



Miami-Dade County Public Schools

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

*Audit Results Were
Satisfactory And The Financial Statements
Were Fairly Stated For All
50 Schools/Centers In This Report.*

March 2022

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

Mr. Jon Goodman, CPA, CFE

Chief Auditor

Office of Management and Compliance Audits

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Dr. Jose L. Dotres

Chief Auditor

Jon Goodman, CPA, CFE

Miami-Dade County School Board

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Luisa Santos

February 28, 2022

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit and Budget Advisory Committee
Dr. Jose L. Dotres, Superintendent of Schools

Ladies and Gentlemen:

This report includes the internal audit results of 50 schools/centers. The audit scope was one fiscal year ended June 30, 2021. At 5 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 and an inventory of property. On a selected basis, we reviewed Payroll records and procedures, Full-Time Equivalent (FTE) reporting and student records, Title I Program procedures and expenditures, Purchasing Card Program procedures and certain aspects of school site data security.

Audit results were satisfactory, and the financial statements were fairly stated for all 50 schools/centers in this report. Property inventory results were mostly satisfactory, and losses reported were minimal. There are no audit findings to report for this group of schools/centers.

We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing business practices that promote accountability and compliance with School Board policy. 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,

Jon Goodman, CPA, CFE
Chief Auditor

JG:tw

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 50 schools/centers. These include 23 schools/centers that reports to the North Region Office and 27 that report to the Central Region Office. For all schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2021. At 5 schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that at all 50 schools/centers included in this report, records were maintained in good order and in accordance with prescribed policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 10-13). More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 20-27 of this report.

A *Summary Schedule of Audit Results* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 14-19. We have also included an *Organizational Chart* in this report (Page 39).

INTERNAL FUNDS

The financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 fiscal year, on the accrual basis of accounting.

As of June 30, 2021, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$2,644,705.85 and \$(2,939,217.58), respectively, while total combined Fund Balance amounted to \$2,022,864.75 (Pages 4-8).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*.

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future (refer to Audit Opinion, Page 9).

- We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy.

Internal funds records and procedures were reviewed at all 50 schools/centers. At all 50 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

PROPERTY

Property inventory audits were conducted at all 50 schools/centers included in this report. At the schools/centers, Property Audits staff inventoried approximately 10,900 equipment items with a total approximate cost of \$30.5 million. Of the 50 inventories, 49 proved satisfactory. At one school/center, two equipment items with an approximate cost of \$4,500 and depreciated value of zero was reported as “unlocated”. The missing items at Young Men’s Preparatory Academy consisted of computer equipment (refer to the *Property Schedule* on Pages 28-31). At most schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.

Other property losses reported through the *Plant Security Report* process disclosed that one school/center reported the loss of one equipment item with an approximate cost of \$1,500 and a depreciated value of zero. This item consisted of a musical instrument (Page 31).

TITLE I PROGRAM, PAYROLL, PURCHASING CARD (P-CARD) AND DATA SECURITY

We reviewed Title I Program expenditures at four schools/centers. Total Title I Program expenditures reported for the 2020-2021 fiscal year corresponding to this school/center amounted to approximately \$1.4 million. The Title I Program audit includes the review of expenditures charged to the Program for payroll and via use of the Purchasing Card (P-Card). We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
4501	Poinciana Park Elementary	Central	2020-2021	2020-2021	2020-2021	2020-2021	\$ 297,182
5931	Phillis Wheatley Elementary	Central	2020-2021	2020-2021	2020-2021	2020-2021 2021-2022	343,222
1121	Coral Way K-8 Center	Central	2020-2021	2020-2021	2020-2021	2020-2021	307,440
4491	Henry E.S. Reeves K-8 Center	Central	2020-2021	2020-2021	2020-2021	2020-2021 2021-2022	444,588
Total Title I Program Expenditures							\$ 1,392,432

At all schools/centers listed in table above, we found general compliance with the procedures established in the *Title I Administration Handbook*. Regarding the *Payroll Processing Procedures Manual* that relate to time and attendance, the school was in general compliance with payroll procedures.

The review of P-Card expenditures at all four schools/centers disclosed overall compliance with the P-Card Program’s procedures. In addition, the review of the report titled *Authorized Applications for Employees by Locations Report* disclosed general compliance with the requirements for granting individual employees’ access to various computer applications at all four schools/centers.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 13 schools/centers were selected for FTE audits as summarized in the following table:

Work Location	Schools/Centers	Region	Survey Period (SP)	FTE Funding
1521	Amelia Earhart Elementary	North	2021-2022 SP2	\$ 1,124,115
1921	Flamingo Elementary	North	2021-2022 SP2	1,199,956
3141	Meadowlane Elementary	North	2021-2022 SP2	1,692,292
3241	Miami Gardens Elementary	North	2021-2022 SP2	579,728
3901	North Hialeah Elementary	North	2021-2022 SP2	1,111,998
5601	Twin Lakes Elementary	North	2021-2022 SP2	801,976
6241	Highland Oaks Middle	North	2021-2022 SP2	1,935,151
7191	Hialeah Gardens Senior	North	2021-2022 SP2	6,913,000
5041	Silver Bluff Elementary	Central	2021-2022 SP2	1,097,216
5401	Sunset Elementary	Central	2021-2022 SP2	3,839,356
1601	Edison Park K-8 Center	Central	2021-2022 SP2	1,166,294
1681	Lillie C. Evans K-8 Center	Central	2021-2022 SP2	835,797
7056	Young Men’s Preparatory Academy	Central	2021-2022 SP2	501,324
Total FTE Funding:				\$ 22,798,203

The total FTE funding amounted to approximately \$22.8 million for the 13 schools/centers combined. FTE records reviewed corresponded to the 2021-2022 fiscal year, Survey Period 2 (October 2021) as noted in the preceding table. We found that all schools/centers were generally compliant with District policy related to FTE documentation and procedures.

