



Miami-Dade County Public Schools

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

*The Financial Statements Were Fairly
Stated For All 40 Schools/Centers
In This Report.
However, At One School, The Reporting
Of Payroll's Time And Attendance
Needs Improvement.*

September 2021

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

Mr. Jon Goodman, CPA, CFE

Interim 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

Interim Chief Auditor

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August 31, 2021

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

Ladies and Gentlemen:

This report includes the internal audit results of 40 schools/centers. For 23 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2021. For the remaining 17 schools/centers, the audit scope was one fiscal year ended June 30, 2021. At 12 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.

For all 40 schools/centers in this report, the financial statements were fairly stated. Property inventory results were satisfactory for schools completed. However, at one school we found that recording and reporting of payroll's time and attendance need improvement. We discussed the audit findings with school, region and district administrations, and their responses are included in this report.

For schools/centers with no findings, we congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing business practices that promote accountability and compliance with School Board policy. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jon Goodman, CPA, CFE

Interim Chief Auditor

Office of Management and Compliance Audits

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 40 schools/centers. These include six (6) schools/centers that report to the North Region Office; six (6) that report to the Central Region Office; 23 that report to the South Region Office and five (5) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For 23 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2021. For the remaining 17 schools/centers, the audit scope was one fiscal year ended June 30, 2021. At 12 schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that 39 of the 40 schools/centers included in this report, maintained their records in good order and in accordance with prescribed policies and procedures. The one (1) school/center cited with a finding and the affected area is as follows:

Work Loc. No.	Name of School/Center	Region Office	Audit Scope	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/Center	Current Audit-- Total Audit Findings Per School/Center	Category
5201	1. South Hialeah Elementary Inadequate recording and reporting of payroll resulted in payroll overpayment. No change in Treasurer/Payroll Clerk.	Central	Int. Funds: 2020-2021 Payroll: 2020-2021 Property: 2021-2022	No-Same Principal as in Prior Audit	No	1	1-Payroll Records & Reporting Discrepancies
TOTAL	1 School/Center					1	1

As indicated in the preceding table, at one school/center, we cited certain non-compliance with the recording and reporting of payroll's time and attendance.

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

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 26-33 of this report.

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 18-25. Management responses are included following the recommendations in the *Finding and Recommendations* section of this report (Pages 38-41); and in the *Appendix Section* in memorandum format (Pages 50-53). We have also included an *Organizational Chart* in this report (Page 49).

The financial statements of the internal funds of all 40 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 2019-2020 and/or 2020-2021 fiscal years, on the accrual basis of accounting.

As of June 30, 2020, for 23 schools/centers in this report, total combined receipts and disbursements amounted to \$2,963,667.48 and \$(3,126,734.70), respectively, while total combined Fund Balance amounted to \$1,337,744.84 (Pages 6-8).

As of June 30, 2021, for all 40 schools/centers in this report, total combined receipts and disbursements amounted to \$2,490,736.53 and \$(2,774,050.64), respectively, while total combined Fund Balance amounted to \$1,786,983.65 (Pages 9-12).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration. 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 immaterial or insignificant, they were nevertheless discussed with management for their information and follow-up (refer to Audit Opinion, Page 13).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 40 schools/centers. At all schools/centers reported herein, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

PROPERTY

Property inventory audits were conducted at 18 of the 40 schools/centers included in this report. Accordingly, the property audits of the 22 remaining schools/centers will be reported in the 2021-2022 fiscal year with their respective region centers.

At the 18 schools/centers, Property Audits staff inventoried approximately 4,000 equipment items with a total approximate cost of \$12.4 million (refer to the *Property Schedule* on Pages 34-37).

PAYROLL

At the request of the Central Region Office Administration, we reviewed payroll records corresponding to the 2020-2021 school year at *South Hialeah Elementary School*. Previously, the District's Payroll Department had been informed of a payroll issue involving an employee of the school. Our review disclosed that:

- The employee in question had not worked for approximately 70 days while absent due to an Injury In-Line-of-Duty (workers' compensation); however, the employee was erroneously reported present by the school and received payment for those days. Based on our inquiries with staff and administration and review of the records, we could not determine that the payroll misreporting was intentional. We determined there was significant miscommunication between the parties involved, lack of follow-up, and misunderstanding of the procedures. The overpayment was calculated at approximately \$3,500. Since the completion of the audit, the employee has submitted one payment of \$300 and was directed to submit any future payments directly to the payroll department. Employee has not returned to work at the school (Pages 38-41).

