

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## *Internal Audit Report Selected Schools*



*The Financial Statements  
Corresponding To All 48 Schools In  
This Report Were Fairly Stated.  
At Three Schools, Controls Over Full-  
Time Equivalent (FTE) Reporting And  
Associated Student Records Need  
Improvement.*

*May 2013*

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

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Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA

Chief Auditor

Office of Management and Compliance Audits

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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

**Alberto M. Carvalho**

**Chief Auditor**

Jose F. Montes de Oca, CPA

**Miami-Dade County School Board**

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*Dr. Marta Pérez*

*Raquel A. Regalado*

April 30, 2013

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 48 schools currently reporting to the North or Central regions within School Operations, or the Education Transformation Office. At five of the 48 schools, there was a change of Principal since the prior audit.

The audit scope of the internal funds and Title I Program of the schools reported herein is one fiscal year ended June 30, 2012; while the scope of the property inventory, payroll, credit card purchases, Full-Time-Equivalent (FTE) reporting and student records, and aspects of data security is the current year 2012-2013.

The main objectives of these audits were to express an opinion on the financial statements of the schools, 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. On a selected basis, we reviewed payroll, credit card purchases, Title I Program expenditures and procedures, FTE reporting and student records, and aspects of data security. The audits also included the results of property inventories.

Our school audits disclosed that the financial statements of all 48 schools reported herein were fairly stated. Property inventory results for most of the schools reported herein were satisfactory. At 45 of the 48 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at three of the 48 schools, we found that controls over FTE reporting and the associated student records need improvement.

We discussed the audit findings with school and district administrations, and their responses are included in this report. In closing, we would like to thank the schools' 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 48 schools. Of these 48 schools, five report to the North Region Office, 39 to the Central Region Office, and four to the Educational Transformation Office (ETO). In addition, at five of these schools, there was a change of Principal since the prior audit.

The audit scope of the internal funds and Title I Program of the schools reported herein is one fiscal year ended June 30, 2012; while the scope of the property inventory, payroll, credit card purchases, Full-Time-Equivalent (FTE) reporting and student records, and aspects of data security is the current year 2012-2013.

The audits disclosed that 45 of the 48 schools reported herein maintained their records in good order and in accordance with prescribed policies and procedures. The three schools with audit findings and the affected areas are summarized in the following table:

School	Region	Total	FTE-Gifted	FTE-Exceptional Student Education	FTE-ELL
1. Dr. Michael M. Krop Senior	North	1	√		
2. Carrie P. Meek/Westview K-8 Center	Central	2		√	√
3. Sylvania Heights Elementary	Central	1			√

Audit findings cited control deficiencies over FTE reporting and the associated student records at all three schools.

A Summary Schedule of Audit Findings listing audit results of current and prior audit periods for all schools in this report is presented on pages 16-19. Responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 28-39); and in the Appendix section in memorandum format (Pages 48-56).

*Notwithstanding the conditions and findings reported herein, for all 48 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 fiscal year.*

*As of June 30, 2012, for all 48 schools reported herein, total combined receipts and disbursements amounted to \$11,469,484 and \$11,411,657, respectively; while total combined cash and investments amounted to \$2,440,223 (Pages 6-10).*

*Except for those conditions and findings reported herein and in the audit reports of the individual schools, as of June 30, 2012, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration.*

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 48 schools. All 48 were in general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

## PAYROLL

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

School Name	Region	School Name	Region
▪ Dr. Michael M. Krop Senior	North	▪ Miami Senior	Central
▪ Gertrude K. Edelman/ Sabal Palm Elementary	North	▪ Miami Springs Senior	Central
▪ John F. Kennedy Middle	North	▪ Ronald W. Reagan/Doral Senior	Central
▪ Hialeah Elementary	Central	▪ South Miami Senior	Central
▪ South Miami K-8 Center	Central	▪ Orchard Villa Elementary	ETO
▪ Doral Middle	Central	▪ Homestead Senior	ETO
▪ Miami Coral Park Senior	Central		

At all 13 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 61 schools. This total includes the property inventory results of all 48 schools in this report, as well as 13 additional schools whose property inventory results were pending publication since audit reports previously issued this fiscal year.

At 61 schools, Property Audits staff inventoried a total of 14,210 equipment items with a total approximate cost of \$35.5 million. Property inventory results proved satisfactory for all but one of the 61 schools reported herein. Regarding that school, the property audit reported as “unlocated” one item at a depreciated value of zero and an acquisition cost of \$1,095 (refer to Property Schedules on pages 24-26). This loss is minimal.

Property inventories also include the review of property losses reported by the schools through the Plant Security Report process. Our analysis of Plant Security Report losses reported for this group disclosed that 12 items with a depreciated value of zero and a total approximate cost of \$20,600 were reported missing at six schools (Page 27). Losses included computers, a printer, a projector and some switches.

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

School Name	Region
▪ Henry E. S. Reeves Elementary	▪ Central
▪ E.W.F. Stirrup Elementary	▪ Central
▪ Maritime & Science Technology Academy	▪ Central
▪ Miami Coral Park Senior	▪ Central
▪ Homestead Senior	▪ ETO

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

## FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 13 schools were selected for these audits:

School Name	Region	Survey Period (SP)	FTE Funding
▪ Dr. Michael M. Krop Senior	▪ North	2012-2013 SP2	\$ 5,263,307
▪ Carrie P. Meek/Westview K-8 Center	▪ Central	2012-2013 SP2	989,718
▪ Sylvania Heights Elementary	▪ Central	2012-2013 SP2	1,078,218
▪ Broadmoor Elementary	▪ Central	2012-2013 SP2	848,656
▪ Coral Way K-8 Center	▪ Central	2012-2013 SP2	2,926,897
▪ Fairlawn Elementary	▪ Central	2012-2013 SP3	1,333,784
▪ Hialeah Elementary	▪ Central	2012-2013 SP2	1,301,254
▪ Melrose Elementary	▪ Central	2012-2013 SP2	1,072,182
▪ Rockway Elementary	▪ Central	2012-2013 SP2	855,010
▪ Seminole Elementary	▪ Central	2012-2013 SP2	1,013,467
▪ South Hialeah Elementary	▪ Central	2012-2013 SP3	2,301,841
▪ E.W.F. Stirrup Elementary	▪ Central	2012-2013 SP2	1,631,055
▪ Rockway Middle	▪ Central	2012-2013 SP3	2,122,358
<b>Total FTE Funding</b>			<b>\$ 22,737,747</b>

The total FTE funding amounted to approximately \$22.7 million for the 13 schools combined. FTE records reviewed corresponded to the 2012-2013 Survey Period 2 (October 2012) or Survey Period 3 (February 2013), depending on the school audited. Our FTE reviews disclosed that ten of the 13 schools were generally compliant with District policy.

Of the three non-compliant schools, discrepancies noted at Carrie P. Meek/Westview K-8 Center and Sylvania Heights Elementary generated a combined actual/potential funding disallowance of approximately \$30,375. At Dr. Michael M. Krop Senior, although discrepancies did not affect funding levels, they represented a significant lapse in compliance with District policy:



- At Dr. Michael M. Krop Senior, a review of a sample of Gifted student folders disclosed that the faculty person in charge of completing the Educational Plans had not completed the Plans in a timely manner or not at all (Pages 28-31).
- At Carrie P. Meek/Westview K-8 Center, a review of SPED records showed instances where a Matrix of Services form was not completed. In addition, one student was overfunded, and this error required submitting a correction to the Florida Department of Education to align the funding with the services. In addition, sampled ELL student folders revealed that the documentation was not always completed properly (Pages 32-37).
- At Sylvania Heights Elementary, we noted that some of the documentation supporting the ELL student folders was either missing or not properly completed (Pages 38-39).

## TITLE I PROGRAM EXPENDITURES AND PROCEDURES

A review of Title I Program expenditures and procedures for the 2011-2012 fiscal year was conducted at the following school since our last report in March 2013:

School Name	Region	Total Expenditures
▪ Kinloch Park Elementary	▪ Central	\$ 330,402
Total Title I Program Expenditures		\$ 330,402

Total expenditures incurred under various Title I programs amounted to approximately \$330,400. Results of our audits disclosed that the school was generally compliant with the policies and procedures established by the *Title I Administration Handbook*.

## DATA SECURITY

We reviewed the report titled “Authorized Applications for Employees by Locations Report” at three schools as a follow up to prior audit results in the area of school site IT function. The schools reviewed were:

School Name	Region
▪ John I. Smith K-8 Center	▪ Central
▪ Miami Coral Park Senior	▪ Central
▪ Miami Senior	▪ Central

Our review disclosed that all three schools generally complied with the review of the report and with the requirements for granting access to system applications.