CONDENSED ANNUAL FINANCIAL REPORT AND AUDIT OPINION

The following table summarize total receipts, total disbursements, and Fund Balance as of June 30, 2021, for the 50 schools/centers included in this report. We are also providing the audit opinion regarding the schools/centers’ financial statements:

CONDENSED ANNUAL FINANCIAL REPORT AND FUND BALANCE AS OF JUNE 30, 2021

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2021, for 50 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
1521	Amelia Earhart Elementary	\$ 17,959.80	\$ 31,912.20	\$ (31,744.70)	\$ 18,127.30	\$ 4,809.33	\$ 13,317.97	\$ -	\$ -	\$ -	\$ 18,127.30
1921	Flamingo Elementary	21,855.41	11,146.87	(16,225.18)	16,777.10	7,394.98	9,382.12	-	-	-	16,777.10
3141	Meadowlane Elementary	24,520.53	4,440.44	(7,117.79)	21,843.18	13,506.32	8,336.86	-	-	-	21,843.18
3241	Miami Gardens Elementary	5,206.66	3,665.99	(3,481.12)	5,391.53	4,128.57	1,262.96	-	-	-	5,391.53
3901	North Hialeah Elementary	18,498.98	7,507.49	(10,696.13)	15,310.34	9,130.31	6,180.03	-	-	-	15,310.34
5021	Ben Sheppard Elementary	18,236.34	87,932.55	(91,796.08)	14,372.81	7,785.35	6,587.46	-	-	-	14,372.81
5481	Treasure Island Elementary	23,775.74	3,680.44	(9,566.74)	17,889.44	1,825.81	16,063.63	-	-	-	17,889.44
5601	Twin Lakes Elementary	24,846.57	2,643.12	(3,880.75)	23,608.94	1,333.41	22,275.53	-	-	-	23,608.94
0091	Bob Graham Education Center	32,602.90	176,059.76	(179,111.08)	29,551.58	19,679.97	9,871.61	-	-	-	29,551.58

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2021**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5051	Ernest R. Graham K-8 Academy	34,012.95	35,922.67	(42,416.18)	27,519.44	7,515.81	20,003.63	-	-	-	27,519.44
2911	Linda Lentini K-8 Center	15,735.31	15,630.89	(18,643.72)	12,722.48	4,990.77	7,731.71	-	-	-	12,722.48
3281	Miami Lakes K-8 Center	21,654.59	44,667.92	(41,922.35)	24,400.16	20,615.86	3,784.30	-	-	-	24,400.16
3821	North County K-8 Center	13,007.36	11,260.76	(10,678.41)	13,589.71	9,378.35	4,211.36	-	-	-	13,589.71
3001	West Lake Preparatory Academy	13,942.54	38,763.90	(44,848.39)	7,858.05	7,858.05	-	-	-	-	7,858.05
6171	Henry H. Filer Middle	25,074.82	20,397.35	(22,237.53)	23,234.64	6,336.23	16,898.41	-	-	-	23,234.64
6751	Hialeah Gardens Middle	42,577.38	27,490.79	(31,111.05)	38,957.12	14,243.87	24,713.25	-	-	-	38,957.12
6231	Hialeah Middle	38,289.75	11,166.27	(14,702.46)	34,753.56	16,297.93	18,455.63	-	-	-	34,753.56
6241	Highland Oaks Middle	27,394.12	19,863.99	(28,157.96)	19,100.15	11,504.69	7,595.46	-	-	-	19,100.15
7751	Barbara Goleman Senior	317,093.64	274,494.82	(325,756.40)	265,832.06	16,155.87	249,676.19	-	-	-	265,832.06
7191	Hialeah Gardens Senior	227,190.48	212,805.68	(244,455.16)	195,541.00	49,941.38	145,599.62	-	-	-	195,541.00
7459	iPrep Academy North	-	32,974.68	(17,099.76)	15,874.92	15,874.92	-	-	-	-	15,874.92

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2021**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7291	Jose Marti MAST 6-12 Academy	87,592.86	17,114.15	(60,114.91)	44,592.10	20,320.61	24,271.49	-	-	-	44,592.10
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	128,775.92	147,021.48	(125,050.42)	150,746.98	12,546.36	138,200.62	-	-	-	150,746.98
Central Region Office Schools/Centers											
0801	Citrus Grove Elementary	14,221.31	3,580.57	(5,477.60)	12,324.28	1,325.84	10,998.44	-	-	-	12,324.28
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	4,165.99	1,337.84	(951.19)	4,552.64	1,294.21	3,258.43	-	-	-	4,552.64
2661	Kensington Park Elementary	24,164.35	63,982.51	(73,683.75)	14,463.11	10,010.61	4,452.50	-	-	-	14,463.11
3051	Toussaint L'Ouverture Elementary	7,987.41	13,148.18	(12,151.41)	8,984.18	3,894.15	5,090.03	-	-	-	8,984.18
4501	Poinciana Park Elementary	4,115.64	1,995.00	(2,086.38)	4,024.26	1,382.71	2,641.55	-	-	-	4,024.26
5041	Silver Bluff Elementary	16,811.28	65,973.31	(69,910.10)	12,874.49	6,001.83	6,872.66	-	-	-	12,874.49
5401	Sunset Elementary	40,493.39	83,725.45	(87,993.60)	36,225.24	19,830.12	16,395.12	-	-	-	36,225.24

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2021**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5561	Frances S. Tucker Elementary	20,051.46	643.63	(4,444.98)	16,250.11	14,214.44	2,035.67	-	-	-	16,250.11
5931	Phillis Wheatley Elementary	5,514.95	13,814.29	(9,221.80)	10,107.44	5,732.63	4,374.81	-	-	-	10,107.44
1121	Coral Way K-8 Center	37,543.78	114,528.66	(128,773.23)	23,299.21	6,423.06	16,876.15	-	-	-	23,299.21
1601	Edison Park K-8 Center	14,477.05	6,252.55	(7,953.71)	12,775.89	5,449.29	7,326.60	-	-	-	12,775.89
1681	Lillie C. Evans K-8 Center	7,979.11	2,640.81	(2,226.15)	8,393.77	4,552.37	3,841.40	-	-	-	8,393.77
5861	Dr. Henry W. Mack/West Little River K-8 Center	11,937.36	9,894.44	(9,483.97)	12,347.83	3,522.02	8,825.81	-	-	-	12,347.83
5901	Carrie P. Meek/Westview K-8 Center	16,629.64	14,636.32	(18,307.34)	12,958.62	1,828.00	11,130.62	-	-	-	12,958.62
4491	Henry E.S. Reeves K-8 Center	8,090.93	17,273.45	(20,404.90)	4,959.48	3,695.89	1,263.59	-	-	-	4,959.48
5831	Henry S. West Laboratory School	19,696.03	94,839.74	(108,332.84)	6,202.93	4,700.09	1,502.84	-	-	-	6,202.93
6011	Georgia Jones-Ayers Middle	22,247.49	13,964.91	(14,735.57)	21,476.83	3,819.67	17,657.16	-	-	-	21,476.83
6411	Horace Mann Middle	32,238.42	9,757.85	(17,006.44)	24,989.83	12,854.46	12,135.37	-	-	-	24,989.83