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

We reviewed Title I Program expenditures at six (6) schools/centers. Total Title I Program expenditures reported for the 2019-2020 or 2020-2021 fiscal years corresponding to these schools/centers amounted to approximately \$3.3 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). 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
2111	Hialeah Gardens Elementary	North	2020-2021	2020-2021	N/A-none ¹	2020-2021	\$ 432,139
4261	Palm Springs Elementary	North	2020-2021	2020-2021	N/A-none ¹	2020-2021	365,708
0121	Auburndale Elementary	Central	2020-2021	2020-2021	2020-2021	2020-2021	768,994
7251	Miami Central Senior	Central	2020-2021	2020-2021	N/A-none ¹	2020-2021	703,857
2941	Laura C. Saunders Elementary	South	2019-2020	2019-2020	2019-2020	2019-2020	436,210
0073	Mandarin Lakes K-8 Academy	South	2019-2020	2019-2020	N/A-none ¹	2019-2020 2020-2021	583,940
Total Title I Program Expenditures							\$ 3,290,848

At all schools/centers listed in table above, we found general compliance with the procedures established in the *Title I Administration Handbook*, and in the *Payroll Processing Procedures Manual* that relate to time and attendance.

The review of P-Card expenditures at two (2) of the six (6) schools/centers 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 all six (6) schools/centers.

¹ During 2019-2020 or 2020-2021, this school/center did not utilize the P-Card to charge expenditures to the Title I Program.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 14 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0361	Biscayne Gardens Elementary	North	2020-2021 SP3	\$ 1,219,043
5101	John I. Smith K-8 Center	Central	2020-2021 SP3	3,679,601
0161	Avocado Elementary	South	2020-2021 SP3	1,944,631
1691	Christina M. Eve Elementary	South	2020-2021 SP3	1,598,369
1811	Dante B. Fascell Elementary	South	2020-2021 SP3	987,473
2001	Florida City Elementary	South	2020-2021 SP3	1,652,588
2341	Joe Hall Elementary	South	2020-2021 SP3	1,167,189
2891	William Lehman Elementary	South	2020-2021 SP3	1,615,823
4381	Dr. Henry E. Perrine Academy Of The Arts	South	2020-2021 SP3	1,704,594
4511	Dr. Gilbert L. Porter Elementary	South	2020-2021 SP3	1,701,993
5981	Dr. Edward L. Whigham Elementary	South	2020-2021 SP3	1,657,883
0251	Ethel Koger Beckham K-8 Center	South	2020-2021 SP3	2,175,543
3621	Coconut Palm K-8 Academy	South	2020-2021 SP3	3,145,435
4391	Irving & Beatrice Peskoe K-8 Center	South	2020-2021 SP3	2,261,647
Total FTE Funding:				\$ 26,511,812

The total FTE funding amounted to approximately \$26.5 million for the 14 schools/centers combined. FTE records reviewed corresponded to the 2020-2021 fiscal year Survey Period 3 (February 2021) as noted in the preceding table. We found that all schools/centers were generally compliant with District policy related to FTE documentation and procedures.

AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2020 and/or June 30, 2021, for the 40 schools/centers included in this report, depending on the year(s) audited for each individual school/center². We are also providing the audit opinion regarding the schools/centers' financial statements:

² This report includes a total of 40 schools/centers, of which 23 underwent a two-year audit ended June 30, 2021, and 17 underwent a one-year audit ended June 30, 2021.

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2020

The *Condensed Annual Financial Reports* and *Fund Balance* information as of June 30, 2020, for 23 of the 40 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>South Region Office Schools/Centers</u>											
0161	Avocado Elementary	\$ 12,000.12	\$ 64,676.54	\$ (62,604.08)	\$ 14,072.58	\$ 5,200.16	\$ 8,872.42	\$ -	\$ -	\$ -	\$ 14,072.58
4651	Ethel F. Beckford/Richmond PLC	10,522.28	96.01	(70.00)	10,548.29	2,386.49	8,161.80	-	-	-	10,548.29
1691	Christina M. Eve Elementary	75,788.43	307,581.06	(300,128.80)	83,240.69	24,172.13	59,068.56	-	-	-	83,240.69
1811	Dante B. Fascell Elementary	12,159.75	120,334.35	(122,176.70)	10,317.40	822.81	9,494.59	-	-	-	10,317.40
2001	Florida City Elementary	12,469.73	9,883.95	(10,169.34)	12,184.34	3,054.64	9,129.70	-	-	-	12,184.34
2341	Joe Hall Elementary	16,917.72	156,179.96	(153,047.18)	20,050.50	6,623.29	13,427.21	-	-	-	20,050.50
2541	Howard Drive Elementary	18,662.15	226,389.05	(227,853.15)	17,198.05	2,790.97	14,407.08	-	-	-	17,198.05

