



Miami-Dade County Public Schools

Internal Audit Report
Selected Schools/Centers

*The Financial Statements Were Fairly Stated And
Property Inventory Results Were Mostly Satisfactory
For All 64 Schools/Centers In This Report.
However, At Two Schools, Controls Over The
Disbursement Function, Grants/Donations And
FTE On-The-Job Training Records
Need Improvement*

May 2022

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Ms. Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

Ms. Christi Fraga

Dr. Lubby Navarro

Dr. Marta Pérez

Ms. Mari Tere Rojas

Ms. Luisa Santos

Dr. Jose L. Dotres

Superintendent of Schools

Mr. Jon Goodman, CPA, CFE

Chief Auditor

Office of Management and Compliance Audits

Contributors To This Report:

School Audits Performed by:

Ms. Maria Alegre

Ms. Yvonne Barrios

Ms. Pamela L. Davis

Mr. Hugo Garcia, CFE

Ms. Maite Jimenez

Dr. Larry Jones

Mr. Eduardo Perez

Ms. Wanda M. Ramirez

Ms. Sheila Resco

Mr. Elliott D. Satz, CFE

Ms. Glendys Y. Serra

School Audits Supervised and Reviewed by:

Ms. Tamara Wain, CPA

Ms. Mariela Jimenez-Linaje

Mr. Reginald Lafontant

Property Audit Supervised and Performed by:

Mr. Rolando Gonzalez and Property Audits Staff





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

Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

Christi Fraga

Dr. Lubby Navarro

Dr. Marta Pérez

Mari Tere Rojas

Luisa Santos

April 27, 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 64 schools/centers. The audit scope was one fiscal year ended June 30, 2021. At four 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 and certain aspects of school site data security.

Notwithstanding the conditions and findings reported, the financial statements were fairly stated for all 64 schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools, the audits disclosed that controls over the disbursement function, grants/donations and FTE On-The-Job Training records need improvement. We discussed the audit findings with school, region and District administrators, and their responses are included in this report.

For schools/centers with no findings, 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

TABLE OF CONTENTS

	<u>Page Number</u>
EXECUTIVE SUMMARY	1
CONDENSED ANNUAL FINANCIAL REPORT	6
INTERNAL CONTROLS RATING	14
SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS.....	20
LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF	28
PROPERTY SCHEDULE.....	38
FINDINGS AND RECOMMENDATIONS	
1. Inadequate Controls And Monitoring Over Disbursements And Grants/Donations <i>Maritime and Science Technology Academy</i>	42
2. School Non-Compliant With Full-Time Equivalent FTE Records And Procedures Resulted In Potential FTE Funding Disallowances For On-The-Job Training (OJT) Records <i>William H. Turner Technical Arts High School</i>	49
OBJECTIVES, SCOPE, AND METHODOLOGY	52
BACKGROUND	54
ORGANIZATIONAL CHART (SCHOOLS/CENTERS)	59
APPENDIX—MANAGEMENT’S RESPONSES	
PRINCIPALS:	
<i>Maritime and Science Technology Academy</i>	60
<i>William H. Turner Technical Arts High School</i>	63

TABLE OF CONTENTS (Continued)

CENTRAL REGION ADMINISTRATION:

**Region Response Re:
*Maritime and Science Technology Academy
and William H. Turner Technical Arts High School*..... 65**

DISTRICT ADMINISTRATION:

School Operations 67

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 64 schools/centers. These include two schools/centers that report to the Central Region Office and 62 schools/centers that report to the North Region Office. For all schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2021. At four schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that for 62 of the 64 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 14-19). The two schools/centers cited with findings and the affected areas are as follows:

Work Loc. No.	Name of Schools/Centers	Region Office	Audit Scope	Change Of Principal Since Prior Audit	Prior Year Audit Findings At This School/ Center	Current Audit- Total Audit Findings Per School/ Center	Findings Per Category	
							Internal Funds	FTE
7161	1. Maritime and Science Technology Academy (MAST) Discrepancies in disbursements and grants/donations. Findings under former and current Principal. Same Treasurer since the prior audit.	Central	Int. Funds: 2020-2021	Yes	No	1	1- Disbursements & Grants/Donations	
7601	2. William H. Turner Technical Arts High School Inadequate recordkeeping and documenting of On-The-Job Training (OJT) records. OJT program was new at this school. First year OJT teacher.	Central	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	No	No	1		1- Non-Compliance with OJT Records
TOTAL	2 Schools/Centers					2	1	1

As indicated in the preceding table, at two schools/centers, we cited certain non-compliance with internal fund procedures related to the disbursement function as well as grants/donations and FTE On-The-Job Training records.

The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, whether a change of Treasurer/Responsible Staff occurred and whether findings were recurrent.

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 28-37 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 20-27. Management responses are included following the recommendations in the *Finding and Recommendations* section of this report (Pages 42-51); and in the *Appendix Section* in memorandum format (Pages 60-67). We have also included an *Organizational Chart* in this report (Page 59).

INTERNAL FUNDS

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 64 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 64 schools/centers in this report, total combined receipts and disbursements amounted to \$2,546,313.98 and \$(2,930,919.08), respectively, while total combined Fund Balance amounted to \$2,333,621.63 (Pages 6-12).

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, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances cited at one of the schools/centers in this report.

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 13).

Internal funds records and procedures were reviewed at all 64 schools/centers. At 63 of the 64 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. However, at one school/center we found that:

- At *Maritime and Science Technology Academy* for the 2020-2021 fiscal year, we determined that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved by the principal prior to the order being

placed; payment to vendors were not issued in a timely manner; proper procedures for documenting disbursements such as invoices and receipts supporting individual purchases and reimbursements were not followed; and bid requirements for individual purchases of \$1,000 or more were not evident or properly supported with required bids. We also noted instances in which the school posted unallowable payments to the Instructional Materials and Educational Support (Fund 9) account, and to a donation account for expenditures unrelated to the donor’s intended use of funds. In addition, documentation for several grants and donations were not evident. A new Principal was appointed to the school in July 2021. These issues happened during the tenure of both the former and current Principal (Pages 42-48).

PROPERTY

Property inventory audits were conducted at 63 of the 64 schools/centers included in this report. Accordingly, the property audit of the one remaining school/center will be reported at a later date. At the schools/centers reviewed, Property Audits staff inventoried approximately 11,900 equipment items with a total approximate cost of \$31.1 million. Of the 63 inventories, 56 proved satisfactory. At seven schools/centers, 12 equipment items with an approximate cost of \$21,300 and depreciated value of approximately \$1,400 were reported as “unlocated”. The missing items at these seven schools consisted of computers, audio visual equipment, custodial and medical equipment (refer to the *Property Schedule* on Pages 38-41). At most schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.

TITLE I PROGRAM, PAYROLL AND DATA SECURITY

We reviewed Title I Program expenditures at one school/center. Total Title I Program expenditures reported for the 2020-2021 fiscal year corresponding to this school/center amounted to approximately \$295 thousand. The Title I Program audit includes the review of expenditures charged to the Program for payroll. We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	School/Center	Region	Title I Program Audit Period	Payroll Audit Period	Data Security Audit Period	Total Title I Program Expenditures
0481	James H. Bright/J.W. Johnson Elementary	North	2020-2021	2020-2021 & 2021-2022	2020-2021	\$ 294,952
Total Title I Program Expenditures						\$ 294,952

At the school/center listed in the 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 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 this school/center.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 12 schools/centers were selected for FTE audits as summarized in the following table:

Work Location	Schools/Centers	Region	Survey Period (SP)	FTE Funding
7601	William H. Turner Technical Arts High School	Central	2021-2022 SP2	\$ 3,166,730
0341	Arch Creek Elementary	North	2021-2022 SP2	1,321,479
1161	Crestview Elementary	North	2021-2022 SP2	762,729
3781	Barbara Hawkins Elementary	North	2021-2022 SP2	719,286
5091	Miami Beach South Pointe Elementary	North	2021-2022 SP2	1,254,666
3701	Norland Elementary	North	2021-2022 SP2	1,606,216
3941	North Miami Elementary	North	2021-2022 SP2	1,441,922
4341	Parkway Elementary	North	2021-2022 SP2	631,554
4541	Rainbow Park Elementary	North	2021-2022 SP2	599,264
2191	Spanish Lake Elementary	North	2021-2022 SP2	3,431,896
3581	Myrtle Grove K-8 Center	North	2021-2022 SP2	864,606
6351	Lake Stevens Middle	North	2021-2022 SP2	1,054,072
Total FTE Funding:				\$ 16,854,420

The total FTE funding amounted to approximately \$16.9 million for the 12 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 11 schools/centers were generally compliant with District policy related to FTE documentation and procedures. At the following one school/center, we found:

- At *William H. Turner Technical Arts High School*, there were discrepancies in On-The-Job Training (OJT) records (Pages 49-51). The discrepancies identified during our review could have potentially generated funding disallowances to the District.

