

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

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

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

*At Two Schools/Centers,  
Controls Over  
Certain Aspects Of School Site Data Security  
And  
The Reporting And Recording Of Hourly Payroll  
Need Improvement.*

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

**May 2016**

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

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Dr. Dorothy Bendross-Mindingall, Vice Chair  
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Dr. Marta Pérez Wurtz

Mr. Alberto M. Carvalho  
Superintendent of Schools

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

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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

**Alberto M. Carvalho**

**Chief Auditor**

*Jose F. Montes de Oca, CPA*

**Miami-Dade County School Board**

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*Dr. Marta Pérez Wurtz*

April 26, 2016

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

Ladies and Gentlemen:

This report includes the audit results of 35 schools/centers currently reporting to one of the Region Offices or to the Division of Alternative Education within School Operations. The audit period corresponding to six of the 35 school audits reported herein is two fiscal years ended June 30, 2015, while the period of the remaining 29 school audits is one fiscal year ended June 30, 2015. At four schools/centers, there was a change of Principal since the prior audit.

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

Our audits disclosed that the financial statements of all but one of the schools/centers reported herein were fairly stated. At one school/center, we were unable to issue an opinion on the financial statements since most of the corresponding financial records were destroyed during a fire in April 2015. However, during our review of very limited financial records that were available at the school for the audit period under review, nothing came to our attention to disclose material errors, misstatements or significant non-compliance with District policy.

At 33 of the 35 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At two schools/centers, we cited deficiencies regarding the reporting and recording of payroll and the school site monitoring of certain aspects of data security. Property inventory results for most schools/centers reported herein were satisfactory.

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

Sincerely,

Jose F. Montes de Oca, CPA

Chief Auditor

Office of Management and Compliance Audits

JFM:mtg

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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 35 schools/centers. These include five schools/centers that report to the Central Region Office, 28 schools/centers that report to the North Region Office, one school/center that reports to the South Region Office and one alternative education center that reports to the Division of Alternative Education within School Operations.

The 35 schools/centers comprise the audit results of six schools/centers with a two-fiscal year audit period ended June 30, 2015, and 29 schools/centers with a one-fiscal year audit period ended June 30, 2015. At four schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 33 of the 35 schools/centers reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The two schools/centers with audit findings and the affected areas are as follows:

School/Center Name	Region	No. Of Findings	Area Of Findings	
			Hourly Payroll	Data Security
1. Miami Jackson Senior	Central	2	1	1
2. North Miami Middle	North	1		1
Totals		3	1	2

As depicted in the table above, at two schools/centers, we cited deficiencies in the reporting and recording of hourly payroll, and in the school site monitoring of certain aspects of data security.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 18-21. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 30-41); and in the Appendix section in memorandum format (Pages 50-56).

*Notwithstanding the conditions and findings reported herein, at 34 of the 35 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 and/or 2014-2015 fiscal year(s), on the cash basis of accounting, depending on the school audited. At Coral Terrace Elementary School, due to the unavailability of internal funds records, which resulted from a fire in the main office on April 16, 2015 where the majority of the school's internal funds records for the 2013-2014 and 2014-2015 fiscal years up to April 16, 2015 were destroyed, we are unable to issue an opinion on the fairness of the financial statements*

*of the internal funds of the school and its operations, on the cash basis of accounting. However, during our limited review of records available for the period of April 17, 2015 to June 30, 2015, nothing came to our attention that would indicate material discrepancies on the internal funds of the school and its operations, on the cash basis of accounting.*

*As of June 30, 2014, for six of the 35 schools/centers reported herein, total combined receipts and disbursements amounted to \$1,744,423.86 and \$1,706,134.83, respectively; while total combined cash and investments amounted to \$369,329.49 (Page 8). As of June 30, 2015, for all 35 schools/centers reported herein, total combined receipts and disbursements amounted to \$7,192,955.89 and \$7,109,776.65, respectively; while total combined cash and investments amounted to \$1,468,143.29 (Pages 9-12).*

*Notwithstanding the conditions and findings reported herein, as of June 30, 2015, the internal control structure at 34 of the 35 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. At Coral Terrace Elementary School, due to the unavailability of internal funds records for the 2013-2014 and 2014-2015 fiscal years up to April 16, 2015, as noted in this report and in the audit report of the individual school, we are unable to determine whether the internal control structure at the school was generally functioning as designed by the school administration. However, during our review of the internal funds records available for the period of April 17, 2015 to June 30, 2015, nothing came to our attention to indicate that the internal control structure at the school was not generally functioning as designed.*

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

## INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 35 schools/centers. At 34 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At Coral Terrace Elementary, most of the internal funds records were destroyed during a fire that happened on April 16, 2015. However, during our review of those records available for the period of April 17, 2015 to June 30, 2015, nothing came to our attention that would indicate a material departure from the procedures established in the *Manual of Internal Fund Accounting*.

- We congratulate the principals and region/district administration for promoting compliance with District policy at the schools/centers.

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all 35 schools/centers.

At 35 schools/centers, Property Audits staff inventoried a total of 8,556 equipment items with a total approximate cost of \$23.6 million. Of the 35 inventories, 34 proved satisfactory. Results for the remaining school/center disclosed that a total of five (5) equipment items with a total depreciated value of zero and a total acquisition cost of \$10,254 could not be located (refer to Property Schedules on Pages 26-28). Most of the equipment consisted of musical instruments.

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 three (3) items with a total depreciated value of \$596 and a total acquisition cost of \$3,175 were reported missing at two of the 35 schools/centers. Items consisted of computer equipment (Page 29).

## PAYROLL

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

Schools/Centers	Region
Design and Architecture Senior <sup>1</sup>	Central
Miami Jackson Senior	Central
James H. Bright/J.W. Johnson Elementary	North
Meadowlane Elementary <sup>1</sup>	North
Ojus Elementary	North
Norman S. Edelcup/Sunny Isles Beach K-8 Center	North
Fienberg/Fisher K-8 Center <sup>1</sup>	North
Dr. Henry E. Perrine Academy Of The Arts <sup>1</sup>	South

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

- At Miami Jackson Senior, a review of the payroll sign-in procedures corresponding to the payroll in effect during the audit disclosed discrepancies with sign-in procedures of hourly-paid employees (Pages 34-37).

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

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

Schools/Centers	Region
James H. Bright/J.W. Johnson Elementary	North
Dr. Henry E. Perrine Academy Of The Arts	South
COPE Center North	Alternative Education

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

## FULL-TIME-EQUIVALENT (FTE) FUNDING

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

Schools/Centers	Region	Survey Period (SP)	FTE Funding
Coral Terrace Elementary	Central	2015-2016 SP 2	\$ 1,288,416
James H. Bright/J.W. Johnson Elementary	North	2015-2016 SP2	1,847,395
John G. Dupuis Elementary	North	2015-2016 SP 3	1,495,081
West Hialeah Gardens Elementary	North	2015-2016 SP 3	3,912,590
Fienberg/Fisher K-8 Center	North	2014-2015 SP 3	1,959,514
Thomas Jefferson Middle	North	2015-2016 SP 2	886,563
Total FTE Funding			\$ 11,389,559

The total FTE funding amounted to approximately \$11.4 million for the six schools/centers combined. FTE records reviewed corresponded to the 2014-2015 or the 2015-2016 fiscal year Survey Period 2 (October) or Survey Period 3 (February), depending on the school audited, as noted in the table above. Our FTE reviews disclosed that all six schools/centers were generally compliant with District policy.