## **AUDIT OPINION**

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2012 for the 48 schools included herein. It also provides the audit opinion regarding the schools' financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2012 for the 48 schools reported herein are:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office Schools</u>									
4801	Gertrude K. Edelman/Sabal Palm Elementary	\$ 23,237.83	\$ 30,200.20	\$ 25,319.00	\$ 28,119.03	\$ 10,735.10	\$ 17,383.93	\$ -	\$ 28,119.03
6301	John F. Kennedy Middle	31,188.51	121,603.69	112,432.94	40,359.26	18,271.78	22,087.48	-	40,359.26
6501	Miami Lakes Middle	77,434.68	55,089.52	58,501.51	74,022.69	6,534.41	67,488.28	-	74,022.69
7111	Hialeah Senior	235,726.21	694,268.06	695,924.46	234,069.81	37,701.43	196,368.38	-	234,069.81
7141	Dr. Michael M. Krop Senior	181,301.74	904,561.79	924,259.20	161,604.33	1,746.86	159,857.47	-	161,604.33
<u>Central Region Office Schools</u>									
0201	Banyan Elementary	8,643.17	37,376.94	39,657.45	6,362.66	1,984.24	4,378.42	-	6,362.66
0521	Broadmoor Elementary	12,353.66	15,021.95	17,466.59	9,909.02	2,481.15	7,427.87	-	9,909.02
1121	Coral Way K-8 Center	40,776.56	468,076.44	465,307.34	43,545.66	36,758.68	6,786.98	-	43,545.66

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
1641	Emerson Elementary	9,775.00	136,865.50	136,842.15	9,798.35	3,422.67	6,375.68	-	9,798.35
1761	David Fairchild Elementary	19,755.85	109,650.72	106,637.28	22,769.29	6,631.01	16,138.28	-	22,769.29
1801	Fairlawn Elementary	25,520.60	162,704.01	162,445.25	25,779.36	8,707.45	17,071.91	-	25,779.36
2361	Hialeah Elementary	15,009.23	50,758.37	52,493.15	13,274.45	1,583.44	11,691.01	-	13,274.45
2781	Kinloch Park Elementary	48,058.93	135,363.22	139,805.21	43,616.94	2,003.41	41,613.53	-	43,616.94
3061	Ludlam Elementary	33,731.40	192,452.13	194,384.69	31,798.84	5,542.15	26,256.69	-	31,798.84
4081	M-DCPS Primary Learning Center	13,238.22	203,372.92	199,868.92	16,742.22	16,040.11	702.11	-	16,742.22
5901	Carrie P. Meek/Westview K-8 Center	14,902.00	29,543.62	30,349.05	14,096.57	7,861.30	6,235.27	-	14,096.57
3181	Melrose Elementary	13,385.85	28,660.16	27,745.21	14,300.80	4,350.66	9,950.14	-	14,300.80
3381	Miami Springs Elementary	14,806.16	205,578.89	203,549.20	16,835.85	11,774.58	5,061.27	-	16,835.85
4491	Henry E. S. Reeves Elementary	5,816.56	44,207.42	44,787.18	5,236.80	4,079.78	1,157.02	-	5,236.80

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
4721	Rockway Elementary	15,203.22	174,634.49	174,225.94	15,611.77	5,865.86	9,745.91	-	15,611.77
4921	Seminole Elementary	25,429.60	35,640.91	35,524.99	25,545.52	12,549.72	12,995.80	-	25,545.52
5041	Silver Bluff Elementary	17,229.74	218,917.67	217,690.33	18,457.08	7,311.21	11,145.87	-	18,457.08
5101	John I. Smith K-8 Center	36,999.07	682,385.61	684,776.31	34,608.37	7,577.58	27,030.79	-	34,608.37
5201	South Hialeah Elementary	12,327.78	279,583.23	279,125.09	12,785.92	2,834.77	9,951.15	-	12,785.92
5241	South Miami K-8 Center	23,484.07	361,032.39	358,257.41	26,259.05	9,301.91	16,957.14	-	26,259.05
5321	Southside Elementary	21,098.77	425,336.60	415,785.94	30,649.43	17,943.90	12,705.53	-	30,649.43
5361	Springview Elementary	12,736.10	245,915.60	246,658.00	11,993.70	6,942.48	5,051.22	-	11,993.70
5381	E.W.F. Stirrup Elementary	34,778.86	279,388.04	273,991.61	40,175.29	18,332.41	21,842.88	-	40,175.29
5441	Sylvania Heights Elementary	10,802.80	141,206.34	142,421.53	9,587.61	3,040.18	6,547.43	-	9,587.61
0071	Eugenia B. Thomas K-8 Center	23,450.28	589,001.46	587,350.16	25,101.58	7,614.58	17,487.00	-	25,101.58
6151	Doral Middle	39,596.35	71,160.55	85,093.10	25,663.80	13,415.20	12,248.60	-	25,663.80

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
6521	Miami Springs Middle	48,557.10	154,531.66	144,692.50	58,396.26	14,820.13	43,576.13	-	58,396.26
6821	Rockway Middle	56,306.57	215,566.28	208,131.37	63,741.48	4,456.73	59,284.75	-	63,741.48
6961	West Miami Middle	38,380.76	214,682.16	208,411.26	44,651.66	14,589.49	30,062.17	-	44,651.66
7081	Design & Architecture Senior	120,752.24	155,863.01	208,053.63	68,561.62	9,616.64	58,944.98	-	68,561.62
7581	iPrep Academy	22,747.58	27,881.81	23,162.93	27,466.46	24,465.62	3,000.84	-	27,466.46
7033	Law Enforcement Officers' Memorial High	16,084.96	59,620.69	55,905.39	19,800.26	14,761.87	5,038.39	-	19,800.26
7161	Maritime & Science Technology Academy	76,712.08	322,621.24	315,089.24	84,244.08	26,380.01	57,864.07	-	84,244.08
7271	Miami Coral Park Senior	169,303.32	567,374.37	560,737.27	175,940.42	22,967.84	152,972.58	-	175,940.42
7461	Miami Senior	175,651.49	502,312.77	488,373.78	189,590.48	24,130.03	165,460.45	-	189,590.48
7511	Miami Springs Senior	94,794.60	532,897.58	524,453.51	103,238.67	24,714.42	78,524.25	-	103,238.67
7241	Ronald W. Reagan/Doral Senior	180,912.15	727,386.98	696,694.09	211,605.04	17,448.38	194,156.66	-	211,605.04
7721	South Miami Senior	165,012.34	505,522.62	495,278.86	175,256.10	17,015.62	158,240.48	-	175,256.10
7056	Young Men's Preparatory Academy	21,616.53	26,274.79	24,197.33	23,693.99	7,120.75	16,573.24	-	23,693.99

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2012**

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Education Transformation Office (ETO) Schools</u>									
2761	Dr. Martin L. King Primary Learning Center	10,915.06	3,264.11	3,073.14	11,106.03	1,503.82	9,602.21	-	11,106.03
4171	Orchard Villa Elementary	2,458.30	15,047.03	13,397.67	4,107.66	3,056.56	1,051.10	-	4,107.66
4341	Parkway Elementary	5,786.92	24,010.98	25,208.57	4,589.33	3,479.13	1,110.20	-	4,589.33
7151	Homestead Senior	78,605.26	285,067.66	278,120.19	85,552.73	14,210.54	71,342.19	-	85,552.73
<b>TOTALS</b>		<b>\$ 2,382,396.06</b>	<b>\$ 11,469,484.18</b>	<b>\$ 11,411,656.92</b>	<b>\$ 2,440,223.32</b>	<b>\$ 545,677.59</b>	<b>\$ 1,894,545.73</b>	<b>\$ -</b>	<b>\$ 2,440,223.32</b>

## AUDIT OPINION

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

*Notwithstanding the conditions and findings reported herein, for all 48 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 fiscal year, on the cash basis of accounting.*

*As of June 30, 2012, for all 48 schools reported herein, total combined receipts and disbursements amounted to \$11,469,484.18 and \$11,411,656.92, respectively; while total combined cash and investments amounted to \$2,440,223.32 (Pages 6-10).*

*As of June 30, 2012, the internal control structure at the schools reported herein generally functioned as designed by the District and implemented by the school administration, except for those conditions reported herein and in the audit reports of the individual schools.*

*When conditions came to our attention that were deemed non-reportable, because they were immaterial and 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 three schools reported herein **with audit exceptions** are listed as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office School</u>							
Dr. Michael M. Krop Senior		✓			✓		Likely to impact
<u>Central Region Office Schools</u>							
Carrie P. Meek/Westview K-8 Center		✓			✓		Likely to impact
Sylvania Heights Elementary		✓			✓		Likely to impact