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 64 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 Report and Fund Balance information as of June 30, 2021, for 64 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>Central Region Office Schools/Centers</u>											
7161	Maritime & Science Technology Academy (MAST)	\$ 225,377.05	\$ 124,113.30	\$ (145,681.71)	\$ 203,808.64	\$ 140,612.87	\$ 63,195.77	\$ -	\$ -	\$ -	\$ 203,808.64
7601	William H. Turner Technical Arts High School	122,048.24	83,098.80	(114,447.87)	90,699.17	49,282.30	41,416.87	-	-	-	90,699.17
<u>North Region Office Schools/Centers</u>											
0341	Arch Creek Elementary	13,368.85	2,311.50	(2,580.22)	13,100.13	3,033.53	9,950.32	-	-	116.28	13,100.13
0321	Biscayne Beach Elementary	21,106.97	65,065.27	(66,322.01)	19,850.23	10,108.56	9,741.67	-	-	-	19,850.23
2441	Virginia A. Boone/Highland Oaks Elementary	22,305.02	12,760.38	(22,499.41)	12,565.99	6,877.10	5,688.89	-	-	-	12,565.99
0461	Brentwood Elementary	11,358.39	18,617.17	(19,206.54)	10,769.02	5,087.41	5,681.61	-	-	-	10,769.02

**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
0481	James H. Bright/J.W. Johnson Elementary	35,523.22	16,006.67	(29,769.05)	21,760.84	3,389.22	18,371.62	-	-	-	21,760.84
0561	W. J. Bryan Elementary	17,308.12	46,399.59	(48,976.74)	14,730.97	834.75	13,896.22	-	-	-	14,730.97
0641	Bunche Park Elementary	14,862.35	8,315.57	(11,379.45)	11,798.47	2,082.75	9,715.72	-	-	-	11,798.47
0681	Carol City Elementary	17,467.10	7,572.65	(7,245.35)	17,794.40	8,561.05	9,233.35	-	-	-	17,794.40
1161	Crestview Elementary	7,107.76	1,707.65	(3,984.95)	4,830.46	1,459.57	3,370.89	-	-	-	4,830.46
1481	John G. Dupuis Elementary	13,461.30	9,407.55	(10,509.06)	12,359.79	3,725.72	8,634.07	-	-	-	12,359.79
4801	Gertrude K. Edelman/Sabal Palm Elementary	18,283.86	8,948.34	(15,835.45)	11,396.75	6,285.62	5,111.13	-	-	-	11,396.75
2181	Joella C. Good Elementary	14,767.73	163,760.39	(162,135.71)	16,392.41	11,989.01	4,403.40	-	-	-	16,392.41
2241	Gratigny Elementary	8,292.35	4,321.10	(5,783.66)	6,829.79	3,353.59	3,476.20	-	-	-	6,829.79
2281	Greynolds Park Elementary	26,963.75	31,085.92	(34,118.99)	23,930.68	10,164.07	13,766.61	-	-	-	23,930.68
3781	Barbara Hawkins Elementary	15,183.03	6,814.94	(3,508.73)	18,489.24	4,993.11	13,496.13	-	-	-	18,489.24

**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
2401	Hibiscus Elementary	11,587.31	4,171.90	(4,711.77)	11,047.44	4,259.94	6,787.50	-	-	-	11,047.44
4121	Dr. Robert B. Ingram Elementary	11,928.23	6,422.60	(7,903.45)	10,447.38	564.52	9,882.86	-	-	-	10,447.38
2801	Lake Stevens Elementary	5,831.13	6,910.77	(6,572.98)	6,168.92	4,417.32	1,751.60	-	-	-	6,168.92
5091	Miami Beach South Pointe Elementary	24,425.04	74,777.79	(75,795.88)	23,406.95	9,019.72	14,387.23	-	-	-	23,406.95
3701	Norland Elementary	14,936.19	15,254.72	(19,162.82)	11,028.09	7,072.69	3,955.40	-	-	-	11,028.09
5131	North Dade Center for Modern Languages	16,731.13	13,912.70	(17,739.76)	12,904.07	5,025.11	7,878.96	-	-	-	12,904.07
3861	North Glade Elementary	13,070.46	781.41	(2,285.50)	11,566.37	698.37	10,868.00	-	-	-	11,566.37
3941	North Miami Elementary	13,042.18	7,781.75	(8,640.81)	12,183.12	5,619.16	6,563.96	-	-	-	12,183.12
3981	North Twin Lakes Elementary	16,493.95	50,038.98	(52,323.92)	14,209.01	6,464.18	7,744.83	-	-	-	14,209.01
4001	Norwood Elementary	21,377.07	7,015.29	(7,654.97)	20,737.39	7,352.89	13,384.50	-	-	-	20,737.39
4021	Oak Grove Elementary	18,687.71	10,833.36	(14,040.66)	15,480.41	15,480.41	-	-	-	-	15,480.41

**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
4061	Ojus Elementary	28,611.12	7,671.90	(16,747.41)	19,535.61	5,119.88	14,415.73	-	-	-	19,535.61
4241	Palm Lakes Elementary	12,992.80	12,107.38	(10,908.17)	14,192.01	8,837.96	5,354.05	-	-	-	14,192.01
4281	Palm Springs North Elementary	33,895.89	153,633.40	(156,368.11)	31,161.18	7,535.71	23,985.45	-	-	(359.98)	31,161.18
4301	Parkview Elementary	19,601.54	6,046.66	(10,910.82)	14,737.38	3,768.25	10,969.13	-	-	-	14,737.38
4341	Parkway Elementary	1,555.26	6,465.70	(6,767.81)	1,253.15	1,047.57	205.58	-	-	-	1,253.15
4541	Rainbow Park Elementary	9,785.14	13,841.15	(16,565.09)	7,061.20	3,883.67	3,177.53	-	-	-	7,061.20
2191	Spanish Lake Elementary	121,759.51	47,583.62	(32,474.53)	136,868.60	7,083.75	129,784.85	-	-	-	136,868.60
5711	Mae M. Walters Elementary	22,327.81	5,710.75	(6,911.03)	21,127.53	6,749.00	14,378.53	-	-	-	21,127.53
5081	Dr. Frederica S. Wilson/Skyway Elementary	9,737.70	3,624.45	(4,238.39)	9,123.76	1,878.18	7,245.58	-	-	-	9,123.76
5991	Charles D. Wyche Jr. Elementary	17,487.08	53,680.36	(56,388.16)	14,779.28	2,954.45	11,824.83	-	-	-	14,779.28
5971	Nathan B. Young Elementary	6,313.50	4,386.60	(4,564.26)	6,135.84	5,201.95	933.89	-	-	-	6,135.84

**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
0231	Aventura Waterways K-8 Center	46,717.35	173,747.59	(183,194.42)	37,270.52	25,671.23	11,599.29	-	-	-	37,270.52
0241	Ruth K. Broad/Bay Harbor K-8 Ctr.	50,096.56	185,489.29	(198,001.46)	37,584.39	13,850.63	23,733.76	-	-	-	37,584.39
0092	Norman S. Edelcup/Sunny Isles Beach K-8	31,121.57	12,600.07	(16,114.26)	27,607.38	24,283.19	3,324.19	-	-	-	27,607.38
0761	Miami Beach Fienberg/Fisher K-8 Center	68,668.53	17,300.28	(15,225.00)	70,743.81	57,587.71	13,156.10	-	-	-	70,743.81
3421	M.A. Miliam K-8 Center	19,398.49	97,970.95	(95,936.35)	21,433.09	12,792.36	8,640.73	-	-	-	21,433.09
3581	Myrtle Grove K-8 Center	7,414.91	11,964.22	(16,739.15)	2,639.98	724.43	1,915.55	-	-	-	2,639.98
5141	Hubert O. Sibley K-8 Academy	17,353.60	22,770.13	(26,198.99)	13,924.74	4,924.79	8,999.95	-	-	-	13,924.74
6161	Lawton Chiles Middle	38,378.40	1,874.98	(8,840.87)	31,412.51	4,494.84	26,917.67	-	-	-	31,412.51
6611	Country Club Middle	53,759.19	11,643.36	(19,506.45)	45,896.10	16,765.76	29,130.34	-	-	-	45,896.10
6281	Thomas Jefferson Middle	21,121.33	34,682.50	(35,615.14)	20,188.69	10,062.70	10,125.99	-	-	-	20,188.69
6301	John F. Kennedy Middle	28,482.94	28,955.52	(31,991.02)	25,447.44	12,285.59	13,161.85	-	-	-	25,447.44

**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
6351	Lake Stevens Middle	13,903.77	14,977.37	(15,839.59)	13,041.55	7,258.45	5,783.10	-	-	-	13,041.55
6541	Miami Beach Nautilus Middle	47,535.39	3,019.32	(20,313.63)	30,241.08	4,874.52	25,366.56	-	-	-	30,241.08
6501	Miami Lakes Middle	71,851.63	42,844.46	(39,334.93)	75,361.16	37,109.07	38,252.09	-	-	-	75,361.16
6571	Norland Middle	50,926.76	40,493.61	(51,699.30)	39,721.07	9,354.61	30,366.46	-	-	-	39,721.07
6591	North Dade Middle	17,056.26	9,680.32	(13,476.86)	13,259.72	2,908.23	10,351.49	-	-	-	13,259.72
6631	North Miami Middle	32,846.03	5,559.70	(13,202.42)	25,203.31	250.97	24,952.34	-	-	-	25,203.31
7011	American Senior	277,117.39	131,586.01	(176,521.37)	232,182.03	18,680.70	213,501.33	-	-	-	232,182.03
7131	Hialeah-Miami Lakes Senior	178,292.51	130,227.20	(175,973.81)	132,545.90	8,219.19	124,326.71	-	-	-	132,545.90
7031	MAST @ FIU Biscayne Bay Campus	51,279.00	24,144.03	(26,672.45)	48,750.58	12,156.30	36,594.28	-	-	-	48,750.58
7391	Miami Lakes Educational Center	143,626.89	77,334.14	(118,856.34)	102,104.69	16,096.02	86,008.67	-	-	-	102,104.69
7541	North Miami Beach Senior	166,679.99	117,449.15	(145,545.09)	138,584.05	54,471.79	84,112.26	-	-	-	138,584.05

**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
7591	North Miami Senior	109,511.38	130,701.94	(132,316.26)	107,897.06	32,395.54	75,501.52	-	-	-	107,897.06
8151	Robert Renick Educational Center	13,320.58	13,969.19	(14,123.46)	13,166.31	5,861.76	7,304.55	-	-	-	13,166.31
7049	Westland Hialeah Senior	104,803.44	82,368.62	(96,019.26)	91,152.80	9,333.46	81,819.34	-	-	-	91,152.80
TOTALS		\$ 2,718,226.73	\$ 2,546,313.98	\$ (2,930,919.08)	\$ 2,333,621.63	\$ 794,288.75	\$ 1,539,576.58	\$ -	\$ -	\$ (243.70)	\$ 2,333,621.63

AUDIT OPINION

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

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 64 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 64 schools/centers in this report, total combined receipts and disbursements amounted to \$2,546,313.98 and \$(2,930,919.08), respectively, while total combined Fund Balance amounted to \$2,333,621.63 (Pages 6-12).