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2021**

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
7581	iPreparatory Academy PK-12	71,609.54	248,035.95	(251,606.56)	68,038.93	18,187.45	49,851.48	-	-	-	68,038.93	
7033	Law Enforcement Officers' Memorial Senior	45,565.85	18,364.39	(31,860.57)	32,069.67	2,784.36	29,285.31	-	-	-	32,069.67	
7341	Miami Jackson Senior	58,028.77	129,449.21	(130,794.88)	56,683.10	17,082.57	39,600.53	-	-	-	56,683.10	
7461	Miami Senior	198,083.72	138,098.93	(184,413.97)	151,768.68	49,699.28	102,069.40	-	-	-	151,768.68	
7511	Miami Springs Senior	122,632.95	125,213.64	(92,590.58)	155,256.01	40,676.81	114,579.20	-	-	-	155,256.01	
7901	New World School of the Arts Senior	68,979.77	33,285.69	(47,920.05)	54,345.41	21,780.20	32,565.21	-	-	-	54,345.41	
7791	Booker T. Washington Senior	126,812.33	144,357.99	(162,318.53)	108,851.79	13,585.91	95,265.88	-	-	-	108,851.79	
7056	Young Men's Preparatory Academy	22,260.49	15,895.48	(23,502.08)	14,653.89	6,795.17	7,858.72	-	-	-	14,653.89	
7055	Young Women's Preparatory Academy	115,192.82	21,450.85	(40,251.13)	96,392.54	10,770.95	85,621.59	-	-	-	96,392.54	
TOTALS		\$ 2,317,376.48	\$ 2,644,705.85	\$ (2,939,217.58)	\$ 2,022,864.75	\$ 575,068.84	\$ 1,447,795.91	\$ -	\$ -	\$ -	\$ 2,022,864.75	

AUDIT OPINION

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

The financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 fiscal year, on the accrual basis of accounting.

As of June 30, 2021, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$2,644,705.85 and \$(2,939,217.58), respectively, while total combined Fund Balance amounted to \$2,022,864.75 (Pages 4-8).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting.

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future.

Tamara Wain

Tamara Wain
Certified Public Accountant
District Director, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for the 50 schools/centers in this report **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>							
Amelia Earhart Elementary	✓			✓			Not Likely to impact.
Flamingo Elementary	✓			✓			Not Likely to impact.
Meadowlane Elementary	✓			✓			Not Likely to impact.
Miami Gardens Elementary	✓			✓			Not Likely to impact.
North Hialeah Elementary	✓			✓			Not Likely to impact.
Ben Sheppard Elementary	✓			✓			Not Likely to impact.
Treasure Island Elementary	✓			✓			Not Likely to impact.
Twin Lakes Elementary	✓			✓			Not Likely to impact.
Bob Graham Education Center	✓			✓			Not Likely to impact.
Ernest R. Graham K-8 Academy	✓			✓			Not Likely to impact.
Linda Lentin K-8 Center	✓			✓			Not Likely to impact.
Miami Lakes K-8 Center	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
North County K-8 Center	✓			✓			Not Likely to impact.
West Lake Preparatory Academy	✓			✓			Not Likely to impact.
Henry H. Filer Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Middle	✓			✓			Not Likely to impact.
Hialeah Middle	✓			✓			Not Likely to impact.
Highland Oaks Middle	✓			✓			Not Likely to impact.
Barbara Goleman Senior	✓			✓			Not Likely to impact.
Hialeah Gardens Senior	✓			✓			Not Likely to impact.
iPrep Academy North	✓			✓			Not Likely to impact.
Jose Marti MAST 6-12 Academy	✓			✓			Not Likely to impact.
Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Citrus Grove 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	
Thena C. Crowder Early Childhood Diagnostic & Special Education Center	✓			✓			Not Likely to impact.
Kensington Park Elementary	✓			✓			Not Likely to impact.
Toussaint L'Ouverture Elementary	✓			✓			Not Likely to impact.
Poinciana Park Elementary	✓			✓			Not Likely to impact.
Silver Bluff Elementary	✓			✓			Not Likely to impact.
Sunset Elementary	✓			✓			Not Likely to impact.
Frances S. Tucker Elementary	✓			✓			Not Likely to impact.
Phillis Wheatley Elementary	✓			✓			Not Likely to impact.
Coral Way 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.
Dr. Henry W. Mack/West Little River K-8 Center	✓			✓			Not Likely to impact.
Carrie P. Meek/Westview K-8 Center	✓			✓			Not Likely to impact.
Henry E.S. Reeves K-8 Center	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Henry S. West Laboratory School	✓			✓			Not Likely to impact.
Georgia Jones-Ayers Middle	✓			✓			Not Likely to impact.
Horace Mann Middle	✓			✓			Not Likely to impact.
iPreparatory Academy PK-12	✓			✓			Not Likely to impact.
Law Enforcement Officers' Memorial Senior	✓			✓			Not Likely to impact.
Miami Jackson Senior	✓			✓			Not Likely to impact.
Miami Senior	✓			✓			Not Likely to impact.
Miami Springs Senior	✓			✓			Not Likely to impact.
New World School of the Arts Senior	✓			✓			Not Likely to impact.
Booker T. Washington Senior	✓			✓			Not Likely to impact.
Young Men's Preparatory Academy	✓			✓			Not Likely to impact.
Young Women's Preparatory Academy	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 50 schools/centers included in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
1521	Amelia Earhart Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
1921	Flamingo Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
3141	Meadowlane Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
3241	Miami Gardens Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
3901	North Hialeah Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
5021	Ben Sheppard Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5481	Treasure Island Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Payroll: 2020-2021 FTE: 2020-2021 SP2	1	<ul style="list-style-type: none"> • Payroll Records & Discrepancies
5601	Twin Lakes Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
0091	Bob Graham Education Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5051	Ernest R. Graham K-8 Academy	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
2911	Linda Lentin K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
3281	Miami Lakes K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
3821	North County K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
3001	West Lake Preparatory Academy	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
6171	Henry H. Filer Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
6751	Hialeah Gardens Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
6231	Hialeah Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
6241	Highland Oaks Middle	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
7751	Barbara Goleman Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
7191	Hialeah Gardens Senior	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
7459	iPrep Academy North	Int. Funds: 2020-2021	None		N/A-New School opened in 2020-2021	None	
7291	Jose Marti MAST 6-12 Academy	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	1	• Misappropriation Of Funds/ Bookkeeping Discrepancies
<u>Central Region Office Schools/Centers</u>							
0801	Citrus Grove Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
2661	Kensington Park Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
3051	Toussaint L'Ouverture Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4501	Poinciana Park Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 P-Card & Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020	None	
5041	Silver Bluff Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
5401	Sunset Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
5561	Frances S. Tucker Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5931	Phillis Wheatley Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 P-Card & Payroll: 2020-2021 Data Security: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
1121	Coral Way K-8 Center	Int. Funds: 2020-2021 Title I: 2020-2021 P-Card & Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
1601	Edison Park K-8 Center	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	1	<ul style="list-style-type: none"> FTE-ELL/ESE/Gifted & Teacher Certification Records
1681	Lillie C. Evans K-8 Center	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	1	<ul style="list-style-type: none"> FTE-ELL Records
5861	Dr. Henry W. Mack/West Little River K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
5901	Carrie P. Meek/Westview K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4491	Henry E.S. Reeves K-8 Center	Int. Funds: 2020-2021 Title I: 2020-2021 P-Card & Payroll: 2020-2021 Data Security: 2020-2021 2021-2022	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
5831	Henry S. West Laboratory School	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6011	Georgia Jones-Ayers Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6411	Horace Mann Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
7581	iPreparatory Academy PK-12	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7033	Law Enforcement Officers' Memorial Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7341	Miami Jackson Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7461	Miami Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7511	Miami Springs Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7901	New World School of the Arts Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
7791	Booker T. Washington Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7056	Young Men's Preparatory Academy	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
7055	Young Women's Preparatory Academy	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
TOTAL			None			4	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 50 schools/centers included in this report. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:**

