FM 6576) will be timely provided and placed in the student LEP folder.

Finally, all ELL/LEP students will be identified in a timely manner to ensure that they are properly scheduled before FTE week.

The Principal will attend the *Money Does Matter Support Program*.

**Person(s) Responsible:**

**South Region Office Administration**

**Management Response:**

The South Region Office Financial/Business Operations Director will solicit assistance from the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of the ELL Program Results from the District's mini-reviews will be submitted to the South Region Office Administrative

Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Laura C. Saunders Elementary School.

**9. Non-Compliance  
With Title I Program  
Inventory Requirements  
And Use Of Equipment  
*West Homestead K-8 Center***

At this school there was a change of school administration in July 2016.

In February 2016, the school purchased computer equipment with Title I Schoolwide Program funds. The equipment, which consisted of desktop computers, had an individual cost of less than \$1,000 each. During our audit visit, which took place during November-December 2016, we were unable to locate a portion of this equipment since the school did not properly keep track of its location and did not maintain a complete inventory on file. In addition, some of the equipment found on-campus and purchased with Title I Program funds did not have sticker labels affixed to show that it was purchased with Title I Program funds. These conditions required that audit staff physically verify all computers/technology equipment located throughout the school campus (with assistance from school staff) to identify the location of the equipment. Details of our findings follow:

As prescribed by the Department of Title I Administration in their *School-level Compliance Reference Document*, all schools funded with Title I Program funds must maintain a complete filing system of Title I Program documentation. This filing system **must** include an inventory listing of capitalized and non-capitalized equipment purchased with Title I Program funds. All equipment items, *regardless of their acquisition cost*, must be identified with the Title I Property label provided the Department of Title I Administration.

- 9.1. In February 2016, the school purchased 33 system units (computer towers) and 33 desktop monitors totaling approximately \$16,600 via the District's shopping cart system. The purchase involved two separate purchase orders/invoices. Our physical verification of the equipment disclosed that 12 of the 33 monitors could not be located. At the time of the audit, one of the invoices did not list the serial numbers of the monitors, which was the number utilized to identify the equipment. At our request, the school contacted the vendor to request the serial numbers in question. Although the vendor provided the numbers, the equipment could not be located.
- 9.2. Regarding the location and utilization of the rest of the equipment, we found that all 21 monitors and 25 of the 33 computer towers were used in the Media Center, while eight computer towers remained stored in their original boxes in the

Principal's Office. According to the current Principal, these could not be deployed because they lacked monitors.

- 9.3. The school had not affixed Title I labels to the monitors or to the eight computer towers in storage. Following our request, stickers were ordered to be placed on all Title I equipment and an inventory of all equipment was completed for the file.

#### **RECOMMENDATIONS:**

- 9.1. **The current school administration should discuss the Title I Program guidelines with staff for maintaining inventory in order to properly identify the property purchased with Title I Program funds and its location on campus.**
- 9.2. **The current school administration should devise a system to track *all* equipment items purchased and distributed to staff/students; as well as any equipment that may be removed from the inventory due to loss or damage.**

**Person(s) Responsible:**

**Principal, Assistant Principal,  
Media Specialist, Staff, Secretary/Treasurer,  
Head Custodian**

#### **Management Response:**

The Principal met with the Assistant Principal, Media Specialist, Treasurer, and Head Custodian to review the Title I Program Guidelines for maintaining inventory in order to properly identify the property purchased with Title I Program funds and its location on campus on October 14, 2016.

Upon receipt of new equipment to the building, a thorough check will be conducted by the Principal and Secretary/Treasurer to reconcile the equipment received with the packing list to ensure accuracy of delivery and the invoice will be signed as goods being received.

All equipment purchased with Title I funds will be stored in a secure location within the Principal's Office upon arrival to the building. The Principal's Secretary/Treasurer will maintain a filing system for capitalized and non-capitalized equipment. The filing system will include a complete inventory listing of capitalized and non-capitalized equipment which will clearly identify those items purchased with Title I funds. Equipment purchased utilizing Title I funds will be clearly tagged by the Assistant Principal with Title labels

provided by the Department of Title I. Additionally, all property will be inventoried and logged on a database by the Media Specialist.

In the event that there is a need to dispose of obsolete or damaged equipment purchased with Title I funds, the Principal will submit a memorandum to the Administrative Director, Title I Administration and Federal/State Fiscal Operation requesting permission to dispose of Title I property. Once permission is granted a Property Disposal Form will be completed and an Outgoing Controlled Equipment Form will be sent to Stores and Distribution, in order for the property to be picked-up. An internal property audit will be conducted quarterly and the results of the internal property audit will be submitted to the Region Director for Financial/Business Operations.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section 4 of the *Manual of Property Control Procedures* and Section C of the *Title I Administration Handbook 2016-2017* regarding the procedures for recording and managing property, as well as, for the disposal of property.

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

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

The South Region Office Financial/Business Operations Director instructed the Principal to conduct a property inventory on a quarterly basis and to submit the results of the inventory to the Region no later than the end of September and February.

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

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of West Homestead K-8 Center.

**10. Incomplete Records  
Maintained By The  
Community  
Involvement  
Specialist (CIS)  
West Homestead K-8 Center**

During 2015-2016, the school hired an hourly-paid Community Involvement Specialist (CIS) from December 2015 to June 2016. This individual is no longer employed with the school system and there is a new CIS for the 2016-2017 school year.

Our review of the records maintained by the CIS in 2015-2016 disclosed that many of the records were incomplete or not on file. Previous to our visit, in February 2016, staff from the Department of Title I Administration had conducted a review of the records maintained by the former CIS and had notified the school that several of the records were missing. In addition, according to the CIS' weekly work schedules on file, it appears that the CIS was at times involved in duties which did not seem to align with the Title I Program objective and tasks. Details are as follows:

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. We found that:

- 10.1. *Documentation of the work performed by CIS staff was incomplete and much of the Title I documentation was not available in the school's filing system for audit. Specifically, the School Assurance of Accountability and Compliance Document [FM-7346] was not filed with the school records<sup>11</sup>. In addition, the copy of the Parental Involvement Plan on file was not signed by the Principal<sup>12</sup>. We contacted the Department of Title I Administration to verify that the documents were submitted in a timely manner.*

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<sup>11</sup> This document certifies that the Title I files and the required evidence sources verifying compliance with Title I Federal, State, and District guidelines for the school year indicated have been complied and will be maintained at the school site for a minimum of five years.

<sup>12</sup> All schools that receive funds from Title I, Part A must develop jointly with parents of participating children a plan to carry out parental involvement requirements. This plan must be filed with the school records and must be submitted to the Department of Education.

Regarding documents maintained by the CIS, only one record of a home visitation was located in the files, and calendars of activities were not prepared on a monthly basis. Work schedules were not filed for the entire time that the CIS worked at the school since we only found weekly schedules for a five-week period. Copies of the Parental Involvement Monthly Activities Report [FM-6913] and the Parental Involvement Monthly School Report [FM-6914] were not on file. We confirmed with the Department of Title I Administration that the school did not submit such reports. In addition, according to the school, the Title I Annual Orientation Meeting was held on September 15, 2015; however, supporting documentation was not on file; and the attendance roster with parent signatures that was on file to document the attendees to the event was dated the prior year. Lastly, the Title I District Advisory Council (DAC) and Regional Parent Advisory Council Representatives (PAC) form listing the DAC/PAC representative was not on file.

- 10.2. *The CIS job assignments were not fully aligned with Title I Program objectives.* Based on the CIS' weekly work schedules on file, we noted several instances where duties involved covering class for instructors and assisting with cafeteria duties.

## **RECOMMENDATIONS**

- 10.1. The school administration should discuss the documentation requirements with CIS staff in order to strengthen and improve documentation efforts.**
- 10.2. 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.**
- 10.3. The school administration should devise a strategy with the CIS to conduct more home visits throughout the year.**
- 10.4. 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 Department of Title I Administration; 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 met with the Community Involvement Specialist (CIS) and reviewed the Job Description on October 14, 2016. A copy of the Job Description was signed and dated by the Community Involvement Specialist and filed in the corresponding folder of the school level compliance filing system.

The Principal met with the Assistant Principal and the CIS and reviewed the documentation requirements for the Title I Program on October 14, 2016. Furthermore, at the direction of the Region, the Principal requested assistance from the Title I Program Department to ensure proper training of the newly hired CIS.

The Principal or Assistant Principal will meet with the CIS upon returning to the school site from monthly meetings with the Department of Title I Administration to discuss all current documents that pertains to parent and community activities for that month.

The Principal or Assistant Principal will review the Title I records on a quarterly basis to ensure that records are completed and filed, and monthly reports are submitted timely to the Title I Program Office. Discrepancies will be discussed with the CIS to ensure that corrective action is implemented immediately.

Additionally, administration will ensure the CIS staff stores all documentation properly in the CIS staff section of the school level compliance filing system.

The Principal and Assistant Principal will ensure through meetings and observations that the CIS is performing all roles and responsibilities as delineated by the job description for that position.

School administration will assign the CIS to make home visits for students with excessive tardiness and absences from school. Furthermore, home visits will be made to students whose behavior impacts the teaching and learning, and other issues that arise as it pertains to serving as a liaison between parents, the community, and the school. A log of home-visits will be maintained in the Title I school level compliance filing system. The Principal or the Assistant Principal will review the log on a monthly basis with the CIS.

The Principal will continue to attend the district's Money *DOES* Matter Support Program for the 2016-2017 school year.

All corrective measures will be implemented to ensure there are no future audit exceptions.



**Person(s) Responsible:**

**South Region Office Administration**

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the newly appointed Principal to review Section F of the ***Title I Administration Handbook 2016-2017*** regarding Parental Involvement and to develop a plan for the appropriate assignment of staff. The South Region Office Financial/Business Operation Director will solicit assistance from the Office of Title I Program Management provide training to the newly appointed Community Involvement Specialist and his/her role in maintaining records at the school.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of West Homestead K-8 Center.