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, except for those instances cited at one of the schools/centers in this report. With respect to the items tested, the schools/centers were in general compliance with the procedures in the Manual of Internal Fund Accounting, except for those instances cited at one of the schools/centers in this report.

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
Assistant Chief Auditor, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for the two schools/centers in this report **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 Schools/Centers</u>							
Maritime & Science Technology Academy (MAST)		✓			✓		Likely to impact.
William H. Turner Technical Arts High School		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 62 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>							
Arch Creek Elementary	✓			✓			Not Likely to impact.
Biscayne Beach Elementary	✓			✓			Not Likely to impact.
Virginia A. Boone/Highland Oaks Elementary	✓			✓			Not Likely to impact.
Brentwood 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.
Carol City Elementary	✓			✓			Not Likely to impact.
Crestview Elementary	✓			✓			Not Likely to impact.
John G. Dupuis Elementary	✓			✓			Not Likely to impact.
Gertrude K. Edelman/Sabal Palm 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	
Gratigny Elementary	✓			✓			Not Likely to impact.
Greynolds Park Elementary	✓			✓			Not Likely to impact.
Barbara Hawkins Elementary	✓			✓			Not Likely to impact.
Hibiscus Elementary	✓			✓			Not Likely to impact.
Dr. Robert B. Ingram Elementary	✓			✓			Not Likely to impact.
Lake Stevens Elementary	✓			✓			Not Likely to impact.
Miami Beach South Pointe Elementary	✓			✓			Not Likely to impact.
Norland Elementary	✓			✓			Not Likely to impact.
North Dade Center for Modern Languages	✓			✓			Not Likely to impact.
North Glade Elementary	✓			✓			Not Likely to impact.
North Miami Elementary	✓			✓			Not Likely to impact.
North Twin Lakes Elementary	✓			✓			Not Likely to impact.
Norwood Elementary	✓			✓			Not Likely to impact.
Oak 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	
Ojus Elementary	✓			✓			Not Likely to impact.
Palm Lakes Elementary	✓			✓			Not Likely to impact.
Palm Springs North Elementary	✓			✓			Not Likely to impact.
Parkview Elementary	✓			✓			Not Likely to impact.
Parkway Elementary	✓			✓			Not Likely to impact.
Rainbow Park Elementary	✓			✓			Not Likely to impact.
Spanish Lake Elementary	✓			✓			Not Likely to impact.
Mae M. Walters Elementary	✓			✓			Not Likely to impact.
Dr. Frederica S. Wilson/Skyway Elementary	✓			✓			Not Likely to impact.
Charles D. Wyche Jr. Elementary	✓			✓			Not Likely to impact.
Nathan B. Young 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	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Beach Fienberg/Fisher K-8 Center	✓			✓			Not Likely to impact.
M.A. Milam K-8 Center	✓			✓			Not Likely to impact.
Myrtle Grove K-8 Center	✓			✓			Not Likely to impact.
Hubert O. Sibley K-8 Academy	✓			✓			Not Likely to impact.
Lawton Chiles Middle	✓			✓			Not Likely to impact.
Country Club Middle	✓			✓			Not Likely to impact.
Thomas Jefferson Middle	✓			✓			Not Likely to impact.
John F. Kennedy Middle	✓			✓			Not Likely to impact.
Lake Stevens Middle	✓			✓			Not Likely to impact.
Miami Beach Nautilus Middle	✓			✓			Not Likely to impact.
Miami Lakes Middle	✓			✓			Not Likely to impact.
Norland Middle	✓			✓			Not Likely to impact.
North Dade Middle	✓			✓			Not Likely to impact.
North Miami Middle	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
American Senior	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Senior	✓			✓			Not Likely to impact.
MAST@ FIU Biscayne Bay Campus	✓			✓			Not Likely to impact.
Miami Lakes Educational Center	✓			✓			Not Likely to impact.
North Miami Beach Senior	✓			✓			Not Likely to impact.
North Miami Senior	✓			✓			Not Likely to impact.
Robert Renick Educational Center	✓			✓			Not Likely to impact.
Westland Hialeah Senior	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the two schools/centers in this report **with 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>Central Region Office Schools/Centers</u>							
7161	Maritime & Science Technology Academy (MAST) ^(a)	Int. Funds: 2020-2021	1	• Disbursements & Grants/Donations	Int. Funds: 2019-2020	None	
7601	William H. Turner Technical Arts High School ^(b)	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	1	• FTE: On-The-Job Training (OJT) Records	Int. Funds: 2019-2020	None	
TOTAL			2			None	

Note:

(a) Change of Principal/Administrator at this school/center since prior audit. Audit findings under former and current Principal.

(b) No change of Principal since prior audit.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 62 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>							
0341	Arch Creek Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
0321	Biscayne Beach Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
2441	Virginia A. Boone/Highland Oaks Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0461	Brentwood Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0481	James H. Bright/J.W. Johnson Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 2021-2022 Data Security: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
0561	W. J. Bryan Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
0641	Bunche Park Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0681	Carol City Elementary	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
1161	Crestview Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
1481	John G. Dupuis Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020 2020-2021	None	
4801	Gertrude K. Edelman/Sabal Palm Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
2181	Joella C. Good Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
2241	Gratigny Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
2281	Greynolds Park Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
3781	Barbara Hawkins Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
2401	Hibiscus Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
4121	Dr. Robert B. Ingram Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	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
2801	Lake Stevens Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5091	Miami Beach South Pointe Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2018-2019 2019-2020	None	
3701	Norland Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
5131	North Dade Center for Modern Languages	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
3861	North Glade Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
3941	North Miami Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020	None	
3981	North Twin Lakes Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
4001	Norwood Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
4021	Oak Grove 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
4061	Ojus Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
4241	Palm Lakes Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
4281	Palm Springs North Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
4301	Parkview Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
4341	Parkway Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
4541	Rainbow Park Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
2191	Spanish Lake Elementary	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
5711	Mae M. Walters Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5081	Dr. Frederica S. Wilson/Skyway Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5991	Charles D. Wyche Jr. 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
5971	Nathan B. Young Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
0231	Aventura Waterways K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
0241	Ruth K. Broad/Bay Harbor K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
0092	Norman S. Edelpcup/Sunny Isles Beach K-8	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
0761	Miami Beach Fienberg/Fisher K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 & 2020-2021 Data Security: 2019-2020	None	
3421	M.A. Milam K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
3581	Myrtle Grove K-8 Center	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
5141	Hubert O. Sibley K-8 Academy	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 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
6161	Lawton Chiles Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P- Card: 2019-2020 Data Security: 2019-2020 2020-2021	None	
6611	Country Club Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6281	Thomas Jefferson Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
6301	John F. Kennedy Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
6351	Lake Stevens Middle	Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None		Int. Funds: 2019-2020	None	
6541	Miami Beach Nautilus Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
6501	Miami Lakes Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6571	Norland Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
6591	North Dade 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
6631	North Miami Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7011	American Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7131	Hialeah-Miami Lakes Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
7031	MAST @ FIU Biscayne Bay Campus	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
7391	Miami Lakes Educational Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
7541	North Miami Beach Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7591	North Miami Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
8151	Robert Renick Educational Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
7049	Westland Hialeah Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
TOTAL			None			None	

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 two schools/centers with **an audit exception**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) and other staff involved 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>Central Region Office Schools/Centers</u>			
7161	<p>Maritime & Science Technology Academy (MAST)^(a)</p> <p>Current Audit: (1-Year Audit) (2020-2021)</p> <p>Prior Audit: (1-Year Audit) (2019-2020)</p> <p>Prior audit presented to ABAC on March 9, 2021. No findings reported.</p>	<p>Principal:</p> <ul style="list-style-type: none"> • Dr. Derick R. McKoy (Through June 2021; presently Administrative Director at the Office of Labor Relations) <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Ms. Teresa White</p>	<p>Principal:</p> <ul style="list-style-type: none"> • Dr. Cadian Collman (Change of Principal Since Prior Audit). <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Ms. Teresa White (No Change).</p>
7601	<p>William H. Turner Technical Arts High School^(b)</p> <p>Current Audit: (1-Year Audit) (2020-2021)</p> <p>Prior Audit: (1-Year Audit) (2019-2020)</p> <p>Prior audit presented to ABAC on March 9, 2021. No findings reported.</p>	<p>Principal:</p> <ul style="list-style-type: none"> • Mr. Uwezo B. Frazier <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Ms. Cassandra E. Blevins (Through March 2022) Treasurer not part of FTE process.</p> <p>FTE: OJT Instructor: Mr. Walter L. Brooks</p>	<p>Principal:</p> <ul style="list-style-type: none"> • Mr. Uwezo B. Frazier (No Change). <hr style="border-top: 1px dashed black;"/> <p>Treasurer: Ms. Manoucheka Luma (Change of Treasurer Since Prior Audit).</p> <p>FTE: OJT Instructor: Mr. Walter L. Brooks</p>

Notes:

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

(b) At William H. Turner Technical Arts High School, the audit exception was in FTE: On-The-Job Training (OJT) records. The name of the Treasurer is listed for informational purposes only since the finding was not in Internal Funds and does not involve the Treasurer.