## INTERNAL CONTROLS RATING

The internal control ratings for the remaining 45 schools reported herein **without audit exceptions** are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools</u>							
Gertrude K. Edelman/Sabal Palm Elementary	✓			✓			Not Likely to impact
John F. Kennedy Middle	✓			✓			Not Likely to impact
Miami Lakes Middle	✓			✓			Not Likely to impact
Hialeah Senior	✓			✓			Not Likely to impact
<u>Central Region Office Schools</u>							
Banyan Elementary	✓			✓			Not Likely to impact
Broadmoor Elementary	✓			✓			Not Likely to impact
Coral Way K-8 Center	✓			✓			Not Likely to impact
Emerson Elementary	✓			✓			Not Likely to impact
David Fairchild Elementary	✓			✓			Not Likely to impact
Fairlawn Elementary	✓			✓			Not Likely to impact
Hialeah Elementary	✓			✓			Not Likely to impact
Kinloch Park Elementary	✓			✓			Not Likely to impact
Ludlam Elementary	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
M-DCPS Primary Learning Center	✓			✓			Not Likely to impact
Melrose Elementary	✓			✓			Not Likely to impact
Miami Springs Elementary	✓			✓			Not Likely to impact
Henry E. S. Reeves Elementary	✓			✓			Not Likely to impact
Rockway Elementary	✓			✓			Not Likely to impact
Seminole Elementary	✓			✓			Not Likely to impact
Silver Bluff Elementary	✓			✓			Not Likely to impact
John I. Smith K-8 Center	✓			✓			Not Likely to impact
South Hialeah Elementary	✓			✓			Not Likely to impact
South Miami K-8 Center	✓			✓			Not Likely to impact
Southside Elementary	✓			✓			Not Likely to impact
Springview Elementary	✓			✓			Not Likely to impact
E.W.F. Stirrup Elementary	✓			✓			Not Likely to impact
Eugenia B. Thomas K-8 Center	✓			✓			Not Likely to impact
Doral Middle	✓			✓			Not Likely to impact
Miami Springs Middle	✓			✓			Not Likely to impact
Rockway Middle	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
West Miami Middle	✓			✓			Not Likely to impact
Design & Architecture Senior	✓			✓			Not Likely to impact
iPrep Academy	✓			✓			Not Likely to impact
Law Enforcement Officers' Memorial High	✓			✓			Not Likely to impact
Maritime & Science Technology Academy	✓			✓			Not Likely to impact
Miami Coral Park Senior	✓			✓			Not Likely to impact
Miami Senior	✓			✓			Not Likely to impact
Miami Springs Senior	✓			✓			Not Likely to impact
Ronald W. Reagan/Doral Senior	✓			✓			Not Likely to impact
South Miami Senior	✓			✓			Not Likely to impact
Young Men's Preparatory Academy	✓			✓			Not Likely to impact
<u>Education Transformation Office (ETO) Schools</u>							
Dr. Martin L. King Primary Learning Center	✓			✓			Not Likely to impact
Orchard Villa Elementary	✓			✓			Not Likely to impact
Parkway Elementary	✓			✓			Not Likely to impact
Homestead Senior	✓			✓			Not Likely to impact

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

Summary of findings of the three schools reported herein **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>North Region Office School</u>					
7141	Dr. Michael M. Krop Senior*	1	▪ FTE-Gifted	1	▪ Disposal of Property
<u>Central Region Office Schools</u>					
5901	Carrie P. Meek/Westview K-8 Center	2	▪ FTE-SPED ▪ FTE-ELL	None	
5441	Sylvania Heights Elementary	1	▪ FTE-ELL	None	
TOTAL		4		1	

Note:

\* Finding in prior year was under the tenure of the former school administration.

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

Summary of findings of the remaining 45 schools reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>North Region Office Schools</u>					
4801	Gertrude K. Edelman/Sabal Palm Elementary	None		None	
6301	John F. Kennedy Middle	None		None	
6501	Miami Lakes Middle	None		None	
7111	Hialeah Senior	None		2	<ul style="list-style-type: none"> <li>▪ Receipts</li> <li>▪ Disbursements</li> </ul>
<u>Central Region Office Schools</u>					
0201	Banyan Elementary	None		None	
0521	Broadmoor Elementary	None		None	
1121	Coral Way K-8 Center	None		1	<ul style="list-style-type: none"> <li>▪ Misappropriation of Comm. School/ASC Collections</li> </ul>
1641	Emerson Elementary	None		None	
1761	David Fairchild Elementary	None		None	
1801	Fairlawn Elementary	None		None	
2361	Hialeah Elementary	None		None	
2781	Kinloch Park Elementary	None		None	
3061	Ludlam Elementary	None		None	
4081	M-DCPS Primary Learning Center	None		None	

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
3181	Melrose Elementary	None		None	
3381	Miami Springs Elementary	None		1	▪ Fundraising Activity
4491	Henry E. S. Reeves Elementary	None		None	
4721	Rockway Elementary	None		None	
4921	Seminole Elementary	None		None	
5041	Silver Bluff Elementary	None		None	
5101	John I. Smith K-8 Center	None		2	▪ FTE-SPED ▪ FTE-ELL
5201	South Hialeah Elementary	None		None	
5241	South Miami K-8 Center	None		None	
5321	Southside Elementary	None		None	
5361	Springview Elementary	None		None	
5381	E.W.F. Stirrup Elementary	None		None	
0071	Eugenia B. Thomas K-8 Center	None		None	
6151	Doral Middle	None		None	
6521	Miami Springs Middle	None		1	▪ Title I Program Budget
6821	Rockway Middle	None		None	
6961	West Miami Middle	None		None	

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

WORK LOC. NO.	SCHOOLS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
7081	Design & Architecture Senior	None		None	
7581	iPrep Academy	None		None	
7033	Law Enforcement Officers' Memorial High	None		3	<ul style="list-style-type: none"> <li>▪ Receipts</li> <li>▪ Disbursements</li> <li>▪ Yearbook</li> </ul>
7161	Maritime & Science Technology Academy	None		None	
7271	Miami Coral Park Senior	None		None	
7461	Miami Senior	None		None	
7511	Miami Springs Senior	None		None	
7241	Ronald W. Reagan/Doral Senior	None		None	
7721	South Miami Senior	None		None	
7056	Young Men's Preparatory Academy	None		None	
<b>Education Transformation Office (ETO) Schools</b>					
2761	Dr. Martin L. King Primary Learning Center	None		None	
4171	Orchard Villa Elementary	None		2	<ul style="list-style-type: none"> <li>▪ Receipts</li> <li>▪ Disbursements</li> </ul>
4341	Parkway Elementary	None		None	
7151	Homestead Senior	None		4	<ul style="list-style-type: none"> <li>▪ Misappropriation of Funds</li> <li>▪ Disbursements</li> <li>▪ Student/Fundraising Activities</li> <li>▪ P-Card</li> </ul>
<b>TOTAL</b>		None		16	



## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the three schools **with audit exceptions**. The highlighted box denotes the principal in charge of the school during the audit period:

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>North Region Office School</u>			
7141	Dr. Michael M. Krop Senior	Ms. Dawn M. Baglos	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office Schools</u>			
5901	Carrie P. Meek/Westview K-8 Center	Ms. Tracey D. Crews	N/A = No Change of Principal Since Prior Audit.
5441	Sylvania Heights Elementary	Ms. Amor Reyes	N/A = No Change of Principal Since Prior Audit.

## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the remaining 45 schools **without audit exceptions**. The **highlighted box denotes the principal in charge of the school during the audit period**:

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>North Region Office Schools</u>			
4801	Gertrude K. Edelman/Sabal Palm Elementary <sup>(a)</sup>	Mr. Milko O. Brito	Ms. Joyce R. Jones (Through July 2011; presently Principal at Carol City Middle). Dr. Doyleene N. Tarver (Through February 2013; presently on leave).
6301	John F. Kennedy Middle	Ms. Karen L. Robinson	N/A = No Change of Principal Since Prior Audit.
6501	Miami Lakes Middle	Dr. Manuel Sanchez, III	N/A = No Change of Principal Since Prior Audit.
7111	Hialeah Senior	Dr. Verena Cabrera	N/A = No Change of Principal Since Prior Audit.
<u>Central Region Office Schools</u>			
0201	Banyan Elementary	Ms. Cheri A. Davis	N/A = No Change of Principal Since Prior Audit.
0521	Broadmoor Elementary	Ms. Linda G. Klein	N/A = No Change of Principal Since Prior Audit.
1121	Coral Way K-8 Center	Ms. Josephine Otero	N/A = No Change of Principal Since Prior Audit.
1641	Emerson Elementary	Ms. Maria P. Acosta	N/A = No Change of Principal Since Prior Audit.
1761	David Fairchild Elementary	Ms. Lucy Amengual	N/A = No Change of Principal Since Prior Audit.
1801	Fairlawn Elementary	Ms. Amelia P. Leth	N/A = No Change of Principal Since Prior Audit.
2361	Hialeah Elementary <sup>(a)</sup>	Ms. Rosa B. Iglesias	Ms. Carolina F. Naveiras (Through February 2013; retired).
2781	Kinloch Park Elementary	Martha M. Muñoz	N/A = No Change of Principal Since Prior Audit.
3061	Ludlam Elementary	Dr. Georgette C. Menocal	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal since prior audit at this school (five schools).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
4081	M-DCPS Primary Learning Center	Mr. Alberto M. Carvalho	N/A = No Change of Principal Since Prior Audit.
3181	Melrose Elementary	Mr. Sergio A. Muñoz	N/A = No Change of Principal Since Prior Audit.
3381	Miami Springs Elementary	Ms. Sally M. Hutchings	N/A = No Change of Principal Since Prior Audit.
4491	Henry E. S. Reeves Elementary	Mr. Julian E. Gibbs	N/A = No Change of Principal Since Prior Audit.
4721	Rockway Elementary	Ms. Debbie F. Saumell	N/A = No Change of Principal Since Prior Audit.
4921	Seminole Elementary	Ms. Lourdes A. Lopez	N/A = No Change of Principal Since Prior Audit.
5041	Silver Bluff Elementary	Ms. Maria C. Mason	N/A = No Change of Principal Since Prior Audit.
5101	John I. Smith K-8 Center	Ms. Gwendolyn C. Hines	N/A = No Change of Principal Since Prior Audit.
5201	South Hialeah Elementary	Ms. Haydee Villanueva	N/A = No Change of Principal Since Prior Audit.
5241	South Miami K-8 Center	Ms. Anamarie G. Moreiras	N/A = No Change of Principal Since Prior Audit.
5321	Southside Elementary	Mr. Salvatore Schiavone	N/A = No Change of Principal Since Prior Audit.
5361	Springview Elementary	Ms. Mayte M. Dovale	N/A = No Change of Principal Since Prior Audit.
5381	E.W.F. Stirrup Elementary	Dr. Maria E. Hernandez	N/A = No Change of Principal Since Prior Audit.
0071	Eugenia B. Thomas K-8 Center	Ms. Mayra Barreira	N/A = No Change of Principal Since Prior Audit.
6151	Doral Middle <sup>(a)</sup>	Mr. Ramon J. Garrigo	Ms. Tatiana De Miranda (Through August 2011; presently Assistant Principal at Felix Varela Senior). Ms. Marie P. Caceres (Through January 2013; presently Principal at Dr. Rolando Espinosa K-8 Center).
6521	Miami Springs Middle	Mr. Javier Perez	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal since prior audit at this school (five schools).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
6821	Rockway Middle	Ms. Melanie E. Megias	N/A = No Change of Principal Since Prior Audit.
6961	West Miami Middle	Dr. Colleen M. Del Terzo	N/A = No Change of Principal Since Prior Audit.
7081	Design & Architecture Senior	Dr. Stacey H. Mancuso	N/A = No Change of Principal Since Prior Audit.
7581	iPrep Academy	Mr. Alberto M. Carvalho	N/A = No Change of Principal Since Prior Audit.
7033	Law Enforcement Officers' Memorial High	Mr. Christopher J. Shinn	N/A = No Change of Principal Since Prior Audit.
7161	Maritime & Science Technology Academy	Ms. Jane M. Garraux	N/A = No Change of Principal Since Prior Audit.
7271	Miami Coral Park Senior	Dr. Nicholas P. JacAngelo	N/A = No Change of Principal Since Prior Audit.
7461	Miami Senior	Mr. Benny Valdes	N/A = No Change of Principal Since Prior Audit.
7511	Miami Springs Senior	Ms. Anna L. Rodriguez	N/A = No Change of Principal Since Prior Audit.
7241	Ronald W. Reagan/Doral Senior	Dr. Jacques Y. Bentolila	N/A = No Change of Principal Since Prior Audit.
7721	South Miami Senior	Mr. Gilberto D. Bonce	N/A = No Change of Principal Since Prior Audit.
7056	Young Men's Preparatory Academy	Mr. Leonard J. Ruan	N/A = No Change of Principal Since Prior Audit.
<b><u>Educational Transformation Office (ETO) Schools</u></b>			
2761	Dr. Martin L. King Primary Learning Center <sup>(a)</sup>	Ms. Tamme Y. Williams	Dr. Barbara T. Hawkins (Through July 2012; presently Principal at Coral Gables Adult Education Center).
4171	Orchard Villa Elementary <sup>(a)</sup>	Dr. Dianne Jones (Through January 2013; presently on Special Assignment at ETO). Ms. Jennifer O. Escandell	Ms. Cathleen A. McGinnis (Through June 2012; presently Assistant Principal at Ruth Owens Krusé Educational Center).
4341	Parkway Elementary	Ms. Tracie N. Lewis	N/A = No Change of Principal Since Prior Audit.
7151	Homestead Senior	Ms. Cory R. Rodriguez	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal since prior audit at this school (five schools).

