

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

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



*At The 40 Schools/Centers Reported  
Herein, The Financial Statements  
Were Fairly Stated.*

*At Eight Schools/Centers, Controls  
Over The Bookkeeping And Handling  
Of After School Care And Pre-  
Kindergarten Program Collections, The  
Administration Of The P-Card  
Program, Oversight Over FTE Records  
And Procedures, Compliance With  
Payroll's Time And Attendance  
Procedures, The Management Of  
Property And The Monitoring Of  
School Site Data Security Need  
Improvement.*

*Property Inventory Results Were  
Satisfactory At Most Schools/Centers  
Where A Property Inventory Was  
Conducted.*

**MAY 2015**

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

Ms. Perla Tabares Hantman, Chair  
Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
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Mr. Alberto M. Carvalho  
Superintendent of Schools

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

**Contributors To This Report:**

School Audits Performed by:

Ms. Pamela L. Davis  
Mr. Hugo Garcia, CFE  
Ms. Maite Jimenez  
Ms. Mariela Jimenez-Linaje  
Mr. Reginald Lafontant  
Mr. Elliott Satz  
Ms. Glendys Serra  
Ms. Patricia A. Tumelty  
Ms. Jeannie Vilato  
Ms. Jana E. Wright

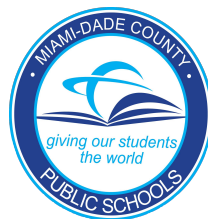
School Audits Supervised and Reviewed by:

Ms. Maria T. Gonzalez, CPA  
Ms. Tamara Wain, CPA

Property Audit Supervised and Performed by:  
Mr. Rolando Gonzalez and Property Audits Staff

School Audit Report Prepared by:

Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

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

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

**Miami-Dade County School Board**  
*Perta Tabares Hantman, Chair*  
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*Dr. Marta Pérez*  
*Raquel A. Regalado*

May 4, 2015

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

Ladies and Gentlemen:

This report includes the audit results of 40 schools/centers currently reporting to the North Region, Central Region, South Region and the Education Transformation Office (ETO). The audit period corresponding to all 40 school audits is the fiscal year ended June 30, 2014. At three schools/centers, there was a change of Principal since the prior audit.

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

Our audits disclosed that the financial statements of all schools/centers reported herein were fairly stated. At 32 of the 40 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for most schools/centers reported herein were satisfactory.

At eight schools/centers, depending on the school audited, we cited deficiencies in the bookkeeping and handling of the Before/After School Care and Pre-Kindergarten programs, the administration of the P-Card program, oversight over FTE records and procedures, compliance with payroll's time and attendance procedures, the management of property, and the monitoring of school site data security.

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

Sincerely,

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

JFM:mtg



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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 40 schools/centers. These include one school/center that reports to the North Region Office, one to the Central Region Office, 37 to the South Region Office, and one to the Education Transformation Office (ETO).

The audit scope of all 40 schools/centers is the fiscal year audit period ended June 30, 2014. At three schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 32 of the 40 schools/centers reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The eight schools/centers with audit findings and the affected areas are as follows:

School/Center Name	Region	No. Of Findings	Area Of Findings					
			Payroll	BSC/ASC Pre-K	FTE	P-Card	Data Security	Property
1. Hialeah Senior	North	1	1					
2. Coconut Grove Elementary	Central	2	1	1				
3. Royal Green Elementary	South	1		1				
4. Snapper Creek Elementary	South	3		1	1		1	
5. Campbell Drive K-8 Ctr.	South	1	1					
6. Neva K. Cooper Ed. Ctr.	South	1				1		
7. Ruth O. Krusé Ed. Ctr.	South	1	1					
8. Brownsville Middle	ETO	2					1	1
<b>Totals</b>		<b>12</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>

As illustrated in the table above, depending on the school audited, we cited deficiencies in the bookkeeping and handling of the Before/After School Care and Pre-Kindergarten programs, the administration of the P-Card program, oversight over FTE records and procedures, compliance with payroll's time and attendance procedures, the management of property, and the monitoring of school site data security.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 20-23. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 32-73); and in the Appendix section in memorandum format (Pages 82-110).

*Notwithstanding the conditions and findings reported herein, at all 40 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 fiscal year, on the cash basis of accounting.*

*As of June 30, 2014, for all 40 schools/centers reported herein, total combined receipts and disbursements amounted to \$12,361,021.06 and \$12,336,087.84, respectively; while total combined cash and investments amounted to \$2,271,395.03 (Pages 10-14).*

*Notwithstanding the conditions and findings reported herein, as of June 30, 2014, the internal control structure at all 40 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers.*

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

## **INTERNAL FUNDS**

Internal funds records and procedures were reviewed at all 40 schools/centers. Of this total, 37 schools/centers were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*. At the following three schools/centers, we found the following:

- At Coconut Grove Elementary, there was a change of Principal in December 2013. Similar conditions were cited in the prior year's audit report under the tenure of the former school administration. Our review of program activities for the 2013-2014 fiscal year continued to disclose various discrepancies with the recordkeeping requirements of the program. Specifically, records were incomplete, some were missing, fees collected did not always agree with the fees established in the payment schedule and reimbursements from the subsidizing child care agency were not up-to-date (Pages 36-39).
- At Royal Green Elementary, our review of a sample of receipts and deposits corresponding to both the 2013-2014 and 2014-2015 fiscal years up to March 2015 disclosed instances where collections from the Before/After School Care (B/ASC) Program were not receipted, posted or deposited in a timely manner. Some of the collections held overnight were not recorded in the Collections/Deposits Log [FM-7249]; and some collections were held at the school either over the weekend or during the winter recess. We could not readily determine that B/ASC Program staff adhered to the District's B/ASC Program payment schedule since receipts were not dated at the time that monies were collected (Pages 43-46).
- At Snapper Creek Elementary, our review of Fee-Paying Pre-Kindergarten Program records corresponding to the 2013-2014 and the 2014-2015 fiscal years up to February 2015 disclosed that school staff did not record the payment information on the student registration cards and did not maintain a control of outstanding balances. In addition, monies collected during the months of August and September 2013 were not remitted to the District in a timely manner (Pages 47-49).

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 43 schools/centers. These include all 40 schools/centers included in this report, as well as the results of three other schools/centers: Coral Gables Adult Education Center, Miami Coral Park Adult Education Center and Miami Springs Adult and Community Education Center. These were pending publication until now.

At 43 schools/centers, Property Audits staff inventoried a total of 12,068 equipment items with a total approximate cost of \$29.6 million. Of the 43 inventories, 41 proved satisfactory. Regarding the remaining two schools/centers, a total of six equipment items with a total depreciated value of \$2,031 and a total acquisition cost of \$12,516 could not be located (refer to Property Schedules on Pages 28-30). At the school with the most significant property losses we noted that:

- At Brownsville Middle, a similar matter regarding “unlocated” property was identified at this school during the prior property inventory and discussed with the former school administration for corrective action. At this school, there was a change of Principal in October 2014. Our physical verification of the property disclosed that of the 335 inventoried items, four items with an aggregate depreciated value of \$283 and an acquisition cost of \$9,215 could not be accounted for and are reported as “unlocated”. A Police report to document the theft of school board owned equipment (a camera) was presented after-the-fact, in lieu of a Plant Security Report, approximately one month after the property audit was completed. An employee had custody of the camera when it was stolen; however, the employee did not report the theft to the school when it happened, but at a later date, when the school requested the return of the equipment (Pages 71-73).

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process. Our analysis of Plant Security Report losses disclosed that four items with a total depreciated value of \$587 and a total acquisition cost of \$4,658 were reported missing at two of the 43 schools/centers (Page 31). The items consisted of two pressure cleaners and a musical instrument (an oboe).

## PAYROLL

We reviewed current payroll records and procedures at the following 13 schools/centers:

Schools/Centers	Region	Schools/Centers	Region
Hialeah Senior	North	Herbert A. Ammons Middle	South
Coconut Grove Elementary <sup>1</sup>	Central	Palmetto Middle <sup>1</sup>	South
Jack D. Gordon Elementary	South	G. Holmes Braddock Senior	South
Gulfstream Elementary	South	Coral Reef Senior	South
Oliver Hoover Elementary	South	Ruth Owens Krusé Educational Center	South
Campbell Drive K-8 Center	South	Brownsville Middle <sup>1</sup>	ETO
Devon Aire K-8 Center	South		

At nine of 13 schools/centers, there was general compliance with the *Payroll Processing Procedures Manual*. At the following four schools/centers, we identified the following discrepancies:

- At Hialeah Senior, Coconut Grove Elementary, Campbell Drive K-8 Center and Ruth Owens Krusé Educational Center, our review of payroll sign-in procedures corresponding to the payroll in effect during our most recent audit visit disclosed instances where full-time and part-time staffs were not properly indicating the attendance on the Daily Payroll Attendance Sheets. At some of these schools, we noted instances where staff was signing on behalf of others or signing ahead of the scheduled time on the Daily Payroll Attendance Sheets (Pages 32-35, 40-42, 57-59 and 64-66, respectively).

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<sup>1</sup> Change of Principal at this school/center (3 schools/centers).



## PURCHASING CARD (P-CARD) PROGRAM

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

Schools/Centers	Region	Schools/Centers	Region
Ethel Koger Beckham Elementary	South	Arvida Middle	South
Miami Heights Elementary	South	Felix Varela Senior	South
Pinecrest Elementary	South	Neva King Cooper Educational Center	South
Devon Aire K-8 Center	South		

Our review disclosed that six of the seven schools/centers listed above generally complied with the *Purchasing Card Program Policies and Procedures Manual*.

At the following center, we noted the following departure from established procedures:

- At Neva King Cooper Educational Center, P-Card monthly reconciliations and subsidiary records on file from August 2014 to January 2015 disclosed that the documentation supporting the charges was incomplete and the documents supporting the disbursement were not signed to denote acknowledgment of receipt of merchandise/goods/services; the minimum of three quotations (including one from a certified minority enterprise) for purchases \$1,000 or more were not obtained; sales tax was paid on items for school use that should be tax-exempt; and several purchase authorization forms were completed after-the-fact. In addition, some of the items purchased were shipped to the school administrator's personal residence instead of to the school's address (Pages 60-63).

## TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures was conducted at the following three schools/centers:

School/Center Name	Region Office	Audit Period	Total Expenditures
Jack D. Gordon Elementary	South	2013-2014	\$ 229,042
Gateway Environmental K-8 Learning Center	South	2013-2014	470,516
South Dade Senior	South	2013-2014	1,800,425
Total Title I Program Expenditures			\$ 2,499,983

Total expenditures incurred under various Title I programs amounted to approximately \$2.5 million. Results of our audits disclosed that all three schools/centers were generally compliant with the policies and procedures established by the *Title I Administration Handbook*.

## FULL-TIME-EQUIVALENT (FTE) FUNDING

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

Schools/Centers	Region Office	Survey Period (SP)	FTE Funding
Coconut Grove Elementary	Central	2013-2014 SP 3	\$ 1,027,462
Ethel Koger Beckham Elementary	South	2014-2015 SP 2	1,937,228
Zora Neale Hurston Elementary	South	2014-2015 SP 2	1,803,315
Miami Heights Elementary	South	2014-2015 SP 2	2,491,497
Dr. Henry E. Perrine Academy Of The Arts	South	2014-2015 SP 3	1,901,924
Pinecrest Elementary	South	2014-2015 SP 2	2,383,910
Snapper Creek Elementary	South	2014-2015 SP 2	1,246,763
Paul W. Bell Middle	South	2014-2015 SP 2	1,071,404
Palmetto Middle	South	2014-2015 SP 2	2,263,029
Southwest Miami Senior	South	2014-2015 SP 2	7,763,943
<b>Total FTE Funding</b>			<b>\$ 23,890,475</b>

The total FTE funding amounted to approximately \$23.9 million for the ten schools/centers combined. FTE records reviewed corresponded to the 2013-2014 fiscal year Survey Period 3 (February 2014), the 2014-2015 fiscal year Survey Period 2 (October 2014) or the 2014-2015 Survey Period 3 (February 2015), depending on the school audited, as listed on the table above. Our FTE reviews disclosed that nine of the ten schools/centers were generally compliant with District policy. At one school we found the following departure from established policies:

- At Snapper Creek Elementary, a review of a sample of ELL student folders disclosed discrepancies in all folders sampled. This consisted of documentation that was not properly completed and records that were not filed in the folders. A review of SPED records disclosed one instance where the program eligibility in the student's IEP and the *Matrix of Services Form* did not agree. In addition, the *Matrix of Services Form* was not completed in a timely manner. This special needs student was reported at the highest funding level (255) of services (Pages 53-56).

## DATA SECURITY

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

Schools/Centers	Region
Hialeah Senior	North
Gulfstream Elementary	South
Kendale Elementary	South
Wesley Matthews Elementary	South
Snapper Creek Elementary	South
Brownsville Middle	ETO

Our review disclosed that four of the six schools/centers generally complied with the review of the report and with the requirements for granting access to system applications. At two schools we found the following non-compliant matters:

- At Snapper Creek Elementary, the Principal had not reviewed the “*Authorized Applications for Employees by Locations*” report since September 2013. The report showed that the former Assistant Principal had access to several computer applications; however, this employee had not worked at this location since September 2013. We also noted that one of the employees with access to the WGBA-Grade Book Attendance application was a part-time Paraprofessional. According to the school administration, this employee was given access because she was performing clerical duties in the front office since the beginning of the 2014-2015 fiscal year (Pages 50-52).
- At Brownsville Middle, there was a change of Principal in October 2014. Our review of the most recent “*Authorized Applications for Employees by Locations*” report disclosed that the number of employees with access to several applications associated with student grades and attendance exceeded the maximum number of staff approvers allowed under current District policy. We noted that a security monitor had access to the attendance Gradebook application. According to the school administration, this security monitor handles student attendance data. In addition, the former Principal was listed as having access to several computer applications related to this school site, including Quad A security access; however, he is no longer employed at this location. In addition, the Principal’s Secretary had access to the Quad A security access application. This application is restricted to the Principal only (Pages 67-70).

## **AUDIT OPINION**

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2014 for the 40 schools/centers included herein. It also provides the audit opinion regarding the schools/centers' financial statements:

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

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2014 for the 40 schools/centers reported herein are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office School/Center</u>									
7111	Hiialeah Senior	\$ 210,552.82	\$ 663,890.48	\$ 646,558.64	\$ 227,884.66	\$ 49,719.94	\$ 178,164.72	\$ -	\$ 227,884.66
<u>Central Region Office School/Center</u>									
0841	Coconut Grove Elementary	44,846.18	258,404.02	265,779.05	37,471.15	14,191.45	23,279.70	-	37,471.15
<u>South Region Office Schools/Centers</u>									
0251	Ethel Koger Beckham Elementary	13,285.00	458,890.33	455,253.93	16,921.40	5,336.95	11,584.45	-	16,921.40
0441	Blue Lakes Elementary	23,178.55	149,949.34	148,231.75	24,896.14	6,901.61	17,994.53	-	24,896.14
1041	Coral Reef Elementary	17,725.32	430,107.68	428,734.30	19,098.70	10,055.89	9,042.81	-	19,098.70
2151	Jack D. Gordon Elementary	19,437.80	428,494.46	423,262.69	24,669.57	15.86	24,653.71	-	24,669.57

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

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
2321	Gulfstream Elementary	52,419.50	26,197.71	28,666.55	49,950.66	2,202.58	47,748.08	-	49,950.66
2341	Joe Hall Elementary	12,668.02	201,222.34	200,747.51	13,142.85	5,352.95	7,789.90	-	13,142.85
2521	Oliver Hoover Elementary	17,294.73	343,796.73	341,950.26	19,141.20	3,914.84	15,226.36	-	19,141.20
2511	Zora Neale Hurston Elementary	18,667.35	261,152.99	257,338.51	22,481.83	14,851.48	7,630.35	-	22,481.83
2641	Kendale Elementary	16,981.85	312,793.92	308,252.95	21,522.82	8,452.64	13,070.18	-	21,522.82
3111	Wesley Matthews Elementary	14,909.29	240,869.92	241,269.39	14,509.82	7,131.82	7,378.00	-	14,509.82
3261	Miami Heights Elementary	44,099.24	129,381.98	128,549.96	44,931.26	5,887.60	39,043.66	-	44,931.26
4091	Olympia Heights Elementary	13,165.94	26,591.28	28,527.68	11,229.54	9,554.05	1,675.49	-	11,229.54
4381	Dr. Henry E. Perrine Academy Of The Arts	13,382.11	279,411.26	278,203.09	14,590.28	8,050.78	6,539.50	-	14,590.28

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

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
4421	Pinecrest Elementary	25,623.69	290,868.47	265,575.28	50,916.88	30,992.00	19,924.88	-	50,916.88
4741	Royal Green Elementary	22,693.02	200,162.91	198,729.47	24,126.46	12,729.76	11,396.70	-	24,126.46
5121	Snapper Creek Elementary	35,677.02	72,053.11	68,564.66	39,165.47	9,539.65	29,625.82	-	39,165.47
5281	South Miami Heights Elementary	17,436.03	24,542.51	25,703.36	16,275.18	4,934.38	11,340.80	-	16,275.18
5641	Village Green Elementary	11,432.17	159,870.68	160,233.66	11,069.19	8,128.92	2,940.27	-	11,069.19
0651	Campbell Drive K-8 Center	8,203.52	46,427.94	46,457.55	8,173.91	4,307.58	3,866.33	-	8,173.91
1331	Devon Aire K-8 Center	34,590.88	587,438.89	594,928.54	27,101.23	5,696.96	21,404.27	-	27,101.23
4031	Gateway Environmental K-8 Learning Center	13,095.09	208,173.40	204,635.27	16,633.22	6,521.14	10,112.08	-	16,633.22
5671	Vineland K-8 Center	45,553.39	191,349.24	196,119.73	40,782.90	21,795.29	18,987.61	-	40,782.90
6001	Herbert A. Ammons Middle	58,496.75	379,155.89	387,420.58	50,232.06	8,814.75	41,417.31	-	50,232.06