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 62 schools/centers with **no audit exceptions**. 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>			
0341	Arch Creek Elementary (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Dr. Marie A. Bazile (Through July 2020; Retired) • Dr. Myriam P. Delisma-Pierre Treasurer: Ms. Perony Mertil	Principal: <ul style="list-style-type: none"> • Dr. Myriam P. Delisma-Pierre (No Change). Treasurer: Ms. Perony Mertil (No Change).
0321	Biscayne Beach Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Karen D. Villalba-Belusic Treasurer: Ms. Irma Yanes	Principal: <ul style="list-style-type: none"> • Ms. Karen D. Villalba-Belusic (No Change). Treasurer: Ms. Irma Yanes (No Change).
2441	Virginia A. Boone/Highland Oaks Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Mr. Julio A. Fong Treasurers: Ms. Monique R. Laroche (Through January 2021) Ms. Cristina R. Valenti	Principal: <ul style="list-style-type: none"> • Mr. Julio A. Fong (No Change). Treasurer: Ms. Cristina R. Valenti (No Change).
0461	Brentwood Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Tamika R. Robinson Treasurer: Ms. Barbara L. Dejoie	Principal: <ul style="list-style-type: none"> • Ms. Tamika R. Robinson (No Change). Treasurer: Ms. Barbara L. Dejoie (No Change).
0481	James H. Bright/J.W. Johnson Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Claudine Winsor Treasurer: Ms. Ciara G. Montes	Principal: <ul style="list-style-type: none"> • Ms. Claudine Winsor (No Change). Treasurer: Ms. Ciara G. Montes (No Change).
0561	W. J. Bryan Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Milagros L. Maytin (Through December 2021; Retired) Treasurer: Ms. Maria E. Castillo	Principal: <ul style="list-style-type: none"> • Ms. Tanisha N. Cunningham (Change Of Principal Since Prior Audit). Treasurer: Ms. Maria E. Castillo (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 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
0641	Bunche Park Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Jacqueline N. Lewis	Principal: • Ms. Jacqueline N. Lewis (No Change).
		Treasurer: Ms. Katina Y. Rogers	Treasurer: Ms. Katina Y. Rogers (No Change).
0681	Carol City Elementary (1-Year Audit) (2020-2021)	Principals: • Dr. Thalya Watkins (Through July 2020; presently Principal at Charles David Wyche, Jr. Elementary) • Ms. Donna S. Lee	Principal: • Ms. Donna S. Lee (No Change).
		Treasurer: Ms. Arronda Dunn	Treasurer: Ms. Arronda Dunn (No Change).
1161	Crestview Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Maria V. Hardwick	Principal: • Ms. Maria V. Hardwick (No Change).
		Treasurer: Ms. Shawanda T. Hollomon (Through January 2022)	Treasurer: Ms. Markia A. Fox (Change Of Treasurer Since Prior Audit).
1481	John G. Dupuis Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Lourdes M. Nuñez	Principal: • Ms. Lourdes M. Nuñez (No Change).
		Treasurer: Ms. Teresita N. Milanés	Treasurer: Ms. Teresita N. Milanés (No Change).
4801	Gertrude K. Edelman/Sabal Palm Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Bernard L. Osborn	Principal: • Mr. Bernard L. Osborn (No Change).
		Treasurer: Ms. Chantal Jordan-Walker	Treasurer: Ms. Chantal Jordan-Walker (No Change).
2181	Joella C. Good Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Lizette G. O'Halloran	Principal: • Ms. Lizette G. O'Halloran (No Change).
		Treasurers: Ms. Diana Bernal (Through March 2021) Ms. Mareinma Delgado	Treasurer: Ms. Mareinma Delgado (No Change).
2241	Gratigny Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Bisleixis Tejeiro	Principal: • Dr. Bisleixis Tejeiro (No Change).
		Treasurer: Ms. Francis Perez	Treasurer: Ms. Francis Perez (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
2281	Greynolds Park Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Janine A. Townsley	Principal: • Ms. Janine A. Townsley (No Change).
		Treasurer: Ms. Latoya T. Gray	Treasurer: Ms. Latoya T. Gray (No Change).
3781	Barbara Hawkins Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Rhonda Y. Williams	Principal: • Ms. Rhonda Y. Williams (No Change).
		Treasurer: Ms. Debora D. Wright	Treasurer: Ms. Debora D. Wright (No Change).
2401	Hibiscus Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Barbara A. Viñas	Principal: • Ms. Barbara A. Viñas (No Change).
		Treasurer: Ms. Angela C. Tillman	Treasurer: Ms. Angela C. Tillman (No Change).
4121	Dr. Robert B. Ingram Elementary (1-Year Audit) (2020-2021)	Principal: • Dr. Cynthia Clay	Principal: • Dr. Cynthia Clay (No Change).
		Treasurer: Ms. Charlene R. Benjamin	Treasurer: Ms. Charlene R. Benjamin (No Change).
2801	Lake Stevens Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Marc W. Schwam	Principal: • Mr. Marc W. Schwam (No Change).
		Treasurer: Ms. Sheree N. Jackson	Treasurer: Ms. Sheree N. Jackson (No Change).
5091	Miami Beach South Pointe Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Jorge Mazon	Principal: • Mr. Jorge Mazon (No Change).
		Treasurer: Ms. Maria L. Duran	Treasurer: Ms. Maria L. Duran (No Change).
3701	Norland Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Michael J. Charlot	Principal: • Mr. Michael J. Charlot (No Change).
		Treasurer: Ms. Judith E. Williams	Treasurer: Ms. Judith E. Williams (No Change).
5131	North Dade Center for Modern Languages (1-Year Audit) (2020-2021)	Principals: • Dr. Maria A. Castaigne (Through July 2020; Retired) • Ms. Robin T. Armstrong	Principal: • Ms. Robin T. Armstrong (No Change).
		Treasurer: Ms. Teresita Valdes	Treasurer: Ms. Teresita Valdes (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
3861	North Glade Elementary ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Ms. Ann M. Lewis (Through March 2021; presently Administrative Director at North Region Office) • Ms. Beatriz C. Sears (Through August 2021; presently Interim Principal at Hialeah Senior High School) <hr style="border-top: 1px dashed black;"/> Treasurers: Ms. Angela Camell-Rowe (Part- Time) Ms. Paulette Smiley	Principal: <ul style="list-style-type: none"> • Ms. Judy B. Gonzalez (Change Of Principal Since Prior Audit). <hr style="border-top: 1px dashed black;"/> Treasurers: Ms. Angela Camell-Rowe (Part- Time) Ms. Paulette Smiley (Change Of Treasurer Since Prior Audit).
3941	North Miami Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Deborah Darbonne <hr style="border-top: 1px dashed black;"/> Treasurers: Ms. Wanda Marotiere (Through February 2021) Ms. Elianne Infante Mesidoro	Principal: <ul style="list-style-type: none"> • Ms. Deborah Darbonne (No Change). <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Elianne Infante Mesidoro (Change Of Treasurer Since Prior Audit).
3981	North Twin Lakes Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Mr. Jose R. Fernandez <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Angela D. Cainas	Principal: <ul style="list-style-type: none"> • Mr. Jose R. Fernandez (No Change). <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Angela D. Cainas (No Change).
4001	Norwood Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Dr. Kevin N. Williams <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Nancy Ballesteros	Principal: <ul style="list-style-type: none"> • Dr. Kevin N. Williams (No Change). <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Nancy Ballesteros (No Change).
4021	Oak Grove Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Joyce R. Jones <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Monica Leopold	Principal: <ul style="list-style-type: none"> • Ms. Joyce R. Jones (No Change). <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Monica Leopold (No Change).
4061	Ojus Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Dr. Marta M. Mejia <hr style="border-top: 1px dashed black;"/> Treasurer: Mr. Jean C. Martinez Reynoso (Through June 2021)	Principal: <ul style="list-style-type: none"> • Dr. Marta M. Mejia (No Change). <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Belia J. Velasquez (Change Of Treasurer Since Prior Audit).
4241	Palm Lakes Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Jacqueline Arias-Gonzalez <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Gracy Luna-Ordonez (Through July 2021)	Principal: <ul style="list-style-type: none"> • Ms. Jacqueline Arias-Gonzalez (No Change). <hr style="border-top: 1px dashed black;"/> Treasurer: Ms. Chantal Rodriguez (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 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
4281	Palm Springs North Elementary (1-Year Audit) (2020-2021)	Principals: • Ms. Maribel B. Dotres (Through March 2021; Resigned) • Dr. Christina M. Ravelo	Principal: • Dr. Christina M. Ravelo (No Change).
		Treasurer: Ms. Evelyn M. Rogers (Through August 2021; Retired)	Treasurer: Ms. Gisela Rodriguez (Change Of Treasurer Since Prior Audit).
4301	Parkview Elementary ^(a) (1-Year Audit) (2020-2021)	Principal: • Dr. Crystal Spence (Through December 2021; presently Administrative Director School Operations/Alternative Education)	Principal: • Ms. Fatima R. Balderramos (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Felicia L. Ogden (Through January 2022)	Treasurer: (Position currently open).
4341	Parkway Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Maria C. Fernandez	Principal: • Ms. Maria C. Fernandez (No Change).
		Treasurer: Ms. Brittany M. Barber (Through February 2021)	Treasurer: Ms. Sentianise Aurelius Fanus (Change Of Treasurer Since Prior Audit).
4541	Rainbow Park Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Chanda O. Scott	Principal: • Ms. Chanda O. Scott (No Change).
		Treasurer: Ms. Latania E. Burnett-Robinson	Treasurer: Ms. Latania E. Burnett-Robinson (No Change).
2191	Spanish Lake Elementary (1-Year Audit) (2020-2021)	Principal: • Mr. Milko O. Brito	Principal: • Mr. Milko O. Brito (No Change).
		Treasurer: Ms. Marlen C. Carrero	Treasurer: Ms. Marlen C. Carrero (No Change).
5711	Mae M. Walters Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Mileydis Torrens	Principal: • Ms. Mileydis Torrens (No Change).
		Treasurer: Ms. Rosa M. Lopez-Casa	Treasurer: Ms. Rosa M. Lopez-Casa (No Change).
5081	Dr. Frederica S. Wilson/Skyway Elementary (1-Year Audit) (2020-2021)	Principal: • Ms. Tiffany C. James	Principal: • Ms. Tiffany C. James (No Change).
		Treasurer: Ms. Luz M. Alzate (Through June 2021)	Treasurer: Ms. Kathy E. Davis (Change Of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (4 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
5991	Charles D. Wyche Jr. Elementary (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Dr. Yvonne D. Perry (Through July 2020; presently Assistant Principal at Everglades K-8 Center) • Dr. Thalya Watkins 	Principal: <ul style="list-style-type: none"> • Dr. Thalya Watkins (No Change).
		Treasurer: Ms. Lilliam A. Muñoz	Treasurer: Ms. Lilliam A. Muñoz (No Change).
5971	Nathan B. Young Elementary (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Dr. Tonya S. Dillard (Through October 2020; On leave) • Ms. Niurka H. Davis (Temporary Principal) 	Principal: <ul style="list-style-type: none"> • Ms. Niurka H. Davis (No Change).
		Treasurer: Mr. Sebastian Dauphin (Through July 2021)	Treasurer: Ms. Francen F. Pouchie (Change Of Treasurer Since Prior Audit).
0231	Aventura Waterways K-8 Center (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Yesenia M. Aponte 	Principal: <ul style="list-style-type: none"> • Ms. Yesenia M. Aponte (No Change).
		Treasurer: Ms. Altagracia Rosemond-Tang (Through January 2022)	Treasurer: Ms. Majayura N. Hurtado (Change Of Treasurer Since Prior Audit).
0241	Ruth K. Broad/Bay Harbor K-8 Center (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Mr. Scott H. Saperstein 	Principal: <ul style="list-style-type: none"> • Mr. Scott H. Saperstein (No Change).
		Treasurer: Ms. Zoraya E. Davis	Treasurer: Ms. Zoraya E. Davis (No Change).
0092	Norman S. Edelcup/Sunny Isles Beach K-8 (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Melissa M. Mesa 	Principal: <ul style="list-style-type: none"> • Ms. Melissa M. Mesa (No Change).
		Treasurer: Ms. Erica J. Cruz	Treasurer: Ms. Erica J. Cruz (No Change).
0761	Miami Beach Fienberg/Fisher K-8 Center (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Maria P. Costa 	Principal: <ul style="list-style-type: none"> • Ms. Maria P. Costa (No Change).
		Treasurers: Ms. Carmen M. Jones (Through March 2021) Ms. Angela V. Martinez-Hudge	Treasurer: Ms. Angela V. Martinez-Hudge (No Change).
3421	M.A. Milam K-8 Center (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Anna M. Hernandez 	Principal: <ul style="list-style-type: none"> • Ms. Anna M. Hernandez (No Change).
		Treasurer: Ms. Seiko O. Herrera	Treasurer: Ms. Seiko O. Herrera (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
3581	Myrtle Grove K-8 Center (1-Year Audit) (2020-2021)	Principal: • Dr. Apryle L. Kirnes	Principal: • Dr. Apryle L. Kirnes (No Change).
		Treasurer: Ms. Laurhonda Browne	Treasurer: Ms. Laurhonda Browne (No Change).
5141	Hubert O. Sibley K-8 Academy (1-Year Audit) (2020-2021)	Principal: • Ms. Chandrell Larkin	Principal: • Ms. Chandrell Larkin (No Change).
		Treasurer: Ms. Janice R. Coleman	Treasurer: Ms. Janice R. Coleman (No Change).
6161	Lawton Chiles Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Stephanie M. Tudor	Principal: • Ms. Stephanie M. Tudor (No Change).
		Treasurer: Ms. Dusica Leon	Treasurer: Ms. Dusica Leon (No Change).
6611	Country Club Middle (1-Year Audit) (2020-2021)	Principal: • Mr. Rafael Crespo	Principal: • Mr. Rafael Crespo (No Change).
		Treasurers: Ms. Isel H. Morales (Through January 2021) Ms. Francesca A. Garcia	Treasurer: Ms. Francesca A. Garcia (Change Of Treasurer Since Prior Audit).
6281	Thomas Jefferson Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Rhonda L. Gaines-Miller	Principal: • Ms. Rhonda L. Gaines-Miller (No Change).
		Treasurers: Ms. Shakara J. Glasse (Through October 2020) Ms. Ethell Lewis Mr. Alex Dor (Part-Time)	Treasurers: Ms. Ethell Lewis Mr. Alex Dor (Part-Time) (Change Of Treasurer Since Prior Audit).
6301	John F. Kennedy Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Alicia M. Costa-Devito	Principal: • Ms. Alicia M. Costa-Devito (No Change).
		Treasurer: Ms. Jocelyn Hernandez (Through August 2021)	Treasurer: Ms. Loretta A. Hilton (Change Of Treasurer Since Prior Audit).
6351	Lake Stevens Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Elizabeth Chardon	Principal: • Ms. Elizabeth Chardon (No Change).
		Treasurer: Ms. Elizabeth M. Ritch	Treasurer: Ms. Elizabeth M. Ritch (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
6541	Miami Beach Nautilus Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Mary Murphy	Principal: • Ms. Mary Murphy (No Change).
		Treasurer: Ms. Martha L. Rojas	Treasurer: Ms. Martha L. Rojas (No Change).
6501	Miami Lakes Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Maria Medina	Principal: • Ms. Maria Medina (No Change).
		Treasurer: Ms. Ligia I. Arias (Through January 2022)	Treasurer: Ms. Elizabeth Echavarria (Change Of Treasurer Since Prior Audit).
6571	Norland Middle (1-Year Audit) (2020-2021)	Principal: • Dr. Sacha T. Challenger	Principal: • Dr. Sacha T. Challenger (No Change).
		Treasurer: Ms. Loretta A. Hilton (Through October 2021)	Treasurer: Ms. Gwendolyn E. Montague (Change Of Treasurer Since Prior Audit).
6591	North Dade Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Kharim Armand	Principal: • Ms. Kharim Armand (No Change).
		Treasurer: Ms. Francen F. Pouchie (Through August 2021)	Treasurer: Ms. Minnie J. Ford (Change Of Treasurer Since Prior Audit).
6631	North Miami Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Miriame Stewart	Principal: • Ms. Miriame Stewart (No Change).
		Treasurer: Mr. Joseph Voltaire (Through October 2021)	Treasurer: Ms. Christyn L. Alexander (Change Of Treasurer Since Prior Audit).
7011	American Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Stephen E. Papp	Principal: • Mr. Stephen E. Papp (No Change).
		Treasurer: Ms. Elizabeth A. Gendys-Rodriguez	Treasurer: Ms. Elizabeth A. Gendys-Rodriguez (No Change).
7131	Hialeah-Miami Lakes Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Alexander Santoyo	Principal: • Mr. Alexander Santoyo (No Change).
		Treasurer: Ms. Maria E. Brito	Treasurer: Ms. Maria E. Brito (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
7031	MAST @ FIU Biscayne Bay Campus (1-Year Audit) (2020-2021)	Principal: • Dr. Matthew J. Welker	Principal: • Dr. Matthew J. Welker (No Change).
		Treasurer: Ms. Awilda L. Roman	Treasurer: Ms. Awilda L. Roman (No Change).
7391	Miami Lakes Educational Center (1-Year Audit) (2020-2021)	Principal: • Mr. Yaset Fernandez	Principal: • Mr. Yaset Fernandez (No Change).
		Treasurers: Ms. Geydis Leonard (Through November 2020) Ms. Suling Consuegra	Treasurer: Ms. Suling Consuegra (No Change).
7541	North Miami Beach Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Randy A. Milliken	Principal: • Mr. Randy A. Milliken (No Change).
		Treasurer: Ms. Sonya O. Powell-Glasgow	Treasurer: Ms. Sonya O. Powell-Glasgow (No Change).
7591	North Miami Senior (1-Year Audit) (2020-2021)	Principal: • Mr. Patrick Lacouty	Principal: • Mr. Patrick Lacouty (No Change).
		Treasurer: Ms. Lashan A. Flowers (Through September 2021)	Treasurer: Mr. Joseph Voltaire (Change Of Treasurer Since Prior Audit).
8151	Robert Renick Educational Center (1-Year Audit) (2020-2021)	Principal: • Ms. Emirce Guerra	Principal: • Ms. Emirce Guerra (No Change).
		Treasurers: Ms. Catherine L. Portee (Through March 2021) Ms. Belinda Aldridge	Treasurer: Ms. Belinda Aldridge (No Change).
7049	Westland Hialeah Senior (1-Year Audit) (2020-2021)	Principal: • Ms. Giovanna M. Handal	Principal: • Ms. Giovanna M. Handal (No Change).
		Treasurer: Ms. Leiry L. Lemus (Through February 2022)	Treasurer: Ms. Nadia Burke (Change Of Treasurer Since Prior Audit).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 63 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>Central Region Office Schools/Centers</u>								
7161	Maritime & Science Technology Academy (MAST)	369	\$ 1,135,574	-	\$ -	\$ -	-	\$ -
7601	William H. Turner Technical Arts High School	767	2,196,105	-	-	-	-	-
<u>North Region Office Schools/Centers</u>								
0341	Arch Creek Elementary	79	198,359	-	-	-	-	-
0321	Biscayne Beach Elementary	113	331,560	-	-	-	-	-
2441	Virginia A. Boone/Highland Oaks Elementary	71	173,345	-	-	-	-	-
0461	Brentwood Elementary	154	383,830	-	-	-	-	-
0481	James H. Bright/J.W. Johnson Elementary	172	380,494	1	2,074	-	-	-
0561	W. J. Bryan Elementary	108	260,211	1	2,234	-	-	-
0641	Bunche Park Elementary	40	109,136	-	-	-	-	-
0681	Carol City Elementary	144	319,016	-	-	-	-	-
1161	Crestview Elementary	154	352,272	-	-	-	-	-
1481	John G. Dupuis Elementary	114	380,773	-	-	-	-	-
4801	Gertrude K. Edelman/Sabal Palm Elementary	129	293,954	-	-	-	-	-
2181	Joella C. Good Elementary	124	294,879	1	1,425	-	-	-
2241	Gratigny Elementary	100	284,152	-	-	-	-	-
2281	Greynolds Park Elementary	156	400,714	-	-	-	-	-