## DATA SECURITY

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

Schools/Centers	Region
Miami Jackson Senior	Central
James H. Bright/J.W. Johnson Elementary	North
Palm Springs North Elementary	North
Fienberg/Fisher K-8 Center	North
Miami Lakes Middle	North
North Miami Middle	North

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

- At Miami Jackson Senior, during the past audit, which concluded in May 2014, our review of the most current *Authorized Applications for Employees by Locations* report disclosed that a school employee, in addition to the Principal, had access to the Quad A application. As a result of the audit, the school administration revoked the staff member's access to this application. Our audit follow-up to this prior audit condition disclosed that the most current *Authorized Applications for Employees by Locations* report dated January 13, 2016 listed another school employee, in addition to the Principal, with access to the Quad A application. We noted that the employee was granted access since November 2014 (Pages 30-33).
- At North Miami Middle, during this audit, we continued to find that a number of employees in excess of established user thresholds had system access to the Electronic Grade Book Attendance (WGBA) application and to the application for changing grades in the District's Integrated Student Information System (DSIS) (Pages 38-41).

At both schools/centers, corrective action was implemented during the audit.

## **AUDIT OPINION**

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2014 and/or June 30, 2015 (depending on the school/center audited) for the 35 schools/centers included herein. It also provides the audit opinion regarding the schools/centers' financial statements:

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

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2014 for six of the 35 schools/centers reported herein are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Central Region Office Schools/Centers</u>									
1081	Coral Terrace Elementary	\$ 15,455.48	\$ 110,168.54	\$ 108,830.70	\$ 16,793.32	\$7,856.98	\$ 8,936.34	\$ -	\$ 16,793.32
7081	Design and Architecture Senior	54,451.78	166,699.10	152,407.76	68,743.12	13,339.97	55,403.15	-	68,743.12
7251	Miami Central Senior	116,070.47	620,019.31	637,597.50	98,492.28	44,908.84	53,583.44	-	98,492.28
7341	Miami Jackson Senior	52,166.69	353,758.24	351,773.31	54,151.62	10,244.87	43,906.75	-	54,151.62
7791	Booker T. Washington Senior	75,033.59	415,082.24	383,575.84	106,539.99	55,536.52	51,003.47	-	106,539.99
<u>Alternative Education Center</u>									
8121	COPE Center North	17,862.45	78,696.43	71,949.72	24,609.16	17,446.37	7,162.79	-	24,609.16
TOTALS		\$ 331,040.46	\$ 1,744,423.86	\$ 1,706,134.83	\$ 369,329.49	\$ 149,333.55	\$ 219,995.94	\$ -	\$ 369,329.49

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

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2015 for the 35 schools/centers reported herein are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
Central Region Office Schools/Centers									
1081	Coral Terrace Elementary	\$ 16,793.32	\$ 113,427.40	\$ 114,035.99	\$16,184.73	\$7,192.42	\$ 8,992.31	\$ -	\$ 16,184.73
7081	Design and Architecture Senior	68,743.12	184,004.12	186,891.97	65,855.27	25,190.61	40,664.66	-	65,855.27
7251	Miami Central Senior	98,492.28	674,845.60	681,381.51	91,956.37	38,037.28	53,919.09	-	91,956.37
7341	Miami Jackson Senior	54,151.62	392,591.97	379,772.11	66,971.48	17,732.76	49,238.72	-	66,971.48
7791	Booker T. Washington Senior	106,539.99	354,709.11	344,926.83	116,322.27	64,999.31	51,322.96	-	116,322.27
North Region Office Schools/Centers									
2441	Virginia A. Boone/Highland Oaks Elementary	20,951.61	234,824.55	236,770.33	19,005.83	13,713.66	5,292.17	-	19,005.83
0481	James H. Bright/J.W. Johnson Elementary	67,550.25	79,230.41	64,902.68	81,877.98	31,151.49	50,726.49	-	81,877.98

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

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
0561	W.J. Bryan Elementary	19,465.27	119,672.49	119,347.76	19,790.00	8,742.08	11,047.92	-	19,790.00
0641	Bunche Park Elementary	21,323.80	17,153.71	17,137.14	21,340.37	6,477.67	14,862.70	-	21,340.37
1481	John G. Dupuis Elementary	28,798.71	161,774.62	170,444.16	20,129.17	5,709.71	14,419.46	-	20,129.17
2181	Joella C. Good Elementary	13,687.28	309,429.80	308,551.09	14,565.99	6,306.97	8,259.02	-	14,565.99
3141	Meadowlane Elementary	14,642.21	57,212.03	53,730.74	18,123.50	10,368.06	7,755.44	-	18,123.50
5131	North Dade Center For Modern Languages Elementary	27,719.33	47,637.33	48,641.91	26,714.75	11,307.46	15,407.29	-	26,714.75
4021	Oak Grove Elementary	7,339.03	65,334.86	63,497.38	9,176.51	9,176.51	-	-	9,176.51
4061	Ojus Elementary	21,158.20	80,532.43	82,483.85	19,206.78	3,999.65	15,207.13	-	19,206.78
4241	Palm Lakes Elementary	11,112.19	42,576.98	42,257.66	11,431.51	6,146.45	5,285.06	-	11,431.51
4281	Palm Springs North Elementary	33,707.44	438,196.90	436,496.60	35,407.74	13,095.07	22,312.67	-	35,407.74

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

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
4881	Scott Lake Elementary	14,650.47	43,725.95	42,318.31	16,058.11	8,743.99	7,314.12	-	16,058.11
5091	South Pointe Elementary	25,395.26	253,389.45	252,076.75	26,707.96	4,003.37	22,704.59	-	26,707.96
2191	Spanish Lake Elementary	16,135.61	80,650.22	81,443.64	15,342.19	3,957.90	11,384.29	-	15,342.19
2371	West Hialeah Gardens Elementary	29,295.89	386,800.04	390,238.71	25,857.22	24,326.27	1,530.95	-	25,857.22
0231	Aventura Waterways K-8 Center	43,474.71	603,098.95	605,870.11	40,703.55	29,913.23	10,790.32	-	40,703.55
0241	Ruth K. Broad/Bay Harbor K-8 Center	25,820.39	361,834.41	357,923.59	29,731.21	18,196.51	11,534.70	-	29,731.21
0092	Norman S. Edelcup/Sunny Isles Beach K-8 Center	23,932.87	194,279.54	192,518.32	25,694.09	22,601.69	3,092.40	-	25,694.09
0761	Fienberg/Fisher K-8 Center	177,012.84	240,111.63	194,794.93	222,329.54	156,726.54	65,603.00	-	222,329.54
6161	Lawton Chiles Middle	33,586.40	42,591.92	45,410.46	30,767.86	8,181.99	22,585.87	-	30,767.86
6171	Henry H. Filer Middle	33,086.14	84,341.08	87,297.42	30,129.80	14,409.95	15,719.85	-	30,129.80