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
1521	Amelia Earhart Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Lisa K. Wiggins	Principal: • Ms. Lisa K. Wiggins (No Change).
		Treasurer: Ms. Sharon D. Plez (Through December 2021)	Treasurer: Ms. Deneysi Perez (Change Of Treasurer Since Prior Audit).
1921	Flamingo Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Ileana R. Sotolongo	Principal: • Ms. Ileana R. Sotolongo (No Change).
		Treasurer: Ms. Vivian L. Cruz	Treasurer: Ms. Vivian L. Cruz (No Change).
3141	Meadowlane Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Maritza M. Garcia	Principal: • Ms. Maritza M. Garcia (No Change).
		Treasurer: Ms. Celia R. Ripoll	Treasurer: Ms. Celia R. Ripoll (No Change).
3241	Miami Gardens Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Kathleen John-Louissaint	Principal: • Ms. Kathleen John-Louissaint (No Change).
		Treasurer: Ms. Nancy Badillo	Treasurer: Ms. Nancy Badillo (No Change).
3901	North Hialeah Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Carlos A. Salcedo	Principal: • Mr. Carlos A. Salcedo (No Change).
		Treasurer: Ms. Brigitte L. Herrera	Treasurer: Ms. Brigitte L. Herrera (No Change).
5021	Ben Sheppard Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Eduardo J. Tagle	Principal: • Dr. Eduardo J. Tagle (No Change).
		Treasurer Ms. Ana M. Moya	Treasurer: Ms. Ana M. Moya (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5481	Treasure Island Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Dalia Villar	Principal: • Ms. Dalia Villar (No Change).
		Treasurer: Ms. Claribel G. Ferreira da Silva	Treasurer: Ms. Claribel G. Ferreira da Silva (No Change).
5601	Twin Lakes Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Ivette Bernal-Pino	Principal: • Ms. Ivette Bernal-Pino (No Change).
		Treasurer: Ms. Sandra B. Valdes (Through January 2022)	Treasurer: Ms. Anaida Roig (Change Of Treasurer Since Prior Audit).
0091	Bob Graham Education Center (1-Year Audit) (2020-2021)	Principal: • Ms. Yecenia M. Martinez	Principal: • Ms. Yecenia M. Martinez (No Change).
		Treasurer: Ms. Ana R. Zapata	Treasurer: Ms. Ana R. Zapata (No Change).
5051	Ernest R. Graham K-8 Academy (1-Year Audit) (2020-2021)	Principal: • Ms. Mayra Alfaro	Principal: • Ms. Mayra Alfaro (No Change).
		Treasurer: Ms. Magaly Lopez	Treasurer: Ms. Magaly Lopez (No Change).
2911	Linda Lentin K-8 Center (1-Year Audit) (2020-2021)	Principal: • Dr. Monefe M. Young	Principal: • Dr. Monefe M. Young (No Change).
		Treasurers: Ms. Tyronecha Hayes (Through April 2021) Ms. Perony Mertil (Through May 2021; Part-time) Ms. Guisselle V. Castillo	Treasurer: Ms. Guisselle V. Castillo (Change Of Treasurer Since Prior Audit).
3281	Miami Lakes K-8 Center (1-Year Audit) (2020-2021)	Principal: • Dr. Yanelys Ferrer	Principal: • Dr. Yanelys Ferrer (No Change).
		Treasurer: Ms. Ailette Fernandez (Through July 2021)	Treasurer: Ms. Natalia Gomez (Change Of Treasurer Since Prior Audit).
3821	North County K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Aisha V. Marrero	Principal: • Ms. Aisha V. Marrero (No Change).
		Treasurer: Ms. Sybil W. York	Treasurer: Ms. Sybil W. York (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
3001	West Lake Preparatory Academy (1-Year Audit) (2020-2021)	Principal: • Ms. Richelle P. Thomas	Principal: • Ms. Richelle P. Thomas (No Change).
		Treasurer: Ms. Linda A. Breland	Treasurer: Ms. Linda A. Breland (No Change).
6171	Henry H. Filer Middle (1-Year Audit) (2020-2021)	Principals: • Mr. John J. Donohue (Through July 2020; Retired) • Mr. Rene Bellmas	Principal: • Mr. Rene Bellmas (No Change).
		Treasurer: Ms. Rosa M. Castillo	Treasurer: Ms. Rosa M. Castillo (No Change).
6751	Hialeah Gardens Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Cynthia M. Lima	Principal: • Ms. Cynthia M. Lima (No Change).
		Treasurer: Ms. Margarita Barrial	Treasurer: Ms. Margarita Barrial (No Change).
6231	Hialeah Middle (1-Year Audit) (2020-2021)	Principal: • Mr. Nelson L. Gonzalez	Principal: • Mr. Nelson L. Gonzalez (No Change).
		Treasurers: Ms. Danelia Cespedes (Through October 2020) Ms. Monica A. Neri-Gutierrez (Through February 2021) Ms. Daymarit Gonzalez-Beltran	Treasurer: Ms. Daymarit Gonzalez-Beltran (Change Of Treasurer Since Prior Audit).
6241	Highland Oaks Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Cheryl L. Kushi	Principal: • Ms. Cheryl L. Kushi (No Change).
		Treasurer: Ms. Amanda Valencia	Treasurer: Ms. Amanda Valencia (No Change).
7751	Barbara Goleman Senior (1-Year Audit) (2020-2021)	Principal: • Dr. Manuel Sanchez III	Principal: • Dr. Manuel Sanchez III (No Change).
		Treasurer: Ms. Indira M. Quintana	Treasurer: Ms. Indira M. Quintana (No Change).
7191	Hialeah Gardens Senior (1-Year Audit) (2020-2021)	Principal: • Ms. Maritza D. Jimenez	Principal: • Ms. Maritza D. Jimenez (No Change).
		Treasurer: Ms. Elizabeth V. Corraliza	Treasurer: Ms. Elizabeth V. Corraliza (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7459	iPrep Academy North (1-Year Audit) (2020-2021)	Principal: • Mr. Francisco E. Garnica	Principal: • Mr. Francisco E. Garnica (No Change).
		Treasurer: Ms. Lidia E. Placencia	Treasurer: Ms. Lidia E. Placencia (No Change).
7291	Jose Marti MAST 6-12 Academy (1-Year Audit) (2020-2021)	Principal: • Mr. Jose Enriquez, Jr.	Principal: • Mr. Jose Enriquez, Jr. (No Change).
		Treasurer: Ms. Ingrid Noa	Treasurer: Ms. Ingrid Noa (No Change).
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus (1-Year Audit) (2020-2021)	Principal: • Mr. Christopher J. Shinn	Principal: • Mr. Christopher J. Shinn (No Change).
		Treasurers: Ms. Petra Alexander (Through December 2020) Ms. Iris T. Gibson	Treasurer: Ms. Iris T. Gibson (Change Of Treasurer Since Prior Audit).
<u>Central Region Office Schools/Centers</u>			
0801	Citrus Grove Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Jennifer D. Savigne	Principal: • Ms. Jennifer D. Savigne (No Change).
		Treasurer: Ms. Maria Espinales	Treasurer: Ms. Maria Espinales (No Change).
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center ^(a) (1-Year Audit) (2020-2021)	Principal: • Ms. Yolanda L. Ellis (Through June 2021; presently Principal at Arcola Lake Elementary School)	Principal: • Dr. Alberto T. Fernandez (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Latoya T. Thompson	Treasurer: Ms. Latoya T. Thompson (No Change).
2661	Kensington Park Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: • Ms. Susana Suarez (Through October 2021; presently Principal at Village Green Elementary School)	Principal/Administrator: • Ms. Deetra S. Anderson, Assistant Principal (Through December 2021) • Mr. Robert M. Megias (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Marlene Castro	Treasurer: Ms. Marlene Castro (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
3051	Toussaint L'Ouverture Elementary (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Dr. Lilia A. Dobao (Through August 2020; retired) • Mr. James Dominique 	Principal: <ul style="list-style-type: none"> • Mr. James Dominique (No Change).
		Treasurer: Ms. Kenneshia B. Hunt (Through December 2021) (Position Currently Open)	Treasurer: (Position Currently Open).