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

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
6021	Arvida Middle	108,744.68	415,343.03	395,081.13	129,006.58	41,671.17	87,335.41	-	129,006.58
6041	Paul W. Bell Middle	33,684.40	46,600.38	47,288.38	32,996.40	1,889.84	31,106.56	-	32,996.40
6921	Lamar Louise Curry Middle	31,497.08	160,288.26	157,090.85	34,694.49	14,247.71	20,446.78	-	34,694.49
6221	Hammocks Middle	70,611.48	170,036.20	165,420.22	75,227.46	20,514.55	54,712.91	-	75,227.46
6701	Palmetto Middle	72,994.76	420,256.70	434,215.57	59,035.89	5,003.34	54,032.55	-	59,035.89
5003	South Dade Middle	23,405.46	65,551.75	69,009.22	19,947.99	8,519.47	11,428.52	-	19,947.99
7051	G. Holmes Braddock Senior	149,468.87	836,299.21	850,136.50	135,631.58	34,667.72	100,963.86	-	135,631.58
7101	Coral Reef Senior	327,780.49	1,147,505.88	1,172,807.06	302,479.31	78,516.65	223,962.66	-	302,479.31
7701	South Dade Senior	181,988.21	826,056.37	812,471.20	195,573.38	13,365.82	182,207.56	-	195,573.38
7741	Southwest Miami Senior	155,099.11	946,263.17	929,344.70	172,017.58	31,772.94	140,244.64	-	172,017.58

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

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Checking	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
7781	Felix Varela Senior	193,372.20	791,740.54	806,430.07	178,682.67	8,422.98	170,259.69	-	178,682.67
8131	Dorothy M. Wallace COPE Center	34,582.37	67,098.84	80,991.77	20,689.44	10,540.92	10,148.52	-	20,689.44
0921	Neva King Cooper Educational Center	15,314.96	18,287.18	12,723.41	20,878.73	15,224.96	5,653.77	-	20,878.73
8181	Ruth Owens Kruse Educational Center	18,986.74	25,834.80	22,620.43	22,201.11	1,704.19	20,496.92	-	22,201.11
<u>Education Transformation Office (EIO) School/Center</u>									
6031	Brownsville Middle	23,515.74	52,661.27	50,762.97	25,414.04	5,396.72	20,017.32	-	25,414.04
		\$2,246,461.81	\$12,361,021.06	\$12,336,087.84	\$ 2,271,395.03	\$ 556,539.85	\$ 1,714,855.18	\$ -	\$ 2,271,395.03

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2013 AND/OR JUNE 30, 2014**

**AUDIT OPINION**


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

Notwithstanding the conditions and findings reported herein, at all 40 schools/centers reported herein, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 fiscal year, on the cash basis of accounting.

As of June 30, 2014, for all 40 schools/centers reported herein, total combined receipts and disbursements amounted to \$12,361,021.06 and \$12,336,087.84, respectively; while total combined cash and investments amounted to \$2,271,395.03 (Pages 10-14).

Notwithstanding the conditions and findings reported herein, as of June 30, 2014, the internal control structure at all 40 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools/centers.

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

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

## INTERNAL CONTROLS RATING

The internal controls rating of the eight schools/centers reported herein **with audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office School/Center</u>							
Hialeah Senior		✓			✓		Likely to impact.
<u>Central Region Office School/Center</u>							
Coconut Grove Elementary		✓			✓		Likely to impact.
<u>South Region Office Schools/Centers</u>							
Royal Green Elementary		✓			✓		Likely to impact.
Snapper Creek Elementary		✓			✓		Likely to impact.
Campbell Drive K-8 Center		✓			✓		Likely to impact.
Neva King Cooper Educational Center		✓			✓		Likely to impact.
Ruth Owens Krusé Educational Center		✓			✓		Likely to impact.
<u>Education Transformation Office (ETO) School/Center</u>							
Brownsville Middle		✓			✓		Likely to impact.

## INTERNAL CONTROLS RATING

The internal control ratings for the remaining 32 schools/centers reported herein **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>South Region Office Schools/Centers</u>							
Ethel Koger Beckham Elementary	✓			✓			Not Likely to impact.
Blue Lakes Elementary	✓			✓			Not Likely to impact.
Coral Reef Elementary	✓			✓			Not Likely to impact.
Jack D. Gordon Elementary	✓			✓			Not Likely to impact.
Gulfstream Elementary	✓			✓			Not Likely to impact.
Joe Hall Elementary	✓			✓			Not Likely to impact.
Oliver Hoover Elementary	✓			✓			Not Likely to impact.
Zora Neale Hurston Elementary	✓			✓			Not Likely to impact.
Kendale Elementary	✓			✓			Not Likely to impact.
Wesley Matthews Elementary	✓			✓			Not Likely to impact.
Miami Heights 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	
Olympia Heights Elementary	✓			✓			Not Likely to impact.
Dr. Henry E. Perrine Academy Of The Arts	✓			✓			Not Likely to impact.
Pinecrest Elementary	✓			✓			Not Likely to impact.
South Miami Heights Elementary	✓			✓			Not Likely to impact.
Village Green Elementary	✓			✓			Not Likely to impact.
Devon Aire K-8 Center	✓			✓			Not Likely to impact.
Gateway Environmental K-8 Learning Center	✓			✓			Not Likely to impact.
Vineland K-8 Center	✓			✓			Not Likely to impact.
Herbert A. Ammons Middle	✓			✓			Not Likely to impact.
Arvida Middle	✓			✓			Not Likely to impact.
Paul W. Bell Middle	✓			✓			Not Likely to impact.
Lamar Louise Curry Middle	✓			✓			Not Likely to impact.
Hammocks Middle	✓			✓			Not Likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Palmetto Middle	✓			✓			Not Likely to impact.
South Dade Middle	✓			✓			Not Likely to impact.
G. Holmes Braddock Senior	✓			✓			Not Likely to impact.
Coral Reef Senior	✓			✓			Not Likely to impact.
South Dade Senior	✓			✓			Not Likely to impact.
Southwest Miami Senior	✓			✓			Not Likely to impact.
Felix Varela Senior	✓			✓			Not Likely to impact.
Dorothy M. Wallace COPE Center	✓			✓			Not Likely to impact.

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

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
<u>North Region Office School/Center</u>					
7111	Hialeah Senior	1	▪ Payroll	None	
<u>Central Region Office School/Center</u>					
0841	Coconut Grove Elementary <sup>(a)</sup>	2	▪ BSC/ASC Program ▪ Payroll	1	▪ BSC/ASC Program
<u>South Region Office Schools/Centers</u>					
4741	Royal Green Elementary	1	▪ BSC/ASC Program Collections/Deposits	None	
5121	Snapper Creek Elementary	3	▪ Fee-Paying Pre-Kindergarten Program ▪ FTE ▪ School Site Data Security	None	
0651	Campbell Drive K-8 Center	1	▪ Payroll	None	
0921	Neva King Cooper Educational Center	1	▪ P-Card Program Disbursements	None	
8181	Ruth Owens Krusé Educational Center	1	▪ Payroll	None	
<u>Education Transformation Office (ETO) School/Center</u>					
6031	Brownsville Middle <sup>(b)</sup>	2	▪ School Site Data Security ▪ Property Management	None	
TOTAL		12		1	

Notes:

(a) Change of Principal at this school effective January 31, 2014. BSC/ASC finding under tenure of current and former school administration. Payroll under tenure of current school administration.

(b) Change of Principal at this school effective November 20, 2014. Findings under tenure of current school administration.



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

Summary of findings of the remaining 32 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
<u>South Region Office Schools/Centers</u>					
0251	Ethel Koger Beckham Elementary	None		None	
0441	Blue Lakes Elementary	None		None	
1041	Coral Reef Elementary	None		None	
2151	Jack D. Gordon Elementary	None		None	
2321	Gulfstream Elementary	None		None	
2341	Joe Hall Elementary	None		None	
2521	Oliver Hoover Elementary	None		None	
2511	Zora Neale Hurston Elementary	None		None	
2641	Kendale Elementary	None		None	
3111	Wesley Matthews Elementary	None		None	
3261	Miami Heights Elementary	None		None	
4091	Olympia Heights Elementary	None		None	
4381	Dr. Henry E. Perrine Academy Of The Arts	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
4421	Pinecrest Elementary	None		None	
5281	South Miami Heights Elementary	None		None	
5641	Village Green Elementary	None		None	
1331	Devon Aire K-8 Center	None		None	
4031	Gateway Environmental K-8 Learning Center	None		None	
5671	Vineland K-8 Center	None		None	
6001	Herbert A. Ammons Middle	None		None	
6021	Arvida Middle	None		None	
6041	Paul W. Bell Middle	None		None	
6921	Lamar Louise Curry Middle	None		None	
6221	Hammocks Middle	None		1	▪ Title I Budget
6701	Palmetto Middle	None		None	
5003	South Dade Middle	None		1	▪ FTE-ESOL and SPED
7051	G. Holmes Braddock Senior	None		None	
7101	Coral Reef Senior	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
7701	South Dade Senior	None		None	
7741	Southwest Miami Senior	None		None	
7781	Felix Varela Senior	None		None	
8131	Dorothy M. Wallace COPE Center	None		None	
<b>TOTAL</b>		None		2	

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

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

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office School/Center</u>			
7111	Hialeah Senior	Mr. Heriberto Sanchez	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office School/Center</u>			
0841	Coconut Grove Elementary <sup>(a)(b)</sup>	Ms. Julissa Piña	Dr. Sharon M. Lopez (Through December 2013; retired).
<u>South Region Office Schools/Centers</u>			
4741	Royal Green Elementary	Ms. Alba M. Misas	N/A = No Change of Principal Since Prior Audit.
5121	Snapper Creek Elementary	Dr. Mirta R. Segredo	N/A = No Change of Principal Since Prior Audit.
0651	Campbell Drive K-8 Center	Ms. Thelma Fornell	N/A = No Change of Principal Since Prior Audit.
0921	Neva King Cooper Educational Center	Dr. Tracy E. Roos	N/A = No Change of Principal Since Prior Audit.
8181	Ruth Owens Krusé Educational Center	Dr. Angel L. Rodriguez	N/A = No Change of Principal Since Prior Audit.
<u>Education Transformation Office (ETO) School/Center</u>			
6031	Brownsville Middle <sup>(a)(c)</sup>	Ms. Ebony N. Dunn	Dr. Edward G. Robinson (Through October 2014; presently Assistant Principal at North Miami Middle School).

Notes:

- (a) Change of Principal/Administrator at this school since prior audit (3 schools/centers).
- (b) Findings happened under prior and current school administrations. For specific details, refer to individual school findings in this report on pages 36-42.
- (c) Findings happened under current school administration. For specific details, refer to individual school findings in this report on pages 67-73.

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the remaining 32 schools/centers **without audit exceptions**. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center during the audit period:**

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>South Region Office Schools/Centers</u>			
0251	Ethel Koger Beckham Elementary	Ms. Maria E. Tavel-Visiedo	N/A = No Change of Principal Since Prior Audit.
0441	Blue Lakes Elementary	Ms. Aida M. Marrero	N/A = No Change of Principal Since Prior Audit.
1041	Coral Reef Elementary	Ms. Christina L. Guerra	N/A = No Change of Principal Since Prior Audit.
2151	Jack D. Gordon Elementary	Mr. Caleb Lopez	N/A = No Change of Principal Since Prior Audit.
2321	Gulfstream Elementary	Ms. Concepcion C. Santana	N/A = No Change of Principal Since Prior Audit.
2341	Joe Hall Elementary	Ms. Cathay S. Abreu	N/A = No Change of Principal Since Prior Audit.
2521	Oliver Hoover Elementary	Ms. Mercy Aguilar	N/A = No Change of Principal Since Prior Audit.
2511	Zora Neale Hurston Elementary	Ms. Isabel G. Valenzano	N/A = No Change of Principal Since Prior Audit.
2641	Kendale Elementary	Mr. Reginald J. Fox	N/A = No Change of Principal Since Prior Audit.
3111	Wesley Matthews Elementary	Ms. Deborah Darbonne	N/A = No Change of Principal Since Prior Audit.
3261	Miami Heights Elementary	Mr. Jorge A. Rivas	N/A = No Change of Principal Since Prior Audit.
4091	Olympia Heights Elementary	Ms. Francisca C. Nobregas	N/A = No Change of Principal Since Prior Audit.
4381	Dr. Henry E. Perrine Academy Of The Arts	Ms. Maileen A. Ferrer	N/A = No Change of Principal Since Prior Audit.

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
4421	Pinecrest Elementary	Ms. Marisol Diaz	N/A = No Change of Principal Since Prior Audit.
5281	South Miami Heights Elementary	Ms. Suzet M. Hernandez	N/A = No Change of Principal Since Prior Audit.
5641	Village Green Elementary	Mr. Henry Fernandez	N/A = No Change of Principal Since Prior Audit.
1331	Devon Aire K-8 Center	Mr. Brian Hamilton	N/A = No Change of Principal Since Prior Audit.
4031	Gateway Environmental K-8 Learning Center	Mr. Lucas J. De La Torre	N/A = No Change of Principal Since Prior Audit.
5671	Vineland K-8 Center	Ms. MaryAnn MacLaren	N/A = No Change of Principal Since Prior Audit.
6001	Herbert A. Ammons Middle	Ms. Maria Costa	N/A = No Change of Principal Since Prior Audit.
6021	Arvida Middle	Nancy S. Aragon	N/A = No Change of Principal Since Prior Audit.
6041	Paul W. Bell Middle	Ms. Ingrid G. Soto	N/A = No Change of Principal Since Prior Audit.
6921	Lamar Louise Curry Middle	Ms. Jean R. Baril	N/A = No Change of Principal Since Prior Audit.
6221	Hammocks Middle	Ms. Deborah Leal	N/A = No Change of Principal Since Prior Audit.
6701	Palmetto Middle <sup>(a)</sup>	Mr. Jesus Gonzalez	Mr. John C. Lux (Through February 2015; presently Principal at Miami Sunset Senior High School).
5003	South Dade Middle	Ms. Maria Medina	N/A = No Change of Principal Since Prior Audit.
7051	G. Holmes Braddock Senior	Mr. Manuel S. Garcia	N/A = No Change of Principal Since Prior Audit.
7101	Coral Reef Senior	Ms. Adrienne F. Leal	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal/Administrator at this school since prior audit (3 schools/centers).

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
7701	South Dade Senior	Mr. Javier Perez	N/A = No Change of Principal Since Prior Audit.
7741	Southwest Miami Senior	Mr. Carlos A. Diaz	N/A = No Change of Principal Since Prior Audit.
7781	Felix Varela Senior	Ms. Nery P. Fins	N/A = No Change of Principal Since Prior Audit.
8131	Dorothy M. Wallace COPE Center	Ms. Annette Y. Burks-Grice	N/A = No Change of Principal Since Prior Audit.

## PROPERTY SCHEDULES

The results of the property inventories of the 43 schools/centers reported herein are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office School/Center</u>								
7111	Hialeah Senior	1,276	\$ 3,202,507	-	-	-	-	-
<u>Central Region Office School/Center</u>								
0841	Coconut Grove Elementary	89	224,406	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0251	Ethel Koger Beckham Elementary	109	254,812	-	-	-	-	-
0441	Blue Lakes Elementary	165	391,526	-	-	-	-	-
1041	Coral Reef Elementary	111	218,156	-	-	-	-	-
2151	Jack D. Gordon Elementary	144	350,135	-	-	-	-	-
2321	Gulfstream Elementary	178	366,326	-	-	-	-	-
2341	Joe Hall Elementary	91	217,809	-	-	-	-	-
2521	Oliver Hoover Elementary	200	457,955	-	-	-	-	-
2511	Zora Neale Hurston Elementary	145	337,862	-	-	-	-	-
2641	Kendale Elementary	142	276,734	-	-	-	-	-
3111	Wesley Matthews Elementary	115	246,143	-	-	-	-	-
3261	Miami Heights Elementary	143	390,138	2	\$ 3,301	\$ 1,748	-	-



## PROPERTY SCHEDULES

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
4091	Olympia Heights Elementary	140	306,358	-	-	-	-	-
4381	Dr. Henry E. Perrine Academy Of The Arts	172	355,736	-	-	-	-	-
4421	Pinecrest Elementary	150	307,189	-	-	-	-	-
4741	Royal Green Elementary	139	366,361	-	-	-	-	-
5121	Snapper Creek Elementary	82	213,108	-	-	-	-	-
5281	South Miami Heights Elementary	135	269,338	-	-	-	-	-
5641	Village Green Elementary	92	174,746	-	-	-	-	-
0651	Campbell Drive K-8 Center	245	430,743	-	-	-	-	-
1331	Devon Aire K-8 Center	347	681,475	-	-	-	-	-
4031	Gateway Environmental K-8 Learning Center	192	594,362	-	-	-	-	-
5671	Vineland K-8 Center	181	442,048	-	-	-	-	-
6001	Herbert A. Ammons Middle	365	662,349	-	-	-	-	-
6021	Arvida Middle	269	600,005	-	-	-	-	-
6041	Paul W. Bell Middle	343	746,049	-	-	-	-	-
6921	Lamar Louise Curry Middle	465	1,028,898	-	-	-	-	-
6221	Hammocks Middle	423	831,820	-	-	-	-	-
6701	Palmetto Middle	247	515,724	-	-	-	-	-

## PROPERTY SCHEDULES

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
5003	South Dade Middle	369	812,649	-	-	-	-	-
7051	G. Holmes Braddock Senior	697	2,049,720	-	-	-	-	-
7101	Coral Reef Senior	862	2,289,100	-	-	-	-	-
7701	South Dade Senior	876	2,834,071	-	-	-	-	-
7741	Southwest Miami Senior	763	2,453,990	-	-	-	-	-
7781	Felix Varela Senior	876	2,079,181	-	-	-	-	-
8131	Dorothy M. Wallace COPE Center	82	185,966	-	-	-	-	-
0921	Neva King Cooper Educational Center	74	199,803	-	-	-	-	-
8181	Ruth Owens Krusé Educational Center	185	398,247	-	-	-	-	-
<u>Education Transformation Office (ETO) School/Center</u>								
6031	Brownsville Middle <sup>(a)</sup>	335	710,333	4	\$ 9,215	\$ 283	4	\$ 4,600
<u>Adult Education Centers</u>								
7072	Coral Gables Adult Education Center <sup>(b)</sup>	18	46,999	-	-	-	-	-
7272	Miami Coral Park Adult Education Center <sup>(b)</sup>	24	67,229	-	-	-	-	-
7512	Miami Springs Adult and Community Education Center <sup>(b)</sup>	12	40,201	-	-	-	-	-
TOTAL		12,068	\$ 29,628,307	6	\$ 12,516	\$ 2,031	4	\$ 4,600

Notes:

(a) "Unlocated" property reported two years in a row (refer to pages 71-73).

