



Miami-Dade County Public Schools

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

*Audit Results Were Satisfactory And The Financial
Statements Were Fairly Stated
For All 60 Schools/Centers In This Report.*

May 2023

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Mari Tere Rojas, Chair
Mr. Danny Espino, Vice Chair
Mr. Roberto J. Alonso
Ms. Lucia Baez-Geller
Dr. Dorothy Bendross-Mindingall
Ms. Mary Blanco
Mrs. Monica Colucci
Dr. Steve Gallon III
Ms. Luisa Santos

Dr. Jose L. Dotres
Superintendent of Schools

Mr. Jon Goodman, CPA, CFE
Chief Auditor
Office of Management and Compliance Audits

Contributors To This Report:

School Audits Performed by:

Ms. Pamela L. Davis
Ms. Hebe D. Flores
Mr. Hugo Garcia, CFE
Ms. Jeannie Hernandez
Ms. Maite Jimenez
Mr. Eduardo Perez
Ms. Wanda M. Ramirez
Mr. Elliott D. Satz, CFE
Ms. Glendys Y. Serra

School Audits Supervised and Reviewed by:

Ms. Tamara Wain, CPA
Ms. Mariela Jimenez-Linaje
Mr. Reginald Lafontant
Ms. Yvonne Barrios

Property Audit Supervised and Performed by:

Mr. Rolando Gonzalez and Property Audits Staff





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Dr. Jose L. Dotres

Chief Auditor

Jon Goodman, CPA CFE

Miami-Dade County School Board

Mari Tere Rojas, Chair

Danny Espino, Vice Chair

Roberto J. Alonso

Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

Mary Blanco

Monica Colucci

Dr. Steve Gallon III

Luisa Santos

May 10, 2023

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

Ladies and Gentlemen:

This report includes the internal audit results of 60 schools/centers. The audit scope was one fiscal year ended June 30, 2022. At four schools/centers, there was a change of Principal/Administrator since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds and an inventory of property. On a selected basis, we reviewed Payroll records and procedures, Full-Time Equivalent (FTE) reporting and student records, Title I Program procedures and expenditures, Purchasing Card Program procedures, and certain aspects of school site data security.

Audit results were satisfactory, and the financial statements were fairly stated for all 60 schools/centers in this report. Property inventory results were also satisfactory. There are no audit findings to report for this group of schools/centers.

We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/District offices for implementing and enforcing business practices that promote accountability and compliance with School Board policy. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jon Goodman, CPA, CFE

Chief Auditor

JG:tw

TABLE OF CONTENTS

	<u>Page Number</u>
EXECUTIVE SUMMARY	1
CONDENSED ANNUAL FINANCIAL REPORT	4
INTERNAL CONTROLS RATING	12
SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS.....	16
LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF	22
PROPERTY SCHEDULE.....	32
OBJECTIVES, SCOPE, AND METHODOLOGY	36
BACKGROUND.....	38
ORGANIZATIONAL CHART (SCHOOLS/CENTERS)	44

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 60 schools/centers. These include 43 schools/centers that report to the North Region Office, and 17 schools/centers that report to the Central Region Office. For all schools/centers reported, the audit scope was one fiscal year ended June 30, 2022. At four schools/centers, there was a change of Principal/Administrator since the prior audit.

The audits disclosed that for the 60 schools/centers included in this report, records were maintained in good order and in accordance with prescribed policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 12-15). More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 22-31 of this report.

A *Summary Schedule of Audit Results* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 16-21. We have also included an *Organizational Chart* in this report (Page 44).

INTERNAL FUNDS

The financial statements of the internal funds of all 60 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2021-2022 fiscal year, on the accrual basis of accounting.

As of June 30, 2022, for all 60 schools/centers in this report, total combined receipts and disbursements amounted to \$6,898,482.27 and \$(6,622,760.89) respectively, while total combined Fund Balance amounted to \$2,113,506.95 (Pages 4-10).

As of June 30, 2022, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*.

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future (refer to Audit Opinion, Page 11).

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

Internal funds records and procedures were reviewed at all 60 schools/centers. At all 60 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

PROPERTY

Property inventory audits were conducted at all 60 schools/centers included in this report. At the 60 schools/centers reviewed, Property Audits staff inventoried approximately 10,700 equipment items with a total approximate cost of \$28.7 million (refer to the *Property Schedule* on Pages 32-35). At all 60 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.

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

We reviewed Title I Program expenditures at two schools/centers. Total Title I Program expenditures reported for the 2021-2022 fiscal year corresponding to these schools/centers amounted to approximately \$1.27 million. The Title I Program audit includes the review of expenditures charged to the Program for payroll and via use of the Purchasing Card (P-Card), if applicable. We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
5001	Shenandoah Elementary	Central	2021-2022	N/A ¹	2021-2022	2021-2022 & 2022-2023	\$ 502,992
7461	Miami Senior	Central	2021-2022	2021-2022 & 2022-2023	N/A-none ²	2021-2022 & 2022-2023	766,713
Total Title I Program Expenditures							\$ 1,269,705

At both schools/centers listed in the table above, we found general compliance with the procedures established in the *Title I Administration Handbook*. At one school/center, a review of the *Payroll Processing Procedures Manual* that relates to time and attendance, disclosed general compliance with payroll procedures.

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

¹ Payroll not tested at this school/center.

² During 2021-2022, the school/center did not utilize the P-Card to charge expenditures to the Title I Program.

FULL-TIME-EQUIVALENT (FTE) FUNDING

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

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0461	Brentwood Elementary	North	2022-2023 SP3	\$ 1,285,345
2081	Fulford Elementary	North	2022-2023 SP3	1,333,265
0241	Ruth K. Broad/Bay Harbor K-8 Center	North	2022-2023 SP3	3,488,310
6501	Miami Lakes Middle	North	2022-2023 SP2	2,817,943
1401	Charles Drew K-8 Center	Central	2022-2023 SP2	1,150,056
6011	Georgia Jones-Ayers Middle	Central	2022-2023 SP2	1,483,629
Total FTE Funding:				\$ 11,558,548

Total FTE funding amounted to approximately \$11.6 million for the six schools/centers combined. FTE records reviewed corresponded to the 2022-2023 fiscal year; Survey Period 2 (October 2022) or 2022-2023 Survey Period 3 (February 2023) as noted in the preceding table. We found that all six schools/centers were generally compliant with District policy related to FTE documentation and procedures.