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		
3781	Barbara Hawkins Elementary	67	140,361	-	-	-	-	-
2401	Hibiscus Elementary	128	273,493	-	-	-	-	-
4121	Dr. Robert B. Ingram Elementary	174	494,704	-	-	-	-	-
2801	Lake Stevens Elementary	50	119,029	-	-	-	-	-
5091	Miami Beach South Pointe Elementary	77	181,482	-	-	-	-	-
3701	Norland Elementary	167	333,361	-	-	-	-	-
5131	North Dade Center for Modern Languages	56	121,614	-	-	-	-	-
3861	North Glade Elementary	102	247,104	-	-	-	-	-
3941	North Miami Elementary	131	310,795	-	-	-	-	-
3981	North Twin Lakes Elementary	69	178,108	-	-	-	-	-
4001	Norwood Elementary	126	268,051	1	1,495	-	-	-
4021	Oak Grove Elementary	106	230,389	-	-	-	-	-
4061	Ojus Elementary	100	255,878	-	-	-	-	-
4241	Palm Lakes Elementary	108	264,616	-	-	-	-	-
4281	Palm Springs North Elementary	149	366,789	-	-	-	-	-
4301	Parkview Elementary	69	169,484	-	-	-	-	-
4341	Parkway Elementary	71	184,312	-	-	-	-	-
4541	Rainbow Park Elementary	118	274,971	-	-	-	-	-
2191	Spanish Lake Elementary	150	356,881	-	-	-	-	-