## PROPERTY SCHEDULES

The results of the property inventories of the 61 schools reported herein are as follows:

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools</u>								
4801	Gertrude K. Edelman/Sabal Palm El.	91	\$ 223,973	-	-	-	-	-
6301	John F. Kennedy Middle	707	1,159,416	-	-	-	-	-
6501	Miami Lakes Middle	304	608,915	-	-	-	-	-
7111	Hialeah Senior	1,170	3,086,041	-	-	-	-	-
7141	Dr. Michael M. Krop Senior	666	1,894,832	-	-	-	58	\$ 64,429
<u>Central Region Office Schools</u>								
0101	Arcola Lake Elementary <sup>(1)</sup>	68	153,670	-	-	-	-	-
0201	Banyan Elementary	104	251,193	-	-	-	-	-
0401	Van E.Blanton Elementary <sup>(1)</sup>	66	195,549	-	-	-	-	-
0521	Broadmoor Elementary	61	157,402	-	-	-	-	-
0801	Citrus Grove Elementary <sup>(1)</sup>	110	260,664	1	\$ 1,095	-	-	-
0961	Coral Gables Preparatory Academy <sup>(1)</sup>	126	352,569	-	-	-	-	-
1121	Coral Way K-8 Center	283	804,695	-	-	-	-	-
1641	Emerson Elementary	82	194,849	-	-	-	-	-
1761	David Fairchild Elementary	92	174,426	-	-	-	-	-
1801	Fairlawn Elementary	97	211,217	-	-	-	-	-
2361	Hialeah Elementary	168	324,138	-	-	-	-	-
2661	Kensington Park Elementary <sup>(1)</sup>	202	551,826	-	-	-	-	-
2781	Kinloch Park Elementary	105	261,271	-	-	-	-	-
3061	Ludlam Elementary	103	237,234	-	-	-	-	-
4081	M-DCPS Primary Learning Center	26	38,917	-	-	-	-	-

Note:

(1) Property inventory results pending since school audit reported earlier this fiscal year (13 schools).

## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
5901	Carrie P. Meek/Westview K-8 Center	127	360,154	-	-	-	-	-
3181	Melrose Elementary	118	259,699	-	-	-	-	-
3381	Miami Springs Elementary	107	223,917	-	-	-	-	-
4491	Henry E. S. Reeves Elementary	90	292,340	-	-	-	-	-
4721	Rockway Elementary	78	191,648	-	-	-	-	-
4921	Seminole Elementary	87	181,431	-	-	-	-	-
5041	Silver Bluff Elementary	141	295,456	-	-	-	-	-
5101	John I. Smith K-8 Center	124	322,521	-	-	-	-	-
5201	South Hialeah Elementary	286	555,283	-	-	-	-	-
5241	South Miami K-8 Center	265	751,287	-	-	-	-	-
5321	Southside Elementary	174	457,047	-	-	-	-	-
5361	Springview Elementary	112	308,725	-	-	-	-	-
5381	E.W.F. Stirrup Elementary	111	288,239	-	-	-	-	-
5431	Sweetwater Elementary <sup>(1)</sup>	124	362,152	-	-	-	-	-
5441	Sylvania Heights Elementary	121	267,472	-	-	-	-	-
0071	Eugenia B. Thomas K-8 Center	260	565,051	-	-	-	-	-
6151	Doral Middle	171	380,520	-	-	-	-	-
6521	Miami Springs Middle	271	652,039	-	-	-	-	-
6821	Rockway Middle	241	641,088	-	-	-	-	-
6841	Shenandoah Middle <sup>(1)</sup>	422	717,489	-	-	-	-	-
6961	West Miami Middle	262	590,924	-	-	-	-	-
7081	Design & Architecture Senior	403	813,736	-	-	-	-	-
7581	iPrep Academy	34	100,723	-	-	-	-	-

Note:

(1) Property inventory results pending since school audit reported earlier this fiscal year (13 schools).

## PROPERTY SCHEDULES

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value (At Cost)
				No. Of Items	At Cost	At Deprec. Value		
7033	Law Enforcement Officers' Memorial High	95	237,941	-	-	-	-	-
7161	Maritime & Science Technology Academy	593	1,510,723	-	-	-	-	-
7271	Miami Coral Park Senior	654	2,470,309	-	-	-	-	-
7461	Miami Senior	683	2,185,812	-	-	-	-	-
7511	Miami Springs Senior	464	1,187,654	-	-	-	-	-
7241	Ronald W. Reagan/Doral Senior	870	1,963,454	-	-	-	-	-
7721	South Miami Senior	562	1,375,471	-	-	-	-	-
7056	Young Men's Preparatory Academy	158	628,172	-	-	-	-	-
<b>South Region Office Schools</b>								
2021	Gloria Floyd Elementary <sup>(1)</sup>	113	253,157	-	-	-	-	-
6041	Paul W. Bell Middle <sup>(1)</sup>	316	719,454	-	-	-	-	-
7171	Medical Academy Science & Technology Senior <sup>(1)</sup>	78	196,930	-	-	-	-	-
<b>Educational Transformation Office (ETO) Schools</b>								
2761	Dr. Martin L. King Primary Learning Center	55	138,964	-	-	-	-	-
4171	Orchard Villa Elementary	96	213,931	-	-	-	-	-
4341	Parkway Elementary	66	172,019	-	-	-	-	-
7151	Homestead Senior	588	1,458,249	-	-	-	-	-
<b>Adult Education Centers</b>								
7072	Coral Gables Adult Education Ctr. <sup>(1)</sup>	17	39,556	-	-	-	-	-
7432	Miami Palmetto Adult Education Ctr. <sup>(1)</sup>	13	13,847	-	-	-	-	-
7512	Miami Springs Adult Education Ctr. <sup>(1)</sup>	29	62,385	-	-	-	-	-
<b>TOTAL</b>		<b>14,210</b>	<b>\$ 35,549,766</b>	<b>1</b>	<b>\$ 1,095</b>	<b>\$ -</b>	<b>58</b>	<b>\$ 64,429</b>

Note:

(1) Property inventory results pending since school audit reported earlier this fiscal year (13 schools).