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

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
6751	Hialeah Gardens Middle	39,952.73	196,811.02	199,100.20	37,663.55	27,108.50	10,555.05	-	37,663.55
6281	Thomas Jefferson Middle	18,333.23	42,932.51	43,792.15	17,473.59	5,157.70	12,315.89	-	17,473.59
6501	Miami Lakes Middle	78,406.35	95,275.19	93,297.09	80,384.45	11,818.17	68,566.28	-	80,384.45
6541	Nautilus Middle	28,512.00	87,806.67	83,049.87	33,268.80	7,289.98	25,978.82	-	33,268.80
6631	North Miami Middle	32,690.86	40,625.18	44,997.42	28,318.62	15,156.64	13,161.98	-	28,318.62
7191	Hialeah Gardens Senior	93,303.21	755,258.74	737,641.47	110,920.48	97,861.06	13,059.42	-	110,920.48
<u>South Region Office School/Center</u>									
4381	Dr. Henry E. Perrine Academy Of The Arts	14,590.28	244,481.31	240,890.35	18,181.24	11,600.78	6,580.46	-	18,181.24
<u>Alternative Education Center</u>									
8121	COPE Center North	24,609.16	65,787.77	65,846.15	24,550.78	17,343.13	7,207.65	-	24,550.78
TOTALS		\$ 1,384,964.05	\$ 7,192,955.89	\$ 7,109,776.65	\$ 1,468,143.29	\$ 763,744.56	\$ 704,398.73	\$ -	\$ 1,468,143.29

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

## AUDIT OPINION


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

Notwithstanding the conditions and findings reported herein, at 34 of the 35 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 and/or 2014-2015 fiscal year(s), on the cash basis of accounting, depending on the school audited. At Coral Terrace Elementary School, due to the unavailability of internal funds records, which resulted from a fire in the main office on April 16, 2015 where the majority of the school's internal funds records for the 2013-2014 and 2014-2015 fiscal years up to April 16, 2015 were destroyed, we are unable to issue an opinion on the fairness of the financial statements of the internal funds of the school and its operations, on the cash basis of accounting. However, during our review of records available for the period of April 17, 2015 to June 30, 2015, nothing came to our attention that would indicate material discrepancies on the internal funds of the school and its operations, on the cash basis of accounting.

As of June 30, 2014, for six of the 35 schools/centers reported herein, total combined receipts and disbursements amounted to \$1,744,423.86 and \$1,706,134.83, respectively; while total combined cash and investments amounted to \$369,329.49 (Page 8). As of June 30, 2015, for all 35 schools/centers reported herein, total combined receipts and disbursements amounted to \$7,192,955.89 and \$7,109,776.65, respectively; while total combined cash and investments amounted to \$1,468,143.29 (Pages 9-12).

Notwithstanding the conditions and findings reported herein, as of June 30, 2015, the internal control structure at 34 of the 35 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. At Coral Terrace Elementary School, due to the unavailability of internal funds records for the 2013-2014 and 2014-2015 fiscal years up to April 16, 2015, as noted in this report and in the audit report of the individual school, we are unable to determine whether the internal control structure at the school was generally functioning as designed by the school administration. However, during our review of the internal funds records available for the period of April 17, 2015 to June 30, 2015, nothing came to our attention to indicate that the internal control structure at the school was not generally functioning as designed.

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

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

## INTERNAL CONTROLS RATING

The internal controls rating of the two 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 Jackson Senior		✓			✓		Likely to impact.
<u>North Region Office School/Center</u>							
North Miami Middle		✓			✓		Likely to impact.

## INTERNAL CONTROLS RATING

The internal control ratings for the remaining 33 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>Central Region Office Schools/Centers</u>							
Coral Terrace Elementary	✓			✓			Not Likely to impact.
Design and Architecture Senior	✓			✓			Not Likely to impact.
Miami Central Senior	✓			✓			Not Likely to impact.
Booker T. Washington Senior	✓			✓			Not Likely to impact.
<u>North Region Office Schools/Centers</u>							
Virginia A. Boone/Highland Oaks Elementary	✓			✓			Not Likely to impact.
James H. Bright/J.W. Johnson Elementary	✓			✓			Not Likely to impact.
W.J. Bryan Elementary	✓			✓			Not Likely to impact.
Bunche Park Elementary	✓			✓			Not Likely to impact.
John G. Dupuis Elementary	✓			✓			Not Likely to impact.
Joella C. Good 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	
Meadowlane Elementary	✓			✓			Not Likely to impact.
North Dade Center For Modern Languages Elementary	✓			✓			Not Likely to impact.
Oak Grove Elementary	✓			✓			Not Likely to impact.
Ojus Elementary	✓			✓			Not Likely to impact.
Palm Lakes Elementary	✓			✓			Not Likely to impact.
Palm Springs North Elementary	✓			✓			Not Likely to impact.
Scott Lake Elementary	✓			✓			Not Likely to impact.
South Pointe Elementary	✓			✓			Not Likely to impact.
Spanish Lake Elementary	✓			✓			Not Likely to impact.
West Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
Aventura Waterways K-8 Center	✓			✓			Not Likely to impact.
Ruth K. Broad/Bay Harbor K-8 Center	✓			✓			Not Likely to impact.
Norman S. Edelcup/Sunny Isles Beach 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	
Fienberg/Fisher K-8 Center	✓			✓			Not Likely to impact.
Lawton Chiles Middle	✓			✓			Not Likely to impact.
Henry H. Filer Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Middle	✓			✓			Not Likely to impact.
Thomas Jefferson Middle	✓			✓			Not Likely to impact.
Miami Lakes Middle	✓			✓			Not Likely to impact.
Nautilus Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Senior	✓			✓			Not Likely to impact.
<u>South Region Office School/Center</u>							
Dr. Henry E. Perrine Academy Of The Arts	✓			✓			Not Likely to impact.
<u>Alternative Education Center</u>							
COPE Center North	✓			✓			Not Likely to impact.

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

Summary of findings of the two 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 School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
7341	Miami Jackson Senior <sup>(a)</sup>	2013-2014 2014-2015	2	<ul style="list-style-type: none"> <li>▪ Data Security</li> <li>▪ Payroll</li> </ul>	1	<ul style="list-style-type: none"> <li>▪ Data Security</li> </ul>
6631	North Miami Middle <sup>(a)</sup>	2014-2015	1	<ul style="list-style-type: none"> <li>▪ Data Security</li> </ul>	None	
TOTAL			3		1	

Note:

(a) Same Principal during prior and current audit periods.