CONDENSED ANNUAL FINANCIAL REPORT AND AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2022, for the 60 schools/centers included in this report. We are also providing the audit opinion regarding the schools/centers' financial statements:

CONDENSED ANNUAL FINANCIAL REPORT AND FUND BALANCE AS OF JUNE 30, 2022

The *Condensed Annual Financial Report* and *Fund Balance* information as of June 30, 2022, for all 60 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
0461	Brentwood Elementary	\$ 10,769.02	\$ 23,578.57	\$ (23,546.08)	\$ 10,801.51	\$ 5,127.75	\$ 5,673.76	-	-	-	\$ 10,801.51
0481	James H. Bright/J.W. Johnson Elem	21,760.84	22,776.37	(25,109.26)	19,427.95	9,069.39	10,358.56	-	-	-	19,427.95
0561	W.J. Bryan Elementary	14,730.97	98,790.27	(94,672.78)	18,848.46	6,973.22	11,875.24	-	-	-	18,848.46
0641	Bunche Park Elementary	11,798.47	9,459.18	(9,960.53)	11,297.12	1,594.84	9,702.28	-	-	-	11,297.12
0681	Carol City Elementary	17,794.40	2,956.75	(4,731.89)	16,019.26	6,798.67	9,220.59	-	-	-	16,019.26
1161	Crestview Elementary	4,830.46	3,901.18	(2,441.90)	6,289.74	2,325.44	3,964.30	-	-	-	6,289.74
1521	Amelia Earhart Elementary	18,127.30	80,748.19	(79,133.09)	19,742.40	6,442.83	13,299.57	-	-	-	19,742.40
1921	Flamingo Elementary	16,777.10	12,223.35	(10,769.38)	18,231.07	8,861.91	9,369.16	-	-	-	18,231.07

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
2081	Fulford Elementary	18,011.70	15,162.74	(14,786.22)	18,388.22	3,762.47	14,625.75	-	-	-	18,388.22
2161	Golden Glades Elementary	10,395.40	4,894.13	(4,627.48)	10,662.05	3,376.30	7,285.75	-	-	-	10,662.05
2281	Greynolds Park Elementary	23,930.68	99,111.16	(98,376.53)	24,665.31	10,917.71	13,747.60	-	-	-	24,665.31
3781	Barbara Hawkins Elementary	18,489.24	5,340.99	(7,652.45)	16,177.78	2,700.31	13,477.47	-	-	-	16,177.78
2401	Hibiscus Elementary	11,047.44	3,483.44	(4,297.98)	10,232.90	1,960.89	8,272.01	-	-	-	10,232.90
3241	Miami Gardens Elementary	5,391.53	7,804.91	(9,063.65)	4,132.79	2,871.57	1,261.22	-	-	-	4,132.79
3661	Natural Bridge Elementary	14,721.40	9,058.94	(10,427.93)	13,352.41	5,238.20	8,114.21	-	-	-	13,352.41
3701	Norland Elementary	11,028.09	48,700.36	(46,450.54)	13,277.91	9,327.98	3,949.93	-	-	-	13,277.91
3861	North Glade Elementary	11,566.37	1,464.58	(1,873.54)	11,157.41	1,293.08	9,864.33	-	-	-	11,157.41
3901	North Hialeah Elementary	15,310.34	22,885.93	(22,276.80)	15,919.47	9,747.97	6,171.50	-	-	-	15,919.47

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
3981	North Twin Lakes Elementary	14,209.01	151,746.43	(149,274.84)	16,680.60	8,946.47	7,734.13	-	-	-	16,680.60
4001	Norwood Elementary	20,737.39	10,338.19	(13,576.94)	17,498.64	4,132.61	13,366.03	-	-	-	17,498.64
4021	Oak Grove Elementary	15,480.41	26,229.64	(26,058.85)	15,651.20	15,651.20	-	-	-	-	15,651.20
4241	Palm Lakes Elementary	14,192.01	16,936.48	(17,531.65)	13,596.84	8,250.20	5,346.64	-	-	-	13,596.84
4261	Palm Springs Elementary	10,859.24	15,532.82	(12,084.33)	14,307.73	11,879.14	2,428.59	-	-	-	14,307.73
4301	Parkview Elementary	14,737.38	8,314.54	(12,325.81)	10,726.11	2,268.31	8,457.80	-	-	-	10,726.11
4341	Parkway Elementary	1,253.15	16,928.16	(13,897.63)	4,283.68	4,078.39	205.29	-	-	-	4,283.68
5021	Ben Sheppard Elementary	14,372.81	304,670.76	(305,943.12)	13,100.45	6,522.09	6,578.36	-	-	-	13,100.45
5601	Twin Lakes Elementary	23,608.94	4,450.55	(5,814.09)	22,245.40	5,492.00	16,753.40	-	-	-	22,245.40
5081	Dr. Frederica S. Wilson/Skyway Elementary	9,123.76	15,099.19	(13,821.16)	10,401.79	3,166.24	7,235.55	-	-	-	10,401.79

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5971	Nathan B. Young Elementary	6,135.84	20,521.84	(21,139.64)	5,518.04	4,585.42	932.62	-	-	-	5,518.04
0241	Ruth K. Broad/Bay Harbor K-8 Center	37,584.39	345,065.27	(338,359.97)	44,289.69	20,575.63	23,714.06	-	-	-	44,289.69
0092	Norman S. Edelcup/Sunny Isles Beach K-8	27,607.38	86,999.85	(81,384.30)	33,222.93	29,903.34	3,319.59	-	-	-	33,222.93
5141	Hubert O. Sibley K-8 Academy	13,924.74	50,660.89	(48,699.95)	15,885.68	1,893.74	13,991.94	-	-	-	15,885.68
6161	Lawton Chiles Middle	31,412.51	8,584.63	(9,280.41)	30,716.73	3,836.26	26,880.47	-	-	-	30,716.73
6171	Henry H. Filer Middle	23,234.64	70,199.10	(62,545.50)	30,888.24	14,013.18	16,875.06	-	-	-	30,888.24
6751	Hialeah Gardens Middle	38,957.12	120,658.62	(116,611.15)	43,004.59	18,325.50	24,679.09	-	-	-	43,004.59
6241	Highland Oaks Middle	19,100.15	170,617.40	(168,950.44)	20,767.11	13,182.15	7,584.96	-	-	-	20,767.11
6501	Miami Lakes Middle	75,361.16	82,512.71	(82,124.67)	75,749.20	37,549.96	38,199.24	-	-	-	75,749.20
6591	North Dade Middle	13,259.72	21,474.92	(21,286.80)	13,447.84	8,115.11	5,332.73	-	-	-	13,447.84

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
6681	Palm Springs Middle	17,790.61	39,528.32	(38,871.36)	18,447.57	10,638.32	7,809.25	-	-	-	18,447.57
7751	Barbara Goleman Senior	265,832.06	1,074,779.45	(931,774.01)	408,837.50	29,514.88	379,322.62	-	-	-	408,837.50
7459	iPrep Academy North	15,874.92	63,937.93	(45,959.04)	33,853.81	33,853.81	-	-	-	-	33,853.81
7291	Jose Marti MAST 6-12 Academy	44,592.10	173,824.24	(167,284.98)	51,131.36	26,893.42	24,237.94	-	-	-	51,131.36
7031	MAST @ FIU Biscayne Bay Campus	48,750.58	146,397.70	(131,241.14)	63,907.14	16,520.70	47,386.44	-	-	-	63,907.14
<u>Central Region Office Schools/Centers</u>											
0121	Auburndale Elementary	32,356.49	112,383.23	(115,434.74)	29,304.98	18,095.78	11,209.20	-	-	-	29,304.98
0721	George Washington Carver Elem	31,842.91	79,449.06	(82,407.15)	28,884.82	12,472.95	16,411.87	-	-	-	28,884.82
0801	Citrus Grove Elementary	12,324.28	9,340.52	(8,038.76)	13,626.04	9,640.84	3,985.20	-	-	-	13,626.04
1001	Coral Park Elementary	49,498.84	419,548.75	(432,966.80)	36,080.79	17,016.23	19,064.56	-	-	-	36,080.79