## PROPERTY SCHEDULES

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Computers	Audio Visual <sup>(a)</sup>	Other <sup>(b)</sup>	
<u>Central Region Office Schools</u>								
5041	Silver Bluff Elementary	1	2	\$ 2,048	\$ 2,048	-	-	-
6521	Miami Springs Middle	1	1	1,650	-	\$ 1,650	-	-
7081	Design & Architecture Senior	1	1	2,399	2,399	-	-	-
7461	Miami Senior	1	3	8,077	-	-	\$ 8,077	-
<u>Educational Transformation Office (ETO) Schools</u>								
2761	Dr. Martin L. King Primary Learning Center	1	1	1,024	1,024	-	-	-
7151	Homestead Senior	1	4	5,420	5,420	-	-	-
<b>TOTAL</b>		<b>6</b>	<b>12</b>	<b>\$ 20,618</b>	<b>\$ 10,891</b>	<b>\$ 1,650</b>	<b>\$ 8,077</b>	<b>\$ -</b>

Notes:

(a) "Audio Visual" equipment includes a projector.

(b) "Other" equipment includes two switches and a printer.



## **FINDINGS AND RECOMMENDATIONS**

### **1. School Non-Compliant With FTE Student Records *Dr. Michael M. Krop Senior***

The Division of Advanced Academics established the procedures for completing Gifted Educational Plans (EP). A gifted student educational plan (EP) is a written plan for each student who is identified as eligible for gifted education services.

The EP describes the student's educational needs based on the strengths of the student and the services that will be provided to ensure the student continues to make gains. The Special Education Electronic Management System (SPED-EMS) is used to complete a gifted student's EP, and to generate records and associated history.

Once a student is qualified to participate in the school's Gifted program, a conference meeting is scheduled at the school and all persons attending the EP conference, which include the general education and gifted teachers, the parent/guardian, the student and the school's Local Education Agency (LEA) representative (customarily an administrator) must sign the plan. Ultimately, the signed document must be filed in the student's cumulative folder. The duration date of an EP is generally two years minus one day from the date of the EP meeting.

The Integrated Student Information System (ISIS) is the District's centralized records system. ISIS contains the processes and applications that support and maintain student-related and course-related information. According to District procedures, the EP conference date and the date of duration of the plan (as noted in the paper copy signed document) must be documented and in agreement with the dates recorded on the Exceptional Student Education (ESE) Services<sup>1</sup> screen in ISIS.

The EP plan must be completed according to its duration timeline and in anticipation of the FTE survey week.

At this school, approximately 500 students were enrolled in the Gifted program. A review of a sample of 17 Gifted student folders revealed the following discrepancies in 13 student folders (76%). Details are as follows:

- 1.1. In 11 of 13 instances, the ISIS-ESE Services screen corresponding to the individual student listed an EP conference date in effect for the October FTE survey period (October 2012); however, there was no evidence in the student's cumulative folder of a signed Gifted Student Educational Plan (EP), and the SPED-EMS system did not have any information supporting this event. According to the school administration, the faculty member in charge of the EPs fell behind with the paperwork, and the notifying and scheduling of EP

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<sup>1</sup> Otherwise referred to as ISIS PF17 screen.

conferences. After our inquiries, we found that the staff member responsible for inputting the date information in ISIS *is the same faculty member in charge of the EPs.*

All 11 students in question were currently enrolled at the school in 11<sup>th</sup> or 12<sup>th</sup> grade and had attended this school since the 9<sup>th</sup> grade. Cumulative folders for six of the 11 students disclosed two-year period EPs that had already expired, and that were generated at the middle schools that these students previously attended. Dates on the expired EPs ranged between November 2007 and October 2010.

- 1.2. Regarding the other two instances, documentation disclosed that an EP conference was held *subsequent* to the October 2012 FTE survey period. Therefore, an EP was not in effect for the October 2012 FTE survey since the previous EP had expired. Furthermore, for one of these students, the EP conference date reflected in ISIS did not agree to the actual date of the EP conference. Their previous EPs had been generated at their former schools.
- 1.3. The folders for the four students that did not show discrepancies regarding EP dates were 9<sup>th</sup> or 10<sup>th</sup> grade students *whose two-year EPs were generated at their previous schools. Consequently, they were still within EP duration timelines.*

Subsequent to our findings, the school administration assigned additional staff to this area to review all Gifted student folders, bring the information and the process up-to-date and ensure alignment with District policy.

The discrepancies noted in the Gifted area would not have generated FTE funding disallowances because funding levels were not affected; however, they represent a lapse in compliance with current District policy.

The audit also included a review of a sample of Special Education (SPED) and English Language Learners (ELL) records.

- 1.4. Our review of a sample of SPED and ELL records identified minor discrepancies between the information in the students' cumulative folders and the information reflected in ISIS. However, unlike those in the Gifted area, discrepancies in the SPED and ELL areas could generate potential funding disallowances to the District (because funding levels could be affected). In this case, the potential disallowance based on the discrepancies identified in our sample was not significant. Nevertheless, we discussed our findings with the school administration for their information and corrective action.

## RECOMMENDATIONS

- 1.1. **Staff and administration should strengthen the review of FTE records, particularly Gifted records and student folders to make certain that the information is accurate; that all pertinent forms are completed and filed in folders timely; and that the information is also timely and accurately entered into the Integrated Student Information System (ISIS).**

**Person(s) Responsible:** Principal, Assistant Principal,  
Gifted Chairperson,  
SPED Chairpersons, ELL Chairperson

### **Management Response:**

As mentioned in the audit report, subsequent to the initial finding, additional personnel have been assigned to assist in the completion of Educational Plans for the Gifted program. The Assistant Principal who oversees Special Education has pulled the out-of-compliance report, each individual student's cumulative folder, and the actual SPED EMS documents to create a master list of EPs and their due dates. Educational Plans in need of completion have been assigned to personnel. All of the appropriate documentation is being completed and submitted to the Assistant Principal for review. Along with the EP documentation, a school-generated checklist is placed on top of the packet to ensure that all of the required documents are present. Furthermore, a print-out of the appropriate ISIS screen (PF17) showing the accurately entered EP dates, as well as the Document History screen from SPED EMS are also required.

Additional meetings with all necessary personnel have been held to review guidelines and procedures for newly registered students who enter with a private psychological to ensure staffing and placement prior to FTE survey periods.

- 1.2. **The Principal or her administrative designee should monitor the Gifted area on a regular basis to ensure that EP conferences are being conducted in a timely manner; the event is properly and accurately documented in the student cumulative folders and in SPED-EMS; and conferences and EP duration dates are accurately reflected in ISIS.**

**Person(s) Responsible:** Principal, Assistant Principal,  
Gifted Chairperson

### **Management Response:**

The Assistant Principal who oversees Special Education has pulled the out-of-compliance report, each individual student's cumulative folder, and the actual SPED EMS documents to create a master list of EPs and their due dates. Students newly enrolled in the school are added to the master list of EPs immediately. Using the list, which also identifies EP compliance dates, a monthly schedule of EPs has been created and provided to the appropriate personnel for completion. Upon completion, the newly

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required documentation (PF17 screen print-out, EP, and SPED EMS Document History Screen print-out) is submitted to the assistant principal for review along with the school-site generated checklist to ensure accurate record keeping.

Additional meetings with all necessary personnel have been held to review guidelines and procedures for Educational Plan completion and documentation submission.

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

**Management Response:**

The North Region Office Financial/Business Operations Director will solicit assistance from the Division of Advanced Academics to conduct mini-reviews each semester for compliance in selected areas of the Gifted Program. Results from the school's mini-reviews will be submitted to the North Region Office Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

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

**Management Response:**

- School Operations will review results quarterly of the Region Business Directors' reviews of selected area of SPED/ELL FTE records and procedures to ensure continued compliance with District policy;
- Discrepancies with the areas cited above will be investigated through the appropriate Region Office;
- School Operations will work collaboratively with Region Offices and facilitate appropriate training and assistance from District Offices in the areas of SPED/ELL FTE records and procedures to promote compliance with FTE reporting and documentation procedures; and
- Affected Principals will participate in the District's Organizational Management Professional Development which will feature the Money Matters Support Program. This program will provide information and hands-on training to school site administrators on best business practices (including proper implementation of the Matrix of Services; FTE Preparation and Monitoring) and related financial areas of concern.

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

**2. Discrepancies in Special Education (SPED) Student Records Resulted In Actual And Potential Full-Time Equivalent (FTE) Funding Disallowances**  
*Carrie P. Meek/Westview K-8 Center*

Section D of the *Local Education Agency (LEA) Implementation Guide* requires that all current forms be filed in the students' cumulative folders. Furthermore, the *Matrix of Services Handbook 2012 Edition* issued by the Florida Department of Education establishes the guidelines and procedures to initiate and update a Matrix of Services form.

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). According to the guidelines in effect for the 2012-2013 fiscal year, a *Matrix* is required for every IEP meeting conducted.

At this school, the October 2012 FTE Survey<sup>2</sup> reported 87 students enrolled in special education classes.

Our review of a sample of 13 special education (SPED) folders (which included ten Exceptional Education and three Gifted student folders) disclosed discrepancies in seven Exceptional Education student folders reviewed (70%). The discrepancies represented funding disallowances totaling approximately \$25,415, of which \$22,660 were potential (based on documentation errors noted during our review); and \$2,755 represented an actual funding disallowance for one student (based on an adjustment from a higher cost factor that the school erroneously reported to the Florida Department of Education). Most discrepancies were identified in the documentation folder of students that were funded at Matrix levels 4 and 5<sup>3</sup>.

2.1. For six of the ten Exceptional Education students, the school had not completed a Matrix of Services form corresponding to the Individual Education Plan (IEP) in effect for the October FTE survey. Five of the six plans were interim IEPs<sup>4</sup>. According to the school, they were not aware that a new *Matrix* was to be completed for an interim IEP. According to our calculations, this oversight could have potentially generated a combined funding disallowance to the District of approximately \$22,660. Five of the six students were funded at Matrix Level 4.