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		
5711	Mae M. Walters Elementary	126	272,199	-	-	-	1	1,253
5081	Dr. Frederica S. Wilson/Skyway Elementary	78	207,653	-	-	-	-	-
5991	Charles D. Wyche Jr. Elementary	171	325,122	-	-	-	-	-
5971	Nathan B. Young Elementary	133	278,484	-	-	-	-	-
0231	Aventura Waterways K-8 Center	316	695,589	-	-	-	-	-
0241	Ruth K. Broad/Bay Harbor K-8 Center	198	476,763	-	-	-	-	-
0092	Norman S. Edelcup/Sunny Isles Beach K-8	182	381,915	-	-	-	-	-
0761	Miami Beach Fienberg/Fisher K-8 Center	167	397,225	-	-	-	-	-
3421	M.A. Milam K-8 Center	225	521,911	-	-	-	-	-
3581	Myrtle Grove K-8 Center	199	454,002	-	-	-	-	-
5141	Hubert O. Sibley K-8 Academy	129	311,294	-	-	-	-	-
6161	Lawton Chiles Middle	273	707,044	3	3,072	-	-	-
6611	Country Club Middle	255	618,440	-	-	-	-	-
6281	Thomas Jefferson Middle	174	408,521	-	-	-	-	-
6301	John F. Kennedy Middle*	-	-	-	-	-	-	-
6351	Lake Stevens Middle	235	630,579	-	-	-	-	-
6541	Miami Beach Nautilus Middle	269	697,600	2	3,590	-	-	-
6501	Miami Lakes Middle	168	478,979	-	-	-	-	-
6571	Norland Middle	215	702,944	-	-	-	-	-

Note:

* Property audit results not completed at the time of this publication. These results will be reported at a later date (1 school/center).

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		
6591	North Dade Middle	217	564,948	3	7,452	1,383	4	9,144
6631	North Miami Middle	230	559,381	-	-	-	-	-
7011	American Senior	392	943,951	-	-	-	-	-
7131	Hialeah-Miami Lakes Senior	526	1,465,109	-	-	-	-	-
7031	MAST @ FIU Biscayne Bay Campus	45	131,209	-	-	-	-	-
7391	Miami Lakes Educational Center	417	1,313,106	-	-	-	-	-
7541	North Miami Beach Senior	490	1,169,873	-	-	-	-	-
7591	North Miami Senior	678	2,261,010	-	-	-	3	4,020
8151	Robert Renick Educational Center	137	478,573	-	-	-	-	-
7049	Westland Hialeah Senior	410	1,351,652	-	-	-	-	-
TOTALS		11,867	\$ 31,070,872	12	\$ 21,342	\$ 1,383	8	\$ 14,417

FINDINGS AND RECOMMENDATIONS

1. **Inadequate Controls And Monitoring Over Disbursements And Grants/Donations** *Maritime and Science Technology Academy*

For the 2020-2021 fiscal year, total disbursements were approximately \$146,000. For our audit, we extended the testing for the current year to November 2021, and we determined that bookkeeping practices and the documentation supporting the associated transactions require improvement and additional oversight. Specifically, we noted several instances in which purchase orders of \$100 or more were not properly completed and approved by the principal prior to the order being placed. In addition, we noted instances in which payment to vendors were not issued in a timely manner and proper procedures for documenting disbursements such as invoices and receipts supporting individual purchases and reimbursements were not followed. Furthermore, bid requirements for individual purchases of \$1,000 or more were not evident or properly supported with required bids. We also noted instances in which the school posted unallowable payments to the Instructional Materials and Educational Support (Fund 9) account, and to a donation account for expenditures unrelated to the donor's intended use of funds. In addition, documentation for several grants and donations were not evident.

Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting* establishes that disbursements require that a purchase order entry be processed by the school treasurer and approved by the principal or his/her designee prior to the order being placed or the purchase being made. In addition, payment to vendors must be made within (30) days of satisfactory receipt of goods/services and must be documented with an original itemized vendor invoice, which must be stamped and signed by the individual to acknowledge that the goods/services were received, and the corresponding payment is in order.

We sampled 15 disbursements totaling approximately \$29,400 for the 2020-2021 fiscal year and current year up to November 2021 in addition to a review of outstanding invoices. The specific conditions are as follows:

- 1.1. In 12 instances, we noted purchase orders were either not completed or were dated after the invoice date and order had been placed. These totaled approximately \$17,000.
- 1.2. In five instances, the original invoice/receipt for an individual purchase or reimbursement were not evident or an estimate/quote was used to support payment. These totaled approximately \$14,300.
- 1.3. In three instances, invoices or reimbursements were paid late. One of these payments was delayed by over one year. These totaled approximately \$8,900.

- 1.4. In four instances, acknowledgement for receipt of goods/services were not evident. These totaled approximately \$2,800.

Pursuant to School Board Policy 6610 *Internal Accounts*, purchases of \$1,000 or more but less than \$50,000, require that at least three written vendor quotations be solicited. According to School Board Policy 6320.02, *Minority/Women Business Enterprise Certification Procedures*, one of these quotations must be from a certified minority enterprise. The quotations must be included as part of the documentation filed with disbursements to show compliance with vendor selection.

- 1.5. Six disbursements from our sample of 15 were over \$1,000. In three instances, the required minimum of three written vendor quotations, including one from a certified minority enterprise were not on file, or contained discrepancies between items and quantities. These totaled approximately \$4,200.
- 1.6. For two disbursements issued to the same vendor, it appears a split purchase was made to circumvent bid requirements. Both purchases were supported by invoices with the same invoice date and payment dates. These totaled approximately \$1,300.

Section III, Chapter 9 of the *Manual of Internal Fund Accounting* states that allowable Fund 9 expenditures are limited to goods/services necessary to support the instructional program.

- 1.7. In two instances, unallowable expenditures were posted to the Instructional Materials and Educational Support (Fund 9) account. Specifically, expenditures were for out-of-county travel and pool services totaling approximately \$1,700.

Section III, Chapter 1 of the *Manual of Internal Fund Accounting*, the overall balance in the Athletic Program must be monitored throughout the year to ensure that expenditures charged to the individual sport team and general accounts do not exceed the overall positive available balance in the Athletic Program. The guidelines also indicate that the Program must not close the fiscal year with an overall deficit balance. Individual sport team accounts may carry negative balances during the year, particularly if game ticket sales are not sufficient to cover their sport team's expenditures. When this occurs, fundraising is encouraged to help subsidize costs, and transfers from other related accounts must be sufficient to offset the negative balances and prevent an overall Program deficit.

- 1.8. Our review of the financial activity disclosed that as of June 30, 2021, the Athletic Program closed with a deficit balance of approximately \$(4,600). We extended our review of this Program's activity to the current year and found that this deficit had increased to approximately \$(7,300) as of March 28, 2022. In addition, two accounts from the Classes and Clubs ended the 2020-2021 fiscal year with a deficit balance of approximately \$(600) and as of March 28, 2022, one account remains with a deficit balance.

Pursuant to the School Board of Miami-Dade County Bylaws and Policies - Board Rule 7230 *Gifts to the School District*, the principal is authorized to accept individual gifts or donations of money of up to \$15,000 for each such gift. If an individual gift or donation is over \$15,000 and up to \$50,000, its acceptance must be approved by the Region Center. Gifts over \$50,000 must be approved by the Board prior to being accepted.

- 1.9. In March 2021, the school received a donation of \$20,000 intended for an hourly teacher and instructional materials related to the Italian Program. However, documentation of Region Center approval was not evident.

Section IV, Chapter 13 of the *Manual of Internal Fund Accounting* establishes that in cases where the school is unable to comply with the grantor's stipulations, the grantor must be contacted to obtain further instructions/approval in writing as to the alternate use of these funds. Otherwise, the school administration must consider charging those expenditures to another account that does not have restrictions for the use of funds. It also states that donations earmarked for specific purposes be placed in different Trust Fund accounts and sub-ledgers to avoid commingling of funds.