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

Summary of findings of the remaining 33 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 School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
Central Region Office Schools/Centers						
1081	Coral Terrace Elementary	2013-2014 2014-2015	None		None	
7081	Design and Architecture Senior	2013-2014 2014-2015	None		None	
7251	Miami Central Senior	2013-2014 2014-2015	None		2	▪ Yearbook ▪ Property
7791	Booker T. Washington Senior	2013-2014 2014-2015	None		2	▪ Disbursement ▪ FTE
North Region Office Schools/Centers						
2441	Virginia A. Boone/Highland Oaks Elementary	2014-2015	None		None	
0481	James H. Bright/J.W. Johnson Elementary	2014-2015	None		2	▪ Bookkeeping ▪ Disbursements
0561	W.J. Bryan Elementary	2014-2015	None		None	
0641	Bunche Park Elementary	2014-2015	None		None	
1481	John G. Dupuis Elementary	2014-2015	None		1	▪ Bookkeeping
2181	Joella C. Good Elementary	2014-2015	None		None	
3141	Meadowlane Elementary	2014-2015	None		None	
5131	North Dade Center For Modern Languages Elementary	2014-2015	None		None	
4021	Oak Grove Elementary	2014-2015	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 School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
4061	Ojus Elementary	2014-2015	None		None	
4241	Palm Lakes Elementary	2014-2015	None		None	
4281	Palm Springs North Elementary	2014-2015	None		None	
4881	Scott Lake Elementary	2014-2015	None		None	
5091	South Pointe Elementary	2014-2015	None		None	
2191	Spanish Lake Elementary	2014-2015	None		None	
2371	West Hialeah Gardens Elementary	2014-2015	None		None	
0231	Aventura Waterways K-8 Center	2014-2015	None		None	
0241	Ruth K. Broad/Bay Harbor K-8 Center	2014-2015	None		None	
0092	Norman S. Edelcup/Sunny Isles Beach K-8 Center	2014-2015	None		None	
0761	Fienberg/Fisher K-8 Center	2014-2015	None		None	
6161	Lawton Chiles Middle	2014-2015	None		None	
6171	Henry H. Filer Middle	2014-2015	None		None	
6751	Hialeah Gardens Middle	2014-2015	None		None	
6281	Thomas Jefferson Middle	2014-2015	None		None	
6501	Miami Lakes Middle	2014-2015	None		None	
6541	Nautilus Middle	2014-2015	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 School/Center	Area Of Findings	Total Per School/Center	Area Of Findings
7191	Hialeah Gardens Senior	2014-2015	None		None	
<u>South Region Office School/Center</u>						
4381	Dr. Henry E. Perrine Academy Of The Arts	2014-2015	None		None	
<u>Alternative Education Center</u>						
8121	COPE Center North	2013-2014 2014-2015	None		None	
TOTAL			None		7	

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

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

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>Central Region Office School/Center</u>			
7341	Miami Jackson Senior	Mr. Carlos Rios, Jr.	N/A = No Change of Principal Since Prior Audit.
<u>North Region Office School/Center</u>			
6631	North Miami Middle	Mr. Patrick Lacouty	N/A = No Change of Principal Since Prior Audit.

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the remaining 33 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>Central Region Office Schools/Centers</u>			
1081	Coral Terrace Elementary	Ms. Eva N. Ravelo	N/A = No Change of Principal Since Prior Audit.
7081	Design and Architecture Senior <sup>(a)</sup>	Ms. Ana C. Alvarez-Armon	Dr. Stacey H. Mancuso (Through January 2016; retired).
7251	Miami Central Senior	Mr. Gregory M. Bethune	N/A = No Change of Principal Since Prior Audit.
7791	Booker T. Washington Senior	Mr. William Aristide	N/A = No Change of Principal Since Prior Audit.
<u>North Region Office Schools/Centers</u>			
2441	Virginia A. Boone/Highland Oaks Elementary	Mr. Scott H. Saperstein	N/A = No Change of Principal Since Prior Audit.
0481	James H. Bright/J.W. Johnson Elementary	Ms. Claudine Winsor	N/A = No Change of Principal Since Prior Audit.
0561	W.J. Bryan Elementary	Ms. Milagros L. Maytin-Miret	N/A = No Change of Principal Since Prior Audit.
0641	Bunche Park Elementary	Ms. Yesenia M. Aponte	N/A = No Change of Principal Since Prior Audit.
1481	John G. Dupuis Elementary	Ms. Lourdes M. Nuñez	N/A = No Change of Principal Since Prior Audit.
2181	Joella C. Good Elementary	Ms. Lizette G. O'Halloran	N/A = No Change of Principal Since Prior Audit.
3141	Meadowlane Elementary <sup>(a)</sup>	Ms. Maritza M. Garcia	Dr. Kevin P. Hart (Through February 2016; presently on leave to retire May 2016).
5131	North Dade Center For Modern Languages Elementary	Dr. Maria A. Castaigne	N/A = No Change of Principal Since Prior Audit.
4021	Oak Grove Elementary	Ms. Joyce R. Jones	N/A = No Change of Principal Since Prior Audit.

Note:

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

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
4061	Ojus Elementary	Dr. Marta M. Mejia	N/A = No Change of Principal Since Prior Audit.
4241	Palm Lakes Elementary	Ms. Alina Q. Iglesias	N/A = No Change of Principal Since Prior Audit.
4281	Palm Springs North Elementary	Ms. Maribel B. Dotres	N/A = No Change of Principal Since Prior Audit.
4881	Scott Lake Elementary	Ms. Lakesha M. Wilson-Rochelle	N/A = No Change of Principal Since Prior Audit.
5091	South Pointe Elementary	Ms. Melanie B. Fishman	N/A = No Change of Principal Since Prior Audit.
2191	Spanish Lake Elementary	Ms. Jacqueline Arias-Gonzalez	N/A = No Change of Principal Since Prior Audit.
2371	West Hialeah Gardens Elementary	Ms. Sharon M. Gonzalez	N/A = No Change of Principal Since Prior Audit.
0231	Aventura Waterways K-8 Center	Mr. Luis A. Bello	N/A = No Change of Principal Since Prior Audit.
0241	Ruth K. Broad/Bay Harbor K-8 Center	Dr. Maria T. Rodriguez	N/A = No Change of Principal Since Prior Audit.
0092	Norman S. Edelcup/Sunny Isles Beach K-8 Center	Dr. Annette H. Weissman	N/A = No Change of Principal Since Prior Audit.
0761	Fienberg/Fisher K-8 Center <sup>(a)</sup>	Ms. Maria P. Costa	Ms. Maria G. Zabala (Through June 2015; presently District Director, Office of Professional Standards).
6161	Lawton Chiles Middle	Mr. Nelson Izquierdo	N/A = No Change of Principal Since Prior Audit.
6171	Henry H. Filer Middle	Ms. Emirce Ladaga	N/A = No Change of Principal Since Prior Audit.
6751	Hialeah Gardens Middle	Ms. Maritza D. Jimenez	N/A = No Change of Principal Since Prior Audit.
6281	Thomas Jefferson Middle	Ms. Robin Y. Atkins	N/A = No Change of Principal Since Prior Audit.
6501	Miami Lakes Middle	Dr. Manuel Sanchez, III	N/A = No Change of Principal Since Prior Audit.
6541	Nautilus Middle	Mr. Rene Bellmas	N/A = No Change of Principal Since Prior Audit.

Note:

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

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7191	Hialeah Gardens Senior	Dr. Louis J. Algaze	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office School/Center</u>			
4381	Dr. Henry E. Perrine Academy Of The Arts <sup>(a)</sup>	Ms. Carla D. Rivas	Ms. Maileen A. Ferrer (Through June 2015; presently Principal at Jack D. Gordon Elementary School).
<u>Alternative Education Center</u>			
8121	COPE Center North	Dr. Colleen M. Del Terzo	N/A = No Change of Principal Since Prior Audit.