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

<sup>3</sup> Students reported in the FTE Program roster in line numbers 254 (Matrix Level 4) and 255 (Matrix Level 5) represent the highest cost factors. Due to the discrepancies noted, we included in our sample all students in Matrix levels 4 and 5 (8 students in total during Survey Period 2).

<sup>4</sup> An interim IEP is completed within the annual period and represents modifications to the annual plan previously in effect.

- 2.2. For one other Exceptional Education student, the cost factor reflected in the *Matrix* did not correspond to the FTE funding level reported to the Florida Department of Education. The student was incorrectly funded at Matrix Level 5. Consequently, an amendment to the Florida Department of Education Correction System (DECO) was required to realign the funding with the services. The correction was made at the request of the auditor. The school submitted a DECO amendment to the District's Federal & State Compliance Office<sup>5</sup> to correct the overfunding. Regarding this student, the funding disallowance amounted to approximately \$2,755.

## RECOMMENDATION

2. **Staff and administration should strengthen their review of SPED records and student folders to make certain that the information is accurate and that all pertinent forms are completed and timely filed in the folders after the information is entered into ISIS. Particular attention should be paid to documentation corresponding to students funded at Matrix levels 4 and 5 to prevent funding disallowances.**

**Person(s) Responsible:** Principal, Assistant Principal, SPED Staff

### Management Response:

The Principal will hold a meeting with the SPED Department and the Assistant Principal to review the guidelines and procedures in the *Matrix of Services Handbook 2012 Edition* issued by the Florida Department of Education.

The LEA representative will meet monthly with the SPED Department to ensure completion of the Matrix of Services for Annual IEPs and Interim IEPs. In addition, the Data Input Sheet will be provided to the Registrar to input in ISIS and the documents will be filed in the SPED folder. As a follow-up, the Assistant Principal and the LEA will verify that SPED EMS correlates with ISIS.

The SPED Department and LEA Representative will give special attention to the documentation of the Matrix level and the IEP services to ensure that they are in alignment. The Assistant Principal and LEA will conduct mini reviews of SPED folders to ensure proper documents are on file and updated.

In addition, the SPED Staff and Assistant Principal will review the incoming cumulative records of SPED students to ensure that all of the required documents are in the SPED

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<sup>5</sup> This district office was formerly known as *Attendance Services* and is responsible for processing FTE-related corrections to the Florida Department of Education.

folder. Any anomalies will be reported to the Principal and to the sending school in order to be corrected immediately.

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

**Management Response:**

- The Administrative Director will work with the Instructional Supervisor for Special Education to review program standards, including current Individual Education Plans, Matrix of Services forms, current ISIS data and cumulative folders.

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

**Management Response:**

Refer to page 31 of this report and page 56 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Carrie P. Meek/Westview K-8 Center.

**3. English Language Learners' (ELL)  
Student Records Resulted in  
Potential FTE Funding  
Disallowances  
*Carrie P. Meek/Westview K-8 Center***

For the 2012-2013 school year, guidelines and procedures for maintaining ELL student information were provided through the 2012-2013 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 (ELL)*.

According to the guidelines, all sections of the Individual ELL/LEP Student Plan [FM-4649] must be appropriately initiated and/or updated in a timely manner and maintained in the student cumulative 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 to assess progress on a yearly basis. Copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6577] must be properly completed and are to be filed in the ESOL Program Record folder.

An additional requirement is that for students in secondary program grades, a student schedule be printed prior to the survey week and be included in the LEP folder as part of the documentation.

During the October 2012 FTE Survey records, the school reported 57 students enrolled in the ESOL program. A review of a sample of ten ELL student folders disclosed the following discrepancies in nine student folders (90%). The sample's high error rate requires the school administration's immediate attention:

- 3.1. In four instances, the schedule of students in secondary program grades was printed subsequent to the October 2012 FTE Survey. We noted that all schedules were printed close to the time of the audit visit.
- 3.2. In four instances, the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students* [FM-6576] was not properly completed. Specifically, the *Notice* listed incorrect dates and one did not indicate the student's name.
- 3.3. In two instances, the individual *ELL/LEP Student Plan* [FM-4649] was not properly completed. Specifically, either the *Program Participation* section was not completed or the date was incorrect.
- 3.4. In one instance, there was no evidence on file to show that a student had been assessed in anticipation of a LEP Committee meeting; however, the student had participated in the ESOL program for more than three years.



According to our calculations, the findings stated above could have potentially generated a combined FTE funding disallowance to the District of approximately \$1,640.

## **RECOMMENDATION**

- 3. 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.**

**Person(s) Responsible:** **Principal, Assistant Principal,  
ESOL Teacher**

### **Management Response:**

The Principal will hold a meeting with the ESOL Teacher and the Assistant Principal to review the *Opening of School Information and Reminders*, the *Division of Bilingual Education and World Languages memoranda*, and the *District Plan for Services to English Language Learners (ELLs)*.

The ESOL Teacher will ensure the procedures that state parents/guardians must be notified each school year and the Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) will be placed in the LEP folder in accordance with notification guidelines. In addition, the Assistant Principal will verify that the secondary student schedule is printed in a timely manner and included in the LEP folder as part of documentation.

The Assistant Principal and the ESOL Teacher will monitor students that have been enrolled over six semesters in the ESOL Program, and the student folder will be updated to reflect the LEP committee convened to assess progress on a yearly basis.

The Assistant Principal and ESOL Teacher will conduct a mini review of the ELL Plans/LEP folders to ensure the proper documentation and contents have been filed prior to the October FTE survey period. The ESOL teacher will receive the Attendance Bulletin daily to check for incoming ELL students. The Principal will coordinate training on ESOL guidelines and procedures at the opening of each school year.

In addition, the ESOL Teacher and Assistant Principal will review the incoming cumulative records of ELL students to ensure that all of the required documents are in the ESOL Program Record Folders. Any anomalies will be reported to the Principal and sending school in order to be corrected immediately.

**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

- The Administrative Director will review the ESOL Compliance document composed by the Division of Bilingual Education and World Languages with the Principals and conduct a bi-annual review of ESOL Program Records Folders (FM-5871).

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 31 of this report and page 56 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Carrie P. Meek/Westview K-8 Center.

**4. English Language Learners' (ELL)  
Student Records Resulted in  
Potential FTE Funding  
Disallowances  
*Sylvania Heights Elementary***

For the 2012-2013 school year, guidelines and procedures for maintaining ELL student information were provided through the 2012-2013 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 (ELL)*.

The Web-based Limited English Proficient Plan (WLEP) on-line system is used district wide to generate Individual ELL/LEP Student Plans for ELL students on an annual basis or whenever an update is required.

According to the guidelines, all sections of the *Individual ELL/LEP Student Plan [FM-4649]* must be appropriately initiated and/or updated in a timely manner, printed, signed and filed in the ESOL Program Record folder. Guidelines also require that a *Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576]* be completed and sent to the parents/guardians of LEP students, and a copy be filed in the student folder.

During the October 2012 FTE Survey records, the school reported 197 students enrolled in the ESOL program. A review of a sample of 20 ELL student folders disclosed the following discrepancies in 20 student folders (100%). The sample's high error rate requires management's immediate attention:

- 4.1. For all 20 student folders sampled, a copy of the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576]* was not evident. According to the school administration, they were not filed due to an oversight.
- 4.2. In four instances, the individual *ELL/LEP Student Plan [FM-4649]* was not filed in the ESOL Program Record folder. We verified that the school had completed the plans in the WLEP on-line system; however, the required paperwork had not been produced for the files. An ELL/LEP Student Plan was printed, signed and dated by the teacher/designee for the four students in question once this matter was brought to their attention. In one other instance, the LEP Plan on file was not signed. This was similarly corrected during the audit visit.

According to our calculations, the findings stated above could have potentially generated a combined FTE funding disallowance to the District of approximately \$3,320.

**RECOMMENDATION**

4. **Going forward, ensure that copies of the *Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576]* are filed, and the ELL/LEP Student Plans are printed, signed, dated and similarly filed in the ESOL Program Record folder.**

**Person(s) Responsible:**

**Principal, Assistant Principal,  
ESOL Teacher, Registrar**

**Management Response:**

The Principal held a meeting with the ESOL Teacher, Registrar and the Assistant Principal to develop a plan to review the ESOL Program Record Folders. The ESOL teacher will copy, sign, and date the ELL/LEP Student Plans as they are completed and submit them to the Principal on a monthly basis. The Principal also directed, the Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) are to be placed in the LEP folders by our school Registrar. All ESOL documentation will be filed in the LEP folders by the school Registrar. Administration will conduct an in-house audit at the end of each semester to ensure compliance.

Furthermore, each month, the ESOL Teacher along with the Assistant Principal will conduct an in-house review of the ESOL Program Record Folders of randomly selected ELL students by completing the *ELL Folder Checklist*. Additionally, the Registrar will provide the ESOL Teacher with a Home Language Survey (FM-5196) as well as a daily attendance bulletin to inform the ESOL Teacher of any new ESOL registrations. The Principal will coordinate training on ESOL guidelines and procedures with the Region office to ensure all policies and procedures of ESOL program requirements are adhered to.

In addition, the Registrar and the ESOL Teacher will review all incoming cumulative records of ELL students to ensure that all of the required documents are in the ESOL Program Record Folders. Any anomalies will be reported to the Principal/Assistant Principal to request from the sending school any missing documentation.