**11. Insufficient Controls  
Over The Bookkeeping Function  
Disclosed Posting/Deposit Delays  
And Other Bookkeeping  
Discrepancies  
*Richmond Heights Middle***

During our audit visit, we noticed that the internal fund records were maintained in two separate locations within the school campus. This contributed to some of the disorganization that we observed in the records kept at both locations, and may have also contributed to instances where the documentation supporting receipts and disbursement was incomplete or not fully compliant with documentation guidelines. During our review, we also identified certain unallowed expenditures that were posted to the Instructional Materials and Supplies (Fund 9) account, and we uncovered a monetary discrepancy in one of the field trips reviewed. Details of our findings follow:

*Record of Deposits Was Incomplete*

*Weekly Briefing No. 5164 Policies and Procedures on the Safeguarding Funds at Schools* implemented utilization of the Collections/Deposits Log [FM-7249]. Consistent use of this form is required to ensure that the 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. However,

- 11.1. In four instances from our sample of six deposits, funds stayed overnight at the school; however, the "Collection/Deposits Log" [FM-7249] was not presented for audit.

*Approval Of Capital Expenditures Not Documented And Unallowable Expenditures Charged To The Instructional Material And Supplies (Fund 9) Account*

Pursuant to guidelines in Chapter II, Section 6 of the *Manual of Internal Fund Accounting*, expenditures associated with capital improvement projects require that written requests for capital improvement projects approved by the Principal be presented to the Region Office and the district's Office of School Facilities for approval prior to commencing the project. In addition, regarding charges to the Fund 9 account, Section III, Chapter 9 of the *Manual provides a list of* expenditures that should not have been paid with Fund 9 revenue. These include capital improvement expenditures and out-of-county field trips.

- 11.2. Unallowable expenditures posted to the Fund 9 account consisted of disbursements totaling approximately \$4,900 for electrical wiring and data

communications. These are capital improvement/remodeling-type projects which require special approval from Region and District offices; however, the approval was not on file. The invoices in question for less than \$1,000 each were dated between October 2014 and August 2015, and were not paid until January 2016. It is possible that some of these charges were split into several invoices to circumvent the \$1,000 requirement for obtaining vendor quotations (including one from a certified minority enterprise), as well as the Fund 9 purchasing threshold of \$2,999.99 per individual transaction.

- 11.3. Similarly, out of state field trip expenditures totaling approximately \$2,600 were inappropriately charged to the Fund 9 account during 2015-2016.

#### *Monetary and Non-Monetary Discrepancies in Review of Field Trip Activities*

Section IV, Chapter 1 of the *Manual of Internal Fund Accounting* establishes the policies and procedures for conducting field trip activities; while Section II, Chapters 4 and 5 of the *Manual* establish the policies and procedures for documenting 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.

- 11.4. For one of the field trips reviewed in 2015-2016, we calculated a potential shortfall of \$1,400 between expected revenues of \$9,000 and actual collections of \$7,600 for an out-of-county field trip. There were no complimentary signed lists on file to account for this discrepancy.

### **RECOMMENDATIONS**

- 11.1. The new school administration should periodically review the internal funds records with the Treasurer to strengthen control over the bookkeeping of the funds, the financial records, use of Fund 9 revenue, and the accounting of field trip activity.**
- 11.2. The new school administration should implement use of the Collections/Deposits Log [FM-7249], review periodically and maintain on file.**
- 11.3. The new school administration should discuss fieldtrip procedures with sponsors to ensure that sufficient monies are collected to cover expenditures; and require that any complimentary admissions be obtained from the participating students and documented in the files.**

**11.4. The new school administration should ensure that prior approval and appropriate funding sources are identified to cover expenditures related to capital improvement projects.**

**Person(s) Responsible:**

**Principal, Assistant Principal,  
Treasurer, Club Sponsors**

**Management Response:**

In order to strengthen control over the bookkeeping of the funds, the financial records, use of Fund 9 revenue, and the accounting of field trip activity, the newly appointed Principal met with the Assistant Principal and the Treasurer on November 8, 2016 to review *Weekly Briefing No. 5164 Policies and Procedures on the Safeguarding the Funds at Schools*.

At the meeting, the Principal discussed the proper utilization of the Collections/Deposit Log (FM -7249), and directed the Treasurer to utilize it. Furthermore, the Treasurer was instructed to submit the Log to the Principal and/or Assistant Principal for review daily. The Principal and/or Assistant Principal will ensure that the log is properly completed and signed.

On January 26, 2017, the Principal and the Treasurer will continue to attend Money Matters to gain a better understanding of financial reports and the use of Fund 9 revenue. Furthermore, the Principal met with the Assistant Principal and the Treasurer to review Chapter II, Section 6 of the Manual of Internal Fund Accounting and reviewed unallowable expenses using Fund 9. The Principal will monitor Fund 9 expenditures monthly to ensure spending is kept within limits, purchases are allowable, and that the account is replenished in a timely manner. In the event that capital improvement projects are necessary, the Principal will secure the appropriate approvals and funding. Additionally, the Treasurer work area and office has been organized to ensure internal funds are maintained in one location so that documents and supporting receipts are in full compliance.

On November 30, 2016, the Principal advised staff that all field trip requests must be submitted to the Assistant Principal and the Principal for review and approval before monies can be collected. The Principal advised Sponsors that once a field trip is approved and the collection of funds begins, all collected funds must be submitted to the Treasurer daily along with supporting documentation from students who have submitted monies and or received complimentary admissions. Furthermore, the Principal advised the Treasurer that a receipt must be issued to the Sponsor upon the submission of monies. Furthermore, the Sponsors were reminded of their responsibility to ensure that the field trip expenditures were within the revenues collected.

**Person(s) Responsible:**

**South Region Office Administration**

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section IV, Chapter 1 of the ***Manual of Internal Fund Accounting*** and Section II, Chapters 4 and 5 which respectively address the procedures for conducting field trip activities and the policies and procedures for documenting disbursements.

The South Region Office Financial/Business Operations Business Director further instructed the Principal to conduct periodic reviews of the Internal Funds Records to ensure that the established policies are in place.

A mini-review of the Internal Funds Records and Field Trip records will be conducted in conjunction with the school site and any discrepancies will be corrected immediately.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Richmond Heights Middle School.

**12. Title I Program Filing System And CIS Records Were Incomplete And The School Did Not Take Full Advantage Of Title I Program Funds Budgeted For Hourly Payroll And For The Procurement Of Goods/Services Richmond Heights Middle**

During 2015-2016, the school hired an hourly-paid Community Involvement Specialist (CIS) in January 2016. According to payroll documents, the CIS worked at the school three hours per day for no more than 28 hours in a given pay period. Our review of the records maintained by the CIS in 2015-2016 disclosed that many of the records were incomplete or not on file. In addition, the location of the Parent Resource Center and the location of the desk of the CIS were not clearly identified or advertised in the Main Office.

Regarding use of Title I Program funds, in 2015-2016, the school received Title I Schoolwide Program funds which were mostly budgeted for full-time payroll; however, that portion allocated for the purchase of hourly payroll and goods/services was not spent by year-end. Details follow:

*Incomplete Records And Location Of The Parent Resource Center Not Identified*

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. We found that:

- 12.1. *Title I Program documentation evidencing parental involvement was not available; and documentation of the work performed by CIS staff was incomplete. Specifically, there was no evidence in the 2015-2016 filing system related to the school's annual Title I Program meeting, flyer, agenda, and minutes, and there was no evidence of Parent Surveys for the entire fiscal year. Based on the size of*

the student population, surveys should have been performed and should be on file. In addition, Monthly Activities Report [FM-6913] and the Parental Involvement Monthly School Report [FM-6914] were incomplete. The Parental Involvement Monthly Reports on file were not signed by the former Principal and there was only a limited amount of supporting documentation on file.

Regarding the records of the CIS, we noted that weekly schedules corresponding to the work of the CIS were not on file. Instead, we found three generic schedules for the months of February, March and May. We also noted telephone logs showed that the CIS made telephone calls to parents only once a month.

12.2. *The location of the Parent Resource Center and the desk of the CIS were not clearly identified or advertised in the Main Office.* There were no banners, signs or bulletin boards advertising the location. In addition, during the time of our visit, we did not observe any sign-in sheets or parental activity, which would otherwise indicate that parents were being serviced.

During the audit, the current school administration identified a classroom where the new Parent Resource Center would be set up.

*Title I Program Funds Allocated For Hourly Payroll and Purchase of Goods/Services Not Utilized*

Title I program funds not spent or encumbered by year-end are lost by the school, as they cannot be re-budgeted the following year. While funds should not be spent unnecessarily as identified in the *Title I Administration Handbook*, good budget planning and continuous monitoring of account balances are essential to ensure that available funding resources are used to their maximum intended purpose. However,

12.3. The school had budgeted approximately \$7,300 for hourly payroll and \$4,500 for the procurement of goods and services. None of these funds had been expended by the end of the fiscal year.

## **RECOMMENDATIONS**

**12.1. The school administration should discuss the documentation requirements with CIS staff in order to strengthen and improve documentation efforts.**

**12.2. 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.**

- 12.3. The school administration should devise a strategy with the CIS to conduct more home visits throughout the year.
- 12.4. 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 Department of Title I Administration; and should discuss any discrepancies with the CIS for immediate corrective action.
- 12.5. Going forward, the school administration should devise a plan to fully invest Title I Program funds in the procurement of resources for the benefit of students and to upgrade the educational program of the school.

**Person(s) Responsible:** **Principal, Assistant Principal,  
Community Involvement Specialist,  
and Title I Staff**

**Management Response:**

The Principal met with the Community Involvement Specialist (CIS) and reviewed the Job Description on November 8, 2016. A copy of the Job Description signed by the Community Involvement Specialist was obtained and will be maintained on file.