Note:

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

## PROPERTY SCHEDULES

The results of the property inventories of the 35 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>Central Region Office Schools/Centers</u>								
1081	Coral Terrace Elementary	185	\$ 310,845	-	\$ -	-	-	\$ -
7081	Design and Architecture Senior	306	728,099	-	-	-	2	2,989
7251	Miami Central Senior	721	2,895,508	-	-	-	-	-
7341	Miami Jackson Senior	423	1,716,755	-	-	-	-	-
7791	Booker T. Washington Senior	749	2,289,518	5	10,254	-	-	-
<u>North Region Office Schools/Centers</u>								
2441	Virginia A. Boone/Highland Oaks Elementary	96	190,560	-	-	-	-	-
0481	James H. Bright/J.W. Johnson Elementary	200	420,588	-	-	-	-	-
0561	W.J. Bryan Elementary	114	270,706	-	-	-	1	1,550
0641	Bunche Park Elementary	85	287,039	-	-	-	-	-
1481	John G. Dupuis Elementary	155	388,679	-	-	-	-	-
2181	Joella C. Good Elementary	172	387,735	-	-	-	-	-
3141	Meadowlane Elementary	147	322,536	-	-	-	-	-

## PROPERTY SCHEDULES

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
5131	North Dade Center For Modern Languages Elementary	52	111,462	-	-	-	-	-
4021	Oak Grove Elementary	137	329,313	-	-	-	-	-
4061	Ojus Elementary	160	342,271	-	-	-	-	-
4241	Palm Lakes Elementary	198	409,686	-	-	-	-	-
4281	Palm Springs North Elementary	157	498,847	-	-	-	-	-
4881	Scott Lake Elementary	193	356,849	-	-	-	-	-
5091	South Pointe Elementary	42	111,196	-	-	-	-	-
2191	Spanish Lake Elementary	96	425,590	-	-	-	-	-
2371	West Hialeah Gardens Elementary	80	336,097	-	-	-	-	-
0231	Aventura Waterways K-8 Center	517	1,009,952	-	-	-	-	-
0241	Ruth K. Broad/Bay Harbor K-8 Center	155	443,820	-	-	-	-	-
0092	Norman S. Edelcup/Sunny Isles Beach K-8 Center	202	599,648	-	-	-	-	-
0761	Fienberg/Fisher K-8 Center	227	378,817	-	-	-	-	-
6161	Lawton Chiles Middle	490	1,098,271	-	-	-	-	-
6171	Henry H. Filer Middle	244	601,932	-	-	-	-	-
6751	Hialeah Gardens Middle	207	766,772	-	-	-	-	-
6281	Thomas Jefferson Middle	174	429,119	-	-	-	-	-

## PROPERTY SCHEDULES

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6501	Miami Lakes Middle	356	721,885	-	-	-	-	-
6541	Nautilus Middle	298	841,779	-	-	-	-	-
6631	North Miami Middle	236	597,147	-	-	-	-	-
7191	Hialeah Gardens Senior	708	2,377,753	-	-	-	-	-
<u>South Region Office School/Center</u>								
4381	Dr. Henry E. Perrine Academy Of The Arts	180	379,278	-	-	-	-	-
<u>Alternative Education Center</u>								
8121	COPE Center North	94	209,854	-	-	-	-	-
TOTAL		8,556	\$ 23,585,906	5	\$ 10,254	-	3	\$ 4,539

## PROPERTY SCHEDULES

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

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)	Total Depreciated Value
					Computers	
<u>Central Region Office School/Center</u>						
1081	Coral Terrace Elementary	1	2	\$ 2,076	\$ 2,076	\$ -
<u>North Region Office School/Center</u>						
6171	Henry H. Filer Middle	1	1	1,099	1,099	596
TOTAL		2	3	\$ 3,175	\$ 3,175	\$ 596

## FINDINGS AND RECOMMENDATIONS

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

Every month, ITS prints and electronically distributes to the schools a report titled *Authorized Applications For Employees By Locations* which provides a listing of employees and their access to certain computer applications. Guidelines also require that principals review this monthly report to ensure that access to the systems is restricted and limited to staff as required by their job duties.

The Authorizing Administrators (Quad A) security access application is part of the security system designed by ITS which allows principals/administrators to establish employee access to the applications related to their job functions. This was designed to give a work site administrator control over the authorization of employees at that work location to the M-DCPS computer system by indicating which system each employee is authorized to use. *In simple terms, this application gives a user the ability to authorize or cancel authorizations from other users, based on the computer applications that the user already has.*

To protect the system from unauthorized access, ITS' *Quad A User Guide* (dated July 2008), along with the District issued Weekly Briefing No. 15957<sup>2</sup>, states the restricted access to the Quad A application to the following: 1) Principals, 2) Administrators at the Director level or above at non-school site locations, or 3) the highest ranking Administrator of work sites not having a Director or above. The guide also states that *this responsibility cannot be delegated.*

During the past audit, which concluded in May 2014, our review of the most current *Authorized Applications for Employees by Locations* report disclosed that *a school employee, in addition to the Principal, had access to the Quad A application.* The school was cited in the prior audit report. As a result of the audit, the school administration revoked that staff member's access to this application in order to satisfy computer access restriction thresholds and comply with District policy.

Part of this audit follow-up included a review of the access to these computer applications. Our review of the most current *Authorized Applications for Employees by Locations* report dated January 13, 2016 disclosed that:

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<sup>2</sup> As result of data security issues cited in this report, School Operations issued Weekly Briefing 19237 on April 14, 2016 to reiterate data security and system access authorization compliance for various computer applications.

- 1.1. A school employee, in addition to the Principal, had access to the Quad A application. The employee in question is the Student Activities Director, who is not an administrator of the school. We found that access to this application was given to this employee in November 2014.

We brought this matter to the attention of the Principal during the audit, and he revoked access to the Quad A application for the employee in question.

## **RECOMMENDATION**

1. **Going forward, the school administration should carefully review the monthly report titled “*Authorized Applications for Employees by Locations*” Report to ensure that access to school site computer applications is adequately restricted, and any changes to staff’s access to these applications remain compliant with current District guidelines.**

**Person(s) Responsible:**

**Principal**

**Management Response:**

The Principal will schedule a recurring Outlook reminder to ensure that the monthly report Titled “*Authorized Application for Employees by Location*” is reviewed in order to ensure that access to school site computer applications is adequately restricted.

To date, the number of employees authorized to access the Quad A Application has been updated and revised. The Principal is the only person with access to this application.

**Person(s) Responsible:**

**Central Region Administration**

**Management Response:**

The Central Region Office Financial/Business Operations Director instructed the Principal to review the *Authorized Applications for Employees by Location* report on a monthly basis to ensure the only employee with Quad A was the Principal. In addition, the Principal will review ITS' Quad A User Guide along with Weekly Briefing No. 15957 to ensure compliance with all Data Security Controls set by the District.

As a result of these audit findings, the following support activities will be implemented for all schools at the Region level:

- The affected Principal 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 financial training workshops to help successfully monitor funds.
- 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:**

The following preventive actions will be taken through School Operations:

- School Operations disseminated Weekly Briefing #19237 – Data Security and Systems Access Authorization Compliance to all Principals with instructions to take immediate actions to ensure the appropriate staff assignment to Quad A authorizations.
- Coordinate and provide information to school site administrators and staff on best business practices, including Data Security and Payroll and other related financial areas of concern through Money DOES Matter Support Program.
- School Operations in collaboration with the Region Office will continue to provide support to the school by assigning a Fiscal Review Team to conduct financial reviews, periodically.

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

**2. Inadequate Recordkeeping,  
Documenting, And  
Reporting Of Hourly  
Payroll**  
*Miami Jackson Senior*

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

According to the procedures, hourly-paid employees must record their time-in upon arrival and their time-out upon departure on a daily basis; and employees are not allowed to record attendance on behalf of others.

At this school, the Principal supervises and approves the payroll.