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
1761	David Fairchild Elementary	112,422.63	106,005.47	(106,631.03)	111,797.07	19,294.06	92,503.01	-	-	-	111,797.07
5001	Shenandoah Elementary	22,376.36	13,829.31	(14,387.32)	21,818.35	3,415.55	18,402.80	-	-	-	21,818.35
5041	Silver Bluff Elementary	12,874.49	145,633.16	(145,833.81)	12,673.84	5,810.68	6,863.16	-	-	-	12,673.84
5401	Sunset Elementary	36,225.24	449,852.79	(443,292.75)	42,785.28	26,412.82	16,372.46	-	-	-	42,785.28
1401	Charles R. Drew K-8 Center	14,227.36	32,005.35	(36,567.63)	9,665.08	711.05	8,954.03	-	-	-	9,665.08
1601	Edison Park K-8 Center	12,775.89	3,398.31	(990.90)	15,183.30	7,866.82	7,316.48	-	-	-	15,183.30
3191	Ada Merritt K-8 Center	43,290.49	334,898.32	(322,467.57)	55,721.24	32,799.73	22,921.51	-	-	-	55,721.24
0071	Eugenia B. Thomas K-8 Center	25,939.62	407,819.73	(407,628.16)	26,131.19	7,059.23	19,071.96	-	-	-	26,131.19
6011	Georgia Jones- Ayers Middle	21,476.83	46,530.14	(43,054.29)	24,952.68	5,310.39	19,642.29	-	-	-	24,952.68

**CONDENSED ANNUAL FINANCIAL REPORT
AND FUND BALANCE AS OF JUNE 30, 2022**

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7571	International Studies Preparatory Academy	28,827.30	112,859.85	(106,419.37)	35,267.78	2,886.49	32,381.29	-	-	-	35,267.78
7411	Miami Northwestern Senior	100,739.98	614,038.88	(570,535.00)	144,243.86	106,651.45	37,592.41	-	-	-	144,243.86
7461	Miami Senior	151,768.68	405,386.89	(392,429.83)	164,725.74	62,797.41	101,928.33	-	-	-	164,725.74
7901	New World School of The Arts Senior	54,345.41	87,151.84	(87,635.97)	53,861.28	8,329.56	45,531.72	-	-	-	53,861.28
TOTAL		\$ 1,837,785.57	\$ 6,898,482.27	\$ (6,622,760.89)	\$ 2,113,506.95	\$ 784,749.64	\$1,328,757.31	\$ -	\$ -	\$ -	\$ 2,113,506.95

AUDIT OPINION

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

The financial statements of the internal funds of all 60 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2021-2022 fiscal year, on the accrual basis of accounting.

As of June 30, 2022, for all 60 schools/centers in this report, total combined receipts and disbursements amounted to \$6,898,482.27 and \$(6,622,760.89) respectively, while total combined Fund Balance amounted to \$2,113,506.95 (Pages 4-10).

As of June 30, 2022, the internal control structure of the schools/centers reported herein generally functioned as designed by the district and implemented by the school administration. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*.