The Principal met with the Assistant Principal and the CIS and reviewed the documentation requirements for the Title I Program. Furthermore, the Principal in collaboration with the Region, requested assistance from the Title I Program Department to ensure proper training of the newly hired CIS.

The Principal and/or Assistant Principal will meet with the CIS upon returning to the school site from monthly meetings with the Department of Title I Administration to discuss all current documents that pertains to parent and community activities for that month.

The Principal and/ or Assistant Principal will review the Title I records on a quarterly basis to ensure that records are completed and filed, and monthly reports are submitted timely to the Title I Program Office. Discrepancies will be discussed with the CIS to ensure that corrective action is implemented immediately. Additionally, administration will ensure the CIS staff stores all documentation properly in the CIS staff section of the Title I box.

The Principal and Assistant Principal will ensure through meetings and observations that the CIS is performing all roles and responsibilities as delineated by the job description for that position. Furthermore, the Principal will meet with all personnel paid



through Title I and ensure that they understand their roles. The school administration will ensure that the work performed by Title I staff is aligned with their job duties.

The Principal or Assistant Principal will assign the CIS to make home visits for students with excessive tardiness to school and absences from school. Furthermore, home visits will be made to students whose behavior impacts the teaching and learning, and other issues that arise as it pertains to serving as a liaison between parents, the community, and the school. A log of home-visits will be maintained. The Principal or the Assistant Principal will review the log monthly with the CIS.

To ensure that Title I program funds are maximized and spent in a timely manner, a spending plan has been developed to ensure that program funds are spent accordingly. A spreadsheet with the projected expenditures and budgeted supplies needed has been created. This will be reviewed on a monthly basis updated with current balances each month and revised as necessary. This will ensure that all allocated funds are accurately expended in a timely manner benefit of students and to upgrade the educational program at the school.

The Treasurer will print out the Title I budget accounts on a monthly basis, and the Principal and Treasurer will review them together to ensure that all expenditures are within the projected budget.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the newly appointed Principal to establish a plan for the appropriate budgeting, monitoring, and expending Title I Funds. Furthermore, the Principal was instructed to thoroughly review Section F of the ***Title I Administration Handbook***.

The South Region Office Financial/Business Operation Director will solicit assistance from the Office of Title I Program Management provide training to the Community Involvement Specialist and his/her role in maintaining records at the school. The Principal will conduct a review of the Compliance Filing System maintained at the school on a regular basis. Any discrepancies will be immediately corrected.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Richmond Heights Middle School.

**13. Ineffective Controls Over Capitalized Property Inventory Resulted In Loss Of Equipment And The Reporting Of “Unlocated” Items  
*Richmond Heights Middle***

The *Manual of Property Control Procedures* establishes the guidelines for recording and managing property. According to Section 4 and pursuant to Chapter 10.400 of the Auditor General, State of Florida, an inventory of all property shall be taken once every fiscal year. Items on record which cannot be found will be listed as “unlocated” and reported accordingly. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that “all property with a value or cost of \$1,000 or more and projected useful life of one year or more shall be recorded in the local government’s financial system as property for inventory purposes”.

Our most recent property inventory of 286 property items with an individual cost of \$1,000 or more and a total cost of approximately \$811,500 disclosed that seven items with an aggregate cost of approximately \$24,000 and fully depreciated value could not be accounted for.

**RECOMMENDATIONS:**

- 13.1. The school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.**
- 13.2. The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintain control over property.**
- 13.3. The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.**
- 13.4. Discuss procedures with staff regarding property that is disposed of or transferred to another location and the requirements and use of proper forms.**

**Person(s) Responsible:**

**Principal, Assistant Principal, Secretary**

**Management Response:**

To ensure adequate controls over property, the Principal, Assistant Principal and the Secretary who maintains property listing, have reviewed the Manual of Property Control Procedures on December 1, 2016. A systematic process for accounting for and disposing of property has been implemented.

The property inventory will be maintained on a spreadsheet. Movement of any property will be monitored by the Assistant Principal. Updating the data base will be completed by the Secretary.

An in house property review will be conducted on a quarterly basis to ensure the identification of all property control items and their locations. Unaccounted items will result in an in-house inquiry to locate the item. The in-house property review will be submitted to the Financial Business Operations Director upon completion. The Principal discussed procedures for filing plant security reports.

The Principal will meet with staff on February 16, 2017, to review the procedures for properly disposing of property. Property that needs to be disposed will be moved to an identified location with an Outgoing Controlled Equipment Form completed by the Assistant Principal. The Assistant Principal will submit the Outgoing Control Form to the Principal for review and signature. A copy will be provided to the secretary to update the property listing.

The Principal will attend the district's Money DOES Matter Support Program for the 2016-2017 school year.

All corrective measures will be implemented to prevent future audit exceptions.

**Person(s) Responsible:**

**South Region Office Administration**

**Management Response:**

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

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

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

The South Region Office Financial/Business Operations Director instructed the Principal to conduct inventory a minimum of two times a year and to submit the results of the inventory to the Region no later than the end of September and February.

All Principals will participate in the *Money Does Matter* Program 2016-2017.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 55 of this report and page 144 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Richmond Heights Middle School.

## 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, 2015 and/or June 30, 2016, 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*;
- 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;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*; and *certain information technology controls*;
- 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 Policy, 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, 2014 through June 30, 2015 and/or July 1, 2015 through June 30, 2016 (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 2015-2016 fiscal year for financial reporting purposes. FTE audits covered the 2015-2016 fiscal year Survey Period 3 (February) or the 2016-2017 fiscal year Survey Period 2 (October), depending on the school audited.

Our procedures were as follows:

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

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

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

### **Internal Control Matters**

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

## BACKGROUND

### INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2015 and June 30, 2016 was 0.64%.

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, 2015 and June 30, 2016, the MDCPS-Money Market Pool Fund's interest rate was 0.64%.



### *New Accounting Software To Account For The Internal Funds Of Schools/Centers*

In 2013, Miami-Dade County Public Schools needed to upgrade the centralized accounting system applicable for the bookkeeping of the internal funds of the schools and centers districtwide. According to Information Technology Services (ITS), the existing internal funds' centralized accounting system software platform was outdated and difficult to sustain going forward. In addition, the District aimed at an accounting solution that would be capable of accepting credit card payments as well as on-line payments at all schools to mirror current advances in marketing technology and reduce the volume of cash handled at the sites.

After complying with the district-mandated processes for seeking vendor proposals, selecting and engaging a vendor, testing the product, training staff and creating the support infrastructure, the solution was the implementation of *Microsoft Dynamics GP*, an accounting (ERP) software package, which the District deployed on a full-scale for the internal funds of all 21 adult and community education centers/technical colleges effective at the beginning of April 2015. The District named it the *Electronic Student Accounting System* (otherwise referred to as the eSAS system). Unlike the legacy bookkeeping software where the financial activity was reflected on the cash basis of accounting, this new system records the financial transactions under the full accrual basis of accounting.

Regarding K-12 schools/centers, the migration from the old to the new system happened in stages between September 2015 and early March 2016 due to the large number of schools/centers involved (335). As of early March 2016, the District had migrated the bookkeeping of the internal funds of all K-12 centers from the legacy system to the new eSAS accounting system. The deployment was accomplished by establishing a system whereby schools were segregated into four different groups (the first being the pilot group followed by three cohort groups). Each group migrated to the new bookkeeping system according to an agreed upon schedule between the district and the software vendor. The end-dates and start-dates of this exercise are noted in the following table:

Group Designation	MSAF (Legacy) System End Date	eSAS System Available For Conversion	No. Of Schools/Centers
Pilot	9/29/2015	10/1/2015	18
Cohort 1	11/24/2015	12/1/2015	60
Cohort 2	1/27/2016	2/1/2016	149
Cohort 3	2/24/2016	3/1/2016	108
Total Schools/Centers			335

Not all the schools/centers within the same group migrated to the new system on the same date. Although the system was available on the dates noted above for each of the pilot group/cohort groups, schools/centers were directed not to input any information until they attended the “Go Live” meeting scheduled at ITS, where Treasurers were given guidance on how to migrate to the new system and initialize the financial information in the new system. “Go Live” meetings were scheduled following the day available for conversion and throughout the next few days to accommodate all the schools/centers within the group. For purposes of our opinion, we will use the “eSAS System Available For Conversion” date for the schools/centers in each group/cohort.

The conversion to the new automated system presented many challenges. These included familiarization with the bookkeeping of the funds on a web-based full-accrual system, sorting through discrepancies with the reports and understanding/resolving technical issues with the system in general. As a result, several reporting tasks and reconciliations associated with the bookkeeping of the internal funds were not always completed by the schools/centers in a timely manner. *We took these matters into consideration when performing and reporting the results of our audits.*

#### *The Greater Miami Athletic Conference*

The Greater Miami Athletic Conference (GMAC), in cooperation with the Florida High School Activities Association (FHSAA), regulates and promotes interscholastic athletics among its membership of all public and non-public high schools. Its purpose is to protect the interests of the high schools belonging to this conference, to promote pure, amateur sports, and to foster such other activities as the organization may decide to sponsor. It also trains and provides officials for the interscholastic athletic events.

The GMAC is administered by the Executive Committee that consists of various school district employees, most of whom are principals. The President of the GMAC Executive Committee for 2014-2015 and 2015-2016 was Mr. Javier Perez, Principal, South Dade Senior High School. First Vice-President Mr. Shawn Carney, Athletic Director, Miami Southridge Senior High School, served in Mr. Perez’ absence for a portion of the 2015-2016 fiscal year. Ms. Cheryl Golden was the Executive Secretary during the audit period. Ms. Golden reported to Dr. Marcos Moran, Assistant Superintendent, School Operations and to Mr. Steffond L. Cone, Assistant Superintendent, School Operations, during the audit period.

#### *The Dade County Athletic Equalization Fund*

The Dade County Athletic Equalization Fund was established to aid the athletic programs at senior high schools in financial distress. To assure the viability of this Fund, schools are required to repay amounts borrowed, for which no interest is charged. Presently, the GMAC’s Executive Secretary serves as the trustee of the funds

with oversight from the Administrative Director, School Operations, Division of Athletics, Activities and Accreditation.