(b) Property results pending until now. School audit previously reported this fiscal year (3 adult education centers).

## PROPERTY SCHEDULES

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

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)		Total Depreciated Value
					Audio Visual	Other <sup>(a)</sup>	
<u>South Region Office School/Center</u>							
6041	Paul W. Bell Middle	1	1	\$ 1,128	-	\$ 1,128	-
<u>Education Transformation Office (ETO) School/Center</u>							
6031	Brownsville Middle	2	3	3,530	\$ 1,095	2,435	\$ 587
		3	4	\$ 4,658	\$ 1,095	\$ 3,563	\$ 587

Note:

(a) "Other equipment" includes two pressure cleaners and a musical instrument (an oboe).

## **FINDINGS AND RECOMMENDATIONS**

### **1. Inadequate Recording Of Time And Attendance On The Daily Payroll Attendance Sheets Could Lead To Payroll Errors And Inaccurate Payroll Rosters *Hialeah Senior***

The *Payroll Processing Procedures Manual* (the *Manual*) and *Payroll Highlights* published by the District's Payroll Department establish the procedures for documenting, recording and reporting the time and attendance of employees. Pursuant to payroll guidelines, full-time employees must indicate their presence at the school site by noting their initials on the Daily Payroll Attendance Sheets *upon arrival on a daily basis*. Part-time employees must indicate their attendance on the Daily Payroll Attendance Sheets *by noting the time in upon arrival to the work site and the time out upon departure*. According to the *Manual*, the Daily Payroll Attendance Sheet is one of the most important documents in the payroll process. Accordingly, its accuracy and completeness are of paramount importance to school site administration that would customarily rely on this document to certify that the payroll information being reported is correct.

*A similar matter regarding non-compliance with payroll sign-in procedures was discussed with the school administration during the previous audit.*

The review of payroll sign-in procedures corresponding to *the payroll in effect during our most recent audit visit in January 2015 disclosed the following departure from standard procedure on the day of the review:*

- 1.1. In 28 instances, instructional full-time employees did not indicate their presence one or more days (up to four days) on the Daily Payroll Attendance Sheets while they were in attendance at the worksite. The total number of days amounted to 37 days. Similarly, we noted 12 other instances where non-instructional full-time employees did not indicate their presence one or more days (up to two days) on the Daily Payroll Attendance Sheets while they were in attendance. The total number of days amounted to 16 days.
- 1.2. In nine instances, part-time employees were in attendance; however, did not indicate their time of arrival one or more days (up to two days) on the Daily Payroll Attendance Sheets. All nine employees worked in the school cafeteria.

- 1.3. In five other instances, part-time employees signed out *ahead* of their scheduled time on the day of our review of the payroll rosters. This included cafeteria as well as instructional staff.

During our visit, we confirmed that all employees in question were in attendance. According to the school administration, the instructional staff's contractual obligation of arriving to the worksite by 7:10 a.m. in a large campus setting where some of the classrooms are at a significant distance from the location of the attendance rosters will result in teacher tardiness and classroom disruption at the beginning of the day if staff is required to sign in upon arrival. Although we are aware of the size of the campus, it is our opinion that not enforcing the requirement that staff indicate their attendance upon arrival may generate payroll reporting errors that could go undetected, thus resulting in payroll rosters that do not accurately reflect staff's daily attendance.

## RECOMMENDATION

1. **Going forward, the school administration should discuss the payroll sign-in procedures with the entire staff for awareness and understanding of the payroll requirements; and should institute the periodic review of the payroll sign-in procedures to ensure that staff is compliant with the requirements. Any instances of non-compliance noted during the periodic reviews should be immediately discussed with affected staff for resolution and corrective action.**

**Person(s) Responsible:** Principal, Assistant Principal and Payroll Clerk

### Management Response:

The Principal has reviewed the *Payroll Processing Procedures Manual* and *Payroll Highlights* with the payroll clerk, all faculty and staff members to ensure understanding and responsibilities regarding proper documenting, recording and reporting the time and attendance of employees with an emphasis on sign in/out procedures.

The Principal has established a system to provide for the careful review of the Daily Attendance Sheet by the Principal or designee to ensure that employees sign in/out on daily basis at the appropriate time.

The Principal will continue to review payroll procedures with all staff as detailed in the school's Faculty/Staff Handbook. Particular emphasis will be placed upon those areas of concern as identified in the audit review (full-time employees not indicating presence, part-time cafeteria employees not indicating their arrival time and part-time employees signing out ahead of time). Any anomalies will be addressed immediately.

**Person(s) Responsible:**

**North Region Office Administration**

**Management Response:**

The North Region Office Financial/Business Operations Director and the Principal established an organized plan for the Principal to implement and monitor with affected staff. The Principal will thoroughly review the *Payroll Processing Procedures Manual* and *Payroll Highlights* with the Payroll Clerk and all faculty and staff members. The Principal and the Payroll Clerk will develop a systematic approach for properly maintaining payroll procedures. The Principal will review the Payroll Sign-In Roster and verify that the daily payroll corresponds with actual employee attendance. Any anomalies will be addressed by the Principal and reported to the Region Director immediately.

In addition, the Principal has been instructed to review the payroll procedures with employees on a regular basis and continue to periodically review the sign-in sheets to ensure all procedures established by the District are implemented in a timely manner and with fidelity.

Furthermore, the North Region Office Financial/Business Operations Director has designed "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

School Operations has reviewed the audit exceptions cited in the 2013-2014 and/or 2014-2015 fiscal year(s) audit reports of the following schools reporting to the North, Central and South Region Offices: Hialeah Senior; Coconut Grove Elementary School; Neva King Cooper Education Center; Campbell Drive K8 Center, Ruth Owen Kruse Education Center; Snapper Creek Elementary School and Royal Green Elementary School. The following preventive actions will be taken through School Operations:

- Review reports submitted by the Region Office Financial/Business Operations Directors on mini-reviews conducted in selected areas of Payroll, Receipting and Depositing; Program Recordkeeping; Data Security Controls; After-School and Community Program; Bid Requirements and ELL Student Records. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office;
- Work collaboratively with the Region Offices and facilitate appropriate training and assistance from District Offices in all cited areas; and

- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through the Principals' Summer Institute Professional Development.
- Affected Principals will participate in the mandatory District's Money Matters Program.

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

**2. Inadequate Recordkeeping and Deficiencies in Collection in the Before/After Care Program  
Coconut Grove Elementary**

At this school, there was a change of Principal in December 2013.

*Similar conditions as those noted below were cited in the prior year's audit report under the tenure of the former school administration. Although conditions are not as severe as those noted in the prior audit, those that remained uncorrected and detected during this audit require the attention of the new school administration for correction and follow-up.*

This school has a Principal-Operated Fee-Based Before/After School Care Program. The program operates based on a fee schedule approved by the District detailing the daily and bi-weekly charges for providing services. All fees collected for services rendered must be properly receipted in an official receipt; and the receipt number and date, service period, total amount due and paid, agency payment (if subsidized child care), and any applicable comments must be recorded in the student registration card. In addition, the student's daily attendance must be recorded in the student attendance rosters on a daily basis.

Student registration cards and attendance rosters must be maintained and filed as part of the documentation of the program. Additionally, program staff in charge of managing the program is responsible for periodically reviewing the payments and student registration cards to ensure that fees are paid according to schedule and postings are up-to-date in the student registration cards.

In addition to the program's recordkeeping of student attendance rosters and student registration cards, school staff must submit various monthly reports of student participation and attendance to the appropriate District office and to the child care agency responsible for subsidizing some of the participants' program fees. All these documents, including copies of the monthly reports, must be maintained on file as the supporting documentation for the program.

During the 2013-2014 fiscal year, the Principal-Operated Fee-Based After School Care and Community School Programs generated total revenues and disbursements of \$258,404 and \$265,779, respectively. The school offered After School Care (ASC) and Story Hour (SH) services as well as Community School (CS) classes.

Our review of program activities for the 2013-2014 fiscal year continued to disclose various discrepancies with the recordkeeping requirements of the program. Specifically, records were incomplete, some were missing, fees collected did not always agree with



the fees established in the payment schedule and reimbursements from the subsidizing child care agency were not up-to-date. We found that:

- 2.1. Payments recorded on the student registration cards for the ASC and SH programs disclosed some manner of discrepancy. The majority of the student registration cards reviewed listed over or under payments which remained unresolved at the end of the school year. We calculated that overpayments amounted to \$293 while underpayments amounted to \$414 in 67 student records. Discrepancies ranged from \$1 to \$90.
- 2.2. The student registration cards for the ASC and SH Programs were not signed by an administrator to indicate that they were reviewed at year-end.
- 2.3. One student registration card from the ASC Program could not be located.
- 2.4. As of November 2014, the school had not received reimbursement from the child care subsidizing agency for services rendered to several participating students during the months of November 2013, December 2013 and January 2014. The amount of the outstanding reimbursement was \$778. It appears that initially, the school was communicating with the agency to resolve the matter; however, all efforts to resolve this matter seemed to have ceased after January 2014.

## **RECOMMENDATIONS**

- 2.1. **The new school administration should direct the program manager to enforce the schedule for collecting payments, to timely follow up in those instances where parents are not making payments in a timely manner; and to document instances of non-payment. Regarding overpayments or underpayments, the management of the program should ensure that parents are aware of the discrepancy and the account is adjusted in a timely manner.**
- 2.2. **The school administration should direct the program manager to conduct periodic reviews of the cards to ensure that payments are accurately collected and reflected in the payment records.**
- 2.3. **The school administration should contact the Division of Community Education and Before and After School Care Program for direction on how to settle/record year-end outstanding balances.**
- 2.4. **The school administration should direct the program manager to ensure that all registration cards are on file, reviewed and signed off to document the review at end of school year.**

**2.5. The school administration should ensure that the subsidizing child care agency is timely notified and the attendance reports are timely submitted for reimbursement. In those cases of discrepancies or delays with the reimbursement of funds, the program manager should follow up to ensure that a reimbursement is received and any pending matter is resolved.**

**Person(s) Responsible:**

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

**Management Response:**

The Principal, Assistant Principal, After School Care Program Manager (ASC), Community School Manager (CS) and Treasurer/Payroll Clerk were instructed by the Principal to conform to the recommendations provided by the Office of Management and Compliance Audits.

The following corrective actions will be implemented immediately in order to ensure compliance with the Manual of Internal Fund Accounting and the Community School Procedures Manual of Miami Dade County Public Schools.

The Principal met with the Assistant Principal, ASC Program Manager, CS Manager and Treasurer/Payroll Clerk immediately after the audit completion, on Tuesday, December 2, 2014 and reviewed the responsibilities of each staff member as delineated in the Manual of Internal Fund Accounting and the Community School Procedures Manual.

The Principal and Assistant Principal (designee) will monitor the program to ensure that the procedures and guidelines are strictly adhered to.

On a monthly basis, the Principal along with the ASC Program Manager and CS Manager will conduct school-site reviews to ensure payments are being collected in a timely manner and posted accordingly with accurate amounts to avoid overpayments and underpayment of fees. Additionally, all overpayments or underpayments of fees will be settled by the end of the current school year and all non-payments documented. Any anomalies will be corrected immediately.

The Principal or Assistant Principal will complete random reviews of the registration cards periodically and the Principal will complete an official mid-year and end-of-year review of each student registration card to account for all enrollees in the program, finalized with an official signature. The student registration cards will be updated immediately for all circumstances including new or existing registrations for After School Care and/or Community Classes.

The Principal and Assistant Principal will conduct a monthly review to confirm the ASC Program Manager and CS Manager prepares and submits the reports to the subsidizing child care agency for reimbursement in a timely manner; and that all information related to subsidized child care reimbursements is accurate and reflected in the student's records.

Any discrepancies in these reports will be identified and reported to the agency in a timely manner.

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

**Management Response:**

- The affected Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The Central Region Office Financial/Business Operations Administrative Director will review internal funds records periodically throughout the school year to ensure compliance with the Manual of Internal Fund Accounting.
- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to attend financial training workshops to help successfully monitor funds.
- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a support system for the Principal and designee to ensure that all after school records are properly maintained.

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

**Management Response**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Coconut Grove Elementary School*.

**3. Inadequate Recordkeeping,  
Documenting, And  
Reporting Of Payroll  
*Coconut Grove Elementary***

The *Payroll Processing Procedures Manual* (the *Manual*) and *Payroll Highlights* published by the District's Payroll Department establish the procedures for documenting, recording and reporting the time and attendance of employees. Pursuant to payroll guidelines, full-time employees must indicate their presence at the school site by noting their initials on the Daily Payroll Attendance Sheets *upon arrival on a daily basis*. Part-time employees must indicate their attendance on the Daily Payroll Attendance Sheets *by noting the time in upon arrival to the work site and the time out upon departure*. According to the *Manual*, the Daily Payroll Attendance Sheet is one of the most important documents in the payroll process. Accordingly, its accuracy and completeness are of paramount importance to school site administration that would customarily rely on this document to certify that the payroll information being reported is correct.

*At this school, there was a change of Principal in December 2013. The Principal supervises and approves the payroll.*

The review of payroll sign-in procedures corresponding to *the payroll in effect during our most recent audit visit in November 2014 disclosed the following departure from standard procedure on the day of the review:*

- 3.1. In 16 instances, full-time employees (mostly instructional) who were at work on a particular day or who had worked the previous day did not indicate their presence on the Daily Payroll Attendance Sheets. The total number of days amounted to 17 days.
- 3.2. In six instances, part-time employees were in attendance on a particular day or had worked the previous day; however, did not indicate their time of arrival or had not signed in/out hours on the Daily Payroll Attendance Sheets. These included part-time instructional and clerical staff. Another part-time employee signed out ahead of the scheduled time.
- 3.3. Four part-time employees working for the After School Care Program had signed in/out hours on the Daily Payroll Attendance Sheet; however, the handwriting appeared to be the same for all four employees. Our *extended review* of three additional pay periods processed in September and October 2014 *identified the same condition*. Upon our inquiries with the Principal and the Program Manager and a physical inspection of the attendance rosters, they stated it was possible that one employee may have signed in/out on behalf of other employees since they all report to work at the same time and are assigned the same hourly schedule.

## RECOMMENDATION

*To ensure that payroll is properly recorded, reported and documented, we make the following recommendation to the new Principal:*

3. Going forward, the school administration should discuss the payroll sign-in procedures with the entire staff for awareness and understanding of the payroll requirements; and should institute the periodic review of the payroll sign-in procedures to ensure that staff is compliant with the requirements. Any instances of non-compliance noted during the periodic reviews should be immediately discussed with affected staff for resolution and corrective action.

**Person(s) Responsible:**

**Principal, Assistant Principal  
and Treasurer/Payroll Clerk**

### **Management Response:**

The Principal reviewed the payroll procedures with the Assistant Principal, Treasurer/Payroll Clerk and the entire staff on understanding of payroll requirements.

The Principal and the Assistant Principal will monitor employee sign-in procedures during each payroll period to ensure payroll procedure compliance.

Any anomalies noted during the reviews will be immediately discussed with affected staff for resolution and corrective action.

**Person(s) Responsible:**

**Central Region Office Administration**

### **Management Response:**

- The affected Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The Central Region Office Financial/Business Operations Administrative Director will review with the Principal payroll procedures to ensure proper implementation and monitoring.
- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a

support system for the Principal and designee to ensure that all payroll records are properly maintained.

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Coconut Grove Elementary School*.

**4. Inadequate Controls  
Over Receipts And Deposits From  
Before/After Care Program  
Royal Green Elementary**

Section II, Chapters 2 and Chapter 3 of the *Manual of Internal Fund Accounting* provide the guidelines for documenting the receipts and deposits associated with internal funds activities. Specifically, Section II, Chapter 2 states that money collected by school employees, regardless of the amount, must be submitted to the school treasurer, or back-up designee, on the same day collected.

Regarding the general procedures over the deposit of collections, the Office of the Controller updated the policies and procedures regarding the safeguarding of funds and the timelines for the deposit of funds in *Weekly Briefing* No. 5164, dated November 6, 2008. Pursuant to these procedures, in cases where the school does not engage the armored car service, (as in the case of this school), monies collected must be deposited in the bank once collections exceed \$300. It is also requires that at a minimum, a deposit must be made on the last working day of the week and on the last working day of the month, regardless of the amounts collected. Procedures also require that the Collections/Deposits Log [FM-7249] be signed by the staff member responsible for verifying the amount of the deposit and by the administrator/designee responsible for this similar task upon placing the funds in the safe place and removing the funds from the safe place.