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

Tamara Wain

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

INTERNAL CONTROLS RATING

The internal control ratings for the 60 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Brentwood Elementary	✓			✓			Not Likely to impact.
James H. Bright/J.W. Johnson Elementary	✓			✓			Not Likely to impact.
W.J. Bryan Elementary	✓			✓			Not Likely to impact.
Bunche Park Elementary	✓			✓			Not Likely to impact.
Carol City Elementary	✓			✓			Not Likely to impact.
Crestview Elementary	✓			✓			Not Likely to impact.
Amelia Earhart Elementary	✓			✓			Not Likely to impact.
Flamingo Elementary	✓			✓			Not Likely to impact.
Fulford Elementary	✓			✓			Not Likely to impact.
Golden Glades Elementary	✓			✓			Not Likely to impact.
Greynolds Park Elementary	✓			✓			Not Likely to impact.
Barbara Hawkins Elementary	✓			✓			Not Likely to impact.
Hibiscus Elementary	✓			✓			Not Likely to impact.
Miami Gardens Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Natural Bridge Elementary	✓			✓			Not Likely to impact.
Norland Elementary	✓			✓			Not Likely to impact.
North Glade Elementary	✓			✓			Not Likely to impact.
North Hialeah Elementary	✓			✓			Not Likely to impact.
North Twin Lakes Elementary	✓			✓			Not Likely to impact.
Norwood Elementary	✓			✓			Not Likely to impact.
Oak Grove Elementary	✓			✓			Not Likely to impact.
Palm Lakes Elementary	✓			✓			Not Likely to impact.
Palm Springs Elementary	✓			✓			Not Likely to impact.
Parkview Elementary	✓			✓			Not Likely to impact.
Parkway Elementary	✓			✓			Not Likely to impact.
Ben Sheppard Elementary	✓			✓			Not Likely to impact.
Twin Lakes Elementary	✓			✓			Not Likely to impact.
Dr. Frederica S. Wilson/Skyway Elementary	✓			✓			Not Likely to impact.
Nathan B. Young Elementary	✓			✓			Not Likely to impact.
Ruth K. Broad/Bay Harbor K-8 Center	✓			✓			Not Likely to impact.
Norman S. Edelcup/Sunny Isles Beach K-8	✓			✓			Not Likely to impact.
Hubert O. Sibley K-8 Academy	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Lawton Chiles Middle	✓			✓			Not Likely to impact.
Henry H. Filer Middle	✓			✓			Not Likely to impact.
Hialeah Gardens Middle	✓			✓			Not Likely to impact.
Highland Oaks Middle	✓			✓			Not Likely to impact.
Miami Lakes Middle	✓			✓			Not Likely to impact.
North Dade Middle	✓			✓			Not Likely to impact.
Palm Springs Middle	✓			✓			Not Likely to impact.
Barbara Goleman Senior	✓			✓			Not Likely to impact.
iPrep Academy North	✓			✓			Not Likely to impact.
Jose Marti MAST 6-12 Academy	✓			✓			Not Likely to impact.
MAST @ FIU Biscayne Bay Campus	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Auburndale Elementary	✓			✓			Not Likely to impact.
George Washington Carver Elem	✓			✓			Not Likely to impact.
Citrus Grove Elementary	✓			✓			Not Likely to impact.
Coral Park Elementary	✓			✓			Not Likely to impact.
David Fairchild Elementary	✓			✓			Not Likely to impact.
Shenandoah Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Silver Bluff Elementary	✓			✓			Not Likely to impact.
Sunset Elementary	✓			✓			Not Likely to impact.
Charles R. Drew K-8 Center	✓			✓			Not Likely to impact.
Edison Park K-8 Center	✓			✓			Not Likely to impact.
Ada Merritt K-8 Center	✓			✓			Not Likely to impact.
Eugenia B. Thomas K-8 Center	✓			✓			Not Likely to impact.
Georgia Jones-Ayers Middle	✓			✓			Not Likely to impact.
International Studies Preparatory Academy	✓			✓			Not Likely to impact.
Miami Northwestern Senior	✓			✓			Not Likely to impact.
Miami Senior	✓			✓			Not Likely to impact.
New World School of The Arts Senior	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 60 schools/centers included in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
0461	Brentwood Elementary	Int. Funds: 2021-2022 FTE: 2022-2023 SP3	None		Int. Funds: 2020-2021	None	
0481	James H. Bright/ J.W. Johnson Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 2021-2022 Data Security: 2020-2021	None	
0561	W.J. Bryan Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
0641	Bunche Park Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
0681	Carol City Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1161	Crestview Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 20212022 SP2	None	
1521	Amelia Earhart Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
1921	Flamingo Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
2081	Fulford Elementary	Int. Funds: 2021-2022 FTE: 2022-2023 SP3	None		Int. Funds: 2020-2021	None	
2161	Golden Glades Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
2281	Greynolds Park Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3781	Barbara Hawkins Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
2401	Hibiscus Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3241	Miami Gardens Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
3661	Natural Bridge Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3701	Norland Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
3861	North Glade Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3901	North Hialeah Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
3981	North Twin Lakes Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4001	Norwood Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4021	Oak Grove Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4241	Palm Lakes Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4261	Palm Springs Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None	
4301	Parkview Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4341	Parkway Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
5021	Ben Sheppard Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5601	Twin Lakes Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
5081	Dr. Frederica S. Wilson/Skyway Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5971	Nathan B. Young Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
0241	Ruth K. Broad/Bay Harbor K-8 Center	Int. Funds: 2021-2022 FTE: 2022-2023 SP3	None		Int. Funds: 2020-2021	None	
0092	Norman S. Edelcup/Sunny Isles Beach K-8	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5141	Hubert O. Sibley K-8 Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6161	Lawton Chiles Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6171	Henry H. Filer Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6751	Hialeah Gardens Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6241	Highland Oaks Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
6501	Miami Lakes Middle	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
6591	North Dade Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6681	Palm Springs Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7751	Barbara Goleman Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7459	iPrep Academy North	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7291	Jose Marti MAST 6-12 Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
7031	MAST @ FIU Biscayne Bay Campus	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
<u>Central Region Office Schools/Centers</u>							
0121	Auburndale Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 Title I: 2020-2021 Payroll & P-Card: 2020-2021 Data Security: 2020-2021	None	
0721	George Washington Carver Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
0801	Citrus Grove Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
1001	Coral Park Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
1761	David Fairchild Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5001	Shenandoah Elementary	Int. Funds: 2021-2022 Title I & P-Card: 2021-2022 Data Security: 2021-2022 2022-2023	None		Int. Funds: 2020-2021	None	
5041	Silver Bluff Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
5401	Sunset Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
1401	Charles R. Drew K-8 Center	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
1601	Edison Park K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
3191	Ada Merritt K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None	
0071	Eugenia B. Thomas K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6011	Georgia Jones-Ayers Middle	Int. Funds: 2021-2022 FTE: 2022-2023 SP2	None		Int. Funds: 2020-2021	None	
7571	International Studies Preparatory Academy	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
7411	Miami Northwestern Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	1	• Disbursements & Prenumbered Forms Inventory
7461	Miami Senior	Int. Funds: 2021-2022 Title I: 2021-2022 Data Security and Payroll: 2021-2022 2022-2023	None		Int. Funds: 2020-2021	None	