4501	Poinciana Park Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Tania L. Burns 	Principal: <ul style="list-style-type: none"> • Ms. Tania L. Burns (No Change).
		Treasurer: Ms. Lori R. Sterling	Treasurer: Ms. Lori R. Sterling (No Change).
5041	Silver Bluff Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Marya Barreira 	Principal: <ul style="list-style-type: none"> • Ms. Marya Barreira (No Change).
		Treasurer: Ms. Dominique Penaloza	Treasurer: Ms. Dominique Penaloza (No Change).
5401	Sunset Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Dr. Marlene Leyte-Vidal (Through June 2021; presently Principal at Coral Park Elementary School) 	Principal: <ul style="list-style-type: none"> • Ms. Ana C. Alvarez-Armon (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Ana Cecilia Picado (Through October 2021)	Treasurer: Ms. Sophie C. Flores (Change Of Treasurer Since Prior Audit).
5561	Frances S. Tucker Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Dr. Fredrelette B. Pickett 	Principal: <ul style="list-style-type: none"> • Dr. Fredrelette B. Pickett (No Change).
		Treasurer: Ms. Raquel Baena-Lara	Treasurer: Ms. Raquel Baena-Lara (No Change).
5931	Phillis Wheatley Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Cathy M. Williams 	Principal: <ul style="list-style-type: none"> • Ms. Cathy M. Williams (No Change).
		Treasurer: Ms. Donna E. Summers	Treasurer: Ms. Donna E. Summers (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
1121	Coral Way K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Barbara M. Martin	Principal: • Ms. Barbara M. Martin (No Change).
		Treasurer: Ms. Krystina M. Rozo	Treasurer: Ms. Krystina M. Rozo (No Change).
1601	Edison Park K-8 Center (1-Year Audit) (2020-2021)	Principal: • Ms. Carla Patrick	Principal: • Ms. Carla Patrick (No Change).
		Treasurer: Ms. Valencia N. Gerald (Through August 2021)	Treasurer: Ms. Shantay M. Williams (Change Of Treasurer Since Prior Audit).
1681	Lillie C. Evans K-8 Center ^(a) (1-Year Audit) (2020-2021)	Principal: • Dr. Bridgette A. Tate-Wyche (Through November 2021; presently Principal at Miami Northwestern Senior High)	Principal: • Mr. Earl A. Allick (Change Of Principal Since Prior Audit).
		Treasurers: Ms. Latrice R. Harris (Through March 2021) Ms. Hawatha G. Lane	Treasurer: Ms. Hawatha G. Lane (Change Of Treasurer Since Prior Audit).
5861	Dr. Henry W. Mack/West Little River K-8 Center (1-Year Audit) (2020-2021)	Principal: • Dr. April M. Thompson-Williams	Principal: • Dr. April M. Thompson-Williams (No Change).
		Treasurers: Ms. Silvia E. Soto (Through August 2021) Ms. Alemarie Gonzalez-Rubi (Through August 2021; Part-Time)	Treasurer: Mr. Franklin Thomas (Part-time) (Change Of Treasurer Since Prior Audit).
5901	Carrie P. Meek/Westview K-8 Center (1-Year Audit) (2020-2021)	Principal: • Mr. Marchel D. Woods	Principal: • Mr. Marchel D. Woods (No Change).
		Treasurer: Ms. Taneisha L. Robinson	Treasurer: Ms. Taneisha L. Robinson (No Change).
4491	Henry E.S. Reeves K-8 Center (1-Year Audit) (2020-2021)	Principal: • Mr. Julian E. Gibbs	Principal: • Mr. Julian E. Gibbs (No Change).
		Treasurer: Ms. Angela D. Chaney	Treasurer: Ms. Angela D. Chaney (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5831	Henry S. West Laboratory School (1-Year Audit) (2020-2021)	Principal: • Ms. Barbara R. Soto Pujadas	Principal: • Ms. Barbara R. Soto Pujadas (No Change).
		Treasurer: Ms. Eslyn Regis	Treasurer: Ms. Eslyn Regis (No Change).
6011	Georgia Jones-Ayers Middle (1-Year Audit) (2020-2021)	Principal: • Dr. Carol R. Sampson	Principal: • Dr. Carol R. Sampson (No Change).
		Treasurer: Ms. Glenda M. Davis	Treasurer: Ms. Glenda M. Davis (No Change).
6411	Horace Mann Middle (1-Year Audit) (2020-2021)	Principal: • Dr. Ottolita T. Thompson	Principal: • Dr. Ottolita T. Thompson (No Change).
		Treasurer: Ms. Sabrina L. McTaw (Through August 2021)	Treasurer: Ms. Dekevia Williams (Change Of Treasurer Since Prior Audit).
7581	iPreparatory Academy PK-12 ^(a) (1-Year Audit) (2020-2021)	Principal: • Mr. Alberto M. Carvalho (Through February 2022; Retired)	Principal: • Ms. Aillette A. Rodriguez-Diaz (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Tina C. Simmons	Treasurer: Ms. Tina C. Simmons (No Change).
7033	Law Enforcement Officers' Memorial Senior (1-Year Audit) (2020-2021)	Principal: • Mr. William Aristide	Principal: • Mr. William Aristide (No Change).
		Treasurers: Ms. Alemarie Gonzalez-Rubi (Through July 2020) Ms. Loretta Roby	Treasurer: Ms. Loretta Roby (No Change).
7341	Miami Jackson Senior (1-Year Audit) (2020-2021)	Principal: • Ms. Rennina L. Turner	Principal: • Ms. Rennina L. Turner (No Change).
		Treasurer: Ms. Tamara V. Wilson	Treasurer: Ms. Tamara V. Wilson (No Change).
7461	Miami Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Benny Valdes	Principal: • Mr. Benny Valdes (No Change).
		Treasurer: Ms. Mayra A. Sanchez (Through January 2022)	Treasurer: Ms. Liany Milanese (Change Of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (5 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7511	Miami Springs Senior (1-Year Audit) (2020-2021)	Principal: Mr. Alfred V. Torossian	Principal: • Mr. Alfred V. Torossian (No Change).
		Treasurer: Ms. Melba R. Alfonso	Treasurer: Ms. Melba R. Alfonso (No Change).
7901	New World School of the Arts Senior (1-Year Audit) (2020-2021)	Principals: • Mr. Jason H. Allen (Through August 2020; resigned) • Dr. Contessa S. Bryant	Principal: • Dr. Contessa S. Bryant (No Change).
		Treasurers: Ms. Emily A. Gomez (Through November 2020) Ms. Cheryl M. Hardwick	Treasurer: Ms. Cheryl M. Hardwick (Change Of Treasurer Since Prior Audit).
7791	Booker T. Washington Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Kevin E. Lawrence	Principal: • Mr. Kevin E. Lawrence (No Change).
		Treasurers: Ms. Loretta Roby (Through July 2020) Ms. Dionne A. Plummer	Treasurer: Ms. Dionne A. Plummer (No Change).
7056	Young Men's Preparatory Academy (1-Year Audit) (2020-2021)	Principal: • Mr. Pierre R. Edouard	Principal: • Mr. Pierre R. Edouard (No Change).
		Treasurer: Mr. Jose Montes (Through August 2021)	Treasurer: Ms. Sabrina L. McTaw (Change Of Treasurer Since Prior Audit).
7055	Young Women's Preparatory Academy (1-Year Audit) (2020-2021)	Principal: • Ms. Silvia Tarafa	Principal: • Ms. Silvia Tarafa (No Change).
		Treasurer: Ms. Margaret Washington	Treasurer: Ms. Margaret Washington (No Change).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 50 schools/centers. The results of the property inventories 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>								
1521	Amelia Earhart Elementary	118	\$ 269,993	-	\$ -	\$ -	-	\$ -
1921	Flamingo Elementary	168	416,254	-	-	-	-	-
3141	Meadowlane Elementary	146	315,613	-	-	-	-	-
3241	Miami Gardens Elementary	75	168,361	-	-	-	-	-
3901	North Hialeah Elementary	145	345,491	-	-	-	-	-
5021	Ben Sheppard Elementary	165	404,802	-	-	-	-	-
5481	Treasure Island Elementary	130	278,974	-	-	-	-	-
5601	Twin Lakes Elementary	101	256,090	-	-	-	-	-
0091	Bob Graham Education Center	287	686,259	-	-	-	-	-
5051	Ernest R. Graham K-8 Academy	218	533,741	-	-	-	-	-
2911	Linda Lentin K-8 Center	223	515,891	-	-	-	-	-
3281	Miami Lakes K-8 Center	287	610,525	-	-	-	-	-
3821	North County K-8 Center	59	155,521	-	-	-	-	-
3001	West Lake Preparatory Academy	58	212,270	-	-	-	-	-