During the two-year audit period ending June 30, 2016, the funds were maintained in a Trust Fund account within the Internal Funds of GMAC. This account, which had a balance of \$29,119 at the start of the audit period, experienced financial activity during the audit period and closed the 2015-2016 fiscal year with a balance of \$25,445.

During the audit period, a \$10,000 loan issued to one of the senior high schools during the previous audit period was paid in full; and a second loan for \$5,511 issued to another school is being paid in three yearly installments of \$1,837. As of the closing of the 2015-2016 fiscal year the loan has an unpaid balance of \$3,674.

#### *Systemwide Business and Industry Services Center (Systemwide)*

In October 1995, Systemwide Business and Industry Services Center was established when funds at different locations were transferred to the District for central processing of certain programs. Specifically, this center received student fees collected at Lindsey Hopkins Technical College, Robert Morgan Educational Center and Technical College, and Miami Lakes Educational Center and Technical College associated with the General Equivalency Diploma (GED) and the Test of Essential Academic Skills (TEAS).

In previous years, the schools would collect amounts for GED testing fees and remit those fees to Systemwide via internal funds check for processing. Currently, fees for the GED test are paid by students online, and the computer-based testing provider (vendor) remits a check to Systemwide for the aggregate fees. Some of the supplies and expenses associated with these programs are paid by Systemwide.

## **PROPERTY**

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

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

staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

## **PAYROLL**

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

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

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

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

## PURCHASING 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.*

## 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.

## 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 two-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 and 2016-2017 fiscal years, months selected by the FDOE for these surveys are as follows:

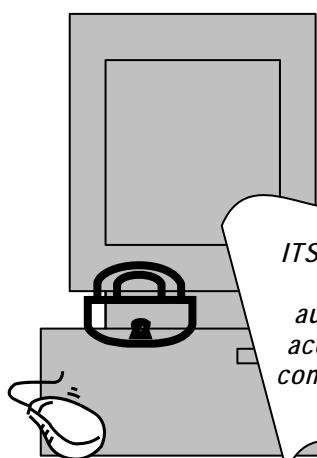
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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

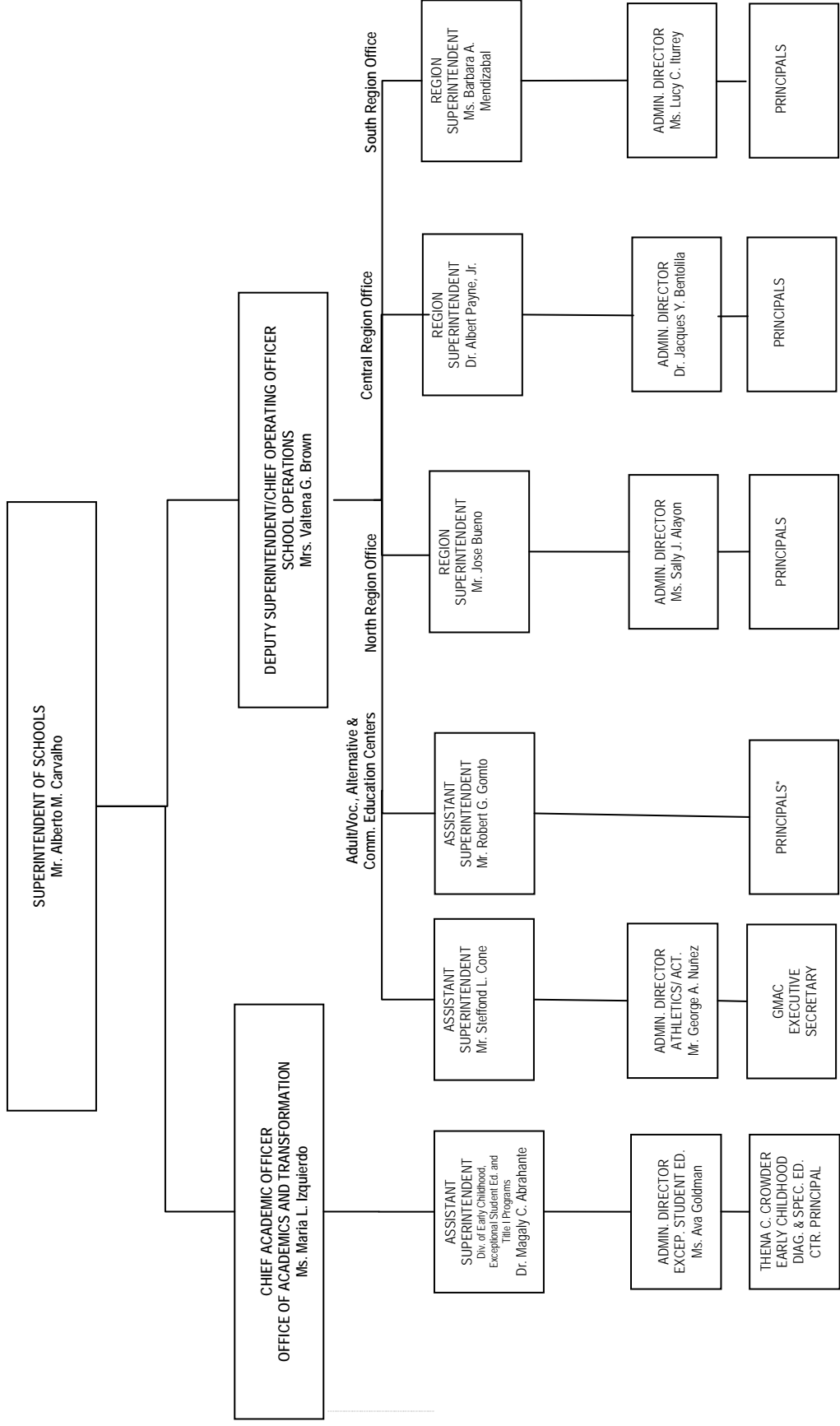
## DATA SECURITY MANAGEMENT REPORT



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

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

# ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



\*Includes Systemwide Business and Industry Services Center.




***APPENDIX  
MANAGEMENT'S RESPONSES***



**MEMORANDUM**

February 8, 2017

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

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

**SUBJECT:** **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT  
REPORT OF MIAMI NORTHWESTERN SENIOR HIGH  
SCHOOL FOR THE 2015-2016 AND THE 2016-2017 SCHOOL  
YEAR**

This memorandum serves as a response to the relevant findings in the internal audit for Miami Northwestern Senior High School for the fiscal years of 2015 – 2016 and 2016 – 2017.

**RECOMMENDATIONS**

- 1.1. Assign an administrator over the internal funds of the school.
- 1.2. Discuss receipting and depositing procedures with staff for understanding and awareness of the requirements and timelines for turning in funds/posting collections.
- 1.3. Implement a schedule for turning in collections to the Treasurer to ensure that all collections are turned in for the deposit by the end of the school day; and direct sponsors to obtain a receipt upon remittal of the collections.
- 1.4. In the event of any evening collections, ensure that the Collection/Deposit Log [FM-7249] is consistently utilized to document any monies left overnight/over the weekend pending deposit; the process involves two individuals, including an authorized administrator to oversee this process; and the collections are receipted, verified and counted by sponsors and the Treasurer following district guidelines.
- 1.5. Strengthen the review and oversight of receipting/depositing procedures to ensure that monies are timely receipted, deposited and recorded. This should include a periodic review of deposit packages to ensure the timelessness of collections and the accuracy of the documentation.

**Person(s) Responsible:**

Principal, Vice Principal, Treasurer, Activities Director

**Management Response:**

In order to ensure that recommendations and procedures are followed, The Principal assigned the Vice Principal to oversee the internal funds of Miami Northwestern Senior High School. The Principal reviewed the following items with the Treasurer, Vice Principal and Activities Director: Section II, Chapter II of the Manual of Internal Fund Accounting as well as the Office of the Controller's Policies and Procedures for Safeguarding Funds at the Schools via Weekly Briefing 5164.

Additionally, the proper use of the Collection/Deposit Log (FM\_7249) was reviewed and implemented immediately. The log will be reviewed by the Principal weekly. The Activities Director will review and retrain all club sponsors with regards to proper protocol and deadlines. The Treasurer has implemented a set schedule for turning in collections that will be communicated to all faculty, staff and sponsors via faculty meeting, e-mail and during each department meeting.

The evening and weekend "drop-box" has been removed from the main office and weekend and after hour deposits will no longer be permitted unless prior approval has been received by the Principal and the use of the Collection Log reviewed.

The Principal, Vice Principal and Treasurer will review the receipting and depositing procedures to certify compliance with the Manual of Internal Fund Accounting. In order to strengthen the accuracy of all procedures, weekly reviews of deposit packages, collection timelines and all related documentation will be held every Monday by the Vice Principal overseeing internal funds. The Principal will review these items at least once a month.

#### **RECOMMENDATIONS**

- 2.1. Review the disbursement procedures with staff to ensure a proper understanding and awareness of the requirements.
- 2.2. Enforce bid requirements and direct staff to ensure that: 1) purchases are properly documented with the minimum of three written vendor quotations, one of which must be from a certified minority vendor; and 2) the lowest quotation is selected.
- 2.3. Strengthen the oversight of the disbursement function to ensure compliance with the disbursement documentation requirements and the timeliness of payments.
- 2.4. Ensure the purchases charged to the Fund 9 account comply with the requirements.

#### **Person(s) Responsible:**

Principal, Vice Principal, Treasurer, Activities Director

#### **Management Response:**

To assure that the above recommendations are implemented at Miami Northwestern Senior High School, the Treasurer along with the Vice Principal will create a checklist

that will be used with every transaction that occurs in the Treasurer's Office.