This school has a Principal-Operated Fee-Based Before/After School Care Program. The program operates based on a fee schedule approved by the District detailing the daily, bi-weekly and monthly charges for providing services. All fees collected for services rendered must be properly receipted in an official receipt; and the receipt number and date, service period, total amount due and paid, agency payment (if subsidized child care), and any applicable comments must be recorded in the student registration card. In addition, the student's daily attendance must be recorded in the student attendance rosters on a daily basis. During the 2013-2014 fiscal year, the Principal-Operated Fee-Based Before/After School Care Program generated total revenues and disbursements of \$164,874 and \$164,214, respectively.

Our review of a sample of receipts and deposits from both the 2013-2014 and 2014-2015 fiscal years up to March 2015 disclosed that, *although nothing came to our attention to indicate that any of the collections receipted by the school were missing*, we did find that Before/After School Care Program (B/ASC) staff was not following the proper procedures for receipting and depositing B/ASC Program collections. In addition, the school administration was not aware of monies collected by the school and left overnight at the B/ASC Office pending deposit.

Details are as follows:

- 4.1. *Collections from the B/ASC Program were not receipted, posted or deposited in a timely manner.* In two instances from our sample, the dates on the official receipts were altered to agree with the dates of the deposit and the deposit's supporting documentation. In two other instances, official receipts were not issued to payees immediately upon receipt of monies collected, but after-the-fact. After our inquiries, we found from B/ASC staff that payments were collected from the parents/guardians. However, the payment and the student registration card were placed inside a sheet protector and stored in a locked drawer until further processing. From our sample, we noted delays in the receipt/deposit of B/ASC collections of up to 2 weeks.

Some of the collections held overnight were not recorded in the Collections/Deposits Log [FM-7249]. Specifically, the collections made with checks were reported; however, the cash collections were never logged. We found that the clerk would process cash and check collections separately.

In addition, in two instances from our sample, collections were held at the school either over the weekend or during the winter recess. Deposits totaled approximately \$5,400 and consisted of both cash and checks. At the school, the signing of the Collections/Deposits Log was delegated by the Principal. Consequently, she was not aware of these matters until discussed with her during the audit.

- 4.2. *We could not readily determine that B/ASC Program staff adhered to the District's B/ASC Program payment schedule since receipts were not dated at the time that monies were collected; however, some collections included late fees.* Upon our inquiries, we found that B/ASC Program staff had implemented a payment policy for the school allowing parents/guardians an additional week after the scheduled due date to pay for B/ASC Program services.

## **RECOMMENDATIONS**

- 4.1. **The school administration should discuss receipting and depositing procedures with staff for understanding and awareness of the requirements and timelines for receipting, posting and depositing collections.**
- 4.2. **The school administration should strengthen the review and oversight of receipting/depositing activities and the Collections/Deposits Log to ensure that monies are timely receipted, deposited and recorded, especially for B/ASC Program collections.**



**4.3. The school administration should review the payment schedule with B/ASC staff to ensure compliance with the schedule.**

**Person(s) Responsible:**

**Principal**

**Management Response:**

In order to ensure compliance with receipting and depositing procedures, on March 16, 2015, the Principal met with the Assistant Principal, After School Care Program Managers, Community School Specialist and the Treasurer to review, Section II, Chapter 2 of the Manual of Internal Fund Accounting which establishes the procedures for the collection of monies at the school. Furthermore, the Principal provided them a copy of M-DCPS Weekly Briefing No. 5164 dated November 6, 2008.

The Principal instructed the Community School Specialist and the After School Care Program Managers to receipt cash and check collections to the payee immediately upon collection. The Principal instructed the Community School Specialist to appropriately complete the Collections/Deposits Log. The After School Care Managers were instructed to verify the monies collected and review and sign the Collections/Deposits Log. The Principal advised the After School Care Program Managers that the funds pending deposit were to be placed in the vault. All funds will remain in the locked vault until the Treasurer removes the funds in order to make the deposit. Upon removal of the monies by the Treasurer from the vault, the Principal or Assistant Principal will verify the funds removed for deposit at the bank.

On April 14, 2015, the Principal reviewed the payment schedule with the After School Care Managers and the Community School Specialist and advised them to ensure compliance with the schedule.

Furthermore, the Principal contacted the After School Care Office and requested for the Manager III and Program Specialist to come out to the school and provide Fiscal Management Training to the After School Care Managers and Community Involvement Specialist. The Fiscal Management Training was held on April 6, 2015.

**Person(s) Responsible:**

**South Region Office Administration**

**Management Response:**

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

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will schedule technical training with staff from the Office of Community Education for essential staff.

Principals will participate in the Summer Institute Program.

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

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Royal Green Elementary School*.

**5. Non-Compliance  
With Recordkeeping  
Procedures Associated  
With The Enrichment  
Pre-Kindergarten  
Program  
*Snapper Creek Elementary***

A Memorandum from the Division of Early Childhood Programs and the *Early Childhood Education Policies and Procedures Manual* establish the guidelines and procedures to follow when implementing Enrichment (fee-paying) Pre-Kindergarten (Pre-K) programs. Pursuant to established policy, school staff in charge of the fee collection process must receipt and deposit all fees, as well as maintain records of payments in the registration cards, following the guidelines in Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting* (since the collections are processed through the internal funds of the school).

The program operates based on a fee schedule approved by the District detailing the daily, bi-weekly and monthly charges for providing services. All fees collected for services rendered must be properly receipted in an official teacher receipt; and the receipt number and date, service period, total amount due and paid, and any applicable comments must be recorded in the student registration card which must be maintained and filed as part of the documentation of the program.

Additionally, staff in charge of managing the program is responsible for periodically reviewing the payments and student registration cards to ensure that fees are paid according to schedule and postings are up-to-date in the student registration cards.

- 5.1. Our review of 2013-2014 and the 2014-2015 fiscal year records up to February 2015 disclosed that school staff did not complete the financial section of the *Parent Fee and Payment Records* [FM-3170] (otherwise referred to as the student registration cards) for the students who participated in the Fee-Paying Pre-K program. School staff did not record the individual payments made by the parents/guardians on these cards, or maintained a control of any outstanding balances. According to the school administration, only seven fee-paying students participated in the fee paying program for 2013-2014. Based on ancillary documentation and information obtained from the school, we verified that the monies collected by the school for services rendered agreed with our projection of revenues.
- 5.2. Regarding the transmittal of these collections to the District (which follows a fixed monthly schedule) we noted that the monies collected during the months of August and September 2013 were not submitted to the District in a timely manner.

## RECOMMENDATIONS

- 5.1. Discuss payment recordkeeping procedures with appropriate staff to ensure awareness and understanding of the records that must be maintained and how they must be maintained.
- 5.2. Going forward, ensure that the Treasurer processes monthly transmittal of fees to the District in a timely manner.
- 5.3. Direct the administrator overseeing the program to conduct periodic review of the cards to ensure that payments and related information are being posted on a regular basis.

**Person(s) Responsible:**

**Principal, Treasurer**

**Management Response:**

Corrective actions have been taken to ensure compliance with the recordkeeping procedures associated with the Enrichment Pre-Kindergarten Program. On March 4<sup>th</sup>, 2015, the Principal met with the newly assigned Treasurer to review the Memorandum from the Division of Early Childhood Programs and the Early Childhood Education Policies and Procedures Manual. The Treasurer has completed the financial section of the *Parent Fee and Payment Records* (FM-3170), or student registration cards, for all students participating in the Fee-Paying Pre-Kindergarten Program for the 2014-15 fiscal year. The student registration cards will be updated monthly as payments are received. Student registration cards will be reviewed monthly by the Principal when the monthly transmittal of fees to the District is reviewed.

The Principal will meet on a monthly basis with the Treasurer to ensure that monthly collections are submitted in a timely manner.

The Principal has reviewed with all responsible staff members the measures and procedures delineated in this document.

**Person(s) Responsible:**

**South Region Office Administration**

**Management Response:**

The South Region Office Financial/Business Operations Administrative Director instructed the Principal to thoroughly review the *Early Childhood Education Policies and Procedures Manual* and develop a plan for ensuring the proper recordkeeping procedures are followed as they relate to the Pre-Kindergarten Program.

Principals will participate in the Summer Institute Program.

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**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Snapper Creek Elementary School*.

**6. Non-Compliance  
With Certain School Site  
Informational Technology  
Data Security Controls  
*Snapper Creek Elementary***

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

Pursuant to memoranda from School Operations and our office, and *Weekly Briefing* (WB) No. 1120 (issued in October 2006), current access to the system application for changing grades (ISIS-ACAD GRAD/TRACE UPD) is limited to *three staff approvers (namely, the Principal, an Assistant Principal, and the Registrar)*. This was designed to protect the system from unauthorized access to students' grades. In addition, *Weekly Briefing* (WB) No. 4483 (issued in July 2008) and No. 7784 (issued in April 2010), access to the Electronic Gradebook applications such as the Electronic Grade Book Attendance (WGBA) Manager is currently restricted to five staff approvers (namely, the Principal, Assistant Principal, Registrar or individual performing duties of the Registrar, one primary Gradebook Manager/Attendance Manager (instructional or clerical staff only), and one clerical staff member selected by the Principal, not to exceed five approvers).

- 6.1. At this school, our review of the most current "*Authorized Applications for Employees by Locations*" report dated February 11, 2015 and inquiries that the monthly reports had not been reviewed by the Principal since September 2013.
- 6.2. In the report, we noted that the former Assistant Principal had access to several applications, including (ISIS-ACAD GRAD/TRACE UPD). This former employee had not worked at this location since September 2013. We brought this matter to the attention of the school administration for awareness and immediate corrective action. During the audit, the school administration revoked access of this individual.

Section V of the *Student Attendance Reporting Procedures* published by the District's Federal and State Compliance Office states that attendance eligibility for collecting Full-Time-Equivalent (FTE) is based *on the official recording of the school attendance*. This *Section* also states that the Electronic Gradebook is the source document for instructional staff to record student attendance. The Attendance Manager (designated by the Principal) is responsible for ensuring that student attendance is recorded in the Electronic Gradebook accurately and in compliance with attendance guidelines; for

exporting the attendance information into the Integrated Student Information System<sup>2</sup>; as well as in charge of making attendance adjustments to the ISIS system.

As stated in *Article XVII-Paraprofessional/Associate Educator/School Support Personnel* of the contract between Miami-Dade County Public Schools and the United Teachers of Dade (UTD), and the *School Allocation Plan* published by the District's Office of Budget Management, a Paraprofessional *shall not perform office duties which are not directly related to classroom instruction.*

- 6.3. One of the employees with access to the WGBA-Grade Book Attendance application was listed as a part-time Paraprofessional. Upon our inquiries and according to the school administration, this employee was given access because she was performing *clerical duties* in the front office since the beginning of the 2014-2015 fiscal year.
- 6.4. We verified that the salary of the employee previously cited was a grant-funded position paid with funds from the *Individuals with Disabilities Education Act* grant (otherwise referred to as IDEA) for the first few pay periods of the current fiscal year (up to October 9, 2014). Effective October 10, 2014, the part-time position has been funded with monies from the General Fund.

## RECOMMENDATIONS

- 6.1. **Going forward, prior to granting system access to members of the school staff, the school administration should ensure that access is required to perform the staff member's duties and job responsibilities, and granting such access does not exceed user thresholds.**
- 6.2. **Going forward, the school administration should ensure that staff is assigned to perform duties in alignment with their job description and grant requirements. In the case of paraprofessionals and similar staff, the job guidelines should be observed to prevent breaches both in employment contract and grant guidelines.**

**Person(s) Responsible:**

**Principal**

**Management Response:**

Corrective actions have been taken to ensure compliance with school site Information Technology data security controls. The Principal reviewed Weekly Briefing No. 7784.

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<sup>2</sup> ISIS is the official source document for the recording and submission of attendance data to the Department of Education. The Official Daily School Attendance must be exported daily from the Electronic Gradebook.

The Principal will review and monitor the “*Authorized Applications for Employees by Locations*” reports on a monthly basis to ensure access granted to school staff is required to perform the staff member’s duties and job responsibilities, and that the user threshold limits are not exceeded.

Corrective actions have been taken to prevent breaches in employment contract and grant guidelines. The employee with access to the WGBA-Grade Book Attendance application will be placed in a clerical position to ensure her responsibilities are aligned with her job classification and in compliance with the contract between Miami-Dade County Public Schools and the United Teachers of Dade (UTD). The Principal will ensure that staffs are assigned to perform duties in alignment with their job descriptions and grant requirements.

The Principal has reviewed with all responsible staff members the measures and procedures delineated in this document.

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

**Management Response:**

The Financial/Business Director instructed the Principal to ensure that staff is assigned to perform duties in alignment with their job description.

The Financial/Business Director instructed the Principal to review *Weekly Briefing Numbers 1120, 4483, and 7784* and periodically review access to the WGBM and WGBA applications and ensure compliance.

Principals will participate in the Summer Institute Program.

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

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report’s Appendix Section for School Operations administration’s comprehensive response addressing the recommendations to the school findings of *Snapper Creek Elementary School*.



**7. School Non-Compliant With  
Full-Time Equivalent FTE  
Student Records (ESOL, SPED)  
Resulted In Potential  
FTE Funding  
Disallowances  
*Snapper Creek Elementary***

Our review of a sample of FTE and Teacher Certification records in 2014-2015 found several discrepancies in the ESOL and Special Education (SPED) areas. Based on our samples, non-compliance issues identified in these areas could have generated a combined funding disallowance to the District totaling approximately \$9,380. Details are as follows:

*Results of Review of ESOL records*

For the 2014-2015 school year, guidelines and procedures for maintaining student information for *English Language Learners (ELL)*, also known as *English for Speakers of Other Languages (ESOL)*, were provided through the 2014-2015 Opening of School Year Information and Reminders, the Division of Bilingual Education and World Languages memoranda and the *District Plan For Services to English Language Learners*.

According to the guidelines, all sections of the Individual *English Language Learners/Limited English Proficiency (ELL/LEP)* Student Plan [FM-4649] must be appropriately initiated and/or updated in a timely manner and maintained in the student's cumulative folder. A Web-based ELL/LEP Plan (WLEP) must be completed for all ELL students. In addition, the *Home Language Survey* [FM-5196] and copies of the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* [FM-6576] must be properly completed and filed in the ESOL Program Record Folder.

In those instances where a student has been enrolled over six semesters in the ESOL program, the student folder must hold evidence that the LEP Committee convened annually to assess adequate progress, and include an evaluation of such assessment in writing. Pursuant to State Rule 6A-6.09022 *Extension of Services in English for Speakers of Other Languages (ESOL) Program*, the ELL Committee's consideration as to whether a student is an *English Language Learner* or not must be similarly documented based on a minimum of two criteria or rationale, which is specified in this rule.

During the October 2015 FTE Survey<sup>3</sup>, the school reported 93 students enrolled in the ESOL program.

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<sup>3</sup> FTE Survey in October is otherwise referred to as FTE Survey Period 2.

A review of a sample of ten ELL student folders disclosed the following discrepancies in all ten student folders sampled (100%). Based on our samples, non-compliance issues identified in the ESOL area could have generated a funding disallowance to the District totaling approximately \$980. We found that:

- 7.1. In two instances, the student folder showed that the LEP Committee had convened to assess the student's progress; however, the required committee member signatures were not evident and the rationale for recommendation to assess the student's progress was incomplete. For another student, the school did not have documentation on file to demonstrate that a LEP Committee meeting had convened to consider the student's extended placement in the ESOL program.
- 7.2. In ten instances, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* [FM-6576] did not have the Principal's signature. In addition, these letters were not located in the student files.
- 7.3. In one instance, the *Home Language Survey* [FM-5196] was not properly completed. Specifically, the form was not dated.

#### *Result of Review of Special Education (SPED) Records*

The *Matrix of Services* form (referred to as a *Matrix*) is used to determine the cost factor for exceptional education students. The cost factor calculation in the *Matrix* is based on the decisions made by the Individual Education Plan Committee, which are documented on the *Individual Education Plan (IEP)*.

The school reported 164 SPED students during the October 2014 FTE Survey Period. Our review of a sample of 16 SPED records, of which nine were Exceptional Education and seven were Gifted student folders disclosed non-compliance with District policy in one of the ten student folders sampled (10%). We found that:

- 7.4. In one instance, the program eligibility noted in the student's IEP and *Matrix of Services Form* did not agree. In addition, the *Matrix of Services Form* was not completed in a timely manner. Specifically, it was completed four months after the IEP meeting had taken place. This special needs student was reported at the highest funding level (255) of services. Consequentially, in this case, the potential funding disallowance resulting from non-compliance with documentation requirements was calculated at approximately \$8,400.

## RECOMMENDATIONS

- 7.1. The Principal or administrative designee should assess the ESOL area to ensure that appropriate staff is identified for completing the LEP Plans.
- 7.2. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.
- 7.3. To reduce the probability of potential losses in funding and other non-compliance issues regarding SPED criteria, the Principal or administrative designee should monitor the SPED area and student folders on a regular basis to ensure that IEP and EP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS; and all necessary records are properly completed, signed and filed.

**Person(s) Responsible:**

**Principal, Assistant Principal,  
ESOL and SPED Staff**

**Management Response:**

Corrective actions have been taken to ensure compliance with Full-Time Equivalent FTE Student Records for ESOL and SPED students. On February 5<sup>th</sup>, 2015, the Principal reviewed the guidelines and procedures for maintaining student records for *English Language Learners* (ELL) provided by the Division of Bilingual Education with the Assistant Principal and ESOL staff. The Principal also reviewed required procedures for students enrolled over six semesters in the ESOL program pursuant to State Rule 6A-6.09022 *Extension of Services in English for Speakers of Other Languages* (ESOL) with the Assistant Principal and ESOL staff.