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		
6171	Henry H. Filer Middle	182	522,267	-	-	-	-	-
6751	Hialeah Gardens Middle	210	558,509	-	-	-	-	-
6231	Hialeah Middle	250	698,339	-	-	-	-	-
6241	Highland Oaks Middle	207	592,258	-	-	-	-	-
7751	Barbara Goleman Senior	861	2,050,437	-	-	-	-	-
7191	Hialeah Gardens Senior	613	2,167,395	-	-	-	-	-
7459	iPrep Academy North	7	43,011	-	-	-	-	-
7291	Jose Marti MAST 6-12 Academy	285	1,081,579	-	-	-	-	-
7048	Alonzo and Tracy Mourning Senior High Biscayne Bay Campus	385	1,056,033	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0801	Citrus Grove Elementary	147	308,566	-	-	-	-	-
2531	Thena C. Crowder Early Childhood Diagnostic & Special Education Center	64	150,261	-	-	-	-	-
2661	Kensington Park Elementary	168	440,978	-	-	-	-	-
3051	Toussaint L'Ouverture Elementary	82	196,869	-	-	-	-	-
4501	Poinciana Park Elementary	117	340,606	-	-	-	-	-
5041	Silver Bluff Elementary	135	344,372	-	-	-	-	-

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		
5401	Sunset Elementary	154	373,199	-	-	-	-	-
5561	Frances S. Tucker Elementary	99	309,077	-	-	-	-	-
5931	Phillis Wheatley Elementary	141	350,440	-	-	-	-	-
1121	Coral Way K-8 Center	301	702,868	-	-	-	-	-
1601	Edison Park K-8 Center	102	273,922	-	-	-	-	-
1681	Lillie C. Evans K-8 Center	156	448,111	-	-	-	-	-
5861	Dr. Henry W. Mack/West Little River K-8 Center	150	236,473	-	-	-	-	-
5901	Carrie P. Meek/Westview K-8 Center	138	438,924	-	-	-	-	-
4491	Henry E.S. Reeves K-8 Center	310	762,835	-	-	-	-	-
5831	Henry S. West Laboratory School	87	189,907	-	-	-	-	-
6011	Georgia Jones-Ayers Middle	255	640,799	-	-	-	-	-
6411	Horace Mann Middle	258	802,128	-	-	-	-	-
7581	iPreparatory Academy PK-12	109	241,996	-	-	-	-	-
7033	Law Enforcement Officers' Memorial Senior	122	311,205	-	-	-	-	-
7341	Miami Jackson Senior	540	1,751,832	-	-	-	-	-