The review of the payroll sign-in procedures corresponding to the payroll in effect during our audit visit in January 2016 disclosed several discrepancies corresponding to hourly payroll. Any payroll reporting errors discovered during the audit that required payroll corrections were processed by the school at the request of the auditor. Details follow:

- 2.1. During our observation of sign-in procedures on January 26, 2016 and several of the days that followed, we noted that 12 hourly-paid employees did not follow the proper payroll recording procedures. Specifically, the employees did not indicate their hourly attendance on the actual day(s) worked, but did so subsequently. For nine hourly-paid employees, this condition was noted between one and three days. Regarding the remaining three hourly-paid employees, their entire hourly attendance for that pay period *was recorded on the Daily Payroll Attendance Sheets after-the-fact, around the time that the Payroll Clerk was reconciling and reporting the payroll*. Two of these hourly-paid employees included the Payroll Clerk and the Treasurer who are also employed at this school on an hourly basis as the Community Involvement Specialists (CIS) under the Title I Program. The third employee is a full-time instructor who is also paid on an hourly basis at the school. *We brought this matter to the attention of the Principal for his information and follow-up. According to the Principal, all 12 employees worked the hours in question.*
- 2.2. In seven instances, we identified errors in the hours reported when compared to the hours recorded in the Daily Payroll Attendance Sheets and reported in the Final Payroll Rosters. These errors represented small overpayments and underpayments which ranged between fractions of an hour up to 9.5 hours for an individual employee. The aggregate of these errors amounted to a 17 hour

underpayment. *We discussed these errors with the Principal and corrections to the payroll were made at our request.*

- 2.3. Regarding the daily attendance of part-time food service workers, it appeared that the same handwriting was used to record the time in/out on the attendance rosters for all 11 part-time food service workers. According to the Payroll Clerk, the Cafeteria Manager admitted to signing in/out on behalf of her staff. *We discussed this condition with the Principal for his information and follow-up. According to the Principal, these employees were present on the days in question.*

## **RECOMMENDATIONS**

- 2.1. **The Principal should assign an administrator to monitor the payroll sign-in procedures to ensure that hourly-paid staff is signing daily on the rosters.**
- 2.2. **The Principal should review the payroll attendance procedures with hourly-paid staff to ensure that staff is recording their attendance on a daily basis, and that no employee is recording attendance on the attendance sheets on behalf of others.**
- 2.3. **The Principal should review the procedures with the payroll preparer to ensure a better understanding and awareness of the procedures. Specifically, the calculation of hourly payroll should be reviewed to prevent future errors and the potential for an overpayment/underpayment in the payment of payroll hours.**

**Person(s) Responsible:**

**Principal, Vice Principal,  
Assistant Principal, Payroll Clerk,  
Cafeteria Manager, CIS**

**Management Response:**

The Principal has assigned an Assistant Principal, the task of monitoring the Daily Payroll Sheet and ensuring all hourly and full time employees are signing in on a daily basis. Prior to the Principal approving payroll the Vice Principal and the Payroll Clerk will go over the entire payroll for accuracy to ensure that time worked is documented accurately.

The Principal met with the Payroll Clerk to discuss the continued practice of reviewing the Daily Payroll Attendance Sheets in order to ensure the accuracy and completeness of the payroll reported. All payroll sheets will be reviewed by an Administrator and/or Payroll Clerk after the start of the regular work day and at various times throughout the day. Procedures are in place to address any discrepancies immediately.

Additionally, during the February 26, 2016, faculty meeting, the Principal explained the requirements of accurate payroll procedures with all faculty members. Payroll procedures will be reviewed with the faculty at the start of each school year and throughout the year as needed.

The Principal and Community Involvement Specialist (CIS) will attend training to ensure compliance with all Title I procedures. The Principal has reviewed Section F of the Title I Administration Handbook with the CIS. The administration will monitor the CIS schedule and duties to ensure adherence to the assigned work requirements of Title I guidelines.

The Principal discussed payroll attendance procedures with hourly-paid staff to ensure that staff is recording their attendance on a daily basis, and that no employee is recording attendance on the attendance sheets on behalf of others. The Principal has directed the Cafeteria Manager to cease and desist signing in and out procedures, immediately.

**Person(s) Responsible:**

**Central Region Administration**

**Management Response:**

The Central Region Office Financial/Business Operations Director instructed the Principal to meet with staff to review the Payroll Processing Procedures Manual. In addition, a plan will be developed to institute a procedure where payroll records will be checked on a regular basis by both the payroll clerk and administration. Any discrepancy will be addressed immediately and corrective actions will be taken by the Principal.

Refer to page 32 of this report and page 54 in the report's Appendix Section for Central Region Office administration's additional support activities for *all Region schools* implemented at the Region level to address the recommendations to the school findings of Miami Jackson Senior High School.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 33 of this report and page 56 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Miami Jackson Senior High School.

**3. Non-Compliance  
With Certain School  
Site Informational  
Technology (IT)  
Data Security Controls  
*North Miami Middle***

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

Section V of the *Student Attendance Reporting Procedures* published by the District's Federal and State Compliance Office states that attendance eligibility for collecting Full-Time-Equivalent (FTE) is based *on the official recording of the school attendance*. This *Section* also states that the Electronic Gradebook is the source document for instructional staff to record student attendance. The Attendance Manager (designated by the Principal) is responsible for ensuring that student attendance is recorded in the Electronic Gradebook accurately and in compliance with attendance guidelines; for exporting the attendance information into the District's Integrated Student Information System (DSIS)<sup>3</sup>; as well as in charge of making attendance adjustments to the ISIS system.

Pursuant to *Weekly Briefing* (WB) No. 4483 (issued in July 2008) and No. 7784 (issued in April 2010), access to the Electronic Gradebook application such as the Electronic Grade Book Attendance (WGBA) is currently restricted to *five staff approvers* (namely, the Principal, Assistant Principal, Registrar or individual performing duties of the Registrar, one primary Gradebook Manager/Attendance Manager (instructional or clerical staff only), and one clerical staff member selected by the Principal, not to exceed five approvers). In addition, pursuant to WB No. 1120 (issued in October 2006), access to changing grades in DSIS (ISIS-ACAD GRD/TRACE UPD) is currently restricted to *three staff approvers* (namely, the Principal, Assistant Principal and Registrar or staff member acting as registrar).

*A similar item was discussed with the school administration during the prior audit. Our follow-up to prior audit matters continued to disclose departures from established procedures.*

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<sup>3</sup> DSIS is the official source document system for the recording and submission of attendance data to the Department of Education. The Official Daily School Attendance must be exported daily from the Electronic Gradebook.

During the audit visit in February 2016, the most recent “*Authorized Applications for Employees by Locations*” report disclosed that:

- 3.1. A total of nine employees had access to the Electronic Grade Book Attendance (WGBA) application.
- 3.2. A total of seven employees had access to the application for changing grades in DSIS (ISIS-ACAD GRD/TRACE UPD).
- 3.3. We extended our review of this report for the past six months to determine the propriety of access to this and other computer applications. We noted that between September 2015 and February 2016, the number of employees with access to the WGBA application was between seven and nine employees; while access to the application for changing grades in DSIS remained at seven employees during this period.

In order to satisfy user thresholds and comply with current District policy, we recommended and the Principal agreed to revoke access to the applications for the employees in question.

## **RECOMMENDATIONS**

- 3.1. **The monthly report should be carefully reviewed to ensure that access to computer applications is compliant with user thresholds and personnel restrictions.**
- 3.2. **Any changes in school personnel or modifications to staff’s working assignments that require granting access to these restricted computer applications should be monitored to ensure that computer user thresholds are not only maintained but remain compliant with current District policy.**

**Person(s) Responsible:**

**Principal**

**Management Response:**

The Principal has reviewed policies pertaining to School Site Informational Technology Controls including Weekly Briefings #15936, 4483, 7784, and 1120 regarding the District's Network Data Security/Authorizations for Gradebook Attendance (WGBA), Grade Book Manager (WGBM) and ISIS-ACAD GRD/TRACE UPD.