- 1.10. In five instances, purchases posted to a donation account did not align or comply with the donor's intent/stipulations and donor had not been contacted. The donation was intended for an hourly teacher and instructional materials for the Italian Program. However, purchases made were for lawn and pool services and face masks. During the audit, our office contacted the donor and obtained approval for previous purchases. These purchases totaled approximately \$10,000.
- 1.11. The school did not have documentation on file for several donations and grants. These donations and grants earmarked for different purposes were commingled in one account which made it difficult to verify the donor's intended purpose and whether requirements had been met. As of March 2022, most of the accounts have not had any or limited activity for the past two years.

RECOMMENDATIONS

- 1.1. **The school administration should identify a designee to oversee the general bookkeeping of the internal funds. The school should implement a periodic system of review over the bookkeeping, namely the disbursing of funds.**
- 1.2. **The designee should perform this review periodically and with certain frequency to ensure that disbursements are processed in a timely manner and purchase orders of \$100 or more are created and approved by the principal or designee prior to the order being placed or the purchase being made.**

- 1.3. Regarding individual disbursements of \$1,000 or more, staff should be directed to solicit quotations, including one from a certified minority as required by the guidelines; and should ensure that they properly support the items purchased. The school should ensure that all quotes be included as part of the supplementary disbursement documentation. Also, the splitting of requisitions to bypass the approval requirements and/or the bidding process is strictly prohibited.**
- 1.4. Regarding disbursements from Instructional Materials and Educational Support (Fund 9) or donations, the school Principal or his/her designee: 1) should not sign the check unless all necessary supporting documentation is included, and signatures are affixed to the required documents; 2) the corresponding account to be charged has been verified and expenditures are allowable/authorized and/or aligned with the donor's intent/stipulation.**
- 1.5. The Treasurer with direct oversight from the Principal/designee, should monitor the financial activity within the Athletic Program and its related accounts throughout the year to ascertain that expenditures charged to the Athletic Program do not exceed available revenues. Any discrepancies should be immediately addressed and brought to the attention of the school administration for resolution. Consideration should be given to augmenting fundraising activities or seeking approved alternative funding sources to assist with Athletics.**
- 1.6. In the future, the school must contact the donor to obtain further instructions/approval in writing if donated funds are not used within a reasonable time and funds are to be used for a purpose that does not align or comply with the donor's intent/stipulations. Also, donors should be contacted for donations that still have balances to determine if funds should be returned or can still be used in the future.**
- 1.7. Regarding grants and donations, depending on the amount of the donation received, whether over \$15,000 or \$50,000, the school administration must ensure that the required proper approvals are obtained from the Region, School Operations and/or the Board, as applicable. Also, grant and donation records must be maintained on file for audit purposes.**

Person(s) Responsible:

**Principal, Assistant Principal
and Treasurer**

Management Response:

The principal met with the Assistant Principal, Treasurer and Back-up Treasurer to review the guidelines as stated in the Section II, Chapters 4, 5 and 9 of the Manual of Internal Fund Accounting and School Board Policy 6610 Internal Accounts to ensure proper accountability and compliance with procedures related to accurate disbursement of funds. The Principal discussed the requirement of the entry of a purchase order by the Treasurer and approval by the Principal, with emphasis being placed on ensuring that split purchases are not occurring, prior to a purchase being made. The principal reviewed this procedure at a faculty and staff meeting and will be reviewed at the beginning of every school year. The principal provided a copy of School Board Policy 6320.02 – Minority/Women Business Enterprise Certification Procedures to all faculty and staff with directives to solicit 3 quotes, including one from a certified minority as required by the guidelines, as well as, to attach supplementary documentation as justification to support the items purchased for disbursements of \$1,000 or more. The principal directed the Treasurer to ensure reimbursements are made within a timely manner for the allowable Fund 9 expenditures which are limited to goods/services necessary to support the instructional program. The Assistant Principal was directed to meet with the Treasurer and Back-up Treasurer to review all documents, prior to the principal reviewing and approving. Any anomalies will be corrected immediately.

The principal met with the Assistant Principal, Treasurer, Activities Director, Club Sponsor and Back-up Treasurer to review Section III, Chapter 1 of the Manual of Internal Fund Accounting with emphasis on ensuring that expenditures charged to the individual sport team and general accounts do not exceed the overall positive available balance in the Athletic Program. The principal devised a plan of action with the Activities Director and Club Sponsor to ensure a positive balance in the Athletic Fund. The Assistant Principal was directed to conduct a review of the Athletic Program as it relates to available funds and corresponding expenditures with the Treasurer and Back-up Treasurer on a bi-weekly basis to ensure compliance. The principal will meet with the Assistant Principal and Treasurer to review accounts monthly. Any discrepancies will be rectified immediately.

The principal met with the Assistant Principal, Treasurer, and Back-up Treasurer to review Section IV, Chapter 13 of the Manual of Internal Fund Accounting to ensure compliance with procedures for donations. The principal reviewed with the Treasurer that prior to the depositing of a donation a corresponding letter indicating the required usage of funds. In the event there are donations from multiple entities, individual accounts are to be established. The principal directed the Assistant Principal to meet with the Treasurer and Back-up Treasurer to ensure alignment with donor's intent/stipulations prior to expending of funds. The principal contacted all donors for donations with outstanding balances to determine if funds should be returned or can still be used in the future. Donors provided a letter specifying how the funds are to be used. The principal will immediately notify the Region of all donations received and will acquire written approval from the Region

Superintendent for those totaling \$15,000 or more and over \$50,000 must also include School Operations and the School Board. The principal will meet with the Treasurer for final review of all documents and verify the corresponding account charged and expenditures are allowable and are aligned with the donor's intent. The Treasurer was directed to maintain all supporting documents for grants and donations for audit purposes. Any discrepancies will be corrected immediately.

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

Management Response:

The Financial/Business Director directed the Principal to meet with the Assistant Principal, Treasurer, and Back-up Treasurer to review procedures related to depositing, expenditure, disbursements and the Internal Funds' General Program. The Principal was directed to develop a system to a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies, procedures and alignment of funds usage for grants/donations to the donor's stipulation. The Principal was directed to devise a plan that would ensure a positive balance in the Athletic Fund via utilization of vending machine profit funds and fundraising activities.

The Region has requested the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Financial and Operational Compliance Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of fiscal practices and related documents.

The 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 Principal and Treasurer were directed to attend 2022-2023 Money DOES Matter Support Program.

Person(s) Responsible:

School Operations Administration

Management Response:

School Operations has reviewed the audit findings cited in the audit report for 2020-2021 audit findings for Maritime and Science Technology Academy (MAST) and William H. Turner Technical Arts High School.

In response to the report, the following list outlines preventative actions taken by School Operations:

- The Money Matters Support Program (MMSP) requires current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training. Additionally, Principals will have the opportunity to participate in Leader to Leader session on topics identified for review. Internal Funds and donations will be covered in these sessions.
- District School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures for On-the-Job Training (OJT) Program. Monitoring will include OJT documentation procedures.
- District School Operations Administrative Director will coordinate the processing of any donation more than \$15,000 to ensure proper approvals are obtained and Board action is taken when required.

**2. School Non-Compliant With Full-Time Equivalent FTE Records And Procedures Resulted In Potential FTE Funding Disallowances For On-The-Job Training (OJT) Records
*William H. Turner Technical Arts High School***

Our review of a sample of FTE records in 2021-2022, related to FTE Survey Period 2 disclosed discrepancies in On-The-Job Training (OJT). According to District guidelines, all cooperative education students must be scheduled for one period of job-related instruction and a minimum of one period of On-The-Job Training (OJT) during the day. Attendance for the OJT period(s) are reported on the *Job Training Attendance Records* [FM-5248], otherwise referred to as the student's Time Card. Other related records include the *Job Training Attendance Records Receipt* [FM-5889], *Training Agreement* [FM-4542] and the class roster.

Students enrolled in a cooperative education program must work a minimum average of 15 hours per week (within the grading period) with most of the employment being during the school week. Students should not be placed in the OJT course unless they are employed.

The 2021-2022 fiscal year is the first year the school had an OJT program. Our review of all OJT student records revealed the following discrepancies in all 33 records (100%), which could have generated a funding disallowance to the District totaling approximately \$18,400. According to the OJT teacher, the employee was not aware of policies or procedures related to OJT records and did not receive training. Details are as follows:

- 2.1. Evidence of students working during the FTE Survey period was not available at the time of the audit. Specially, *Job Training Attendance Records* [FM-5248] were not present in the FTE box or at the school.
- 2.2. *Training Agreements* [FM-4542] were not evident at the time of the audit.
- 2.3. *Job Training Attendance Records Receipt* [FM-5889] was not evident at the time of the audit.

RECOMMENDATIONS

- 2.1. The Principal should designate an administrator to oversee the OJT FTE records and should ensure that all pertinent records are generated, maintained and filed.
- 2.2. The Principal/administrative designee should contact the appropriate District departments to inquire about training opportunities and request FTE-related training for OJT staff.
- 2.3. To reduce the probability of potential losses in funding and other non-compliance issues regarding OJT criteria, the Principal or administrative designee should discuss procedures with staff overseeing the OJT program and should ensure that students enrolled in these courses are working the minimum average of 15 hours per week (within the grading period).

Person(s) Responsible:

**Principal, Assistant Principal,
Registrar and OJT Teacher**

Management Response:

The principal thoroughly reviewed the findings cited in the school Audit report for the 2021-2022 school year with assistant principal overseeing the OJT, Registrar, and the OJT teacher to ensure accurate and complete documentation are maintained for the OJT Program. The principal met with the Assistant Principal, OJT supervisor from the District office and the OJT teacher to review procedures and establish required documents in order to ensure compliance with Survey Period 3. The principal identified a location for site visits to a successful OJT program to observe and acquire best practices for implementation for administration and staff.