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		
7461	Miami Senior	728	2,649,191	-	-	-	-	-
7511	Miami Springs Senior	444	1,262,918	-	-	-	-	-
7901	New World School of the Arts Senior	162	417,966	-	-	-	-	-
7791	Booker T. Washington Senior	477	1,616,910	-	-	-	-	-
7056	Young Men's Preparatory Academy	220	692,604	2	4,468	-	-	-
7055	Young Women's Preparatory Academy	95	289,560	-	-	-	-	-
TOTALS		10,941	\$ 30,484,130	2	\$ 4,468	\$ -	None	\$ -

PLANT SECURITY REPORT SCHEDULE

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

Work Location No.	School/Center	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other ^(a)	Total Depreciated Value
<u>Central Region Office School/Center</u>								
1121	Coral Way K-8 Center	1	1	\$ 1,529	\$ -	\$ -	\$ 1,529	\$ -
TOTAL		1	1	\$ 1,529	\$ -	\$ -	\$ 1,529	\$ -

Note:

(a) "Other" consists of a musical instrument.

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 one fiscal year ended June 30, 2021;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures* and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in 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.

The scope of our internal fund audits covered operations during the period of July 1, 2020 through June 30, 2021. Also, depending on the individual school/center audited:

- the scope of the Title I Program, Payroll and Purchasing Card Program was the 2020-2021 fiscal year;
- the scope of the selected information technology controls audit covered the 2020-2021 fiscal year or 2020-2021 and 2021-2022 fiscal years;
- the scope of the FTE audit was the 2021-2022, Survey Period 2 (October 2021); and
- the scope of the Property Inventory audit was the 2021-2022 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures.
- 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.
- 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 stated in this report. 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 in this report were in all material respects similarly conducted in accordance with GAGAS, except for 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 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, *Planning and Budgeting-Internal Funds*, states the district school board shall be responsible for the administration and control of all local school funds derived by any public school from all activities or sources, and shall prescribe the principles and procedures to be followed in administering these funds consistent with regulations adopted by the State Board of Education. State Board of Education Rule 6A-1.001, *District Financial Records*, makes reference to the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book - Chapter 8, Section 4.2)*, which states the School Board shall provide for an annual audit of the schools' 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, 2021, was 0.08%.

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.

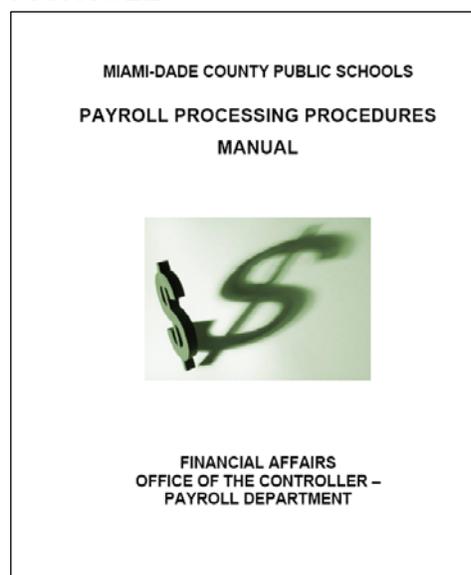


PROPERTY

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, the Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes. Florida Department of Financial Services, Rule Chapter 69I-73.002 was amended October 2020 to increase the threshold of property items reported for inventory purposes from \$1,000 to \$5,000. This rule states that “all property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes. Attractive items with a value or cost less than \$5,000 shall be recorded in the local government’s financial system as property for inventory purposes”. At the present time, the administration is assessing the feasibility and considering various factors in determining whether to increase the threshold for property control tagging as permitted by State of Florida Rules to make a recommendation to the School Board.

In compliance with Florida Administrative Rule Chapter 69I-73.006, an inventory of all property shall be taken annually and whenever there is a change of custodian. According to School Board Policy 7450, *Property Inventory*, a complete inventory of all District owned tangible personal property shall be conducted annually and submitted to the Board. 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 during the following 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 is used by the school system to process the payroll.

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. Employees who receive paper checks at the sites are requested to enroll in direct deposit for all payroll-related payments and directed to the Employee Portal located in the District's website to access their payroll information and print 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.