7901	New World School of The Arts Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
TOTAL			None			1	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 60 schools/centers with **no audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
0461	Brentwood Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Tamika R. Robinson	Principal: • Ms. Tamika R. Robinson (No Change).
		Treasurer: Ms. Barbara L. Dejoie	Treasurer: Ms. Barbara L. Dejoie (No Change).
0481	James H. Bright/ J.W. Johnson Elem (1-Year Audit) (2021-2022)	Principal: • Ms. Claudine Winsor	Principal: • Ms. Claudine Winsor (No Change).
		Treasurer: Ms. Ciara G. Montes	Treasurer: Ms. Ciara G. Montes (No Change).
0561	W.J. Bryan Elementary (1-Year Audit) (2021-2022)	Principals: • Ms. Milagros L. Maytin (Through December 2021; retired) Ms. Tanisha N. Cunningham	Principal: • Ms. Tanisha N. Cunningham (No Change).
		Treasurer: Ms. Maria E. Castillo	Treasurer: Ms. Maria E. Castillo (No Change).
0641	Bunche Park Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Jacqueline N. Lewis	Principal: • Ms. Jacqueline N. Lewis (No Change).
		Treasurer: Ms. Katina Y. Rogers	Treasurer: Ms. Katina Y. Rogers (No Change).
0681	Carol City Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Donna S. Lee	Principal: • Ms. Donna S. Lee (No Change).
		Treasurer: Ms. Arronda Dunn	Treasurer: Ms. Arronda Dunn (No Change).
1161	Crestview Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Maria V. Hardwick	Principal: • Ms. Maria V. Hardwick (No Change).
		Treasurers: Ms. Shawanda T. Hollomon (Through January 2022) Ms. Markia A. Fox (Through April 2022) Ms. Barbara T. Manbeck (Through August 2022)	Treasurer: Ms. Elizabeth Duran (Change of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
1521	Amelia Earhart Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Lisa K. Wiggins	Principal: • Ms. Lisa K. Wiggins (No Change).
		Treasurers: Ms. Sharon D. Plez (Through December 2021) Ms. Deneysi Perez (Through September 2022)	Treasurer: Ms. Sharon D. Plez (Change of Treasurer Since Prior Audit).
1921	Flamingo Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Ileana R. Sotolongo	Principal: • Ms. Ileana R. Sotolongo (No Change).
		Treasurer: Ms. Vivian L. Cruz (Through July 2022)	Treasurer: Ms. Deneysi Perez (Change of Treasurer Since Prior Audit).
2081	Fulford Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Maria T. Rodriguez	Principal: • Dr. Maria T. Rodriguez (No Change).
		Treasurer: Ms. Ruth Wallace	Treasurer: Ms. Ruth Wallace (No Change).
2161	Golden Glades Elementary (1-Year Audit) (2021-2022)	Principals: • Mr. Andrija A. Harrison (Through July 2021; presently Principal at Carol City Middle School) • Mr. Jeff Rateau	Principal: • Mr. Jeff Rateau (No Change).
		Treasurers: Ms. Daniella G. Pierre (Through August 2021) Ms. Fanisha Janvier (Through May 2022) Ms. Latoya M. Smart	Treasurer: Ms. Latoya M. Smart (Change of Treasurer Since Prior Audit).
2281	Greynolds Park Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Janine A. Townsley	Principal: • Ms. Janine A. Townsley (No Change).
		Treasurer: Ms. Latoya T. Gray	Treasurer: Ms. Latoya T. Gray (No Change).
3781	Barbara Hawkins Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Rhonda Y. Williams	Principal: • Ms. Rhonda Y. Williams (No Change).
		Treasurer: Ms. Debora D. Wright (Through April 2023)	Treasurer: Position Open.
2401	Hibiscus Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Barbara A. Viñas	Principal: • Ms. Barbara A. Viñas (No Change).
		Treasurer: Ms. Angela C. Tillman	Treasurer: Ms. Angela C. Tillman (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
3241	Miami Gardens Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Kathleen John-Louissaint	Principal: • Ms. Kathleen John-Louissaint (No Change).
		Treasurer: Ms. Nancy Badillo	Treasurer: Ms. Nancy Badillo (No Change).
3661	Natural Bridge Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Dr. Alexandra B. Lichtman (Through March 2023; presently on leave)	Principal: • Dr. Solomon Homidas (Change of Principal Since Prior Audit).
		Treasurer: Ms. Lajameka R. Baker	Treasurer: Ms. Lajameka R. Baker (No Change).
3701	Norland Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Mr. Michael J. Charlot (Through December 2022; Retired)	Principal: • Dr. Crystal Spence (Change of Principal Since Prior Audit).
		Treasurer: Ms. Judith E. Williams	Treasurer: Ms. Judith E. Williams (No Change).
3861	North Glade Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Judy B. Gonzalez	Principal: • Ms. Judy B. Gonzalez (No Change).
		Treasurers: Ms. Angela Camell-Rowe (Part-Time) Ms. Paulette M. Smiley (Through May 2022) Ms. Betsy C. Cisnero	Treasurer: Ms. Betsy C. Cisnero (Change Of Treasurer Since Prior Audit).
3901	North Hialeah Elementary (1-Year Audit) (2021-2022)	Principal: • Mr. Carlos A. Salcedo	Principal: • Mr. Carlos A. Salcedo (No Change).
		Treasurer: Ms. Brigitte L. Herrera	Treasurer: Ms. Brigitte L. Herrera (No Change).
3981	North Twin Lakes Elementary (1-Year Audit) (2021-2022)	Principal: • Mr. Jose R. Fernandez	Principal: • Mr. Jose R. Fernandez (No Change).
		Treasurer: Ms. Angela D. Cainas	Treasurer: Ms. Angela D. Cainas (No Change).
4001	Norwood Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Kevin N. Williams	Principal: • Dr. Kevin N. Williams (No Change).
		Treasurer: Ms. Nancy Ballesteros	Treasurer: Ms. Nancy Ballesteros (No Change).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4021	Oak Grove Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Joyce R. Jones	Principal: • Ms. Joyce R. Jones (No Change).
		Treasurer: Ms. Monica Leopold	Treasurer: Ms. Monica Leopold (No Change).
4241	Palm Lakes Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Jacqueline Arias-Gonzalez	Principal: • Ms. Jacqueline Arias-Gonzalez (No Change).
		Treasurers: Ms. Gracy Luna-Ordonez (Through July 2021) Ms. Chantal Rodriguez	Treasurer: Ms. Chantal Rodriguez (No Change).
4261	Palm Springs Elementary (1-Year Audit) (2021-2022)	Principal: • Mr. Luis A. Bello	Principal: • Mr. Luis A. Bello (No Change).
		Treasurers: Ms. Eileen De Moya (Through August 2021) Ms. Jocelyn Hernandez (Through March 2023) Ms. Eileen De Moya	Treasurer: Ms. Eileen De Moya (Change of Treasurer Since Prior Audit).
4301	Parkview Elementary (1-Year Audit) (2021-2022)	Principals: • Dr. Crystal Spence (Through December 2021; presently Principal at Norland Elementary) • Ms. Fatima R. Balderramos	Principal: • Ms. Fatima R. Balderramos (No Change).
		Treasurer: Ms. Felicia L. Ogden	Treasurer: Ms. Felicia L. Ogden (No Change).
4341	Parkway Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Maria C. Fernandez	Principal: • Ms. Maria C. Fernandez (No Change).
		Treasurer: Ms. Sentianise Aurelius-Fanus	Treasurer: Ms. Sentianise Aurelius-Fanus (No Change).
5021	Ben Sheppard Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Eduardo J. Tagle	Principal: • Dr. Eduardo J. Tagle (No Change).
		Treasurer: Ms. Ana M. Moya	Treasurer: Ms. Ana M. Moya (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5601	Twin Lakes Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Ivette Bernal-Pino (Through December 2022; presently on leave)	Principal: • Ms. Anita C. Marti (Change of Principal Since Prior Audit).
		Treasurers: Ms. Sandra B. Valdes (Through January 2022) Ms. Anaida Roig (Through April 2023)	Treasurer: Position Open.
5081	Dr. Frederica S. Wilson/Skyway Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Tiffany C. James	Principal: • Ms. Tiffany C. James (No Change).
		Treasurer: Ms. Kathy E. Davis	Treasurer: Ms. Kathy E. Davis (No Change).
5971	Nathan B. Young Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Dr. Tonya S. Dillard (Through September 2022; retired)	Principal: • Ms. Niurka H. Davis (Change of Principal Since Prior Audit).
		Treasurers: Mr. Sebastian Dauphin (Through July 2021) Ms. Francen F. Pouchie	Treasurer: Ms. Francen F. Pouchie (No Change).
0241	Ruth K. Broad/Bay Harbor K-8 Center (1-Year Audit) (2021-2022)	Principal: • Mr. Scott H. Saperstein	Principal: Mr. Scott H. Saperstein (No Change).
		Treasurer: Ms. Zoraya E. Davis	Treasurer: Ms. Zoraya E. Davis (No Change).
0092	Norman S. Edelcup/Sunny Isles Beach K-8 (1-Year Audit) (2021-2022)	Principal: • Ms. Melissa M. Mesa	Principal: • Ms. Melissa M. Mesa (No Change).
		Treasurer: Ms. Erica J. Cruz	Treasurer: Ms. Erica J. Cruz (No Change).
5141	Hubert O. Sibley K-8 Academy (1-Year Audit) (2021-2022)	Principal: • Ms. Chandrell Larkin	Principal: • Ms. Chandrell Larkin (No Change).
		Treasurer: Ms. Janice R. Coleman (Through February 2023)	Treasurer: Ms. Mirlande Noel (Change Of Treasurer Since Prior Audit).