**Person(s) Responsible:**

**Central Region Office Administration**

**Management Response:**

- The Administrative Director will review the ESOL Compliance document composed by the Division of Bilingual Education and World Languages with the Principals and conduct a bi-annual review of ESOL Program Records Folders (FM-5871).

**Person(s) Responsible:**

**School Operations Administration**

**Management Response:**

Refer to page 31 of this report and page 56 in the report's Appendix Section for School Operations administration's comprehensive response addressing the recommendations to the school findings of Sylvania Heights Elementary.

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal funds' financial statements of the schools for the fiscal year ended June 30, 2012, on the cash basis of accounting;
- evaluate compliance by the schools 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 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 of internal funds generally covered operations during the period of July 1, 2011 through June 30, 2012, payroll, purchasing credit card transactions, and information technology controls included current periods. Title I program covered the 2011-2012 fiscal year only. FTE audits covered the October 2012 or February 2013 survey period (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 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, 2012 was 0.54%.

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' 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, 2012, the MDCPS-Money Market Pool Fund's interest rate was 0.54%.

## 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 audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.



## PURCHASING CREDIT CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the *Purchasing Credit Card Program Policies & Procedures Manual*. The P-card program was designed to streamline the acquisition process by enabling employees at the schools 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 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 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 in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

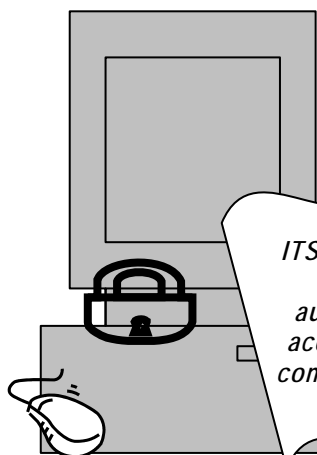


Schools follow specific criteria for the use of Title I funds as delineated in the *Title I Administration Handbook*. Purchases of supplies and equipment are processed through regular district channels or via use of the P-Card Program, depending on the amount. Salary expenditures must comply with budgetary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

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

To promote school wide 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 effective February 2007.

## DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY ASSESSMENT



*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. In addition, our school audits will selectively review information technology matters related to the proper safeguarding and location of servers and switches, software licensing documentation, proper authorization of Electronic Gradebook applications, and similar controls over data security.

### FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools 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 to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During each fiscal year, months selected by the FDOE for these surveys are as follows:

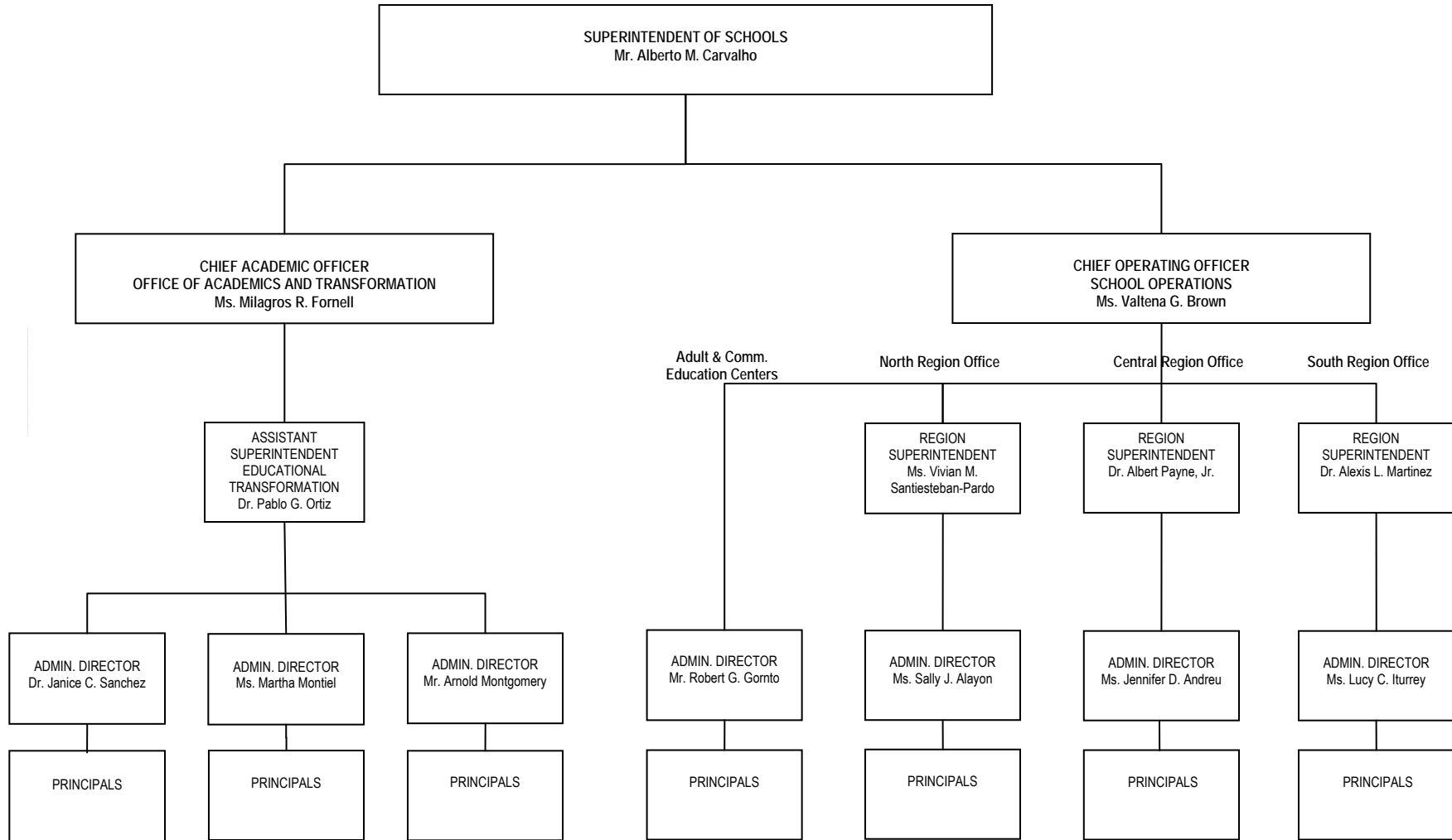
<b>Survey Period No.</b>	<b>Time Period of Survey</b>
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools 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 based on audit criteria developed by this office.

## PARTIAL ORGANIZATIONAL CHART (SCHOOLS)




**APPENDIX  
MANAGEMENT'S RESPONSES**

MEMORANDUM

April 3, 2013

**TO:** Ms. Vivian Santiesteban-Pardo, Region Superintendent  
North Regional Center

**FROM:** Dawn M. Baglos, Principal   
Dr. Michael M. Krop Senior High School

**SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT  
FOR DR. MICHAEL M. KROP SENIOR HIGH SCHOOL 2011-  
2012 and 2012-2013**

The following is a response to the findings in the Audit Report for Dr. Michael M. Krop Senior High School for school years 2011-2012 and 2012 - 2013.

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. **School Non-Compliant with FTE Student Records**

**RECOMMENDATIONS**

- 1.1 **Staff and administration should strengthen the review of FTE records, particularly Gifted records and student folders to make certain that the information is accurate; that all pertinent forms are completed and filed in folders timely; and that the information is also timely and accurately entered into the Integrated Student Information System (ISIS).**

**Responsible Person(s):** Principal, Assistant Principal, Gifted  
Chairperson, SPED Chairpersons, ELL  
Chairperson

**Management Response:**

As mentioned in the audit report, subsequent to the initial finding, additional personnel have been assigned to assist in the completion of Educational Plans for the Gifted program. The Assistant Principal who oversees Special Education has pulled the out-of-compliance report, each individual student's cumulative folder, and the actual SPED EMS documents to create a master list of EPs and their due dates. Educational Plans in need of completion have been assigned to

personnel. All of the appropriate documentation is being completed and submitted to the Assistant Principal for review. Along with the EP documentation, a school-generated checklist is placed on top of the packet to ensure that all of the required documents are present. Furthermore, a print-out of the appropriate ISIS screen (PF17) showing the accurately entered EP dates, as well as the Document History screen from SPED EMS are also required.

Additional meetings with all necessary personnel have been held to review guidelines and procedures for newly registered students who enter with a private psychological to ensure staffing and placement prior to FTE survey periods.

- 1.2 The Principal or her administrative designee should monitor the Gifted area on a regular basis to ensure that EP conferences are being conducted in a timely manner; the event is properly and accurately documented in the student cumulative folders and in SPED-EMS; and conferences and EP duration dates are accurately reflected in ISIS.**

**Responsible Person(s):** Principal, Assistant Principal, Gifted Chairperson

**Management Response:**

The Assistant Principal who oversees Special Education has pulled the out-of-compliance report, each individual student's cumulative folder, and the actual SPED EMS documents to create a master list of EPs and their due dates. Students newly enrolled in the school are added to the master list of EPs immediately. Using the list, which also identifies EP compliance dates, a monthly schedule of EPs has been created and provided to the appropriate personnel for completion. Upon completion, the newly required documentation (PF17 screen print-out, EP, and SPED EMS Document History Screen print-out) is submitted to the assistant principal for review along with the school-site generated checklist to ensure accurate record keeping.

Additional meetings with all necessary personnel have been held to review guidelines and procedures for Educational Plan completion and documentation submission.