The checklist will be used to help alleviate missed payment timelines, ensure proper procedures are followed and to strengthen the oversight of all disbursement documentation. The Vice Principal will review all transactions and peer-review the checklist. Emphasis will be placed on guaranteeing that all purchases over \$1,000 have a minimum of three written vendor quotations, with at least one being from a certified minority vendor.

The checklist will also consist of a section that would check each invoice to confirm that all signatures are present to affirm that all goods and services have been received and all payments are in order. Additionally, all equipment purchases that exceed \$1,000 will have a completed *Incoming Controlled Equipment Form [FM-1669]* that will be submitted to Property Accounting, whom will report the inventory to the District.

In order to reduce discrepancies with regards to disbursement documents and payments, the weekly meetings will focus on ensuring all documents are properly prepared, that all receipts are accounted for and all payments are within their timelines. The Principal will review Section III, Chapter 9 of the Manual of Internal Fund Accounting, with the Treasurer and Vice Principal that will assist with setting these guidelines to make sure that payments or withdrawals are not improperly charged to incorrect accounts. All account charges will be in compliance to the guidelines set forth in the manual.

### **RECOMMENDATIONS**

- 3.1. The school should solicit the assistance of staff from the Office of the Controller's Internal Funds Accounting Division to assist the Treasurer clearing the matter of the stale-dated checks.**
- 3.2. The school administration should assign an administrator to periodically review the internal funds records with the Treasurer to strengthen control over the bookkeeping of the funds and the financial records.**
- 3.3. The school administration should not approve expenditures unless sufficient funds are available in the account.**
- 3.4. The treasurer should carefully review the monthly reconciliation to ensure that any outstanding checks reported in the reconciliations for three months or more are timely cleared and resolved.**
- 3.5. The assigned administrator should periodically review the accounts and discuss with the Principal the future use of these funds, if no activity is foreseen during the current year.**
- 3.6. The assigned administrator should ensure that the yearbook sponsor completes and maintains all records associated with the activity and provides those records for the audit file.**
- 3.7. Periodically and at year-end, the assigned administrator should ensure that**

**all required records re completed and filed in proper order.**

**Person(s) Responsible:**

Principal, Vice Principal, Treasurer, Activities Director

**Management Response:**

The Principal requested assistance from a qualified staff member from the Office of the Controller's Internal Funds Accounting Division to train and assist the Treasurer once or twice a month to help ease the Treasurer's transition from an elementary to secondary school setting.

In addition, the Principal has paired the treasurer with the treasurer from another high school in the Region to server as a Mentor. The administration and treasurer will work with the mentor high school administration and treasurer to provide guidance and assistance as needed. To assist with review of the internal funds records, financial records and to strengthen the control over funds bookkeeping, The Principal will hire a hourly part-time experienced treasurer that will review the records after hours and work with the current Treasurer to enhance their knowledge and to prevent future errors from occurring.

As indicated above, the Vice Principal has been assigned to oversee the internal funds program. He will review the accounts to confirm there are sufficient funds available in the account before submitting to the Principal for final approval. During the weekly meetings, all account balances will be reviewed as a preventative measure against negative account balances. The Treasurer along with the hourly treasurer will review the monthly reconciliation report prior to the weekly meeting with administration to review any outstanding checks. Any check reported in the reconciliation for more then three months will be resolved in a timely manner and after six months, checks will be void and transferred to the correct account in order to remain in compliance with Section II, Chapter 5 of the Manual of Internal Fund Accounting.

During the weekly reviews, the future usage of funds from of all accounts will be determined and planned for areas that lack any upcoming activities for the current year. In order to make sure proper procedures are followed, sponsors will be re-trained about proper protocol and procedures outlined in the Manual of Internal Fund Accounting. Specifically, the yearbook sponsor will shadow an exemplary yearbook sponsor from a selected school in order to improve the accuracy of the activity records. Prior to the closing of school, the administration and treasurer will meet and review all records to confirm all documentation is properly completed and filed in the appropriate order.

**MEMORADUM**

February 8, 2017

**TO:** Ms. Barbara A. Mendizábal, Region Superintendent  
South Region Office

**FROM:** Mrs. Prudence Mingo, Principal  
Bel-Aire Elementary School *mingo*

**SUBJECT:** **ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT OF BEL-AIRE  
ELEMENTARY SCHOOL-0261**

The following is a response to the relevant findings in the internal audit report for Bel-Aire Elementary for the 2015-2016 Fiscal Year. The audit findings have been carefully reviewed by the Principal. As a result, the following corrective actions have been established to prevent recurrence.

**RECOMMENDATIONS:**

- 1.1. **The Treasurer would benefit from additional training in Internal Funds.**
- 1.2. **The school administration should discuss the procedures for the receipting and depositing of collections, the preparations of deposit packages, and the accounting of field trip activities with staff for understanding and awareness of the requirements.**
- 1.3. **The school administration should direct the Treasurer to issue receipts when instructional staff is turning over collections of deposit.**
- 1.4. **Periodically, the school administration should review the internal fund records to ensure that the Treasurer is filing the documents accordingly and posting transactions correctly and in a timely manner.**
- 1.5. **The school administration should ensure that donated funds are accompanied by donation letters and that funds are used as intended. Any changes to the donor's intent should have prior written approval before spending.**

**Person(s) Responsible:** **Principal, Treasurer, Staff**

**MANAGEMENT RESPONSE:**

The Principal has contacted the Internal Funds Business Manager assigned to the school to provide hands on trainings at the school site for the newly assigned Treasurer-in Internal Funds Procedures. On February 1, 2017 the Internal Funds Business Manager met with the Principal and Treasurer to develop a series of trainings for eSAS and Internal Funds procedures.

On February 6, 2017, the Principal met with the Treasurer and reviewed Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting as it relates to established the procedures regarding the collection, receipting and depositing of monies generated from school activities. The Principal directed the Treasurer to follow the guidelines to ensure the deposit package is supported with a Recap of Collections (FM-1004) or an official receipt when individual collections are \$15 or more. The Principal has directed the Treasurer to issue receipts when staff is turning over collections for deposit.

On February 15, 2017 the Principal will meet with staff to discuss district policies and procedures for the collection of monies. Proper use of Employee (BPI) Receipts (FM-0976) will be discussed with staff school wide to ensure their understanding of the receipting process. The Assistant Principal will review the internal funds records to ensure that the Treasurer is filing the documents accordingly and postings are timely. Any anomalies will be corrected immediately.

The Principal will review the financial activities periodically to ensure that the Treasurer is filing the documents accordingly and posting transactions correctly and in a timely manner.

The Principal will direct the Treasurer to attach the donation letter to the deposit making it a part of the deposit package. The Principal will review the contents of the donation letter and ensure that donated funds are used as intended. Additionally, the Principal will request the donor to provide written documentation approving any changes of the intended use of funds.

**RECOMMENDATIONS:**

- 2.1. The school administration should discuss the disbursement document requirements with appropriate staff to ensure that: 1) invoices are signed to indicate acknowledgement of receipt of goods/services; and 2) payments are made within 30 days of receiving the goods/services.**
- 2.2. The school administration should discuss the Fund-9 guidelines for disbursements that are allowable/not allowable related to the guidelines.**
- 2.3. Going forward, the school administration should review the disbursements periodically to ensure compliance; and should monitor the timelines for making payments to ensure that vendors are paid in a timely manner.**

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

**MANAGEMENT RESPONSE:**

On February 6, 2017, the Principal met with the Assistant Principal and Treasurer and discussed the procedures in Section II, Chapter 4 and 5 of the Manual of Internal Fund Accounting. The Principal directed the Treasurer to ensure that a disbursement be supported with a properly completed check requisition, and the invoice supporting the disbursement must be itemized and signed to indicate goods/services have been received and payment is in order.



The Principal has directed the Treasurer to ensure that all invoices are signed to indicate acknowledgement of receipt of goods/services and to make payment to vendors within 30 days of receiving the good/services.

The Principal met with the Treasurer to review the disbursements periodically to ensure that they are in compliance with the guidelines. Additionally, the Principal will monitor that payments to vendors are made in a timely manner.

The Principal will review disbursements periodically with the Treasurer to ensure compliance and monitor timelines for making payments to ensure that vendors are paid in a timely manner.

If you should require any additional information, please feel free to contact me.

cc: Ms. Cynthia Gracia  
Ms. Lucy C. Iturrey

**MEMORANDUM**

**February 8, 2017**

**TO:** Barbara Mendizábal, Region Superintendent  
South Region Office

**FROM:** Deanna D. Dalby, Principal  
Howard Drive Elementary



**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
HOWARD DRIVE ELEMENTARY FOR 2014-2015 AND 2015-2016  
FISCAL YEARS**

The following is a response to the findings in the Howard Drive Elementary Audit Report for the 2014-2015 and 2015-2016 Fiscal Years. The audit findings have been carefully reviewed by the Principal and, as a result the following corrective actions have been established to prevent recurrence.

**RECOMMENDATIONS:**

- 1.1 **The school administration should ensure that staff in charge of the recordkeeping of the program and the collection of funds understands and is aware of the proper receipting and documentation procedures.**
- 1.2 **The administrator in charge should ensure that responsible Community School staff is issuing receipts upon receipt of payment from parents/guardians; and that staff is recording/maintaining payment information on the student registration cards on a timely basis.**
- 1.3 **Collections held overnight should be recorded in the Collections/Deposits Log {FM-7249} and should be properly verified and logged by two employees when placing them in a safe place and when removing them from the safe place.**
- 1.4 **Program management should ensure collections are properly and timely processed and recorded.**

**Responsible Person(s):** Principal, Assistant Principal, Community School Specialist, Treasurer, After School Care Program Manager, and After School Care Clerk

**MANAGEMENT RESPONSE:**

In order to ensure compliance with receipting and depositing procedures of the After School Care and Pre-Kindergarten Program Collections, the Principal met with the After School Care Program Manager, the Treasurer, and the Assistant Principal, to review, Section II, Chapter 2, of the Manual of Internal Fund Accounting which establishes the procedures for the collection of monies at the school on January 11, 2017. The Principal instructed the After School Care Manager to receipt cash and check collections to the payee immediately upon collection.