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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
2891	William Lehman Elementary	45,257.31	253,381.24	(249,327.31)	49,311.24	17,938.76	31,372.48	-	-	-	49,311.24
3541	Robert Russa Moton Elementary	14,392.50	3,725.09	(6,412.84)	11,704.75	2,670.38	9,034.37	-	-	-	11,704.75
4381	Dr. Henry E. Perrine Academy Of The Arts	17,720.28	167,555.34	(166,314.55)	18,961.07	11,901.11	7,059.96	-	-	-	18,961.07
4511	Dr. Gilbert L. Porter Elementary	19,911.40	224,423.70	(216,638.61)	27,696.49	20,575.49	7,121.00	-	-	-	27,696.49
2941	Laura C. Saunders Elementary	7,005.77	5,114.03	(5,171.92)	6,947.88	3,387.22	3,560.66	-	-	-	6,947.88
5981	Dr. Edward L. Whigham Elementary	17,727.99	129,223.71	(129,397.77)	17,553.93	6,491.16	11,062.77	-	-	-	17,553.93
0251	Eifel Koger Beckham K-8 Center	29,465.61	500,349.16	(500,185.04)	29,629.73	9,162.06	20,467.67	-	-	-	29,629.73
3621	Coconut Palm K-8 Academy	23,422.08	17,986.97	(13,318.49)	28,090.56	8,936.43	19,154.13	-	-	-	28,090.56
0073	Mandarin Lakes K-8 Academy	15,505.81	15,499.46	(14,992.72)	16,012.55	3,358.03	12,654.52	-	-	-	16,012.55
3101	Frank C. Martin K-8 Center	20,148.71	177,097.45	(167,226.59)	30,019.57	16,938.41	13,081.16	-	-	-	30,019.57

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2020**

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
4391	Irving & Beatrice Peskoe K-8 Center	14,626.94	21,587.83	(19,013.74)	17,201.03	11,860.13	5,340.90	-	-	-	17,201.03
<u>Adult Education Centers/Technical Colleges</u>											
7012	American Adult Education Center	345,266.00	185,918.04	(299,568.41)	231,615.63	32,943.97	198,671.66	-	-	-	231,615.63
7112	Hialeah Adult Education Center	228,634.94	152,223.47	(159,662.09)	221,196.32	36,093.95	185,102.37	-	-	-	221,196.32
7132	Hialeah-Miami Lakes Adult Education Center	289,409.08	126,328.44	(162,778.15)	252,959.37	17,760.92	235,198.45	-	-	-	252,959.37
7742	Southwest Adult Education Center	242,818.58	90,216.89	(132,439.77)	200,595.70	28,969.73	171,625.97	-	-	-	200,595.70
<u>Alternative Education Center</u>											
7631	Miami MacArthur Educational Center	10,978.88	7,895.74	(8,237.45)	10,637.17	815.05	9,822.12	-	-	-	10,637.17
TOTALS		\$ 1,500,812.06	\$ 2,963,667.48	\$ (3,126,734.70)	\$ 1,337,744.84	\$ 274,853.29	\$ 1,062,891.55	\$ -	\$ -	\$ -	\$ 1,337,744.84

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2021

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2021, for all 40 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					Total Fund Balance	
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable		
<u>North Region Office Schools/Centers</u>												
0361	Biscayne Gardens Elementary	\$ 18,294.26	\$ 4,461.11	\$ (7,641.56)	\$ 15,113.81	\$ 4,972.42	\$ 10,141.39	\$ -	\$ -	\$ -	\$ -	\$ 15,113.81
2111	Hialeah Gardens Elementary	19,584.53	113,248.86	(116,474.57)	16,358.82	8,606.54	7,752.28	-	-	-	-	16,358.82
4261	Palm Springs Elementary	11,514.10	10,852.68	(11,507.54)	10,859.24	8,427.29	2,431.95	-	-	-	-	10,859.24
4881	Scott Lake Elementary	14,623.73	12,506.55	(14,807.73)	12,322.55	4,460.12	7,862.43	-	-	-	-	12,322.55
2371	West Hialeah Gardens Elementary	42,759.14	110,478.51	(116,804.71)	36,432.94	31,618.58	4,814.36	-	-	-	-	36,432.94
7381	Miami Norland Senior	111,426.70	151,428.34	(175,576.64)	87,278.40	6,062.42	81,215.98	-	-	-	-	87,278.40
<u>Central Region Office Schools/Centers</u>												
0121	Auburndale Elementary	30,179.90	47,334.60	(45,158.01)	32,356.49	21,131.78	11,224.71	-	-	-	-	32,356.49
1561	Earlington Heights Elementary	10,587.70	5,439.15	(5,264.76)	10,762.09	5,807.30	4,954.79	-	-	-	-	10,762.09
5201	South Hialeah Elementary	23,080.06	35,849.06	(35,480.59)	23,448.53	12,580.44	10,868.09	-	-	-	-	23,448.53