For further information regarding this response, please contact, Dawn M. Baglos, Principal of Dr. Michael M. Krop Senior High School at 305-652-6808, ext. 112.

CC: Ms. Sally Alayon

**MEMORANDUM**

April 10, 2013  
2012-2013/TDC/M#052

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

**FROM:** Tracey D. Crews, Principal *TC*  
Carrie P. Meek/Westview K-8 Center

**SUBJECT:** **ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF  
CARRIE P. MEEK/WESTVIEW K-8 CENTER FOR 2012-2013 FTE  
SURVEY PERIOD 2**

The following is a response to relevant findings for the period of 2012-2013 FTE Survey Period 2 in the school audit report of Carrie P. Meek/Westview K-8 Center. As a result, the Principal has established corrective and preventive measures in order to prevent future occurrences:

**RECOMMENDATION**

- 1. Staff and administration should strengthen their review of SPED records and student folders to make certain that the information is accurate and that all pertinent forms are completed and timely filed in the folders after the information is entered into ISIS. Particular attention should be paid to documentation corresponding to students funded at Matrix levels 4 and 5 to prevent funding disallowances.**

**Person(s) Responsible:** Principal, Assistant Principal, SPED Staff

**Management Response:**

The Principal will hold a meeting with the SPED Department and the Assistant Principal to review the guidelines and procedures in the *Matrix of Services Handbook 2012 Edition* issued by the Florida Department of Education.

The LEA representative will meet monthly with the SPED Department to ensure completion of the Matrix of Services for Annual IEPs and Interim IEPs. In addition, the Data Input Sheet will be provided to the Registrar to input in ISIS and the documents will be filed in the SPED folder. As a follow-up, the Assistant Principal and the LEA will verify that SPED EMS correlates with ISIS.

The SPED Department and LEA Representative will give special attention to the documentation of the Matrix level and the IEP services to ensure that they are in alignment. The Assistant Principal and LEA will conduct mini reviews of SPED folders to ensure proper documents are on file and updated.

In addition, the SPED Staff and Assistant Principal will review the incoming cumulative records of SPED students to ensure that all of the required documents are in the SPED



folder. Any anomalies will be reported to the Principal and to the sending school in order to be corrected immediately.

## RECOMMENDATION

- 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.**

**Person(s) Responsible:** Principal, Assistant Principal, ESOL Teacher

### Management Response:

The Principal will hold a meeting with the ESOL Teacher and the Assistant Principal to review the *Opening of School Information and Reminders*, the *Division of Bilingual Education and World Languages memoranda*, and the *District Plan for Services to English Language Learners (ELLs)*.

The ESOL Teacher will ensure the procedures that state parents/guardians must be notified each school year and the Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM6576) will be placed in the LEP folder in accordance with notification guidelines. In addition, the Assistant Principal will verify that the secondary student schedule is printed in a timely manner and included in the LEP folder as part of documentation.

The Assistant Principal and the ESOL Teacher will monitor students that have been enrolled over six semesters in the ESOL Program, and the student folder will be updated to reflect the LEP committee convened to assess progress on a yearly basis.

The Assistant Principal and ESOL Teacher will conduct a mini review of the ELL Plans/LEP folders to ensure the proper documentation and contents have been filed prior to the October FTE survey period. The ESOL teacher will receive the Attendance Bulletin daily to check for incoming ELL students. The Principal will coordinate training on ESOL guidelines and procedures at the opening of each school year.

In addition, the ESOL Teacher and Assistant Principal will review the incoming cumulative records of ELL students to ensure that all of the required documents are in the ESOL Program Record Folders. Any anomalies will be reported to the Principal and sending school in order to be corrected immediately.


If you require additional information, please contact me at (305) 688-9641.

cc: Ms. Jennifer D. Andreu  
Ms. Cynthia Gracia

MEMORANDUM

April 5, 2013

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

**FROM:** Amor Reyes, Principal   
Sylvania Heights Elementary School

**SUBJECT:** ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT REPORT OF  
SYLVANIA HEIGHTS ELEMENTARY SCHOOL

The following is a response to relevant findings for the period of July 1, 2011 - June 30, 2012 in the school audit report of Sylvania Heights Elementary School. As a result, the Principal has established corrective and preventive measures in order to prevent future occurrences:

**RECOMMENDATION**

1. Going forward, ensure that copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) are filed, and the ELL/LEP Student Plans are printed, signed, dated and similarly filed in the ESOL Program Record folder.

**Person(s) Responsible:** Principal, Assistant Principal, ESOL Teacher, Registrar

**Management Response:**

The Principal held a meeting with the ESOL Teacher, Registrar and the Assistant Principal to develop a plan to review the ESOL Program Record Folders. The ESOL teacher will copy, sign, and date the ELL/LEP Student Plans as they are completed and submit them to the Principal on a monthly basis. The Principal also directed, the Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) are to be placed in the LEP folders by our school Registrar. All ESOL documentation will be filed in the LEP folders by the school Registrar. Administration will conduct an in-house audit at the end of each semester to ensure compliance.

Furthermore, each month, the ESOL Teacher along with the Assistant Principal will conduct an in-house review of the ESOL Program Record Folders of randomly selected ELL students by completing the *ELL Folder Checklist*. Additionally, the Registrar will provide the ESOL Teacher with a Home Language Survey (FM-5196) as well as a daily attendance bulletin to inform the ESOL Teacher of any new ESOL registrations. The Principal will coordinate training on ESOL guidelines and procedures with the Region office to ensure all policies and procedures of ESOL program requirements are adhered to.

In addition, the Registrar and the ESOL Teacher will review all incoming cumulative records of ELL students to ensure that all of the required documents are in the ESOL Program Record Folders. Any anomalies will be reported to the Principal/ Assistant Principal to request from the sending school any missing documentation.

If you require additional information, please contact me at (305) 266-3511.

cc: Ms. Jennifer D. Andreu  
Ms. Cynthia Gracia

**MEMORANDUM**

April 15, 2013  
VSP#011/2012-2013  
305-572-2800

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

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

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

Please find attached the response to the audit finding for the 2011--2012 and 2012-2013 fiscal year for Dr. Michael M. Krop Senior High. North Region Office has reviewed the exceptions cited. The following support activities will be implemented at the Region level.

**Dr. Michael M. Krop Senior High**

**1. Gifted Student Records Resulted in Potential FTE Funding Disallowances**

The North Region Office Financial/Business Operations Director will solicit assistance from the Division of Advanced Academics to conduct mini-reviews each semester for compliance in selected areas of the Gifted Program. Results from the school's mini-reviews will be submitted to the North Region Office Administrative Director. Discrepancies will be discussed with the Principal and corrections will be made accordingly.

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

VSP:sr

cc: Dr. Daniel Tosado  
Ms. Cynthia Gracia  
Ms. Sally Alayon

**MEMORANDUM**

April 15, 2013

**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 REPORTS  
FOR SYLVANIA HEIGHTS ELEMENTARY AND CARRIE P.  
MEEK/WESTVIEW K-8 CENTER**

The following is a response to relevant findings in the schools audit reports.

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

**SYLVANIA HEIGHTS ELEMENTARY  
RECOMMENDATION:**

1. Going forward, ensure that copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) are filed, and the ELL/LEP Student Plans are printed, signed, dated and similarly filed in the ESOL Program Record folder.

**CARRIE P. MEEK/WESTVIEW K-8 CENTER  
RECOMMENDATIONS:**

1. Staff and administration should strengthen their review of SPED records and student folders to make certain that the information is accurate and that all pertinent forms are completed and timely filed in the folders after the information is entered into ISIS. Particular attention should be paid to documentation corresponding to students funded at Matrix levels 4 and 5 to prevent funding disallowances.
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.

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

- The Administrative Director will review the ESOL Compliance document composed by the Division of Bilingual Education and World Languages with the Principals and conduct a bi-annual review of ESOL Program Records Folders (FM-5871).
- The Administrative Director will work with the Instructional Supervisor for Special Education to review program standards, including current Individual Education Plans, Matrix of Services forms, current ISIS data and cumulative folders.

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

cc: Ms. Jennifer D. Andreu  
Ms. Cynthia Gracia

**MEMORANDUM**

April 17, 2013

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

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

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

School Operations has reviewed the audit exceptions cited in the 2011-2012 and/or 2012-2013 fiscal year(s) audit reports of the following 3 schools reporting to the North and Central Region Offices: Dr. Michael M. Krop Senior High School; Carrie P. Meek Elementary School; and Sylvania Heights Elementary School.

- School Operations will review results quarterly of the Region Business Directors' reviews of selected area of SPED/ELL FTE records and procedures to ensure continued compliance with District policy;
- Discrepancies with the areas cited above will be investigated through the appropriate Region Office;
- School Operations will work collaboratively with Region Offices and facilitate appropriate training and assistance from District Offices in the areas of SPED/ELL FTE records and procedures to promote compliance with FTE reporting and documentation procedures, and
- Affected Principals will participate in the Districts Organizational Management Professional Development which will feature the Money Matters Support Program. This program will provide information and hands-on training to school site administrators on best business practices (including proper implementation of the Matrix of Services; FTE Preparation and Monitoring) and related financial areas of concern.

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

VGB:cg  
M083

cc: Dr. Daniel Tosado  
Region Superintendents  
Region Business 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.

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (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: (07-11)*

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## INTERNAL AUDIT REPORT SELECTED SCHOOLS MAY 2013



Office of Management and Compliance Audits  
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