The Principal directed the Assistant Principal and ESOL staff to review all incoming cumulative student records for accuracy and proper documentation in accordance with State and District guidelines, and to ensure that all required documentation is included in the LEP folders. The Registrar will confirm that the information entered in ISIS is aligned with the information documented in the LEP Plan for all ESOL students. The Assistant Principal will monitor the completion of LEP Plans, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* (FM-6576), and the *Home Language Survey* (FM-5196). The Assistant Principal will monitor LEP Committee meetings and completion of documentation to ensure the inclusion of required committee member signatures and the rationales for recommendations.

The Principal conducted a complete self-review of LEP folders at the school site to ensure that all required documentation is accurate and available. This practice will be maintained and periodic self-reviews will be conducted to ensure the proper maintenance of records.

On February 4<sup>th</sup>, 2015, the Principal reviewed the guidelines and procedures for maintaining student records for SPED students, specifically with regard to the timely completion of the *Individual Education Plan (IEP)* and *Matrix of Services* form for SPED students, and the *Educational Plan (EP)* for Gifted students, with the Assistant Principal and all SPED and Gifted teachers. To reduce the probability of potential losses in funding and other non-compliance issues regarding SPED criteria, the Principal directed the Assistant Principal and the SPED staff to review the cumulative records of all SPED students utilizing the SPED Program Standards Review Form (FM-7069) to ensure compliance.

The Principal will initiate a self-review of the cumulative records of all SPED students utilizing the SPED Program Standards Review Form (FM-7069) in September, January and May to ensure inclusion and accurate completion of all required documentation.

The Principal has reviewed with all responsible staff members the measures and procedures delineated in this document.

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

**Management Response:**

The Financial/Business Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) and Special Education Students to ensure that the records are maintained in accordance with the respective program guidelines.

Principals will participate in the Summer Institute Program.

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

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Snapper Creek Elementary School*.

**8. Inadequate Recordkeeping, Documenting, And Reporting Of Payroll  
Campbell Drive K-8 Center**

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

General payroll procedures require that part-time and full-time employees reflect their attendance in the attendance rosters by noting their initials (full-time) or the time in/out (part-time).

*At this school, the principal supervises and approves this payroll.* We reviewed the Daily Payroll Attendance Sheets for a pay period in May/June 2014 and December 2014/January 2015 and the pay period in effect at the time of the audit in February 2015. We noted discrepancies as follows:

- 8.1. Our observation of the pay period in effect at the time of the audit showed that full-time employees (14 instructional and seven non-instructional), who were present for one or more days had not indicated their presence on the Daily Payroll Attendance Sheets while they were in attendance at the worksite. The discrepancies represented a total of 32 instances for 21 employees.
- 8.2. In several pay periods processed during May-June 2014 and December 2014-February 2015, we noted that the Payroll Clerk, the Cafeteria Managers from both the main campus and satellite location and the person in charge of the Community School *recorded the time in/time out on the Daily Payroll Attendance Rosters on behalf of **all** part-time employees.*
- 8.3. In addition, for the pay period in effect at time of the audit visit, for part-time employees, several hours were indicated ahead of time, either upon arrival or prior to the beginning of work schedule.

According to the school administration, these payroll sign-in procedures had been in place for the entire 2013-2014 fiscal year and 2014-2015 up to February 2015 (when it was brought to the school administration's attention during the audit visit).

## RECOMMENDATIONS

*To ensure that payroll is properly recorded, reported and documented, we make the following recommendations:*

- 8.1. The school administration should discontinue the practice of allowing the Payroll Clerk, Cafeteria Managers or Community School staff to sign on the Daily Payroll Attendance Sheets on behalf of other staff members.
- 8.2. The school administration should review with staff the recording of attendance on the Daily Payroll Attendance Sheets and the proper documentation of payroll days/hours to ensure awareness and understanding of the requirements for recording the payroll.
- 8.3. The school administration should implement procedures for recording the attendance of part-time employees working off-site to ensure that the school maintains records of their personal attendance. We recommend that the school administration contact the District's Payroll Department for guidance/assistance regarding these procedures.
- 8.4. Periodically review the sign in sheets of staff and hourly paid employees to ensure that employees are signing in/out in a timely manner.

**Person(s) Responsible:** Principal, Assistant Principal and Payroll Clerk

### **Management Response:**

In review of the findings and recommendations reported, the Principal has taken immediate action to enforce proper procedures and ensure the adequate documenting, recordkeeping and reporting of payroll.

Specifically, in response to inconsistencies with employees signing in on the Daily Payroll Attendance Sheets, the Principal met with the faculty on February 12, 2015, to review proper payroll sign-in procedures. Additionally the Principal met with the Assistant Principal and the Payroll Clerk on February 17, 2015, to review the *Payroll Processing Procedures Manual*. The Assistant Principal has been assigned the responsibility of reviewing the payroll sign in sheet daily by 8:45 am to ensure compliance. Employees will be notified immediately via email if a discrepancy in procedure should be found. A memorandum delineating proper payroll sign in procedures was distributed to all employees on February 18, 2015.

On February 12, 2015, the Principal met with the Cafeteria Manager and the Community School Manager to review proper payroll procedures for part-time employees. The Payroll Clerk, Cafeteria Managers and Community School staff were instructed to discontinue the practice of signing in and out on the Daily Payroll

Attendance Sheets on behalf of other staff members. All part-time employees were instructed to sign in by indicating the actual time they start and to sign out by indicating the actual time they end their work day on the Daily Attendance Roster.

The Principal and/or Assistant Principal will periodically review all Daily Payroll Attendance Rosters to ensure compliance with the procedures.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the Payroll Processing Procedures Manual and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Payroll Sign-in Rosters and the monitoring of the hourly sign-in on the Daily Payroll Attendance Sheet.

The Financial/Business Operations Director will conduct periodic site-reviews to ensure compliance with all the guidelines found in the Payroll Processing Procedures Manual to make sure that the daily and hourly payrolls are accurate.

Principals will participate in the Summer Institute Program.

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

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Campbell Drive K-8 Center*.

**9. Inadequate Controls  
Over Purchases  
Made With The  
Purchasing Card  
Resulted In  
Non-Compliance  
With Purchasing  
Requirements And  
Incomplete Documentation  
*Neva King Cooper Educational Center***

The *Purchasing Card Program Policies and Procedures Manual* establishes the procedures for documenting credit card (P-Card) purchases. According to the procedures, credit cards are issued to purchase authorized goods and services costing less than \$3,000 per individual transaction. Regarding general purchasing procedures, pursuant to School Board Policy 6320 *Purchasing*, purchases for non-bid items of \$1,000 or more but less than or equal to \$50,000 require that three (3) quotations must be solicited, and if possible, at least one of these quotations must be from a Minority/Women Business Enterprise. The quotations must be included as part of the ancillary documentation supporting the disbursement to show compliance with vendor selection requirements and lowest price selected.

The P-Card card itself displays the tax-exempt number for tax-identification purposes. This was designed to allow purchases to be made tax-free. However, some vendors may require a standard tax exemption form to be completed for their records. According to the P-Card Manual, the form should be completed to satisfy vendor requirements.

Regarding the requirements for authorizing a charge, the *Purchasing Card Purchase Authorization Form* [FM-5707] must be completed and submitted to the work location administrator for approval, *after which* the form may be submitted to the appropriate personnel authorized for making the purchase. Guidelines for documenting the approved charge require that an itemized invoice from the vendor be obtained and the invoice be signed by the individual who received the merchandise/goods/services to indicate acknowledgement of receipt of goods or services.

We sampled P-Card monthly reconciliations and subsidiary records on file From August 2014 to January 2015. Our review disclosed that the documentation supporting the charges was incomplete in that a document other than an original invoice was used to document the purchase; the documents supporting the disbursement were not signed to denote acknowledgment of receipt of merchandise/goods/services; the minimum of three quotations (including one from a certified minority enterprise) for purchases over \$1,000 were not obtained; and sales tax was paid on items for school use that should be tax-exempt. For some of these purchases, we noted that the purchase authorization forms were completed *after* the purchases had been made. In addition, we found that



some of the items purchased were shipped to the school administrator's personal residence instead of to the school's address. Details follow:

- 9.1. In 61 instances, the invoice supporting the charge was not signed to indicate that merchandise/goods/services had been received at the school. Total charges amounted to approximately \$23,900.
- 9.2. In 37 instances, the *Purchasing Card Purchase Authorization Form* [FM-5707] was approved by the school administration *subsequent to* the date of the purchase. Total charges amounted to approximately \$17,400.
- 9.3. In 29 instances, a packing list/slip or similar documentation was used in lieu of a receipt or vendor invoice to document the purchase. Total charges amounted to approximately \$12,200. Some were on-line purchases and detailed electronic mail confirmation was filed.
- 9.4. In 22 instances, sales-tax exemption status was not used for the purchase of various items for school use and student/office supplies. Total sales tax paid was approximately \$500.
- 9.5. In four instances, three (3) written quotations, one of which must have been a certified minority enterprise were not obtained for purchases of \$1,000 or more. Total charges amounted to approximately \$8,300.
- 9.6. In five instances, items purchased were delivered to the Principal's personal residence instead of to the school site. Total charges amounted to approximately \$3,100. The items in question consisted of several iPads, a small oven, a blender, small electronics and miscellaneous equipment/supplies. According to the Principal, shipments to her personal residence were the result of an oversight when placing the orders with the vendors on-line. At the time of our visit, we verified that the large ticket items were located at the school. Regarding the intended use of some of these items, according to the Principal, they were purchased to enhance the educational services of the special needs students at the school and the items were being used in the manner intended.

## RECOMMENDATIONS

- 9.1. The school administration should discuss the Purchasing Card Program guidelines with staff for awareness and understanding of the requirements; and should strengthen the review over disbursements made with the credit card to ensure compliance with District Policy.
- 9.2. The school administration should direct staff to complete [FM-5707], present them to the Principal for approval and file them with the rest of the P-Card records prior to making purchases.
- 9.3. The school administration should direct staff to ensure that invoices are signed to indicate that goods/services have been received and payment is in order and that vendor invoices are obtained as supporting documentation.
- 9.4. The school administration should enforce bid requirements and direct staff to ensure that: 1) purchases are properly documented with the minimum of three written vendor quotation, one of which must be from a certified minority enterprise; and 2) the lowest quotation is selected.
- 9.5. School administration and staff involved in the P-Card purchasing process should ensure that the sales tax exempt status is discussed and clarified with the vendors prior to making a purchase; and should contact the District's Purchasing Card Program Section for further guidance.
- 9.6. The school administration should ensure that all purchases made with the P-Card are delivered to the school site location.

**Person(s) Responsible:** Principal, Assistant Principal, Treasurer/Bookkeeper,  
Clerical Staff

### Management Response:

The Principal has taken immediate corrective action which included meeting with the Assistant Principal and the Treasurer to review the audit findings on Friday, April 10, 2015. The Principal conducted a meeting with all Clerical Staff who are involved with purchasing on April 10, 2015, in order to review all district policies relating to the District P-Card requirements. Copies of the *Purchasing Credit Card Policies & Procedures Manual* were made available to all appropriate personnel. All personnel signed that they received the documents and that the *Purchasing Credit Card Policies & Procedures Manual* were discussed.

The Principal and the Treasurer have developed a bi-weekly review process, depending on card usage, to ensure compliance with Purchasing Credit Card Program guidelines.

These bi-weekly meetings commenced after the audit, February 2015, and will continue throughout the year(s).

All received goods will be carefully reviewed, inventoried, and cross-checked to the Purchasing Card Program Purchase Authorization (FM-5707), the invoice and the packing slip. The Invoice will be stamped and signed to identify the date of receipt at the school site. The Purchasing Card Program Purchase Authorization (FM-5707) will be signed on or before the date of purchase. A continuous review will consist of the Treasurer monitoring that the information is accurate on the P-Card requisition as well as any type of bidding for orders over \$1,000.00. Purchases over \$1,000.00 will be properly documented with the minimum of three vendor quotes and one will be from a minority vendor.

The Principal will ensure that the sales tax exempt policy will be adhered to and complied with the District's P-Card policy and procedures. The school administration will ensure that all goods and purchases will only be delivered to the school site location by reviewing and editing all online accounts.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the Purchasing Credit Card Program Policies & Procedures Manual with the Purchasing Clerk, Treasurer and Assistant Principal to ensure that procedures are appropriately followed as related to credit transactions and to ensure compliance with the District policy and procedures related to bids. The procedures will be randomly reviewed by the South Region Office Financial/Business Operations Director.

Principals will participate in the Summer Institute Program.

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

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Neva King Cooper Educational Center*.

**10. Inadequate Recordkeeping,  
Documenting, And  
Reporting Of Payroll  
*Ruth Owens Krusé Educational Center***

The *Payroll Processing Procedures Manual* (the *Manual*) and *Payroll Highlights* published by the District's Payroll Department establish the procedures for documenting, recording and reporting the time and attendance of employees. Pursuant to payroll guidelines, full-time employees must indicate their presence at the school site by noting their initials on the Daily Payroll Attendance Sheets *upon arrival on a daily basis*. Part-time employees must indicate their attendance on the Daily Payroll Attendance Sheets *by noting the time in upon arrival to the work site and the time out upon departure*.

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

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

The review of payroll sign-in procedures corresponding to the payroll in effect during our most recent audit visit in mid-February 2015 disclosed the following departure from standard procedure:

- 10.1. On the day of the review, we noted 11 instances where full-time employees (eight instructional and three non-instructional) had not indicated their presence one or more days (up to three days) on the Daily Payroll Attendance Sheets while they were in attendance at the worksite. The total number of days amounted to 14 days.
- 10.2. Similarly on that day, the Daily Payroll Attendance Sheet for part-time employees disclosed that nine part-time employees had not signed in/out for most days worked during that particular pay period up to the day of our review (from one to four days). Upon our inquiries, we were informed that several part-time employees worked at off-site locations. We extended our review of the part-time daily attendance rosters to cover six pay periods since November 21, 2014 and our review disclosed that the Principal's Secretary had recorded the time in/time out on behalf of **all** part-time employees, whether they worked on-site or off-site. According to the Principal's Secretary, this system was implemented to ensure that the attendance of part-time employees at off-site locations was properly recorded. However, there was no supporting documentation on file (i.e., a subsidiary attendance roster from the off-site location or an individual attendance roster) from the employees themselves demonstrating their own hourly recording of attendance.

## RECOMMENDATIONS

***To ensure that payroll is properly recorded, reported and documented, we make the following recommendations:***

- 10.1. The school administration should discontinue the practice of the payroll preparer recording the daily attendance on behalf of part-time staff.**
- 10.2. The school administration should review with staff the recording of attendance on the Daily Payroll Attendance Sheets and the proper documentation of payroll hours to ensure awareness and understanding of the requirements for recording the payroll.**
- 10.3. The school administration should implement procedures for recording the attendance of part-time employees working off-site to ensure that the school maintains records of their personal attendance. We recommend that the school administration contact the District's Payroll Department for guidance/assistance regarding these procedures.**
- 10.4. Periodically review the sign in sheets of staff and hourly paid employees to ensure that employees are signing in/out in a timely manner.**

**Person(s) Responsible:                      Principal, Assistant Principal and Payroll Clerk**

### **Management Response:**

In review of the findings and recommendations reported, the Principal has taken immediate action to enforce proper procedures and ensure the adequate documenting, recordkeeping and reporting of payroll.

Specifically, the Principal met with the Payroll Clerk and Assistant Principal on February 12, 2015, to review the *Payroll Processing Procedures Manual* and discussed how to ensure compliance and avoid future recurrence. Additionally, the Principal met with the school staff on February 27, 2015, to discuss general payroll procedures. The following week, the Principal met with each of the hourly employees to review the signing in and out procedures.

Furthermore, a procedure was established for the careful review of the Daily Payroll Attendance Sheets by both the Payroll Clerk and the Principal or Designee. All payroll sheets will be randomly reviewed by the Principal and/or Payroll Clerk after the start of the regular work day and at various times. Employees will be notified immediately should a discrepancy be identified. A Payroll Discrepancy binder is being maintained to determine and record the frequency of repeated discrepancies.

Finally, the Principal instructed the Payroll Clerk/Secretary to fax or email a copy of the Daily Payroll Attendance Sheet to both off-campus sites to ensure that part-time employees are signing in and out in accordance with the established payroll procedures. Off-site administrators will assist the Principal in monitoring these documents. A designated staff member from each site will fax or email the Daily Attendance Sheet on the day the bi-weekly payroll is processed. In the event, an employee is unavailable, the Payroll Clerk, Principal, or Designee will pick up the rosters in person. The copy of the completed Daily Attendance Sheet will be maintained at the school.

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

**Management Response:**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the Payroll Processing Procedures Manual and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Payroll Sign-in Rosters and the monitoring of the hourly sign-in on the Daily Payroll Attendance Sheet.

The Financial/Business Operations Director will conduct periodic site-reviews to ensure compliance with all the guidelines found in the Payroll Processing Procedures Manual to make sure that the daily and hourly payrolls are accurate.

Principals will participate in the Summer Institute Program.

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

**Management Response:**

Refer to pages 34-35 of this report and page 110 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of *Ruth Owens Krusé Educational Center*.

**11. Non-Compliance  
With Certain School Site  
Informational Technology  
Data Security Controls  
Brownsville Middle**

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

Section V of the *Student Attendance Reporting Procedures* published by the District's Federal and State Compliance Office states that attendance eligibility for collecting Full-Time-Equivalent (FTE) is based *on the official recording of the school attendance*. This *Section* also states that the Electronic Gradebook is the source document for instructional staff to record student attendance. The Attendance Manager (designated by the Principal) is responsible for ensuring that student attendance is recorded in the Electronic Gradebook accurately and in compliance with attendance guidelines; for exporting the attendance information into the Integrated Student Information System<sup>4</sup>; as well as in charge of making attendance adjustments to the ISIS system.