PURCHASING CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the M-DCPS' Purchasing Card Program Policies and 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 goods and services. 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 goods and services.*
- *It expedites the procurement process at the school sites.*

TITLE I PROGRAM



Title I funding flows from the U.S. Department of Education (as appropriated by Congress) to the Florida Department of Education (FDOE), which then allocates funds to Miami-Dade County Public Schools (M-DCPS). The District adheres to Federal ESSA law mandates to ensure that Title I Schoolwide Program funding is provided directly to eligible schools above the 75 percent poverty threshold. Eligible schools spend the funds allocated based on formalized School Improvement Processes approved by M-DCPS and FDOE.

Schools/centers implementing Title I Programs are required to meet the requirements of the, *Every Student Succeeds Act* (ESSA) that was signed into law on December 10, 2015, and that took effect in the 2017-2018 fiscal year. ESSA amended the *Elementary and Secondary Education Act* (ESEA) of 1965 and replaced *No Child Left Behind* (NCLB).

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 Region Offices within School Operations, under the overall direction of the Department of

Title I Administration. 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.

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

Section 1010.305, Florida Statutes vests the Auditor General with the authority to periodically examine the records of school districts, to determine compliance with 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 the FEFP. Generally, these audits are conducted every two years; but could be scheduled sooner.

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.

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 2021-2022 fiscal year, months selected by the FDOE for these surveys are as follows:

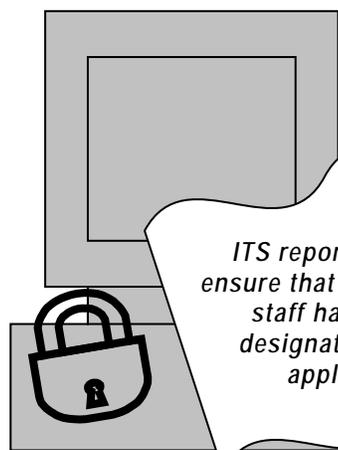
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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.

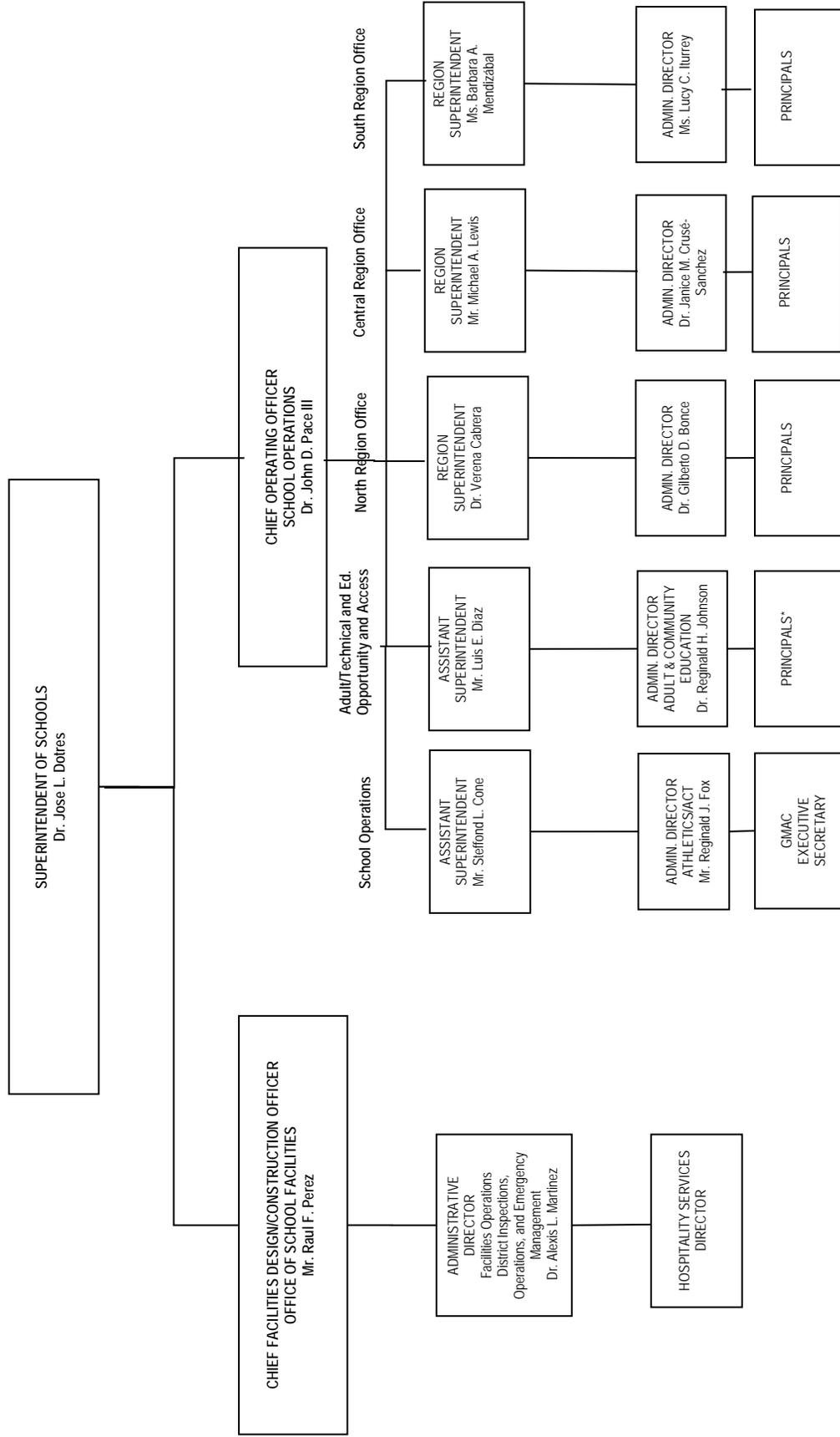
DATA SECURITY MANAGEMENT REPORT



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.

Anti-Discrimination Policy

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. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

Age Discrimination Act of 1975 - prohibits discrimination based on age in programs or activities.

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 years old.

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 race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, sex/gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Asst. Secretary for Civil Rights or:

**Office of Civil Rights Compliance (CRC)
Executive Director/Title IX Coordinator
155 N.E. 15th Street, Suite P104E
Miami, Florida 33132**

Phone: (305) 995-1580 TDD: (305) 995-2400

Email: crc@dadeschools.net Website: <https://hrdadeschools.net/civilrights>



Miami-Dade County Public Schools

**INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
March 2022**

Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
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<http://mca.dadeschools.net>