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2021**

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
1401	Charles R. Drew K-8 Center	15,607.99	7,655.94	(9,036.57)	14,227.36	760.21	13,467.15	-	-	-	14,227.36
5101	John I. Smith K-8 Center	48,696.67	180,160.62	(202,276.80)	26,580.49	6,166.79	20,413.70	-	-	-	26,580.49
7251	Miami Central Senior	113,842.94	150,688.68	(188,727.79)	75,803.83	22,167.45	53,636.38	-	-	-	75,803.83
South Region Office Schools/Centers											
0161	Avocado Elementary	14,072.58	15,439.82	(16,473.23)	13,039.17	4,149.35	8,889.82	-	-	-	13,039.17
4651	Eithel F. Beckford/Richmond PLC	10,548.29	55.63	(10,603.92)	-	-	-	-	-	-	-
1691	Christina M. Eve Elementary	83,240.69	133,471.90	(148,043.30)	68,669.29	9,484.84	59,184.45	-	-	-	68,669.29
1811	Dante B. Fascell Elementary	10,317.40	51,584.07	(50,918.81)	10,982.66	1,469.45	9,513.21	-	-	-	10,982.66
2001	Florida City Elementary	12,184.34	1,782.72	(2,402.63)	11,564.43	2,416.82	9,147.61	-	-	-	11,564.43
2341	Joe Hall Elementary	20,050.50	3,610.02	(5,659.03)	18,001.49	4,547.94	13,453.55	-	-	-	18,001.49
2541	Howard Drive Elementary	17,198.05	103,122.20	(103,082.20)	17,238.05	2,802.73	14,435.32	-	-	-	17,238.05
2891	William Lehman Elementary	49,311.24	90,603.42	(90,365.12)	49,549.54	18,115.52	31,434.02	-	-	-	49,549.54

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2021**

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
3541	Robert Russa Moton Elementary	11,704.75	2,677.49	(3,011.09)	11,371.15	2,319.04	9,052.11	-	-	-	11,371.15
4381	Dr. Henry E. Perrine Academy Of The Arts	18,961.07	63,724.92	(63,841.53)	18,844.46	11,770.65	7,073.81	-	-	-	18,844.46
4511	Dr. Gilbert L. Porter Elementary	27,696.49	72,491.94	(73,296.26)	26,892.17	19,757.20	7,134.97	-	-	-	26,892.17
2941	Laura C. Saunders Elementary	6,947.88	613.13	(2,187.43)	5,373.58	1,805.93	3,567.65	-	-	-	5,373.58
5981	Dr. Edward L. Whigham Elementary	17,553.93	60,761.18	(61,771.88)	16,543.23	5,458.76	11,084.47	-	-	-	16,543.23
0251	Eithel Koger Beckham K-8 Center	29,629.73	160,838.21	(168,688.86)	21,779.08	1,271.25	20,507.83	-	-	-	21,779.08
3621	Coconut Palm K-8 Academy	28,090.56	6,747.63	(10,049.24)	24,788.95	5,597.24	19,191.71	-	-	-	24,788.95
2901	Leisure City K-8 Center	24,018.25	33,666.69	(35,859.42)	21,825.52	8,835.83	12,989.69	-	-	-	21,825.52
0073	Mandarin Lakes K-8 Academy	16,012.55	1,704.42	(1,572.61)	16,144.36	3,465.01	12,679.35	-	-	-	16,144.36
3101	Frank C. Martin K-8 Center	30,019.57	41,250.78	(42,429.28)	28,841.07	15,734.24	13,106.83	-	-	-	28,841.07
4391	Inving & Beatrice Peskoe K-8 Center	17,201.03	3,368.14	(2,929.53)	17,639.64	12,288.25	5,351.39	-	-	-	17,639.64