Pursuant to *Weekly Briefing* (WB) No. 4483 (issued in July 2008) and No. 7784 (issued in April 2010), access to the Electronic Gradebook applications such as the Electronic Grade Book Attendance (WGBA) and Grade Book Manager (WGBM) is currently restricted to five staff approvers (namely, the Principal, Assistant Principal, Registrar or individual performing duties of the Registrar, one primary Gradebook Manager/Attendance Manager (instructional or clerical staff only), and one clerical staff member selected by the Principal, not to exceed five approvers). *Furthermore, access to WGBA/WGBA must be limited to administrators, instructional, or clerical personnel. This excludes personnel such as: network technicians, security staff, bus drivers, cafeteria staff and custodial staff.*

Also, pursuant to *Weekly Briefing* (WB) No. 1120 (issued in October 2006), access to changing grades (ISIS-ACAD GRD/TRACE UPD) is currently restricted to three staff approvers (namely, the Principal, Assistant Principal and Registrar).

The Authorizing Administrators (Quad A) security access application is part of the security system designed by ITS which allows principals/administrators to establish employee access to the applications related to their job functions. This was designed to

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<sup>4</sup> ISIS is the official source document for the recording and submission of attendance data to the Department of Education. The Official Daily School Attendance must be exported daily from the Electronic Gradebook.

give a work site administrator control over the authorization of employees at that work location to the M-DCPS computer system by indicating which system each employee is authorized to use. *In simple terms, this application gives a user the ability to authorize or cancel authorizations from other users, based on the computer applications that the user already has.*

Regarding authorization to the *Quad A* security access application, according to ITS' *Quad A User Guide* (dated July 2008), *authorizing administrators* have been defined as: *all school principals, administrators at the director level in non-school site locations, and the highest ranking administrator of work sites not having a director or above.* The guide also states *that this responsibility cannot be delegated.*

At this school, there was a change of Principal in October 2014.

Our review of the most current "*Authorized Applications for Employees by Locations*" report dated January 14, 2015 disclosed the following departure from established procedure:

- 11.1. The number of employees with access to Electronic Grade Book Attendance (WGBA) application was nine; *however, the user threshold is no more than five.* In addition, one of these employees was a school security monitor. According to the school, this employee performs duties related to attendance.
- 11.2. The number of employees with access to the Electronic Grade Book Manager (WGBM) application was nine; *however, the user threshold is no more than five.*
- 11.3. The number of employees with access the application for changing student grades in ISIS (ISIS-ACAD GRD/TRACE UPD) was seven; *however, the user threshold is no more than three: Principal, Assistant Principal and Registrar or acting Registrar.*
- 11.4. The former Principal was listed as having access to several computer applications related to this school site. These included *Quad A* security access. He is no longer employed at this location.
- 11.5. The Principal's Secretary had access to the *Quad A* security access application. *This application is restricted to the Principal only.*

During the audit, the new Principal revoked the access for several staff members in order to satisfy computer access restriction thresholds and comply with District policy. However, our follow-up review on February, 2015 disclosed that four employees continued with access to ISIS-ACAD GRD/TRACE UPD, while six employees remained with access to WGBA. We brought this matter to the attention of the school administration.



## RECOMMENDATION

11. **Going forward, the school administration should carefully review the monthly report titled *Authorized Applications for Employees by Locations* Report to ensure that access to school site computer applications is compliant with user thresholds and *excludes personnel such as: network technicians, security staff, bus drivers, cafeteria staff and custodial staff*. In addition, any changes made to staff's access to these applications should be monitored to ensure continued compliance with current District guidelines.**

**Person(s) Responsible:**

**Principal**

**Management Response:**

The Principal has reviewed Weekly Briefing No. 4483 (issued in July 2008), No. 7784 (issued in April 2010), and No. 1120 (issued in October 2006) to ensure compliance with personnel access to Electronic Gradebook Attendance (WGBA) Manager is restricted to five staff approvers (namely Principal, Assistant Principal, Attendance Clerk, Registrar and/or staff performing duties aligned with gradebook attendance).

The Principal is reviewing the "*Authorized Applications for Employees by Locations*" report on a monthly basis to ensure compliance with WGBA access procedures and ensure that employee access is in compliance with current District guidelines and does not exceed the user threshold.

The Principal has reviewed Section V of the *Student Attendance Reporting Procedures* published by the District's Federal and State Compliance Office. Access to school personnel is being monitored by the school administration to ensure compliance with recording student attendance in the Electronic Gradebook and to ensure that security monitors do not have access at any time.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

The Education Transformation Office and the Principal established an organized plan for the Principal to implement and monitor to ensure compliance. The plan encompasses thoroughly reviewing District Policy and Weekly Briefings (4483 and 7784) and Student Attendance Reporting Procedures for granting access to staff members to perform duties and responsibilities.

In addition, the Principal has been instructed to review the “*Authorized Applications for Employee by Locations*” report on a monthly basis to ensure employee access is in compliance with District guidelines and does not exceed the user threshold.

**12. Inadequate Controls Over Property Inventory Resulted In Loss Of Equipment  
Brownsville Middle**

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

*A similar matter regarding “unlocated” property was identified at this school during the prior property inventory and discussed with the former school administration for corrective action. At this school, there was a change of Principal in October 2014.*

At this school, our most recent property inventory, which we conducted in January 2015, consisted of the physical verification of 335 property items with an individual cost of \$1,000 or more, for a total acquisition cost of \$710,333.

Our physical verification of the property disclosed that of the 335 inventoried items, four items with an aggregate depreciated value of \$283 and an acquisition cost of \$9,215 could not be accounted for and are reported as “unlocated”.

Type of Equipment	Qty.	Year Acquired	Acquisition Cost	Depreciated Value
Computers	2	1998 and 2003	\$ 3,035	\$ 0
Other equipment <sup>5</sup>	2	1990 and 2005	6,180	283
Total	4		\$ 9,215	\$ 283

During this property audit, a Police report to document the theft of school board owned equipment (a camera) was presented after-the-fact, in lieu of a Plant Security Report, approximately one month after the property audit was completed. According to the Police report, the camera in question had been issued to school staff to use off campus; however, the equipment had been stolen from the employee’s vehicle. It also appears that the employee did not report the theft to the school when it happened, but at a later date, when the school requested the return of the equipment.

<sup>5</sup> “Other equipment” consists of a workshop saw and medical equipment.

## RECOMMENDATIONS

- 12.1. The new school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.
- 12.2. The new school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.
- 12.3. The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.
- 12.4. The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.
- 12.5. Any Plant Security Reports and/or Police Reports documenting the loss/theft/destruction of school board equipment should be filed with the school records and should be provided to Property Audits staff during the audit to account for the property.

**Person(s) Responsible:**

**Principal, Assistant Principal,  
Treasurer and Head Custodian**

**Management Response:**

The Principal will assign the Treasurer, a 12 month employee, to be the Designated Site Person (DSP) for inventory control purposes. The DSP and Head Custodian will work collaboratively to ensure that the movement of property is being monitored.

The Principal addressed the issues of Property Management with all staff members at a faculty meeting on April 2, 2015. This involved the understanding of procedures for safeguarding and maintaining control over property entering and leaving the building. The DSP and the Assistant Principal will conduct quarterly property reviews to monitor the inventory, and identify and resolve any discrepancies. The findings will be reported to the Principal then forwarded to the Financial/Business Director for the Education Transformation Office (ETO).

School-Board owned property taken off campus by staff will be documented with an Approval of Off-Campus Use of School Board Property [FM-6076] and periodically monitored to ensure it is returned in a timely manner. Any equipment formally transferred from this location to any other location will be documented with a

properly completed Outgoing Controlled Equipment form [FM-1670], and a copy will be submitted to Property Accounting for recording the transfer of equipment. Any property losses due to theft/loss will be reported to School Police and a Plant Security Report [FM-0366] will be timely reported and filed with that office. Ultimately, Outgoing Controlled Equipment forms, Plant Security Reports and/or Police Reports documenting the transfer or loss/theft/destruction of school board equipment will be filed at the school as part of the property records to justify the whereabouts of the equipment.

**Person(s) Responsible:**

**ETO Administration**

**Management Response:**

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

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

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

The Financial/Business Operations Director instructed the Principal to conduct quarterly reviews of property and to submit the findings to the Education Transformation Office immediately upon completion.

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the fiscal year ended June 30, 2014, on the cash basis of accounting;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*; and *certain information technology controls*;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period July 1, 2013 through June 30, 2014, payroll, purchasing credit card transactions, and information technology controls included current periods. The scope of the Title I Program audit was the 2013-2014 fiscal year. FTE audits covered the February 2014 survey period (2013-2014 February survey period 3), the October 2014 survey period (2014-2015 survey period 2) or the February 2015 survey period (2014-2015 survey period 3), depending on the school audited.

Our procedures were as follows:

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

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

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

### **Internal Control Matters**

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

## BACKGROUND

### INTERNAL FUNDS

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

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

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

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

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

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



## PAYROLL

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

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

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

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

## PROPERTY

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

Our office conducts yearly inventories at each school 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 schools/centers and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

## PURCHASING CARD (P-CARD) PROGRAM

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

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

## TITLE I PROGRAM

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



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

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

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

## FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2013-2014 and 2014-2015 fiscal years, months selected by the FDOE for these surveys are as follows:

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

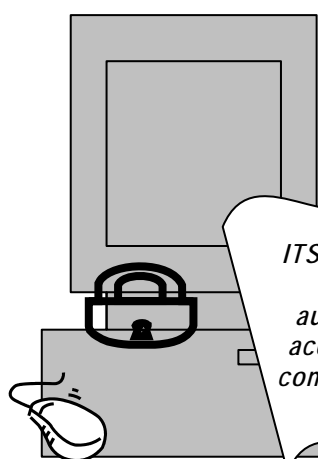
Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

Incomplete/inaccurate student records which do not adequately support/justify funding levels may give rise to losses in funding. Similarly, teacher certification is closely linked to FTE funding and must be monitored on an ongoing basis to prevent similar losses in

funding to the District. Aside from the monetary losses, non-compliance issues are closely reviewed by the Auditor General and included in their reports.

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

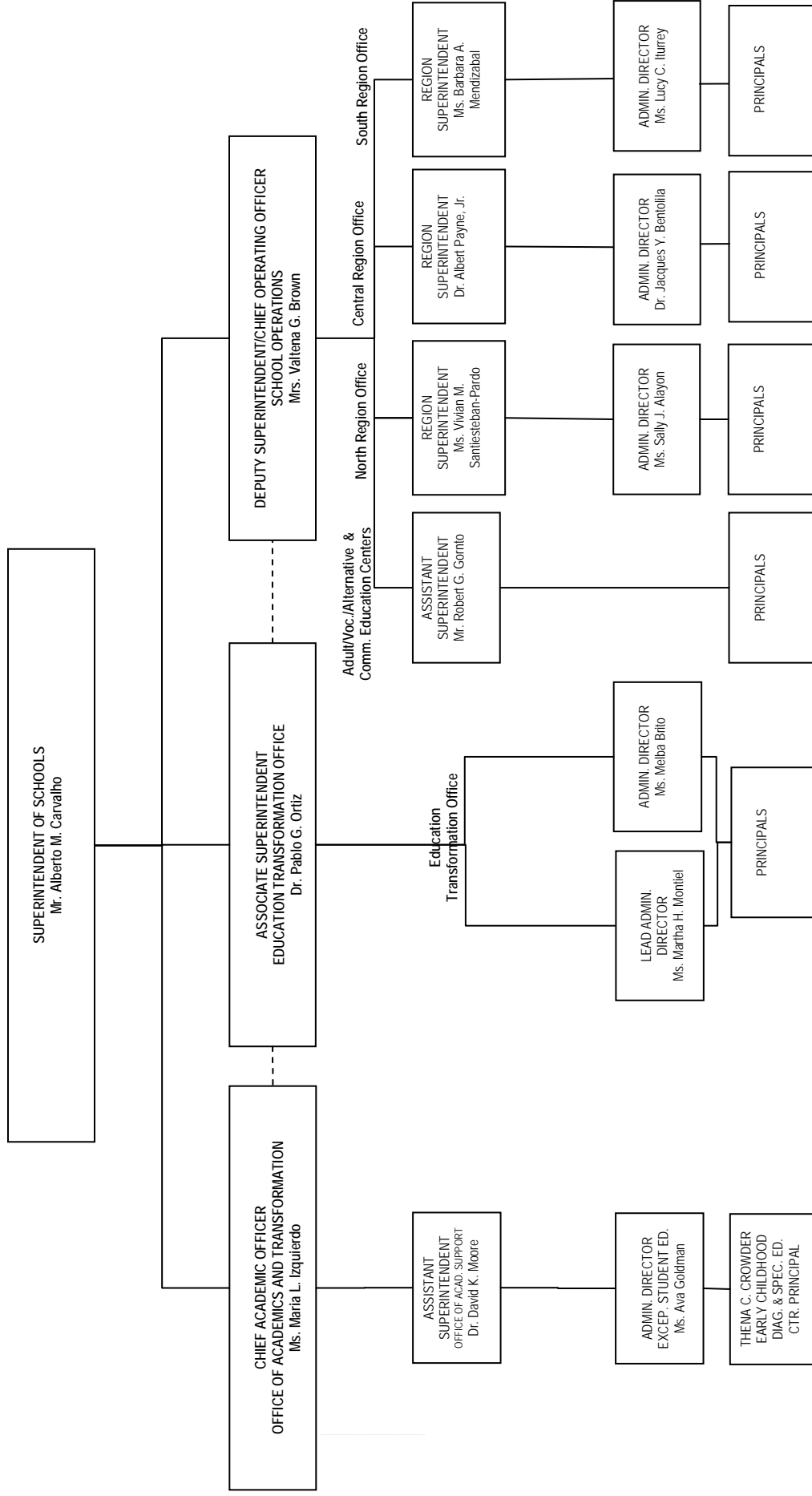
## DATA SECURITY MANAGEMENT REPORT



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

Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. Part of their responsibility includes ensuring that only authorized staff has access to designated applications. Information Technology Services (ITS) produces a monthly report for each location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this report to determine the appropriateness of applications approved for each employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students' academic grades is limited to a specific and restricted number of authorized personnel. For selected schools/centers in this report, we reviewed this area as a follow up to conditions noted in the prior audit. In such cases, our purpose was to ensure that corrective action was implemented by the principals, and access to these computer applications was fully compliant with the guidelines.

# ORGANIZATIONAL CHART (SCHOOLS/CENTERS)






**APPENDIX  
MANAGEMENT'S RESPONSES**

**MEMORANDUM**

April 8, 2015  
HS/14-15/M#37  
HHS 305/822-1500

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

**FROM:** Heriberto Sanchez, Principal   
Hialeah High School

**SUBJECT:** **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
HIALEAH HIGH SCHOOL FOR JULY 1, 2013 THROUGH JUNE 30, 2014**

The following is submitted in response to the Audit Report of Hialeah High School for July 1, 2013, through June 30, 2014. The audit findings have been carefully reviewed by the Principal. As a result, the Principal has implemented the following corrective measures in order to prevent the recurrence of similar conditions and ensure strict compliance is maintained with Board policies and procedures.

**FINDINGS**

1. **Inadequate Recording of Time and Attendance on the Daily Payroll Attendance Sheets Could Lead to Payroll Errors and Inaccurate Payroll Rosters**

**RECOMMENDATIONS**

1. **Going forward, the school administration should discuss the payroll sign-in procedures with the entire staff for awareness and understanding of the payroll requirements; and should institute the periodic review of the payroll sign-in procedures to ensure that staff is compliant with the requirements. Any instances of non-compliance noted during the periodic reviews should be immediately discussed with affected staff for resolution and corrective action.**

**PERSON(S) RESPONSIBLE:** Principal, Assistant Principal, Payroll Clerk

**MANAGEMENT RESPONSE:**

The Principal has reviewed the *Payroll Processing Procedures Manual* and *Payroll Highlights* with the payroll clerk, all faculty and staff members to ensure understanding and responsibilities regarding proper documenting, recording and reporting the time and attendance of employees with an emphasis on sign in/out procedures.

The Principal has established a system to provide for the careful review of the Daily Attendance Sheet by the Principal or designee to ensure that employees sign in/out on daily basis at the appropriate time.



The Principal will continue to review payroll procedures with all staff as detailed in the school's Faculty/Staff Handbook. Particular emphasis will be placed upon those areas of concern as identified in the audit review (full-time employees not indicating presence, part-time cafeteria employees not indicating their arrival time and part-time employees signing out ahead of time). Any anomalies will be addressed immediately.


HS/mt

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

**MEMORANDUM**

April 15, 2015

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

**FROM:** Julissa Piña, Principal   
Coconut Grove Elementary

**SUBJECT:** ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
COCONUT GROVE ELEMENTARY FOR 2013-2014 FISCAL YEAR

This memorandum serves as a response to the relevant findings in the internal audit for Coconut Grove Elementary for the 2013-2014 fiscal school year.

**RECOMMENDATIONS:**

- 1.1 The new school administration should direct the program manager to enforce the schedule for collecting payments, to timely follow up in those instances where parents are not making payments in a timely manner; and to document instances of non-payment. Regarding overpayments or underpayments, the management of the program should ensure that parents are aware of the discrepancy and the account is adjusted in a timely manner.
- 1.2 The school administration should direct the program manager to conduct periodic reviews of the cards to ensure that payments are accurately collected and reflected in the payment records.
- 1.3 The school administration should contact the Division of Community Education and Before and After School Care Program for direction on how to settle/record year-end outstanding balances.
- 1.4 The school administration should direct the program manager to ensure that all registration cards are on file, reviewed and signed off to document the review at end of school year.
- 1.5 The school administration should ensure that the subsidizing child care agency is timely notified and the attendance reports are timely submitted for reimbursement. In those cases of discrepancies or delays with the reimbursement of funds, the program manager should follow up to ensure that a reimbursement is received and any pending matter is resolved.