On January 30, 2017, the Principal reviewed the proper utilization and procedures of the Collections/Deposit Log {FM-7249} with the Assistant Principal, the After School Care Manager and the Treasurer to ensure that the correct procedures are in compliance. The Principal instructed the After School Care Manager to utilize and complete the Collections/Deposit Log when it is necessary for collections to be left in the school overnight. In the absence of the Community School Clerk, the After School Care Manager will verify the monies collected and sign the Collections/Deposit Log along with the Principal or the Assistant Principal.

The funds will be placed in a safe place designated by the Principal. All funds will remain in the designated safe space until the Treasurer removes the funds to record and deposit the following day. Upon removal of the monies by the Treasurer, the Principal or Assistant Principal will verify the funds removed for deposit. Furthermore, the Principal provided the Assistant Principal, the After School Care Manager and the Treasurer a copy of Weekly Briefing #5164 (Policies and Procedures on Safeguarding Funds at Schools) dated November 6, 2008.

The Community School Specialist retired January 10, 2017. The position is posted and interviews are being conducted for a qualified replacement. When the employee is hired the Principal will request Fiscal Management Training from the District's After School Care department for the newly assigned Community School Specialist, the After School Care Program Manager and the Treasurer.

Finally, the Principal will attend *Money DOES Matter Support Program 2016-2017*.


If you have any further questions, please contact me at (305) 235-1412.

cc: Cynthia Gracia  
Lucy C. Iturrey

**MEMORANDUM**

February 08, 2017

**TO:** Barbara Mendizábal, Region Superintendent  
South Region Office

**FROM:** Adrian Montes, Principal   
Redland Elementary School

**SUBJECT: ADMINISTRATIVE RESPONSE OF AUDIT REPORT FOR  
REDLAND ELEMENTARY FOR THE 2015-2016 FISCAL YEAR**

This memorandum is in response to the relevant audit finding in the internal audit report for Redland Elementary School.

**RECOMMENDATIONS:**

- 1.1 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.
- 1.2 The school administration should ensure that hourly employee's schedules and assignments comply with the requirements of the Title I Program guidelines.
- 1.3 The school administration should discuss the documentation requirements with hourly paid staff in order to ensure that work assignments are well documented.
- 1.4 The school administration should ensure that student sign-in sheets for all tutoring sessions are kept on file.
- 1.5 The school administration should ensure that any hourly work involving lesson plans and related projects are documented with copies of work product and work schedules and produced *for the grant's intended year*.
- 1.6 Going forward, the current school administration should strengthen the planning of Title I Program expenditures to ensure that funding is utilized at its maximum level of efficiency; and its use targeted to upgrade the educational program of the school without incurring the risk or giving the appearance of supplanting funding sources.

**Responsible Person(s):** **Principal, Administrative Designee, Treasurer, Hourly Staff**

**MANAGEMENT RESPONSE:**

The Principal, Assistant Principal, and Treasurer, reviewed the Title I Administration Manual on December 21, 2016, to confirm that all Title I Program guidelines identified in Section B (Expenditures and Budget) of the manual relating to expenditures of hourly funds are in complete compliance with the established requirements; specifically as it relates to the utilization of staff compensated with the use of Title I funds.

In addition, to ensure full compliance with the guidelines stated in the Title I Handbook, the Principal met with the Treasurer and Assistant Principal on December 21, 2016, to ensure that current schedules and assignments of all staff being compensated through the Title I program comply with the requirement of the Title I Program and will continue to be kept in the corresponding folder of the school level compliance filing system. In addition, the Principal, Assistant Principal, and Secretary/Treasurer will maintain a binder that will house current copies of schedules pertaining to all staff being paid utilizing Title I funds. The Principal and Assistant Principal will review schedules regularly and will observe hourly staff periodically to ensure that all employees are appropriately adhering to their assignments and schedules.

Furthermore, the Principal met with the Assistant Principal, the Treasurer and all hourly staff on December 21, 2016, to review the documentation requirements for all staff being paid through Title I. In addition to keeping schedules, all staff will maintain documentation, sign-in sheets, student work samples, lesson plans, student rosters and any other artifacts that will assist in ensuring that work assignments are appropriately aligned and well documented.

The Principal, Assistant Principal, and Treasurer met with all hourly tutors on December 21, 2016, to detail the expectations that all tutoring sessions being funded through Title I must be accompanied by student sign-in sheets. All tutors will submit, to the Treasurer, student sign-in or attendance sheets bi-weekly prior to the end of each pay period. The Assistant Principal will review documents to ensure accuracy.

In addition, the Principal will ensure that any and all curriculum related assignments asked to be completed by hourly staff, be documented via a memorandum to the hourly employee(s) and copying the Title I file, that will explain the task and detail how it supports the academic progress of students within the current grant period. Copies of schedules, work products, lesson plans, and or any other artifacts supporting the hourly work will be maintained in the corresponding folder of the School Level Compliance Filing System and with the Treasurer.

Furthermore, the school's Title I budget is reviewed bi-weekly by the Principal and the Treasurer in order to ensure that appropriate planning is occurring in order to maximize the level of efficiency and to support the upgrade of educational programs. The Principal

will continue to review the Grants Availability Report and Hourly/Overtime Report in order to ensure that funds are appropriately and effectively being utilized to enhance the school's academic program and are in complete compliance with the guidelines established within the Title I Handbook.

Finally, the Principal will attend the *Money DOES Matter Support Program 2016-2017*.


For further information regarding the response, please contact our office at 305-247-8141.

cc: Ms. Cynthia Gracia  
Ms. Lucy C. Iturrey

**MEMORANDUM**

**February 8, 2017**

**TO:** Barbara Mendizábal, Region Superintendent  
South Region Office

**FROM:** Barbara Leveille-Brown, Principal   
Laura C. Saunders Elementary/2941

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
LAURA C. SAUNDERS ELEMENTARY**

The following is a response to the audit findings for Laura C. Saunders Elementary for the FTE findings for 2016-2017 Fiscal Year. The audit findings have been carefully reviewed by the Principal. As a result, the following corrective actions have been established to prevent recurrence:

**RECOMMENDATIONS:**

- 1.1 To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, appropriate staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and timely filed in the folders. All records should be filed in the LEP folders by the time of the FTE Survey.**
- 1.2 In order to ensure future compliance with District guidelines, in those instances where students are enrolled over six semesters in the ESOL program, improved efforts should be made by the school administration to ensure that upcoming meetings are identified with sufficient time to schedule them in a timely manner and before FTE week. Particular attention should be paid to the student's DUESS date to ensure compliance with ESOL anniversary requirements.**

Person(s) Responsible:    Principal,    Assistant    Principal,    ESOL  
   Chairperson, Registrar

**MANAGEMENT RESPONSE**

In order to ensure that the ESOL Program meets compliance with the District guidelines, an in-house review of the LEP folders was conducted. As a result of the findings, the Principal requested assistance from the Region to assist in coordinating trainings from the District to the newly appointed ESOL Department Chairperson, Assistant Principal, and Registrar. The Principal met with the ESOL Department

Chairperson, Assistant Principal assigned to the ESOL Department, and the Registrar to ensure an understanding of the ESOL guidelines established by the State of Florida, Department of Education, and the District.

The Principal will meet periodically with the Assistant Principal, ESOL Department Chairperson, and the Registrar to review randomly selected cumulative folders of ELL students to ensure that initial assessments are completed in a timely manner and on file, student schedules are printed and properly filed, meetings are conducted in a timely manner for students with six or more semesters in ESOL and that the ELL/LEP Student Plan is properly completed and signed.

Additionally, a checklist will be developed to be used by the Registrar to ensure that the records of newly registered students are accurate and complete. Notifications to Parents/Guardians of Limited English Proficient (LEP) students (FM 6576) will be timely provided and placed in the student LEP folder.

Finally, all ELL/LEP students will be identified in a timely manner to ensure that they are properly scheduled before FTE week.

The Principal will attend the Money Does Matter Support Program.

cc: Cynthia Gracia  
Lucy C. Iturrey



**MEMORANDUM**

February 8, 2017

**TO:** Ms. Barbara Mendizábal, Region Superintendent  
South Region Office

**FROM:** Dr. Earl Burth, Principal *EB*  
West Homestead K-8 Center

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF WEST  
HOMESTEAD K-8 CENTER 2014-2015 THROUGH 2015-2016**

The following is a response to relevant findings in the school audit report of West Homestead K-8 Center. A management plan has been developed and implemented to address the recommendations listed below.

**RECOMMENDATIONS:**

- 1.1. The current school administration should discuss the Title I Program guidelines with staff for maintaining inventory in order to properly identify the property purchased with Title I Program funds and its location on campus.**
- 1.2. The current school administration should devise a system to track all equipment items purchased and distributed to staff/students; as well as any equipment that may be removed from the inventory due to loss or damage.**

**Person(s) Responsible:** Principal, Assistant Principal, Media Specialist,  
Staff, Secretary/Treasurer, Head Custodian

**MANAGEMENT RESPONSE:**

The Principal met with the Assistant Principal, Media Specialist, Treasurer, and Head Custodian to review the Title I Program Guidelines for maintaining inventory in order to properly identify the property purchased with Title I Program funds and its location on campus on October 14, 2016.

Upon receipt of new equipment to the building, a thorough check will be conducted by the Principal and Secretary/Treasurer to reconcile the equipment received with the packing list to ensure accuracy of delivery and the invoice will be signed as goods being received.

All equipment purchased with Title I funds will be stored in a secure location within the Principal's Office upon arrival to the building. The Principal's Secretary/Treasurer will maintain a filing system for capitalized and non-capitalized equipment. The filing system will include a complete inventory listing of capitalized and non-capitalized equipment which will clearly identify those items purchased with Title I funds. Equipment purchased utilizing Title I funds will be clearly tagged by the Assistant Principal with Title labels provided by the Department of Title I. Additionally, all property will be inventoried and logged on a database by the Media Specialist.