The Principal will print, review, sign and file (on the last Thursday of each month), the "*Authorized Applications for Employees by Locations*" report to ensure that compliance with the user thresholds and personnel restrictions in the areas of Electronic Grade Book Attendance (WGBA) application, ISIS Academic Grade/Trace Update (ISIS-ACAD GRD/TRACE UPD), and the Electronic Grade Book Manager (WGBM) application pages.

Furthermore, the Principal will ensure adjustments are made to the computer applications if there are revisions in school personnel or staff assignment to remain compliant with District policy.

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

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

In addition, the Principal has been instructed to review the report in its entirety each month and to make necessary adjustments to the computer applications should there be any changes in school personnel or staff assignments, with emphasis on the Gradebook Manager, Attendance Manager and Grade Trace/Update.

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

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

Refer to page 33 of this report and page 56 in the report’s Appendix Section for School Operations administration’s comprehensive response addressing the recommendations to the school findings of North Miami 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, 2014 and/or June 30, 2015, on the cash basis of accounting, depending on the school/center audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*; and *certain information technology controls*;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period of July 1, 2013 through June 30, 2014 and/or July 1, 2014 through June 30, 2015 (depending on whether the audit scope was one or two-year audit at the individual school/center being audited), payroll, purchasing credit card transactions, and information technology controls included current periods. FTE audits covered one survey period during the 2014-2015 fiscal year or 2015-2016 fiscal year. Periods selected were either Survey 2 (October) or Survey 3 (February), depending on the school/center audited.

Our procedures were as follows:

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

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

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

### **Internal Control Matters**

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

## BACKGROUND

### INTERNAL FUNDS

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

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

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

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

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

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2014 and June 30, 2015, the MDCPS-Money Market Pool Fund's interest rate was 0.62% and 0.64%, respectively.

## PAYROLL

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

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

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

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

## PROPERTY

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

Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites ***after the first day of school and before the end of the school year***. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

## FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2014-2015 and 2015-2016 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)

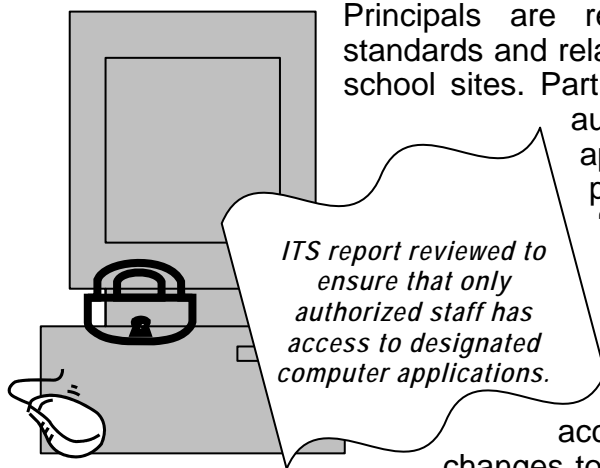
Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Policies as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

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.

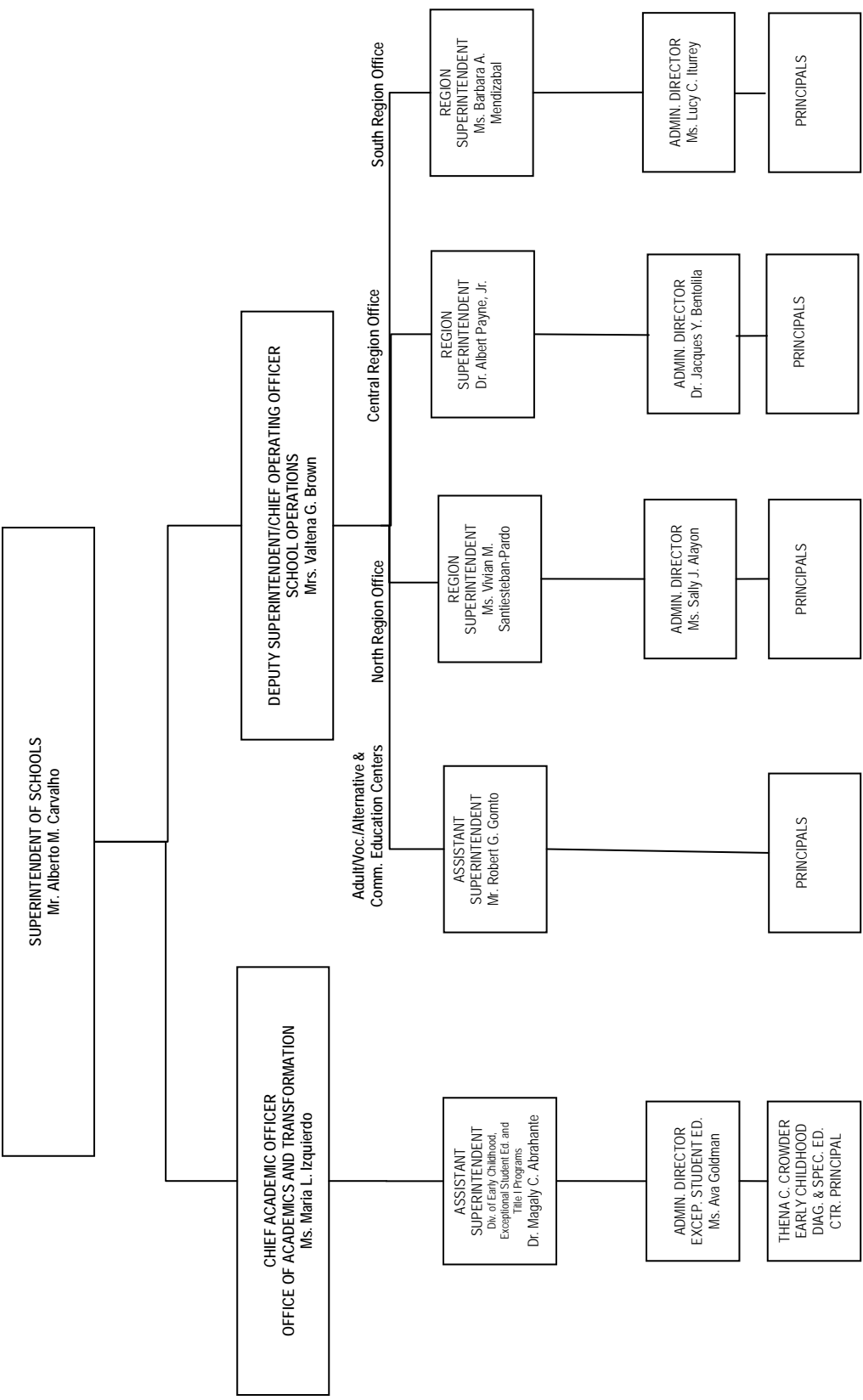
As of the 2007-2008 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

## DATA SECURITY MANAGEMENT REPORT



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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



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




**APPENDIX**  
**MANAGEMENT'S RESPONSES**

## MEMORANDUM

April 8, 2016

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

**FROM:** Carlos Rios, Jr., Principal   
Miami Jackson Senior High School

**SUBJECT:** ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
MIAMI JACKSON SENIOR HIGH SCHOOL FOR 2013-2014 AND 2014-  
2015

This memorandum serves as a response to the relevant findings in the internal audit for Miami Jackson Senior High School for the 2013-2014 and 2014-2015 fiscal school years.