Note:

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

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6161	Lawton Chiles Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Stephanie M. Tudor	Principal: • Ms. Stephanie M. Tudor (No Change).
		Treasurer: Ms. Dusica Leon	Treasurer: Ms. Dusica Leon (No Change).
6171	Henry H. Filer Middle (1-Year Audit) (2021-2022)	Principal: • Mr. Rene Bellmas	Principal: • Mr. Rene Bellmas (No Change).
		Treasurer: Ms. Rosa M. Castillo	Treasurer: Ms. Rosa M. Castillo (No Change).
6751	Hialeah Gardens Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Cynthia M. Lima	Principal: • Ms. Cynthia M. Lima (No Change).
		Treasurer: Ms. Margarita Barrial	Treasurer: Ms. Margarita Barrial (No Change).
6241	Highland Oaks Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Cheryl L. Kushi	Principal: • Ms. Cheryl L. Kushi (No Change).
		Treasurer: Ms. Amanda Valencia	Treasurer: Ms. Amanda Valencia (No Change).
6501	Miami Lakes Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Maria Medina	Principal: • Ms. Maria Medina (No Change).
		Treasurers: Ms. Ligia I. Arias (Through January 2022) Ms. Elizabeth Echavarría (Through June 2022)	Treasurer: Ms. Milgían Gato (Change Of Treasurer Since Prior Audit).
6591	North Dade Middle (1-Year Audit) (2021-2022)	Principal: • Ms. Kharim Armand	Principal: • Ms. Kharim Armand (No Change).
		Treasurers: Ms. Francen F. Pouchie (Through August 2021) Ms. Minnie J. Ford	Treasurer: Ms. Minnie J. Ford (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6681	Palm Springs Middle (1-Year Audit) (2021-2022)	Principals: <ul style="list-style-type: none"> • Mr. Leonard T. Torres (Through August 2021; presently Region Administrative Director at North Region Office) • Mr. Heriberto Sanchez 	Principal: <ul style="list-style-type: none"> • Mr. Heriberto Sanchez (No Change).
		Treasurer: Ms. Danay Rojas	Treasurer: Ms. Danay Rojas (No Change).
7751	Barbara Goleman Senior (1-Year Audit) (2021-2022)	Principal: <ul style="list-style-type: none"> • Dr. Manuel Sanchez III 	Principal: <ul style="list-style-type: none"> • Dr. Manuel Sanchez III (No Change).
		Treasurer: Ms. Indira M. Quintana	Treasurer: Ms. Indira M. Quintana (No Change).
7459	iPrep Academy North (1-Year Audit) (2021-2022)	Principal: <ul style="list-style-type: none"> • Mr. Francisco E. Garnica 	Principal: <ul style="list-style-type: none"> • Mr. Francisco E. Garnica (No Change).
		Treasurer: Ms. Lidia E. Placencia	Treasurer: Ms. Lidia E. Placencia (No Change).
7291	Jose Marti MAST 6-12 Academy (2021-2022)	Principal: <ul style="list-style-type: none"> • Mr. Jose Enriquez, Jr. 	Principal: <ul style="list-style-type: none"> • Mr. Jose Enriquez, Jr. (No Change).
		Treasurer: Ms. Ingrid Noa	Treasurer: Ms. Ingrid Noa (No Change).
7031	MAST @ FIU Biscayne Bay Campus (1-Year Audit) (2021-2022)	Principal: <ul style="list-style-type: none"> • Dr. Matthew J. Welker 	Principal: <ul style="list-style-type: none"> • Dr. Matthew J. Welker (No Change).
		Treasurers: Ms. Awilda L. Roman (Through May 2022) Ms. Tara D. West (Through November 2022)	Treasurer: Ms. Awilda L. Roman (Change Of Treasurer Since Prior Audit).
<u>Central Region Office Schools/Centers</u>			
0121	Auburndale Elementary (1-Year Audit) (2021-2022)	Principal: <ul style="list-style-type: none"> • Ms. Ania Marti 	Principal: <ul style="list-style-type: none"> • Ms. Ania Marti (No Change).
		Treasurer: Ms. Lissette Blandon (Through June 2022)	Treasurer: Ms. Darielle H. Hobbs (Change Of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
0721	George Washington Carver Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Patricia D. Fairclough	Principal: • Ms. Patricia D. Fairclough (No Change).
		Treasurers: Ms. Suzanne Tan (Through November 2021) Ms. Rosario Manzano (Through February 2022) Ms. Reyna V. Cardoza	Treasurer: Ms. Reyna V. Cardoza (Change Of Treasurer Since Prior Audit).
0801	Citrus Grove Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Jennifer D. Savigne	Principal: • Ms. Jennifer D. Savigne (No Change).
		Treasurer: Ms. Maria Espinales	Treasurer: Ms. Maria Espinales (No Change).
1001	Coral Park Elementary (1-Year Audit) (2021-2022)	Principal: • Dr. Marlene Leyte-Vidal	Principal: Dr. Marlene Leyte-Vidal (No Change).
		Treasurer: Ms. Sonia Diaz	Treasurer: Ms. Sonia Diaz (No Change).
1761	David Fairchild Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Lucy Amengual	Principal: Ms. Lucy Amengual (No Change).
		Treasurer: Ms. Julie R. Scholl	Treasurer: Ms. Julie R. Scholl (No Change).
5001	Shenandoah Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Maria D. Rivero	Principal: • Ms. Maria D. Rivero (No Change).
		Treasurer: Ms. Veronica E. Pares	Treasurer: Ms. Veronica E. Pares (No Change).
5041	Silver Bluff Elementary (1-Year Audit) (2021-2022)	Principal: • Ms. Mayra Barreira	Principal: • Ms. Mayra Barreira (No Change).
		Treasurer: Ms. Dominique Penaloza (Through February 2023)	Treasurer: Ms. Maria C. Menendez (Change Of Treasurer Since Prior Audit).
5401	Sunset Elementary (1-Year Audit) (2021-2022)	Principals: • Dr. Marlene Leyte-Vidal (Through July 2021; presently Principal at Coral Park Elementary) • Ms. Ana C. Alvarez-Armon	Principal: • Ms. Ana C. Alvarez-Armon (No Change).
		Treasurers: Ms. Ana C. Picado (Through October 2021) Ms. Sophie C. Flores (Through February 2023; on leave) Ms. Elizabeth B. Garcia (Financial Assistant)	Treasurer: Ms. Elizabeth B. Garcia (Financial Assistant) (Change Of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
1401	Charles R. Drew K-8 Center (1-Year Audit) (2021-2022)	Principal: • Dr. Selena Volcy	Principal: • Dr. Selena Volcy (No Change).
		Treasurer: Ms. Rosalind E. Brown (Through June 2022)	Treasurer: Ms. Adela M. Bradley (Change Of Treasurer Since Prior Audit).
1601	Edison Park K-8 Center (1-Year Audit) (2021-2022)	Principal: • Ms. Carla Patrick	Principal: • Ms. Carla Patrick (No Change).
		Treasurers: Ms. Valencia N. Gerald (Through August 2021) Ms. Shantay M. Williams	Treasurer: Ms. Shantay M. Williams (No Change).
3191	Ada Merritt K-8 Center (1-Year Audit) (2021-2022)	Principal: • Ms. Carmen M. Garcia	Principal: • Ms. Carmen M. Garcia (No Change).
		Treasurer: Ms. Gina S. Ferrandiz	Treasurer: Ms. Gina S. Ferrandiz (No Change).
0071	Eugenia B. Thomas K-8 Center (1-Year Audit) (2021-2022)	Principal: • Dr. Heather D. Tyler	Principal: • Dr. Heather D. Tyler (No Change).
		Treasurers: Ms. Katia Zanabria (Through November 2022) Ms. Susana V. Gonzalez (Through January 2023)	Treasurer: Ms. Claribel G. Ferreira Da Silva (Change Of Treasurer Since Prior Audit).
6011	Georgia Jones-Ayers Middle (1-Year Audit) (2021-2022)	Principal: • Dr. Carol R. Sampson	Principal: • Dr. Carol R. Sampson (No Change).
		Treasurer: Ms. Glenda M. Davis	Treasurer: Ms. Glenda M. Davis (No Change).
7571	International Studies Preparatory Academy (1-Year Audit) (2021-2022)	Principal: • Dr. Alina M. Diaz-Blanco	Principal: • Dr. Alina M. Diaz-Blanco (No Change).
		Treasurer: Ms. Tamara Calvo	Treasurer: Ms. Tamara Calvo (No Change).
7411	Miami Northwestern Senior (1-Year Audit) (2021-2022)	Principals: • Mr. Wallace Aristide (Through July 2021; presently Principal at iTECH @ Thomas A. Edison Education Center) • Ms. Adrena Y. Williams (Through October 2021; retired) • Dr. Bridgette A. Tate-Wyche	Principal: • Dr. Bridgette A. Tate-Wyche (No Change).
		Treasurer: Ms. Shanease Grant	Treasurer: Ms. Shanease Grant (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7461	Miami Senior (1-Year Audit) (2021-2022)	Principal: • Mr. Benny Valdes	Principal: • Mr. Benny Valdes (No Change).
		Treasurers: Ms. Mayra A. Sanchez (Through January 2022) Ms. Liany Almeida (Through March 2022) Ms. Mayra A. Sanchez (Through July 2022)	Treasurer: Ms. Loretta Roby (Change Of Treasurer Since Prior Audit).
7901	New World School of The Arts Senior (1-Year Audit) (2021-2022)	Principal: • Dr. Contessa S. Bryant	Principal: • Dr. Contessa S. Bryant (No Change).
		Treasurers: Ms. Cheryl M. Hardwick (Through April 2022) Ms. Carla Shields	Treasurer: Ms. Carla Shields (Change Of Treasurer Since Prior Audit).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 60 schools/centers. The results of the property inventories are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
0461	Brentwood Elementary	158	386,624	-	\$ -	\$ -	-	\$ -
0481	James H. Bright/J.W. Johnson Elementary	192	410,791	-	-	-	1	2,074
0561	W.J. Bryan Elementary	118	282,699	-	-	-	1	2,234
0641	Bunche Park Elementary	43	119,217	-	-	-	-	-
0681	Carol City Elementary	148	332,038	-	-	-	-	-
1161	Crestview Elementary	159	367,182	-	-	-	-	-
1521	Amelia Earhart Elementary	130	297,760	-	-	-	-	-
1921	Flamingo Elementary	182	442,811	-	-	-	-	-
2081	Fulford Elementary	113	348,147	-	-	-	-	-
2161	Golden Glades Elementary	103	257,072	-	-	-	-	-
2281	Greynolds Park Elementary	128	354,222	-	-	-	-	-
3781	Barbara Hawkins Elementary	75	154,802	-	-	-	-	-
2401	Hibiscus Elementary	98	261,606	-	-	-	-	-
3241	Miami Gardens Elementary	77	168,692	-	-	-	-	-
3661	Natural Bridge Elementary	109	291,755	-	-	-	-	-
3701	Norland Elementary	174	351,730	-	-	-	-	-
3861	North Glade Elementary	86	234,413	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
3901	North Hialeah Elementary	140	308,686	-	-	-	-	-
3981	North Twin Lakes Elementary	67	174,004	-	-	-	-	-
4001	Norwood Elementary	123	265,481	-	-	-	1	1,495
4021	Oak Grove Elementary	109	268,047	-	-	-	-	-
4241	Palm Lakes Elementary	114	278,420	-	-	-	-	-
4261	Palm Springs Elementary	155	371,019	-	-	-	-	-
4301	Parkview Elementary	76	182,471	-	-	-	-	-
4341	Parkway Elementary	77	194,751	-	-	-	-	-
5021	Ben Sheppard Elementary	138	343,068	-	-	-	-	-
5601	Twin Lakes Elementary	114	363,898	-	-	-	-	-
5081	Dr. Frederica S. Wilson/Skyway Elementary	68	193,041	-	-	-	-	-
5971	Nathan B. Young Elementary	73	185,868	-	-	-	-	-
0241	Ruth K. Broad/Bay Harbor K-8 Center	216	520,911	-	-	-	-	-
0092	Norman S. Edelcup/Sunny Isles Beach K-8	222	508,554	-	-	-	-	-
5141	Hubert O. Sibley K-8 Academy	174	418,905	-	-	-	-	-
6161	Lawton Chiles Middle	245	652,572	-	-	-	3	3,072
6171	Henry H. Filer Middle	184	521,278	-	-	-	-	-
6751	Hialeah Gardens Middle	255	667,941	-	-	-	-	-
6241	Highland Oaks Middle	211	589,140	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6501	Miami Lakes Middle	177	492,698	-	-	-	-	-
6591	North Dade Middle	254	643,577	-	-	-	3	7,452
6681	Palm Springs Middle	295	693,026	-	-	-	-	-
7751	Barbara Goleman Senior	1,002	2,469,230	-	-	-	-	-
7459	iPrep Academy North	26	132,785	-	-	-	-	-
7291	Jose Marti MAST 6-12 Academy	279	1,066,929	-	-	-	-	-
7031	MAST @ FIU Biscayne Bay Campus	75	273,196	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0121	Auburndale Elementary	167	438,582	-	-	-	-	-
0721	George Washington Carver Elementary	114	238,892	-	-	-	-	-
0801	Citrus Grove Elementary	149	312,653	-	-	-	-	-
1001	Coral Park Elementary	158	367,547	-	-	-	-	-
1761	David Fairchild Elementary	128	251,145	-	-	-	-	-
5001	Shenandoah Elementary	147	453,103	-	-	-	-	-
5041	Silver Bluff Elementary	130	331,455	-	-	-	-	-
5401	Sunset Elementary	171	419,627	-	-	-	-	-
1401	Charles R. Drew K-8 Center	272	741,429	-	-	-	-	-
1601	Edison Park K-8 Center	105	285,528	-	-	-	-	-
3191	Ada Merritt K-8 Center	154	368,109	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
0071	Eugenia B. Thomas K-8 Center	265	609,713	-	-	-	-	-
6011	Georgia Jones-Ayers Middle	273	682,367	-	-	-	-	-
7571	International Studies Preparatory Academy	120	342,692	-	-	-	-	-
7411	Miami Northwestern Senior	596	2,342,219	-	-	-	-	-
7461	Miami Senior	590	2,302,880	-	-	-	-	-
7901	New World School of The Arts Senior	161	415,177	-	-	-	-	-
TOTAL		10,662	\$ 28,744,175	-	\$ -	\$ -	9	\$ 16,327