**RESPONSIBLE PERSON(S):**

Principal, Assistant Principal, After School Care Program Manager, Community School Manager and Treasurer/Payroll Clerk

### **MANAGEMENT RESPONSES:**

The Principal, Assistant Principal, After School Care Program Manager (ASC), Community School Manager (CS) and Treasurer/Payroll Clerk were instructed by the Principal to conform to the recommendations provided by the Office of Management and Compliance Audits.

The following corrective actions will be implemented immediately in order to ensure compliance with the Manual of Internal Fund Accounting and the Community School Procedures Manual of Miami Dade County Public Schools.

The Principal met with the Assistant Principal, ASC Program Manager, CS Manager and Treasurer/Payroll Clerk immediately after the audit completion, on Tuesday, December 2, 2014 and reviewed the responsibilities of each staff member as delineated in the Manual of Internal Fund Accounting and the Community School Procedures Manual.

The Principal and Assistant Principal (designee) will monitor the program to ensure that the procedures and guidelines are strictly adhered to.

On a monthly basis, the Principal along with the ASC Program Manager and CS Manager will conduct school-site reviews to ensure payments are being collected in a timely manner and posted accordingly with accurate amounts to avoid overpayments and underpayment of fees. Additionally, all overpayments or underpayments of fees will be settled by the end of the current school year and all non-payments documented. Any anomalies will be corrected immediately.

The Principal or Assistant Principal will complete random reviews of the registration cards periodically and the Principal will complete an official mid-year and end-of-year review of each student registration card to account for all enrollees in the program, finalized with an official signature. The student registration cards will be updated immediately for all circumstances including new or existing registrations for After School Care and/or Community Classes.

The Principal and Assistant Principal will conduct a monthly review to confirm the ASC Program Manager and CS Manager prepares and submits the reports to the subsidizing child care agency for reimbursement in a timely manner; and that all information related to subsidized child care reimbursements is accurate and reflected in the student's records.

Any discrepancies in these reports will be identified and reported to the agency in a timely manner.

### **RECOMMENDATIONS:**

**2.0 Going forward, the school administration should discuss the payroll sign-in procedures with the entire staff for awareness and understanding of the payroll requirements; and should institute the periodic review of the**

payroll sign-in procedures to ensure that staff is compliant with the requirements. Any instances of non-compliance noted during the periodic reviews should be immediately discussed with affected staff for resolution and corrective action.

**RESPONSIBLE PERSON(S):**

Principal, Assistant Principal, Treasurer/Payroll Clerk

**MANAGEMENT RESPONSES:**

The Principal reviewed the payroll procedures with the Assistant Principal, Treasurer/Payroll Clerk and the entire staff on understanding of payroll requirements.

The Principal and the Assistant Principal will monitor employee sign-in procedures during each payroll period to ensure payroll procedure compliance.

Any anomalies noted during the reviews will be immediately discussed with affected staff for resolution and corrective action.

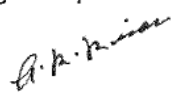
cc: Dr. Jacques Bentolila, Administrative Director

**MEMORANDUM**

**April 14, 2015**

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

**FROM:** Ms. Alba M. Misas, Principal  
Royal Green Elementary School



**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF ROYAL GREEN ELEMENTARY SCHOOL FOR THE 2013-2014 FISCAL YEAR**

The following is a response to the findings in the Royal Green Elementary School Audit Report for the 2013-2014 Fiscal Year. The audit findings have been carefully reviewed by the principal and, as a result the following corrective actions have been established to prevent recurrence.

**RECOMMENDATIONS**

- 1.1 The school administration should discuss receipting and depositing procedures with staff for understanding and awareness of the requirements and timelines for receipting, posting and depositing collections.
- 1.2 The school administration should strengthen the review and oversight of receipting/depositing activities and the Collections/Deposits Log to ensure that monies are timely receipted, deposited and recorded, especially for B/ASC Program collections.
- 1.3 The school administration should review the payment schedule with B/ASC staff to ensure compliance with the schedule.

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

**Management Response:**

In order to ensure compliance with receipting and depositing procedures, on March 16, 2015, the Principal met with the Assistant Principal, After School Care Program Managers, Community School Specialist and the Treasurer to review, Section II, Chapter 2 of the Manual of Internal Fund Accounting which establishes the procedures for the collection of monies at the school. Furthermore, the Principal provided them a copy of M-DCPS Weekly Briefing No. 5164 dated November 6, 2008.

The Principal instructed the Community School Specialist and the After School Care Program Managers to receipt cash and check collections to the payee immediately upon collection. The Principal instructed the Community School Specialist to appropriately complete the Collections/Deposits Log. The After School Care Managers were instructed to verify the monies collected and review and sign the Collections/Deposits Log. The Principal advised the After School Care Program Managers that the funds pending deposit were to be placed in the vault, All funds will remain in the locked vault until the Treasurer removes the funds in order to make the deposit. Upon removal of the monies by the Treasurer from the vault, the Principal or Assistant Principal will verify the funds removed for deposit at the bank.

On April 14, 2015, the Principal reviewed the payment schedule with the After School Care Managers and the Community School Specialist and advised them to ensure compliance with the schedule.

Furthermore, the Principal contacted the After School Care Office and requested for the Manager III and Program Specialist to come out to the school and provide Fiscal Management Training to the After School Care Managers and Community Involvement Specialist. The Fiscal Management Training was held on April 6, 2015.

If you have any further questions or need any additional information, please contact me at 305-221-4452.

cc: Ms. Cynthia Gracia  
Ms. Lucy Iturrey

**MEMORANDUM**

April 14, 2015

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

**FROM:** Dr. Mirta R. Segredo, Principal *M. Segredo*  
Snapper Creek Elementary

**SUBJECT:** **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
SNAPPER CREEK ELEMENTARY SCHOOL FOR THE 2013-2014  
FISCAL YEAR AND 2013-2014 FTE SURVEY PERIOD 2**

The following is a response to relevant findings in the school audit report of Snapper Creek Elementary School. A management plan has been developed and implemented to address the recommendations listed below.

**RECOMMENDATIONS**

- 1.1. **Discuss payment recordkeeping procedures with appropriate staff to ensure awareness and understanding of the records that must be maintained and how they must be maintained.**
- 1.2. **Going forward, ensure that the Treasurer processes monthly transmittal of fees to the district in a timely manner.**
- 1.3. **Direct the administrator overseeing the program to conduct periodic review of the cards to ensure that payments and related information are being posted on a regular basis.**

**Persons Responsible:** Principal, Treasurer

**Management Response:**

Corrective actions have been taken to ensure compliance with the recordkeeping procedures associated with the Enrichment Pre-Kindergarten Program. On March 4<sup>th</sup>, 2015, the Principal met with the newly assigned Treasurer to review the Memorandum from the Division of Early Childhood Programs and the Early Childhood Education Policies and Procedures Manual. The Treasurer has completed the financial section of the *Parent Fee and Payment Records* (FM-3170), or student registration cards, for all students participating in the Fee-Paying Pre-Kindergarten Program for the 2014-15 fiscal year. The student registration cards will be updated monthly as payments are received. Student registration cards will be reviewed monthly by the Principal when the monthly transmittal of fees to the District is reviewed.

The Principal will meet on a monthly basis with the Treasurer to ensure that monthly collections are submitted in a timely manner

Page 1 of 4

## RECOMMENDATIONS

- 2.1. **Going forward, prior to granting system access to members of the school staff, the school administration should ensure that access is required to perform the staff member's duties and job responsibilities, and granting such access does not exceed user thresholds.**
- 2.2. **Going forward, the school administration should ensure that staff is assigned to perform duties in alignment with their job description and grant requirements. In the case of paraprofessionals and similar staff, the job guidelines should be observed to prevent breaches both in employment contract and grant guidelines.**

**Person Responsible:** Principal

### **Management Response:**

Corrective actions have been taken to ensure compliance with school site Information Technology data security controls. The Principal reviewed Weekly Briefing No. 7784.

The Principal will review and monitor the *"Authorized Applications for Employees by Locations"* reports on a monthly basis to ensure access granted to school staff is required to perform the staff member's duties and job responsibilities, and that the user threshold limits are not exceeded.

Corrective actions have been taken to prevent breaches in employment contract and grant guidelines. The employee with access to the WGBA-Grade Book Attendance application will be placed in a clerical position to ensure her responsibilities are aligned with her job classification and in compliance with the contract between Miami-Dade County Public Schools and the United Teachers of Dade (UTD). The Principal will ensure that staffs are assigned to perform duties in alignment with their job descriptions and grant requirements.

## RECOMMENDATIONS

- 3.1. **The Principal or administrative designee should assess the ESOL area to ensure that appropriate staff is identified for completing the LEP Plans.**
- 3.2. **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**



- 3.3 To reduce the probability of potential losses in funding and other non-compliance issues regarding SPED criteria, the Principal or administrative designee should monitor the SPED area and student folders on a regular basis to ensure that IEP and EP conferences are properly and accurately documented in the student cumulative folders and in SPED-EMS; and all necessary records are properly completed, signed and filed.**

**Persons Responsible:** Principal, Assistant Principal, ESOL and SPED Staff

**Management Response:**

Corrective actions have been taken to ensure compliance with Full-Time Equivalent FTE Student Records for ESOL and SPED students. On February 5<sup>th</sup>, 2015, the Principal reviewed the guidelines and procedures for maintaining student records for *English Language Learners* (ELL) provided by the Division of Bilingual Education with the Assistant Principal and ESOL staff. The Principal also reviewed required procedures for students enrolled over six semesters in the ESOL program pursuant to State Rule 6A-6.09022 *Extension of Services in English for Speakers of Other Languages* (ESOL) with the Assistant Principal and ESOL staff.

The Principal directed the Assistant Principal and ESOL staff to review all incoming cumulative student records for accuracy and proper documentation in accordance with State and District guidelines, and to ensure that all required documentation is included in the LEP folders. The Registrar will confirm that the information entered in ISIS is aligned with the information documented in the LEP Plan for all ESOL students. The Assistant Principal will monitor the completion of LEP Plans, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* (FM-6576), and the *Home Language Survey* (FM-5196). The Assistant Principal will monitor LEP Committee meetings and completion of documentation to ensure the inclusion of required committee member signatures and the rationales for recommendations.

The Principal conducted a complete self-review of LEP folders at the school site to ensure that all required documentation is accurate and available. This practice will be maintained and periodic self-reviews will be conducted to ensure the proper maintenance of records.

On February 4<sup>th</sup>, 2015, the Principal reviewed the guidelines and procedures for maintaining student records for SPED students, specifically with regard to the timely completion of the *Individual Education Plan (IEP)* and *Matrix of Services* form for SPED students, and the *Educational Plan (EP)* for Gifted students, with the Assistant Principal and all SPED and Gifted teachers. To reduce the probability of potential losses in funding and other non-compliance issues regarding SPED criteria, the Principal directed the Assistant Principal and the SPED staff to review the cumulative records of all SPED students utilizing the SPED Program Standards Review Form (FM-7069) to ensure compliance.

The Principal will initiate a self-review of the cumulative records of all SPED students utilizing the SPED Program Standards Review Form (FM-7069) in September, January and May to ensure inclusion and accurate completion of all required documentation.

The Principal has reviewed with all responsible staff members the measures and procedures delineated in this document. For further information regarding this response, please contact Dr. Mirta R. Segredo, Principal of Snapper Creek Elementary, at (305) 271-2111.

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

**MEMORANDUM**

April 13, 2015

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

**FROM:** Ms. Thelma Fornell, Principal  
Campbell Drive K-8 Center



**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
CAMPBELL DRIVE K-8 CENTER FOR THE 2013-2014 FISCAL YEAR  
JULY 1, 2013 THROUGH JUNE 30, 2014**

This memorandum serves as a response to the findings in the internal audit report for Campbell Drive K-8 Center for the 2013-2014 Fiscal Year.

**RECOMMENDATIONS**

- 1.1 The school administration should discontinue the practice of allowing the Payroll Clerk, Cafeteria Managers or Community School staff to sign on the Daily Payroll Attendance Sheets on behalf of other staff members.
- 1.2 The school administration should review with staff the recording of attendance on the Daily Payroll Attendance Sheets and the proper documentation of payroll days/hours to ensure awareness and understanding of the requirements for recording the payroll.
- 1.3 The school administration should implement procedures for recording the attendance of part-time employees working off-site to ensure that the school maintains records of their personal attendance. We recommend that the school administration contact the District's Payroll Department for guidance/assistance regarding these procedures.
- 1.4 Periodically review the sign in sheets of staff and hourly paid employees to ensure that all employees are signing in/out in a timely manner.

**Responsible Persons:** Principal, Assistant Principal and Payroll Clerk

**Management Response:**

In review of the findings and recommendations reported, the Principal has taken immediate action to enforce proper procedures and ensure the adequate documenting, recordkeeping and reporting of payroll.

Specifically, in response to inconsistencies with employees signing in on the Daily Payroll Attendance Sheets, the Principal met with the faculty on February 12, 2015, to

review proper payroll sign-in procedures. Additionally the Principal met with the Assistant Principal and the Payroll Clerk on February 17, 2015, to review the *Payroll Processing Procedures Manual*. The Assistant Principal has been assigned the responsibility of reviewing the payroll sign in sheet daily by 8:45 am to ensure compliance. Employees will be notified immediately via email if a discrepancy in procedure should be found. A memorandum delineating proper payroll sign in procedures was distributed to all employees on February 18, 2015.

On February 12, 2015, the Principal met with the Cafeteria Manager and the Community School Manager to review proper payroll procedures for part-time employees. The Payroll Clerk, Cafeteria Managers and Community School staff were instructed to discontinue the practice of signing in and out on the Daily Payroll Attendance Sheets on behalf of other staff members. All part-time employees were instructed to sign in by indicating the actual time they start and to sign out by indicating the actual time they end their work day on the Daily Attendance Roster.


The Principal and/or Assistant Principal will periodically review all Daily Payroll Attendance Rosters to ensure compliance with the procedures.

cc: Lucy C. Iturrey  
Cynthia Gracia

**MEMORANDUM**

**April 15, 2015**

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

**FROM:** Dr. Tracy E. Roos, Principal   
Neva King Cooper Educational Center

**SUBJECT:** **ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
NEVA KING COOPER EDUCATIONAL CENTER FOR 2013-2014 FISCAL  
YEAR AND THE PURCHASING CARD RECORDS FOR THE 2014-2015  
FISCAL YEAR**

This memorandum serves as a response to the relevant findings of the Internal Audit Report of Neva King Cooper Educational Center for the 2013-2014 Fiscal Year and the Purchasing Credit Card records for the 2014-2015 Fiscal Year.

**RECOMMENDATIONS:**

- 1.1 The school administration should discuss the Purchasing Card Program guidelines with staff for awareness and understanding of the requirements; and should strengthen the review over disbursements made with the credit card to ensure compliance with District Policy.
- 1.2 The school administration should direct staff to complete (FM-5707), present them to the Principal for approval and file them with the rest of the P-Card records prior to making purchases.
- 1.3 The school administration should direct staff to ensure that invoices are signed to indicate that goods/services have been received and payment is in order and that vendor invoices are obtained as supporting documentation.
- 1.4 The school administration should enforce bid requirements and direct staff to ensure that: 1) purchases are properly documented with the minimum of three written vendor quotation, one of which must be from a certified minority enterprise; and 2) the lowest quotation is selected.
- 1.5 School administration and staff involved in the P-Card purchasing process should ensure that the sales tax exempt status is discussed and clarified with the vendors prior to making a purchase; and should contact the District's Purchasing Card Program Selection for further guidance.
- 1.6 The school administration should ensure that all purchases made with the P-Card are delivered to the school site location.

**Responsible Person(s):** Principal, Assistant Principal, Treasurer/Bookkeeper, Clerical Staff

**Management Response:**

The Principal has taken immediate corrective action which included meeting with the Assistant Principal and the Treasurer to review the audit findings on Friday, April 10, 2015. The Principal conducted a meeting with all Clerical Staff who are involved with purchasing on April 10, 2015, in order to review all district policies relating to the District P-Card requirements. Copies of the *Purchasing Credit Card Policies & Procedures Manual* were made available to all appropriate personnel. All personnel signed that they have received the documents and that the *Purchasing Credit Card Policies & Procedures Manual* were discussed.

The Principal and the Treasurer have developed a bi-weekly review process, depending on card usage, to ensure compliance with Purchasing Credit Card Program guidelines. These bi-weekly meetings commenced after the audit, February 2015, and will continue throughout the year(s).

All received goods will be carefully reviewed, inventoried, and cross-checked to the Purchasing Card Program Purchase Authorization (FM-5707), the invoice and the packing slip. The invoice will be stamped and signed to identify the date of receipt at the school site. The Purchasing Card Program Purchase Authorization (FM-5707) will be signed on or before the date of purchase. A continuous review will consist of the Treasurer monitoring that the information is accurate on the P-Card requisition as well as any type of bidding for orders over \$1,000.00. Purchases over \$1,000.00 will be properly documented with the minimum of three vendor quotes and one will be from a minority vendor.


The Principal will ensure that the sales tax exempt policy will be adhered to and complied with the District's P-Card policy and procedures. The school administration will ensure that all goods and purchases will only be delivered to the school site location by reviewing and editing all online accounts.

cc: Ms. Cynthia Gracia  
Ms. Lucy Iturrey

**MEMORANDUM**

April 15, 2015  
M07/14-15  
ALR/305-270-8699

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

**FROM:** Angel L. Rodriguez, Ed.D., Principal   
Ruth Owens Kruse Educational Center

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF RUTH OWENS KRUSE EDUCATIONAL CENTER FOR THE 2014-15 SCHOOL YEAR**

This memorandum serves as a response to the relevant findings in the internal audit report for Ruth Owens Kruse Educational Center for the 2014-2015 Fiscal Year.