In the event that there is a need to dispose of obsolete or damaged equipment purchased with Title I funds, the Principal will submit a memorandum to the Administrative Director, Title I Administration and Federal/State Fiscal Operation requesting permission to dispose of Title

I property. Once permission is granted a Property Disposal Form will be completed and an Outgoing Controlled Equipment Form will be sent to Stores and Distribution, in order for the property to be picked-up. An internal property audit will be conducted quarterly and the results of the internal property audit will be submitted to the Region Director for Financial/Business Operations.

**RECOMMENDATIONS:**

- 2.1. The school administration should discuss the documentation requirements with CIS staff in order to strengthen and improve documentation efforts.**
- 2.2. 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.**
- 2.3. The school administration should devise a strategy with the CIS to conduct more home visits throughout the year.**
- 2.4. 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 Department of Title I Administration; and should discuss any discrepancies with CIS for immediate corrective action.**

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

**MANAGEMENT RESPONSE:**

The Principal met with the Community Involvement Specialist (CIS) and reviewed the Job Description on October 14, 2016. A copy of the Job Description was signed and dated by the Community Involvement Specialist and filed in the corresponding folder of the school level compliance filing system.

The Principal met with the Assistant Principal and the CIS and reviewed the documentation requirements for the Title I Program on October 14, 2016. Furthermore, at the direction of the Region, the Principal requested assistance from the Title I Program Department to ensure proper training of the newly hired CIS.

The Principal or Assistant Principal will meet with the CIS upon returning to the school site from monthly meetings with the Department of Title I Administration to discuss all current documents that pertains to parent and community activities for that month.

The Principal or Assistant Principal will review the Title I records on a quarterly basis to ensure that records are completed and filed, and monthly reports are submitted timely to the Title I Program Office. Discrepancies will be discussed with the CIS to ensure that corrective action is implemented immediately.

Additionally, administration will ensure the CIS staff stores all documentation properly in the CIS staff section of the school level compliance filing system.

The Principal and Assistant Principal will ensure through meetings and observations that the CIS is performing all roles and responsibilities as delineated by the job description for that position.

School administration will assign the CIS to make home visits for students with excessive tardiness and absences from school. Furthermore, home visits will be made to students whose behavior impacts the teaching and learning, and other issues that arise as it pertains to serving as a liaison between parents, the community, and the school. A log of home-visits will be maintained in the Title I school level compliance filing system. The Principal or the Assistant Principal will review the log on a monthly basis with the CIS.

The Principal will continue to attend the district's Money *DOES* Matter Support Program for the 2016-2017 school year.


All corrective measures will be implemented to ensure there are no future audit exceptions. If you have any further questions, please feel free to contact me at 305-235-3612.

cc: Ms. Cynthia Gracia  
Ms. Lucy C. Iturrey

**MEMORANDUM**

February 8, 2017

**TO:** Ms. Barbara Mendizábal, Region Superintendent  
South Region Office

**FROM:** LaRhonda Donaldson, Principal   
Richmond Heights Middle School

**SUBJECT: ADMINSTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
RICHMOND HEIGHTS MIDDLE SCHOOL 2014-2015 THROUGH 2015-2016**

This memorandum serves as a response to the relevant findings in the school audit report for Richmond Heights Middle School for the 2014-2015 and 2015-2016 fiscal year.

**RECOMMENDATIONS:**

- 1.1. **The new school administration should periodically review the internal funds record with the Treasurer to strengthen control over the bookkeeping of the funds, the financial records, use of Fund 9 revenue, and the accounting of field trip activity.**
- 1.2. **The new school administration should implement use of the Collections/Deposit Log (FM -7249), review periodically and maintain on file.**
- 1.3. **The new school administration should discuss fieldtrip procedures with sponsors to ensure that sufficient monies are collected to cover expenditures; and require that any complimentary admissions be obtained from the participating students and documented in files.**
- 1.4. **The new school administration should ensure that prior approval and appropriate funding sources are identified to cover expenditures related to capital improvement projects.**

**Responsible Person(s):** Principal, Assistant Principal, Treasurer, Club Sponsors

**MANAGEMENT RESPONSE:**

In order to strengthen control over the bookkeeping of the funds, the financial records, use of Fund 9 revenue, and the accounting of field trip activity, the newly appointed Principal met with the Assistant Principal and the Treasurer on November 8, 2016 to review *Weekly Briefing No. 5164 Policies and Procedures on the Safeguarding the Funds at Schools*.

At the meeting, the Principal discussed the proper utilization of the Collections/Deposit Log (FM -7249), and directed the Treasurer to utilize it. Furthermore, the Treasurer was instructed to submit the Log to the Principal and/or Assistant Principal for review daily. The Principal and/or Assistant Principal will ensure that the log is properly completed and signed.

On January 26, 2017, the Principal and the Treasurer will continue to attend Money Matters to gain a better understanding of financial reports and the use of Fund 9 revenue. Furthermore, the Principal met with the Assistant Principal and the Treasurer to review Chapter II, Section 6 of the Manual of Internal Fund Accounting and reviewed unallowable expenses using Fund 9. The Principal will monitor Fund 9 expenditures monthly to ensure spending is kept within limits, purchases are allowable, and that the account is replenished in a timely manner. In the event that capital improvement projects are necessary, the Principal will secure the appropriate approvals and funding. Additionally, the Treasurer work area and office has been organized to ensure internal funds are maintained in one location so that documents and supporting receipts are in full compliance.

On November 30, 2016, the Principal advised staff that all field trip requests must be submitted to the Assistant Principal and the Principal for review and approval before monies can be collected. The Principal advised Sponsors that once a field trip is approved and the collection of funds begins, all collected funds must be submitted to the Treasurer daily along with supporting documentation from students who have submitted monies and or received complimentary admissions. Furthermore, the Principal advised the Treasurer that a receipt must be issued to the Sponsor upon the submission of monies. Furthermore, the Sponsors were reminded of their responsibility to ensure that the field trip expenditures were within the revenues collected.

**RECOMMENDATIONS:**

- 2.1. The school administration should discuss the documentation requirements with CIS staff to strengthen and improve documentation efforts.**
- 2.2. 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.**
- 2.3. The school administration should devise a strategy with the CIS to conduct more home visits throughout the year.**
- 2.4. 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 Department of Title I Administration; and should discuss any discrepancies with CIS for immediate corrective action.**
- 2.5. Going forward, the school administration should devise a plan to fully invest Title I Program funds in the procurement of resources for the benefit of students and to upgrade the educational program at the school.**

**Person(s) Responsible:** Principal, Assistant Principal, Community Involvement Specialist, and Title I Staff

#### **MANAGEMENT RESPONSE:**

The Principal met with the Community Involvement Specialist (CIS) and reviewed the Job Description on November 8, 2016. A copy of the Job Description signed by the Community Involvement Specialist was obtained and will be maintained on file.

The Principal met with the Assistant Principal and the CIS and reviewed the documentation requirements for the Title I Program. Furthermore, the Principal in collaboration with the Region, requested assistance from the Title I Program Department to ensure proper training of the newly hired CIS.

The Principal and/or Assistant Principal will meet with the CIS upon returning to the school site from monthly meetings with the Department of Title I Administration to discuss all current documents that pertain to parent and community activities for that month.

The Principal and/ or Assistant Principal will review the Title I records on a quarterly basis to ensure that records are completed and filed, and monthly reports are submitted timely to the Title I Program Office. Discrepancies will be discussed with the CIS to ensure that corrective action is implemented immediately. Additionally, administration will ensure the CIS staff stores all documentation properly in the CIS staff section of the Title I box.

The Principal and Assistant Principal will ensure through meetings and observations that the CIS is performing all roles and responsibilities as delineated by the job description for that position. Furthermore, the Principal will meet with all personnel paid through Title I and ensure that they understand their roles. The school administration will ensure that the work performed by Title I staff is aligned with their job duties.

The Principal or Assistant Principal will assign the CIS to make home visits for students with excessive tardiness to school and absences from school. Furthermore, home visits will be made to students whose behavior impacts the teaching and learning, and other issues that arise as it pertains to serving as a liaison between parents, the community, and the school. A log of home-visits will be maintained. The Principal or the Assistant Principal will review the log monthly with the CIS.

To ensure that Title I program funds are maximized and spent in a timely manner, a spending plan has been developed to ensure that program funds are spent accordingly. A spreadsheet with the projected expenditures and budgeted supplies needed has been created. This will be reviewed on a monthly basis updated with current balances each month and revised as necessary. This will ensure that all allocated funds are accurately expended in a timely manner benefit of students and to upgrade the educational program at the school.

The Treasurer will print out the Title I budget accounts on a monthly basis, and the Principal and Treasurer will review them together to ensure that all expenditures are within the projected budget.

#### **RECOMMENDATIONS:**

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

- 3.2. **The school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintain control over property.**
- 3.3. **The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.**
- 3.4. **Discuss procedures with staff regarding property that is disposed of or transferred to another location and the requirements and use of proper forms.**

**Responsible Person(s): Principal, Assistant Principal, Secretary**

**MANAGEMENT RESPONSE:**

To ensure adequate controls over property, the Principal, Assistant Principal and the Secretary who maintains property listing, have reviewed the Manual of Property Control Procedures on December 1, 2016. A systematic process for accounting for and disposing of property has been implemented.

The property inventory will be maintained on a spreadsheet. Movement of any property will be monitored by the Assistant Principal. Updating the data base will be completed by the Secretary.

An in house property review will be conducted on a quarterly basis to ensure the identification of all property control items and their locations. Unaccounted items will result in an in-house inquiry to locate the item. The in-house property review will be submitted to the Financial Business Operations Director upon completion. The Principal discussed procedures for filing plant security reports.