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one fiscal year ended June 30, 2022, depending on the school/center being audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures* and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives, and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2021, through June 30, 2022. Also, depending on the individual school/center audited:

- the scope of the Title I Program audit covered (including Purchasing Card Program expenditures) the 2021-2022 fiscal year;
- the scope of the payroll audit covered the 2021-2022 and 2022-2023 fiscal years;
- the scope of selected information technology controls covered the 2021-2022 and 2022-2023 fiscal years;
- the scope of the FTE audit was the 2022-2023, Survey Period 2 (October 2022) or 2022-2023, Survey Period 3 (February 2023); and
- the scope of the Property Inventory audit was the 2023-2024 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures.
- interviewed school staff and performed analytical analysis of account balances.
- examined, on a sample basis, transactions, processes, supporting documentation and records. Generally, unless otherwise stated, transactions were selected for testing based on auditor judgement, which primarily considers risk or random number selection.
- performed current physical inventories of property items with an individual cost of \$1,000 or more.
- follow-up on prior audit recommendations.
- performed various other audit procedures as deemed necessary.

We conducted our audits in accordance with Generally Accepted Government Auditing standards (GAGAS) issued by the Comptroller General of the United States Government Accountability Office (GAO). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, states the District school board shall be responsible for the administration and control of all local school funds derived by any public school from all activities or sources, and shall prescribe the principles and procedures to be followed in administering these funds consistent with regulations adopted by the State Board of Education. State Board of Education Rule 6A-1.001, *District Financial Records*, makes reference to the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book - Chapter 8, Section 4.2)*, which states the School Board shall provide for an annual audit of the schools' internal funds.

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2022, was 1.07%.