**RECOMMENDATIONS**

- 1.1 The school administration should discontinue the practice of the payroll preparer recording the daily attendance on behalf of part-time staff.
- 1.2 The school administration should review with staff the recording of attendance on the Daily Payroll Attendance Sheets and the proper documentation of payroll hours to ensure awareness and understanding of the requirements for recording the payroll.
- 1.3 The school administration should implement procedures for recording the attendance of part-time employees working off-site to ensure that the school maintains records of their personal attendance. We recommend that the school administration contact the District's Payroll Department for guidance/assistance regarding these procedures.
- 1.4 Periodically review the sign in sheets of staff and hourly paid employees to ensure that employees are signing in/out in a timely manner.

**Responsible Person(s):** Principal, Assistant Principal, and Payroll Clerk

In review of the findings and recommendations reported, the Principal has taken immediate action to enforce proper procedures and ensure the adequate documenting, recordkeeping and reporting of payroll.

Specifically, the Principal met with the Payroll Clerk and Assistant Principal on February 12, 2015, to review the *Payroll Processing Procedures Manual* and discussed how to ensure compliance and avoid future recurrence. Additionally, the Principal met with the school staff on February 27, 2015, to discuss general payroll procedures. The following week, the Principal met with each of the hourly employees to review the signing in and out procedures.

Furthermore, a procedure was established for the careful review of the Daily Payroll Attendance Sheets by both the Payroll Clerk and the Principal or Designee. All payroll sheets will be randomly reviewed by the Principal and/or Payroll Clerk after the start of the regular work day and at various times. Employees will be notified immediately should a discrepancy be identified. A Payroll Discrepancy binder is being maintained to determine and record the frequency of repeated discrepancies.

Finally, the Principal instructed the Payroll Clerk/Secretary to fax or email a copy of the Daily Payroll Attendance Sheet to both off-campus sites to ensure that part-time employees are signing in and out in accordance with the established payroll procedures. Off-site administrators will assist the Principal in monitoring these documents. A designated staff member from each site will fax or email the Daily Attendance Sheet on the day the bi-weekly payroll is processed. In the event, an employee is unavailable, the Payroll Clerk, Principal, or Designee will pick up the rosters in person. The copy of the completed Daily Attendance Sheet will be maintained at the school.

For additional information regarding this response, please contact this administrator at 305-270-8699.

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



MEMORANDUM

April 9, 2015

**TO:** Dr. Pablo G. Ortiz, Associate Superintendent  
Education Transformation Office

**FROM:** Ebony N. Dunn, Principal *ED*  
Brownsville Middle School

**SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
BROWNSVILLE MIDDLE SCHOOL FOR THE 2013-2014 FISCAL YEAR**

This memorandum is being written in response to the audit exceptions for the 2013-2014 fiscal year. The recommendations provided by the auditor are included within this memorandum as well as corrective actions that will be taken by this administrative team to prevent a reoccurrence of all exceptions contained within the audit report. The findings of the report include (1) Non-compliance with certain school site informational technology data security controls and (2) inadequate controls over property inventory resulting in the loss of equipment.

**RECOMMENDATIONS**

- 1. Going forward, the school administration should carefully review the monthly report titled *Authorized Applications for Employees by Locations Report* to ensure that access to school site computer applications is compliant with user thresholds and excludes personnel such as: network technicians, security staff, bus drivers, cafeteria staff and custodial staff. In addition, any changes made to staff's access to these applications should be monitored to ensure continued compliance with current District guidelines.**

**Person Responsible:**

**Principal**

**Management Response:**

The Principal has reviewed Weekly Briefing No. 4483 (issued in July 2008), No. 7784 (issued in April 2010), and No. 1120 (issued in October 2006) to ensure compliance with personnel access to Electronic Gradebook Attendance (WGBA) Manager is restricted to five staff approvers (namely Principal, Assistant Principal, Attendance Clerk, Registrar and/or staff performing duties aligned with gradebook attendance).

The Principal is reviewing the "*Authorized Applications for Employees by Locations*" report on a monthly basis to ensure compliance with WGBA access procedures and ensure that employee access is in compliance with current District guidelines and does not exceed the user threshold.

The Principal has reviewed Section V of the *Student Attendance Reporting Procedures* published by the District's Federal and State Compliance Office. Access to school

personnel is being monitored by the school administration to ensure compliance with recording student attendance in the Electronic Gradebook and to ensure that security monitors do not have access at any time.

## RECOMMENDATIONS

- 2.1. The new school administration should devise and implement an effective action plan for the safeguarding of assets and the management of property, and designate staff to carry out the plan.
- 2.2. The new school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.
- 2.3. The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.
- 2.4. The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.
- 2.5. Any Plant Security Reports and/or Police reports documenting the loss/theft/destruction of School Board equipment should be filed with the school reports and should be provided to Property Audits' staff during the audit to account for the property.

**Person Responsible:** Principal, Assistant Principal, Treasurer, and Head Custodian

### **Management Response:**

The Principal will assign the Treasurer, a 12 month employee, to be the Designated Site Person (DSP) for inventory control purposes. The DSP and Head Custodian will work collaboratively to ensure the movement of property is being monitored.

The Principal addressed the issues of Property Management with all staff members at a faculty meeting on April 2, 2015. This involved the understanding of procedures for safeguarding and maintaining control over property entering and leaving the building. The DSP and the Assistant Principal will conduct quarterly property reviews to monitor the inventory, and identify and resolve any discrepancies. The findings will be reported to the Principal then forwarded to the Financial/Business Director for the Education Transformation Office (ETO).

School-Board owned property taken off campus by staff will be documented with an Approval of Off-Campus Use of School Board Property (FM-6076) and periodically monitored to ensure it is returned in a timely manner. Any equipment formally transferred from this location to any other location will be documented with a properly completed Outgoing Controlled Equipment form (FM-1670), and a copy will be submitted to Property accounting for recording the transfer of equipment. Any property losses due to theft/loss will be reported to School Police and a Plant Security Report (FM-0366) will be timely reported and filed with that office. Untimely, Outgoing Controlled Equipment forms, Plant Security Reports and/or Police Reports documenting the transfer or loss/theft/destruction of school board equipment will be filed at the school as part of the property records to justify the whereabouts of the equipment.

**MEMORANDUM**

April 9, 2015  
VSP#078/2014-2015  
(305) 572-2800

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

FROM: Vivian M. Santiesteban-Pardo, <sup>VSP</sup>Region Superintendent  
North Region Office

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

Attached, please find the response to the audit findings for the 2013-2014 fiscal year for Hialeah High School. The North Region Office has reviewed the exception cited. The following support activities will be implemented at the Region level.

**Hialeah High School**

**1. Inadequate Recording of Time and Attendance on the Daily Payroll Attendance Sheets Could Lead to Payroll Errors and Inaccurate Payroll Rosters**

The North Region Office Financial/Business Operations Director and the Principal established an organized plan for the Principal to implement and monitor with affected staff. The Principal will thoroughly review the *Payroll Processing Procedures Manual* and *Payroll Highlights* with the Payroll Clerk and all faculty and staff members. The Principal and the Payroll Clerk will develop a systematic approach for properly maintaining payroll procedures. The Principal will review regularly the Payroll Sign-In Roster and verify that the daily payroll corresponds with actual employee attendance. Any anomalies will be addressed by the Principal and reported to the Region Director immediately.

In addition, the Principal has been instructed to review the payroll procedures with employees on a regular basis and continue to periodically review the sign-in sheets to ensure all procedures established by the District are implemented in a timely manner and with fidelity.

Furthermore, the North Region Office Financial/Business Operations Director has designed "In-House Review Teams" within each feeder pattern to assist with in-house reviews to ensure compliance in this area.

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

VSP/SA

cc: Mr. Jose L. Dotres  
Ms. Sally J. Alayon  
Ms. Cynthia Gracia

**MEMORANDUM**

April 15, 2015

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

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

**SUBJECT: CENTRAL REGION OFFICE RESPONSE TO INTERNAL REPORT FOR  
COCONUT GROVE ELEMENTARY SCHOOL**

The following is a response to relevant findings in the school's audit reports.

Central Region Office has reviewed the audit response for the above-mentioned school.

**COCONUT GROVE ELEMENTARY**

**RECOMMENDATIONS:**

- 1.1 The new school administration should direct the program manager to enforce the schedule for collecting payments, to timely follow up in those instances where parents are not making payments in a timely manner; and to document instances of non-payment. Regarding overpayments or underpayments, the management of the program should ensure that parents are aware of the discrepancy and the account is adjusted in a timely manner.
- 1.2 The school administration should direct the program manager to conduct periodic reviews of the cards to ensure that payments are accurately collected and reflected in the payment records.
- 1.3 The school administration should contact the Division of Community Education and Before and After School Care Program for direction on how to settle/record year-end outstanding balances.
- 1.4 The school administration should direct the program manager to ensure that all registration cards are on file, reviewed and signed off to document the review at end of school year.
- 1.5 The school administration should ensure that the subsidizing child care agency is timely notified and the attendance reports are timely submitted for reimbursement. In those cases of discrepancies or delays with the reimbursement of funds, the program manager should follow up to ensure that a reimbursement is received and any pending matter is resolved.

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

- The affected Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress



points and evidence of progress to improve business and professional standards for effectiveness and efficiency.

- The Central Region Office Financial/Business Operations Administrative Director will review internal funds records periodically throughout the school year to ensure compliance with the Manual of Internal Fund Accounting.
- The Central Region Office Financial/Business Operations Administrative Director will direct the Principal to attend financial training workshops to help successfully monitor funds.
- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a support system for the Principal and designee to ensure that all after school records are properly maintained.

**RECOMMENDATIONS:**

**2.0 Going forward, the school administration should discuss the payroll sign-in procedures with the entire staff for awareness and understanding of the payroll requirements; and should institute the periodic review of the payroll sign-in procedures to ensure that staff is complaint with the requirements. Any instances of non-compliance noted during the periodic reviews should be immediately discussed with affected staff for resolution and corrective action.**

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

- The affected Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The Central Region Office Financial/Business Operations Administrative Director will review with the Principal payroll procedures to ensure proper implementation and monitoring.
- The Central Region Office Financial/Business Operations Administrative Director in collaboration with the appropriate district office will coordinate a support system for the Principal and designee to ensure that all payroll records are properly maintained.

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

cc: Dr. Jacques Bentolila  
Ms. Cynthia Gracia

**MEMORANDUM**

April 14, 2015

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

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

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

Please find attached the responses to the audit findings for the 2013-2014 fiscal year for Royal Green Elementary and the finding for the 2013-2014 fiscal year and results of the 2014-2015 FTE Survey Period 2 for Snapper Creek Elementary. Additionally, provided are the responses for the 2014-2015 payroll audits of Campbell Drive K-8 and Ruth Owens Kruse. Furthermore, the findings resulting from the review of the 2014 – 2015 purchasing credit card record at Neva King Cooper are also included. The South Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**Royal Green Elementary School**

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

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

The South Region Office Financial/Business Operations Administrative Director, cooperatively with the Principal, will schedule technical training with staff from the Office of Community Education for essential staff.

**Snapper Creek Elementary School**

**1. Non-Compliance With Recordkeeping Procedures Associated With The Enrichment Pre-Kindergarten Program**

The South Region Office Financial/Business Operations Administrative Director instructed the Principal to thoroughly review the *Early Childhood Education Policies and Procedures Manual* and develop a plan for ensuring the proper recordkeeping procedures are followed as they relate to the Pre-Kindergarten Program.

## **2. Non-Compliance With Certain School Site Informational Technology Data Security Controls**

The Financial/Business Director instructed the Principal to ensure that staff is assigned to perform duties in alignment with their job description.

The Financial/Business Director instructed the Principal to review *Weekly Briefing Numbers 1120, 4483, and 7784* and periodically review access to the WGBM and WGBA applications and ensure compliance

## **3. School Non-Compliant with Full-Time Equivalent FTE Student Records (ESOL, SPED) Resulted in Potential FTE Funding Disallowances**

The Financial/Business Director instructed the Principal to develop a plan for reviewing the records of English Language Learners (ELL) and Special Education Students to ensure that the records are maintained in accordance with the respective program guidelines.

### **Campbell Drive K-8 Center**

#### **1. Inadequate Recordkeeping, Documenting, And Reporting of Payroll**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the *Payroll Processing Procedures Manual* and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Payroll Sign-in Rosters and the monitoring of the hourly sign-in on the Daily Payroll Attendance Sheet.

The Financial/Business Operations Director will conduct periodic site-reviews to ensure compliance with all the guidelines found in the *Payroll Processing Procedures Manual* to make sure that the daily and hourly payrolls are accurate.

### **Ruth Owens Kruse**

#### **1. Inadequate Recordkeeping, Documenting, And Reporting of Payroll**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the *Payroll Processing Procedures Manual* and develop a systematic approach for properly maintaining payroll procedures. This will include a plan for reviewing the Payroll Sign-in Rosters and the monitoring of the hourly sign-in on the Daily Payroll Attendance Sheet.



The Financial/Business Operations Director will conduct periodic site-reviews to ensure compliance with all the guidelines found in the Payroll Processing Procedures Manual to make sure that the daily and hourly payrolls are accurate.

**Neva King Cooper Educational Center**

**2. Inadequate Controls Over Purchases Made With the Purchasing Card Resulted in Non-Compliance With Purchasing Requirements And Incomplete Documentation**

The South Region Office Financial/Business Operations Director instructed the Principal to thoroughly review the Purchasing Credit Card Program Policies & Procedures Manual with the Purchasing Clerk, Treasurer and Assistant Principal to ensure that procedures are appropriately followed as related to credit transactions and to ensure compliance with the District policy and procedures related to bids. The procedures will be randomly reviewed by the South Region Office Financial/Business Operations Director.

Principals will participate in the Summer Institute Program.

Should you need additional information, please contact me at (305) 595-7022.

BAM:LI  
M#84


Attachments

cc: Ms. Cynthia Gracia  
Ms. Lucy Iturrey

MEMORANDUM

April 9, 2015  
PGO#062/2014-2015  
305-995-3091

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

FROM: Dr. Pablo G. Ortiz, Associate Superintendent  
Education Transformation Office 

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF  
BROWNSVILLE MIDDLE SCHOOL FOR THE 2013-2014 FISCAL YEAR

Please find attached the responses to the audit findings for the 2013-2014 school year for Brownsville Middle School. The Education Transformation Office (ETO) has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

RECOMMENDATIONS

1. **Going forward, the school administration should carefully review the monthly report titled *Authorized Applications for Employees by Locations Report* to ensure that access to school site computer applications is compliant with user thresholds and excludes personnel such as: network technicians, security staff, bus drivers, cafeteria staff and custodial staff. In addition, any changes made to staff's access to these applications should be monitored to ensure continued compliance with current District guidelines.**

The Education Transformation Office and the Principal established an organized plan for the Principal to implement and monitor to ensure compliance. The plan encompasses thoroughly reviewing District Policy and Weekly Briefings (4483 and 7784) and Student Attendance Reporting Procedures for granting access to staff members to perform duties and responsibilities.

In addition, the Principal has been instructed to review the "*Authorized Applications for Employee by Locations*" report on a monthly basis to ensure employee access is in compliance with District guidelines and does not exceed the user threshold.

RECOMMENDATIONS

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

- 2.2. **The new school administration should ensure that the entire school staff, especially those in charge of property management, understand and are fully aware of the procedures for safeguarding and maintaining control over property.**
- 2.3. **The monitoring and accounting of property should be strengthened by conducting in-house property inventories periodically to identify discrepancies and resolve them in a timely manner.**
- 2.4. **The equipment should be assessed periodically to ensure that equipment deemed obsolete is properly and timely removed from the inventory.**
- 2.5. **Any Plant Security Reports and/or Police reports documenting the loss/theft/destruction of School Board equipment should be filed with the school reports and should be provided to Property Audits' staff during the audit to account for the property.**

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

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

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

The Financial/Business Operations Director instructed the Principal to conduct quarterly reviews of property and to submit the findings to the Education Transformation Office immediately upon completion.

**MEMORANDUM**

**April 20, 2015**

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

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

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

School Operations has reviewed the audit exceptions cited in the 2013-2014 and/or 2014-2015 fiscal year(s) audit reports of the following schools reporting to the North, Central and South Region Offices: Hialeah Senior; Coconut Grove Elementary School; Neva King Cooper Education Center; Campbell Drive K8 Center, Ruth Owen Kruse Education Center; Snapper Creek Elementary School and Royal Green Elementary School. The following preventive actions will be taken through School Operations:

- Review reports submitted by the Region Office Financial/Business Operations Directors on mini-reviews conducted in selected areas of Payroll, Receipting and Depositing; Program Recordkeeping; Data Security Controls; After-School and Community Program; Bid Requirements and ELL Student Records. Discrepancies with the aforementioned areas will be investigated through the appropriate Region Office;
- Work collaboratively with the Region Offices and facilitate appropriate training and assistance from District Offices in all cited areas; and
- Coordinate and provide information to school site administrators and staff on best business practices, including related financial areas of concern through the Principals' Summer Institute Professional Development.
- Affected Principals will participate in the mandatory District's Money Matters Program.

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

VGB:cg  
M083

cc: Mr. Jose Dotres  
Region Superintendents  
Region Financial/Business Operations Directors

# Miami-Dade County Public Schools Anti-Discrimination Policy

## Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA) as amended** - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963 as amended** - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** - prohibits discrimination against employees or applicants because of genetic information.

**Boy Scouts of America Equal Access Act of 2002** – no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

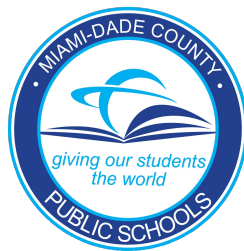
*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07.14)

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



***INTERNAL AUDIT REPORT  
SELECTED SCHOOLS/CENTERS  
MAY 2015***

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**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>**