### RECOMMENDATION:

1. Going forward the school administration should carefully review the monthly report titled "*Authorized Applications for Employees by Locations*" Report to ensure that access to school site computer applications is adequately restricted, and any changes to staff's access to these applications remain compliant with current District guidelines.

**RESPONSIBLE PERSON(S):** Principal.

### **MANAGEMENT RESPONSE:**

The Principal will schedule a recurring Outlook reminder to ensure that the monthly report Titled "*Authorized Application for Employees by Location*" is reviewed in order to ensure that access to school site computer applications is adequately restricted.

To date, the number of employees authorized to access the Quad A Application has been updated and revised. The Principal is the only person with access to this application.

### RECOMMENDATIONS:

- 2.1 The Principal should assign an administrator to monitor the payroll sign-in procedures to ensure that hourly-paid staff is signing daily on the rosters.
- 2.2 The Principal should review the payroll attendance procedures with hourly-paid staff to ensure that staff is recording their attendance on a daily basis, and that no employee is recording attendance on the attendance sheets on behalf of others.

- 2.3 The Principal should review the procedures with the payroll preparer to ensure a better understanding and awareness of the procedures. Specifically, the calculation of hourly payroll should be reviewed to prevent future errors and the potential for an overpayment/underpayment in the payment of payroll hours.**

**RESPONSIBLE PERSON(S):** Principal, Vice Principal, Assistant Principal, Payroll Clerk, Cafeteria Manager, CIS

**MANAGEMENT RESPONSE:**

The Principal has assigned an Assistant Principal, the task of monitoring the Daily Payroll Sheet and ensuring all hourly and full time employees are signing in on a daily basis. Prior to the Principal approving payroll the Vice Principal and the Payroll Clerk will go over the entire payroll for accuracy to ensure that time worked is documented accurately.

The Principal met with the Payroll Clerk to discuss the continued practice of reviewing the Daily Payroll Attendance Sheets in order to ensure the accuracy and completeness of the payroll reported. All payroll sheets will be reviewed by an Administrator and/or Payroll Clerk after the start of the regular work day and at various times throughout the day. Procedures are in place to address any discrepancies immediately.

Additionally, during the February 26, 2016, faculty meeting, the Principal explained the requirements of accurate payroll procedures with all faculty members. Payroll procedures will be reviewed with the faculty at the start of each school year and throughout the year as needed.

The Principal and Community Involvement Specialist (CIS) will attend training to ensure compliance with all Title I procedures. The Principal has reviewed Section F of the Title I Administration Handbook with the CIS. The administration will monitor the CIS schedule and duties to ensure adherence to the assigned work requirements of Title I guidelines.

The Principal discussed payroll attendance procedures with hourly-paid staff to ensure that staff is recording their attendance on a daily basis, and that no employee is recording attendance on the attendance sheets on behalf of others. The Principal has directed the Cafeteria Manager to cease and desist signing in and out procedures, immediately.

All corrective measures will be implemented instantly to ensure there are no future audit exceptions. If you have any further questions, please feel free to contact me at 305-634-2621.

cc. Dr. Jacques Bentolila

**MEMORANDUM**

April 6, 2016

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

**FROM:** Mr. Patrick Lacouty, Principal  
North Miami Middle School



**SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF NORTH  
MIAMI MIDDLE SCHOOL FOR THE 2014- 2015 SCHOOL FISCAL YEAR**

This memorandum serves as a response to the Internal Funds Audit Report finding at North Miami School for fiscal year 2014-2015.

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

**FINDINGS**

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

**RECOMMENDATIONS**

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

**Person Responsible:** Principal

**Management Response:**

The Principal has reviewed policies pertaining to School Site Informational Technology Controls including Weekly Briefings #15936, 4483, 7784, and 1120 regarding the District's Network Data Security/Authorizations for Gradebook Attendance (WGBA), Grade Book Manager (WGBM) and ISIS-ACAD GRD/TRACE UPD.

The Principal will print, review, sign and file (on the last Thursday of each month), the "*Authorized Applications for Employees by Locations*" report to ensure that compliance with the user thresholds and personnel restrictions in the areas of Electronic Grade Book Attendance (WGBA) application, ISIS Academic Grade/Trace Update (ISIS-ACAD GRD/TRACE UPD), and the Electronic Grade Book Manager (WGBM) application pages.

Furthermore, the Principal will ensure adjustments are made to the computer applications if there are revisions in school personnel or staff assignment to remain compliant with District policy.

cc: Sally J. Alayon  
Cynthia Gracia

MEMORANDUM

April 8, 2016  
AP/#114/2015-16

**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 REPORT FOR MIAMI JACKSON SENIOR HIGH

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

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

The Central Region Office Financial/Business Operations Director instructed the Principal to review the *Authorized Applications for Employees by Location* report on a monthly basis to ensure the only employee with Quad A was the Principal. In addition, the Principal will review ITS' Quad A User Guide along with Weekly Briefing No. 15957 to ensure compliance with all Data Security Controls set by the District.

**2. Inadequate Recordkeeping, Documenting, and Reporting of Payroll**

The Central Region Office Financial/Business Operations Director instructed the Principal to meet with staff to review the *Payroll Processing Procedures Manual*. In addition, a plan will be developed to institute a procedure where payroll records will be checked on a regular basis by both the payroll clerk and administration. Any discrepancy will be addressed immediately and corrective actions will be taken by the Principal.

As a result of these audit findings, the following support activities will be implemented for all schools at the Region level:

- The affected Principal 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 Principal to attend financial training workshops to help successfully monitor funds.
- 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**

April 8, 2016  
VSP# 078/2015-2016  
(305) 572-2800

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

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

**SUBJECT: RESPONSE TO AUDIT REPORT OF NORTH REGION OFFICE SCHOOLS**

Attached, please find the response to the audit findings for the 2014-2015 fiscal year for North Miami Middle School. The North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**North Miami Middle School**

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

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

In addition, the Principal has been instructed to review the report in its entirety each month and to make necessary adjustments to the computer applications should there be any changes in school personnel or staff assignments, with emphasis on the Gradebook Manager, Attendance Manager and Grade Trace/Update.

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

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


VSP/SA

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

**M E M O R A N D U M**

**April 15, 2016**

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

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

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

School Operations has reviewed the audit exceptions cited in the 2013-2014 and 2014-2015 fiscal year(s) audit reports of the following schools reporting to the North Region and Central Region Offices: North Miami Middle School and Miami Jackson Senior High School. The following preventive actions will be taken through School Operations:

- School Operations disseminated Weekly Briefing #19237 – Data Security and Systems Access Authorization Compliance to all Principals with instructions to take immediate actions to ensure the appropriate staff assignment to Quad A authorizations.
- Coordinate and provide information to school site administrators and staff on best business practices, including Data Security and Payroll and other related financial areas of concern through Money DOES Matter Support Program.
- School Operations in collaboration with the Region Office will continue to provide support to the school by assigning a Fiscal Review Team to conduct financial reviews, periodically.

School Operations will continue to work with Principals to promote efficient fiscal practices. If you have any questions, please contact me at 305 995-2938.

VGB:cg  
M104

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 MAY 2016**



**Office of Management and Compliance Audits  
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