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

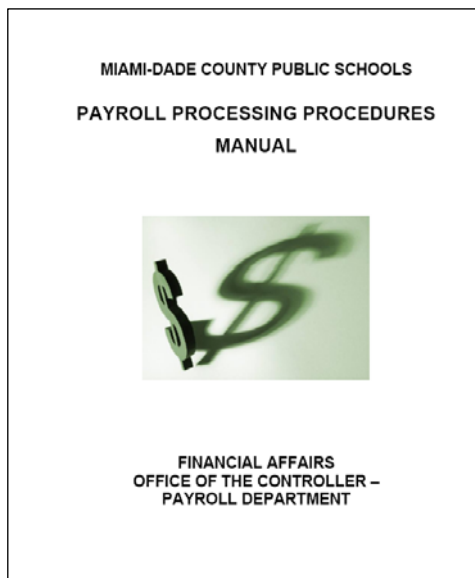


PROPERTY

At M-DCPS, the management of property items must comply with the procedures established in the *Manual of Property Control Procedures*. According to Chapter 274.02 of the Florida Statutes, the Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes. Florida Department of Financial Services, Rule Chapter 69I-73.002 was amended October 2020 to increase the threshold of property items reported for inventory purposes from \$1,000 to \$5,000. This rule states that “all property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes. Attractive items with a value or cost less than \$5,000 shall be recorded in the local government’s financial system as property for inventory purposes”. The administration is in the process of implementing new property software and is considering various factors in determining the manner to increase the threshold for property control tagging as permitted by State of Florida Rules.

In compliance with Florida Administrative Rule Chapter 69I-73.006, an inventory of all property shall be taken annually and whenever there is a change of custodian. According to School Board Policy 7450, *Property Inventory*, a complete inventory of all District owned tangible personal property shall be conducted annually and submitted to the Board. Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites after the first day of school and before the end of the school year. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted later, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported during the following fiscal year.

PAYROLL



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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module is used by the school system to process the payroll.

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

information and processes the payroll.

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

PURCHASING CARD (P-CARD) PROGRAM

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

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

TITLE I PROGRAM



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

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

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

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration. To promote schoolwide compliance with Federal, State, and District regulations and procedures, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers.

FULL-TIME EQUIVALENT (FTE)

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

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The

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

individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the District transmits the information to the FDOE. During the 2022-2023 fiscal year, months selected by the FDOE for these surveys are as follows:

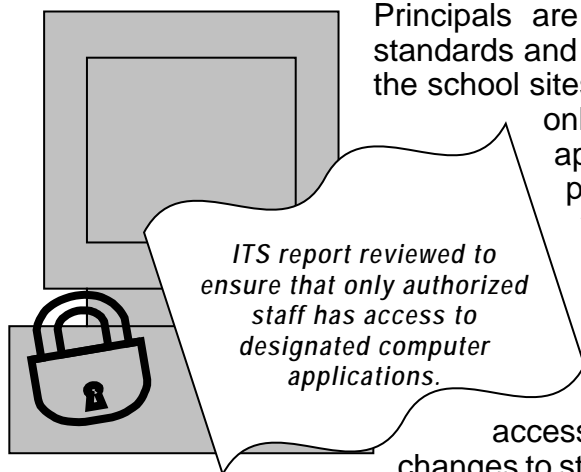
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

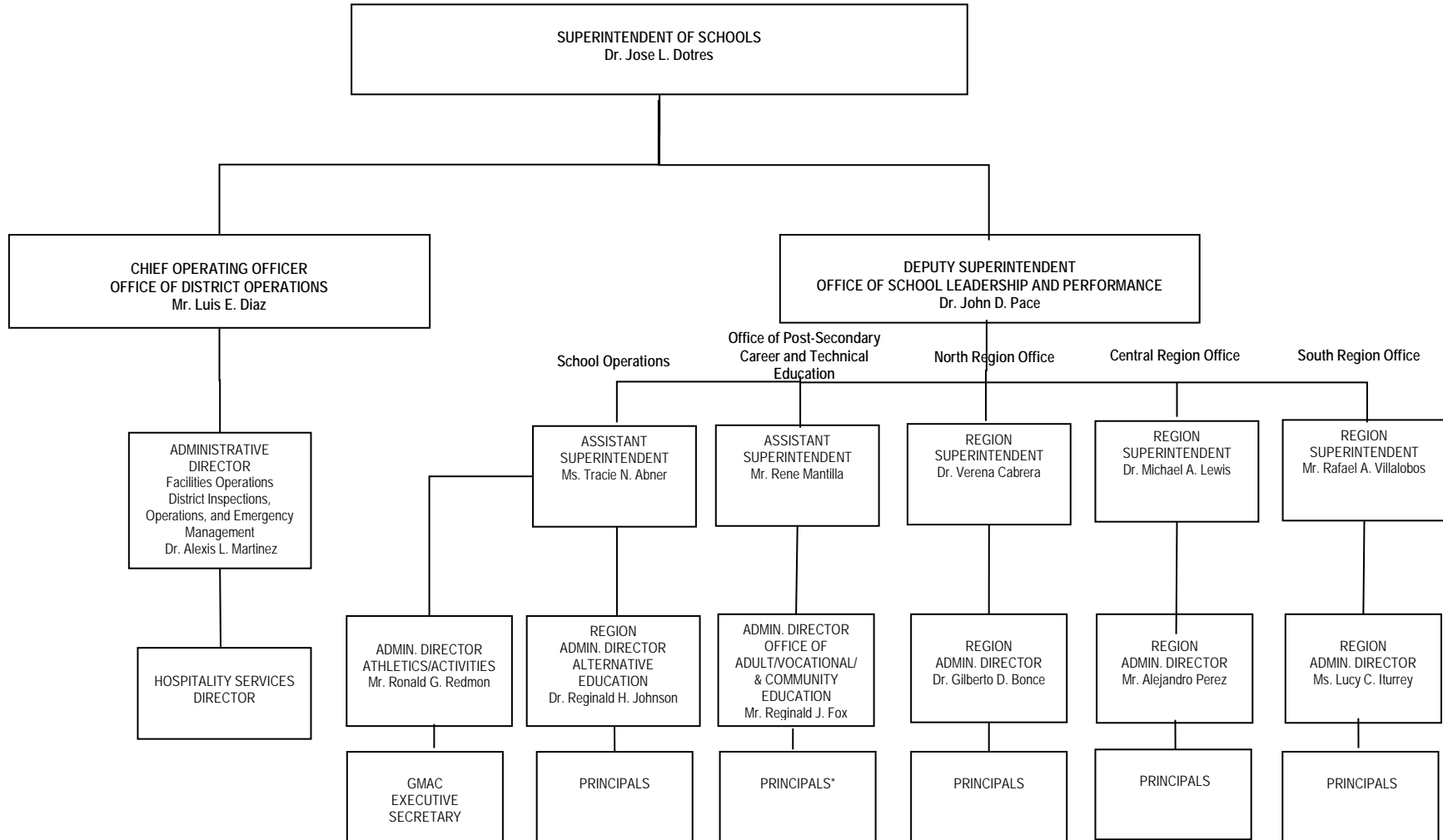
FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT



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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Service Center.

Anti-Discrimination Policy

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

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

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

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

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

**Office of Civil Rights Compliance
(CRC) Executive Director/Title IX
Coordinator 155 N.E. 15th Street,
Suite P104E Miami, Florida 33132
Phone: (305) 995-1580 TDD: (305) 995-2400**



Miami-Dade County Public Schools

**INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
May 2023**

Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132

Tel: (305) 995-1318 • Fax: (305) 995-1331

<http://mca.dadeschools.net>