The principal directed the Assistant Principal and OJT teacher to attend the opening of school professional development provided by the District office on correct implementation of the OJT Program which addresses required forms and procedures and documentation. The principal will conduct a follow-up meeting with the Assistant Principal, Registrar and OJT teacher prior to the opening of the new school year to review the information garnered from the professional development to ensure all staff are aware of the program requirements and an emphasis will be placed on the importance of maintaining required documents in the FTE box.

The principal directed the Assistant Principal to meet with the OJT teacher bi-weekly to review the status of the students enrolled in the course and ensure compliance with required procedures. Any concerns will be reviewed with principal for immediate correction. The week prior to the FTE survey week, the principal will meet with the Assistant Principal and OJT teacher to review the schedules and the Job Training Attendance Records form (FM-5248) for all of the students enrolled in the course. Any discrepancies will be corrected immediately.

Person(s) Responsible:

Central Region Office Administration

Management Response:

The Financial/Business Director directed the Principal to meet with Vice-Principal, Assistant Principal Overseeing OJT, Registrar and OJT teachers to review policies and procedures to ensure accuracy, completion, and maintaining of documentation on file of the OJT Program for audit purposes. The Principal was instructed to contact the Division of Career and Technical to request additional training for administration and staff. The Principal was instructed to conduct random review of OJT records and to correct in anomalies immediately.

The 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 Principal and Treasurer were directed to attend 2022-2023 Money DOES Matter Support Program.

Person(s) Responsible:

School Operations Administration

Management Response:

Refer to page 48 of this report and page 67 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of William H. Turner Technical Arts High 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 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 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 was the 2020-2021 fiscal year;
- the scope of payroll was the 2020-2021 and 2021-2022 fiscal years;
- the scope of the selected information technology controls audit covered the 2020-2021 fiscal year;
- 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. Generally, unless otherwise stated, transactions were selected for testing based on auditor judgement, which primarily considers risk or random number selection.
- 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%.

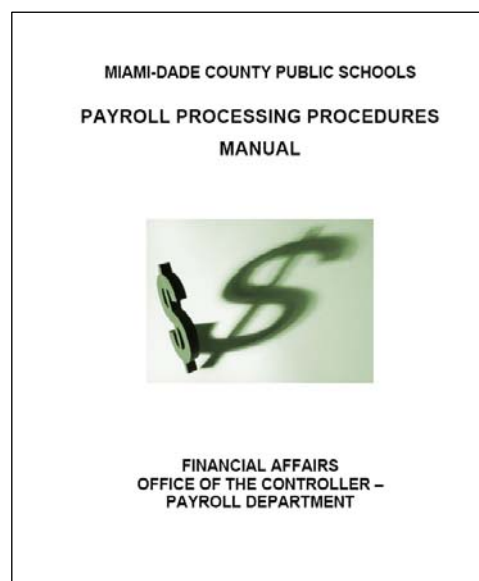
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, 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.

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).

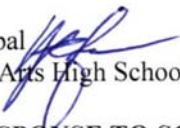
Schools/centers follow specific criteria for the use of Title I funds as delineated in the *Title I Administration Handbook*. Purchases of supplies and equipment are processed through regular District channels or via use of the P-Card Program, depending on the amount. Salary expenditures must comply 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.

MEMORANDUM

April 1, 2022

TO: Dr. Michael A. Lewis, Region Superintendent
Central Region Office

FROM: Mr. Uwezo Frazier, Principal 
William Turner Technical Arts High School

SUBJECT: **ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT FOR THE 2020-2021 FISCAL YEAR OF WILLIAM TURNER TECHNICAL ARTS HIGH SCHOOL - 7601**

The following is a response to the finding related to the Audit Report for William Turner Technical Arts High School for the 2020-2021 fiscal year and 2021-2022 FTE Survey Period 2 for On-The-Job Training (OJT) Records.

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

FINDINGS

- 1. School Non-Compliant with Full-Time Equivalent (FTE) Records and Procedures Resulted in Potential FTE Funding Disallowances for On-The-Job Training Records**

RECOMMENDATIONS

- 1.1 The principal should designate an administrator to oversee the OJT FTE records and should ensure that all pertinent records are generated, maintained and filed.**
- 1.2 The principal/administrative designee should contact the appropriate District Departments to inquire about training opportunities and request FTE-related training for OJT staff.**
- 1.3 To reduce the probability of potential losses in funding and other non-compliance issue regarding OJT criteria, the principal or administrative designees should discuss procedures with staff overseeing the OJT program and should ensure that students enrolled in these courses are working the minimum average of 15 hours per week (within the grading period)**

Person(s) Responsible: Principal, Assistant Principal, Registrar, OJT Teacher

Management Response:

Management Response:

The principal thoroughly reviewed the findings cited in the school Audit report for the 2021-2022 school year with assistant principal overseeing the OJT, Registrar, and the OJT teacher to ensure accurate and complete documentation are maintained for the OJT Program. The principal met with the Assistant Principal, OJT supervisor from the district office and the OJT teacher to review procedures and establish

required documents in order to ensure compliance with Survey Period 3. The principal identified a location for site visits to a successful OJT program to observe and acquire best practices for implementation for administration and staff.

The principal directed the Assistant Principal and OJT teacher to attend the opening of school professional development provided by the District office on correct implementation of the OJT Program which addresses required forms and procedures and documentation. The principal will conduct a follow-up meeting with the Assistant Principal, Registrar and OJT teacher prior to the opening of the new school year to review the information garnered from the professional development to ensure all staff are aware of the program requirements and an emphasis will be placed on the importance of maintaining required documents in the FTE box.

The principal directed the Assistant Principal to meet with the OJT teacher bi-weekly to review the status of the students enrolled in the course and ensure compliance with required procedures. Any concerns will be reviewed with principal for immediate correction. The week prior to the FTE survey week, the principal will meet with the Assistant Principal and OJT teacher to review the schedules and the Job Training Attendance Records form (FM-5248) for all of the students enrolled in the course. Any discrepancies will be corrected immediately.


Thank you for your assistance with this matter. If any additional information is needed, please feel free to contact me at 305 691-8324 ext. 2100.

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Arazoza

MEMORANDUM

April 4, 2022
MAL/#047/2021-2022

TO: Dr. John D. Pace, Chief Operating Officer
School Operations

FROM: Dr. Michael Lewis, Region Superintendent 
Central Region Office

SUBJECT: **CENTRAL REGION OFFICE RESPONSE TO INTERNAL AUDIT REPORTS FOR MARITIME & SCIENCE TECHNOLOGY ACADEMY (MAST) AND WILLIAM H. TURNER TECHNICAL ARTS HIGH SCHOOL**

Please find attached the responses to the 2020-2021 audit findings for Maritime & Science Technology Academy ((MAST) and William H. Turner Technical Arts High School. The Central Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

Maritime & Science Technology Academy ((MAST)

1. Inadequate Controls and Monitoring Over Disbursements and Grant/Donations

The Financial/Business Director directed the Principal to meet with the Assistant Principal, Treasurer, and Back-up Treasurer to review procedures related to depositing, expenditure, disbursements and the Internal Funds' General Program. The Principal was directed to develop a system to a periodic review system on a bi-weekly basis to reconcile financial records including bookkeeping, receipting, depositing, and disbursement of collections for accuracy and to ensure compliance with policies, procedures and alignment of funds usage for grants/donations to the donor's stipulation. The Principal was directed to devise a plan that would ensure a positive balance in the Athletic Fund via utilization of vending machine profit funds and fundraising activities.

The Region has requested the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Financial and Operational Compliance Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of fiscal practices and related documents.

William H. Turner Technical Arts High School

2. School Non-Compliant with Full-Time Equivalent FTE Records and Procedures Resulted in Potential FTE Funding Disallowances for On-The-Job Training Records

The Financial/Business Director directed the Principal to meet with Vice-Principal, Assistant Principal Overseeing OJT, Registrar and OJT teachers to review policies and procedures to ensure accuracy, completion, and maintaining of documentation on file of the OJT Program for audit purposes. The Principal was instructed to contact the Division of Career and Technical to request additional training for administration and staff. The Principal was instructed to conduct random review of OJT records and to correct in anomalies immediately.

The Principals will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency. The Principal and Treasurer were directed to attend 2022-2023 Money DOES Matter Support Program.

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


MAL/JCS

cc: Dr. Janice Cruse-Sanchez
Dr. Gloria Arazoza
Dr. Cadian Collman
Mr. Uwezo Frazier

MEMORANDUM

April 21, 2022

TO: Mr. Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

FROM: Dr. John D. Pace, Chief Operating Officer 
School Operations

SUBJECT: SCHOOL OPERATIONS RESPONSE TO AUDITS OF MARITIME & SCIENCE TECHNOLOGY ACADEMY (MAST) AND WILLIAM H. TURNER TECHNICAL ARTS HIGH SCHOOL

School Operations has reviewed the audit findings cited in the audit report for 2020-2021 audit findings for Maritime and Science Technology Academy (MAST) and William H. Turner Technical Arts High School.

In response to the report, the following list outlines preventative actions taken by School Operations:

- The Money Matters Support Program (MMSP) requires current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training. Additionally, Principals will have the opportunity to participate in Leader-to-Leader session on topics identified for review. Internal Funds and donations will be covered in these sessions.
- District School Operations Administrative Director has met with the Region Office Financial/Business Operations Director to review, discuss, and identify strategies to implement to ensure that adequate controls are in place as it relates to guidelines and procedures for On-the-Job Training (OJT) Program. Monitoring will include OJT documentation procedures.
- District School Operations Administrative Director will coordinate the processing of any donation more than \$15,000 to ensure proper approvals are obtained and Board action is taken when required.

If you have any questions, please contact me at 305-995-2938.

JDP:ga
M051

cc: Dr. Michael Lewis
Dr. Gloria Arazoza
Dr. Janice Cruse-Sanchez
Principals

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
May 2022*

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