The Principal will meet with staff on February 16, 2017, to review the procedures for properly disposing of property. Property that needs to be disposed will be moved to an identified location with an Outgoing Controlled Equipment Form completed by the Assistant Principal. The Assistant Principal will submit the Outgoing Control Form to the Principal for review and signature. A copy will be provided to the secretary to update the property listing.

The Principal will attend the district's Money DOES Matter Support Program for the 2016-2017 school year.

All corrective measures will be implemented to prevent future audit exceptions. If you have any further questions, please feel free to contact me at 305-238-2316.

cc: Ms. Cynthia Gracia  
Ms. Lucy C. Iturrey

**MEMORANDUM**

February 8, 2017  
AP/#044/2016-17

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

**FROM:** Albert Payne, Region Superintendent  
Central Region Office

**SUBJECT: CENTRAL REGION OFFICE RESPONSE TO INTERNAL REPORTS FOR  
MIAMI NORTHWESTERN SENIOR HIGH SCHOOL**

Please find attached the responses to the audit findings for Miami Northwestern Senior High School. The Central Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**1. Inadequate Controls Over Receipts and Deposits**

The Financial/Business Director instructed the Principal to develop a plan for reviewing the Internal Funds records on a regular basis and to establish an administrator to oversee the internal funds. Steps were taken to immediately correct items as well as to review the Manual of Internal Accounting with the new Treasurer.

**2. Inadequate Controls Over Disbursements**

The Financial/Business Operations Director instructed the Principal to develop a procedure that will be followed that denotes the proper steps in the disbursement process. The procedures will have the administrator overseeing the internal funds part of the checks and balances to ensure bid requirements are followed and to ensure all the proper documentation is provided when purchasing from internal funds and Fund 9.

**3. Inadequate Controls Over the Bookkeeping Function Resulted in Negative Account Balances, Dormant Accounts and Disorganized Records**

The Financial/Business Director instructed the Principal to meet with staff to review the district guidelines, specifically how it relates to maintaining the internal funds. The Treasurer and Administrator assigned to oversee the Internal Funds will attend eSAS training to build their knowledge of our new treasury system. The Treasurer, Assistant Principal and Principal will review the monthly reconciliation as well as conduct periodic reviews of internal fund documents to ensure accuracy. In addition, the Principal will solicit assistance of the staff from the Office of the Controller's Internal Funds Accounting Division to assist the new Treasurer as she adjusts to the high school environment.

As a result of these audit findings, the following support activities will be implemented:

- The effected Principals will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.



- The Central Region Office Financial/Business Operations Administrative Director will direct the Principals to attend Money DOES Matter Support Program.
- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a support system for the Principal and designee to ensure that all after school records are properly maintained.

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

cc: Dr. Jacques Bentolila  
Ms. Cynthia Gracia

**MEMORANDUM**

February 8, 2017

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

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



**SUBJECT: RESPONSES TO AUDIT REPORT OF SOUTH REGION OFFICE SCHOOLS**

Please find attached the responses to the relevant audit findings for Bel Aire Elementary School, Howard Drive Elementary School, Laura Saunders Elementary School, Redland Elementary School, West Homestead K-8 Center, and Richmond Heights Middle School. The South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**Bel Aire Elementary School**

**1. Inadequate Controls Over Bookkeeping Functions Resulted in Errors And Incomplete/Inadequate Financial Records of the School.**

The South Region Office Financial/Business Operations Administrative Director, instructed the Principal to thoroughly review Section II, Chapters 2 and 3 of the *Manual of Internal Funds Accounting* and to develop a systematic plan to ensure the proper procedures for handling collections and donations.

The South Region Financial/Business Operations Administrative Director will solicit the assistance of an experienced Treasurer to serve as a mentor and guide the newly appointed Treasurer of the school.

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will solicit assistance from the Office of Internal Funds to provide necessary training for selected staff.

**2. Inadequate Controls Over Disbursements Resulted in Documentation That Was Incomplete And Non-Compliant With District Policy.**

The South Region Office Financial/Business Operations Administrative Director, instructed the Principal to thoroughly review Section II, Chapters 4 and 5 of the *Manual of Internal Funds Accounting* and to develop a systematic plan to follow regarding disbursement functions.

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will coordinate an Internal Funds mini-review. Results will be examined, discrepancies will be corrected immediately and a copy of the review will be submitted to the Region Office.

The South Region Center Financial/Business Operations Administrative Director will monitor that the Principal and Treasurer conduct on-site mini-reviews twice a year to ensure that all purchases are made in accordance with district policies.

Additionally, invoices, and all related documentation will be reviewed to ensure that record keeping procedures are intact, organized and dealt with in a timely manner.

#### **Howard Drive Elementary School**

##### **1. Inadequate Controls Over The Reporting of After-School Care and Pre-Kindergarten Program Collections.**

The South Region Office Financial/Business Operations Administrative Director instructed the Principal to thoroughly review Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* and the *Weekly Briefing No. 5164* and develop a systemic plan for ensuring the proper collection and receipting of funds related to the Before/After School Care Program to ensure the proper safeguarding of the school's funds.

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will schedule technical training with staff from the Office of Community Education for the newly selected Community Involvement Specialist upon hiring and other essential staff.

#### **Laura Saunders Elementary School**

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

The South Region Office Financial/Business Operations Director will solicit assistance from the Office of Bilingual Education and World Languages to conduct mini-reviews each semester for compliance in selected areas of the ELL Program Results from the District's mini-reviews will be submitted to the South Region Office Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

#### **Redland Elementary School**

##### **1. Inadequate Controls Of Title I Program Expenditures Resulted In Hourly Payroll Expenditures That Were Not Properly Documented And Some Questionable.**

The South Region Office Financial/Business Operations Director instructed the newly appointed Principal to establish a plan for the appropriate budgeting, monitoring, and expending Title I Funds. The South Region Office Financial/Business Operations Director further advised the Principal to meet with appropriate Title I staff to ensure that documentation related to the expenses made in hourly dollars is accurate and maintained properly.

#### **West Homestead K-8 Center**

##### **1. Non-Compliance With Title I Program Inventory Requirements And the Use Of Equipment.**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section 4 of the *Manual of Property Control Procedures* and Section C of the *Title I Administration Handbook 2016-2017* regarding the procedures for recording and managing property, as well as, for the disposal of property.

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

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

The South Region Office Financial/Business Operations Director instructed the Principal to conduct a property inventory on a quarterly basis and to submit the results of the inventory to the Region no later than the end of September and February.

## **2. Incomplete Records Maintained By The Community Involvement Specialist.**

The South Region Office Financial/Business Operations Director instructed the newly appointed Principal to review Section F of the *Title I Administration Handbook 2016-2017* regarding Parental Involvement and to develop a plan for the appropriate assignment of staff. The South Region Office Financial/Business Operation Director will solicit assistance from the Office of Title I Program Management provide training to the newly appointed Community Involvement Specialist and his/her role in maintaining records at the school.

### **Richmond Heights Middle School**

#### **1. Inadequate Controls Over Bookkeeping Functions Disclosed Posting/Deposit Delays And Other Bookkeeping Discrepancies.**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review Section IV, Chapter 1 of the *Manual of Internal Fund Accounting* and Section II, Chapters 4 and 5 which respectively address the procedures for conducting field trip activities and the policies and procedures for documenting disbursements.

The South Region Office Financial/Business Operations Business Director further instructed the Principal to conduct periodic reviews of the Internal Funds Records to ensure that the established policies are in place.

A mini-review of the Internal Funds Records and Field Trip records will be conducted in conjunction with the school site and any discrepancies will be corrected immediately.

#### **2. Title I Program Filing System And CIS Records Were Incomplete And The School Did Not Take Advantage Of Title I Program Funds Budgeted For Hourly Payroll And For The Procurement of Goods/Services.**

The South Region Office Financial/Business Operations Director instructed the newly appointed Principal to establish a plan for the appropriate budgeting, monitoring, and expending Title I Funds. Furthermore, the Principal was instructed to thoroughly review Section F of the *Title I Administration Handbook*.

The South Region Office Financial/Business Operation Director will solicit assistance from the Office of Title I Program Management provide training to the Community Involvement Specialist and his/her role in maintaining records at the school. The Principal will conduct a review of the Compliance Filing System maintained at the school on a regular basis. Any discrepancies will be immediately corrected.

**3. Inadequate Controls Over Capitalized Property Inventory Resulted in Loss of Equipment And The Reporting of “Unlocated” Items.**

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

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

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

The South Region Office Financial/Business Operations Director instructed the Principal to conduct inventory a minimum of two times a year and to submit the results of the inventory to the Region no later than the end of September and February.

All Principals will participate in the *Money Does Matter* Program 2016-2017.

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

BAM:LI  
M#44

Attachments

cc: Ms. Cynthia Gracia  
Ms. Lucy Iturrey

**MEMORANDUM**

**February 14, 2017**

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

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

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

School Operations has reviewed the audit findings cited in the 2014-2015, 2015-2016 and 2016-2017 audit reports of the following schools reporting to the Central and South Region Offices: Miami Northwestern Senior High; Bel Aire Elementary School, Howard Drive Elementary School, Laura Saunders Elementary School, Redland Elementary School, West Homestead K-8 Center, and Richmond Heights Middle School. The following preventive actions will be taken through School Operations:

- Inspect mini-review reports submitted by the Region Office Financial/Business Operations Director to ensure that adequate controls over disbursements; adequate controls over Bookkeeping Functions; Procurement Guidelines; FTE; After School/Community School Program Collections and Title I Program Expenditure and Property controls are adhered. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office.
- Continue to work collaboratively with the Region Offices to facilitate and coordinate teams of principals that will conduct on site reviews to further support schools with fiscal and organizational practices;
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through the Money DOES Matter Support Program and the Money DOES Matter Support Program Journal Publication.

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  
M099

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 2017***

**Office of Management and Compliance Audits  
1450 N. E. 2nd Avenue, Room 415  
Miami, Florida 33132  
Tel: (305) 995-1318 • Fax: (305) 995-1331  
<http://mca.dadeschools.net>**