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2021

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5961	Winston Park K-8 Center	25,420.67	132,254.20	(133,438.85)	24,236.02	1,809.57	22,426.45	-	-	-	24,236.02
6441	Howard D. McMillan Middle	49,942.31	13,256.97	(19,427.05)	43,772.23	3,565.93	40,206.30	-	-	-	43,772.23
7008	BioTECH @ Richmond Heights 9-12 High	34,807.15	5,507.00	(9,198.92)	31,115.23	1,137.76	29,977.47	-	-	-	31,115.23
7051	G. Holmes Braddock Senior	138,166.82	246,661.77	(268,076.28)	116,752.31	54,286.45	62,465.86	-	-	-	116,752.31
Adult Education Centers/Technical Colleges											
7012	American Adult Education Center	231,615.63	74,269.47	(99,891.50)	205,993.60	21,948.65	184,044.95	-	-	-	205,993.60
7112	Hialeah Adult Education Center	221,196.32	134,828.25	(182,041.17)	173,983.40	23,575.85	150,407.55	-	-	-	173,983.40
7132	Hialeah-Miami Lakes Adult Education Center	252,959.37	59,780.72	(85,667.35)	227,072.74	16,432.64	210,640.10	-	-	-	227,072.74
7742	Southwest Adult Education Center	200,595.70	135,504.11	(143,852.54)	192,247.27	26,614.67	164,946.26	-	686.34	-	192,247.27
Alternative Education Center											
7631	Miami MacArthur Educational Center	10,637.17	11,055.63	(10,514.34)	11,178.46	1,139.15	10,039.31	-	-	-	11,178.46
TOTALS		\$ 2,070,297.76	\$ 2,490,736.53	\$ (2,774,050.64)	\$ 1,786,983.65	\$ 414,562.06	\$ 1,371,735.25	\$ -	\$ 686.34	\$ -	\$ 1,786,983.65

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 40 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 2019-2020 and/or 2020-2021 fiscal years, on the accrual basis of accounting.

As of June 30, 2020, for 23 schools/centers in this report, total combined receipts and disbursements amounted to \$2,963,667.48 and \$(3,126,734.70), respectively, while total combined Fund Balance amounted to \$1,337,744.84 (Pages 6-8).

As of June 30, 2021, for all 40 schools/centers in this report, total combined receipts and disbursements amounted to \$2,490,736.53 and \$(2,774,050.64), respectively, while total combined Fund Balance amounted to \$1,786,983.65 (Pages 9-12).

As of June 30, 2021, the internal control structure of the schools/centers reported herein generally functioned as designed by the District and implemented by the school administration. 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 immaterial or insignificant, they were nevertheless, discussed with management for their information and follow-up.

Tamara Wain

Tamara Wain
Certified Public Accountant
District Director, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for the one (1) school/center included in this report **with an audit exception** is depicted as follows:

SCHOOL/CENTER	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office School/Center</u>							
South Hialeah Elementary		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 39 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>							
Biscayne Gardens Elementary	✓			✓			Not Likely to impact.
Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
Palm Springs Elementary	✓			✓			Not Likely to impact.
Scott Lake Elementary	✓			✓			Not Likely to impact.
West Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
Miami Norland Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Auburndale Elementary	✓			✓			Not Likely to impact.
Earlington Heights Elementary	✓			✓			Not Likely to impact.
Charles R. Drew K-8 Center	✓			✓			Not Likely to impact.
John I. Smith K-8 Center	✓			✓			Not Likely to impact.
Miami Central Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Avocado 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	
Ethel F. Beckford/Richmond PLC	✓			✓			Not Likely to impact.
Christina M. Eve Elementary	✓			✓			Not Likely to impact.
Dante B. Fascell Elementary	✓			✓			Not Likely to impact.
Florida City Elementary	✓			✓			Not Likely to impact.
Joe Hall Elementary	✓			✓			Not Likely to impact.
Howard Drive Elementary	✓			✓			Not Likely to impact.
William Lehman Elementary	✓			✓			Not Likely to impact.
Robert Russa Moton Elementary	✓			✓			Not Likely to impact.
Dr. Henry E. Perrine Academy Of The Arts	✓			✓			Not Likely to impact.
Dr. Gilbert L. Porter Elementary	✓			✓			Not Likely to impact.
Laura C. Saunders Elementary	✓			✓			Not Likely to impact.
Dr. Edward L. Whigham Elementary	✓			✓			Not Likely to impact.
Ethel Koger Beckham K-8 Center	✓			✓			Not Likely to impact.
Coconut Palm K-8 Academy	✓			✓			Not Likely to impact.
Leisure City K-8 Center	✓			✓			Not Likely to impact.
Mandarin Lakes 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	
Frank C. Martin K-8 Center	✓			✓			Not Likely to impact.
Irving & Beatrice Peskoe K-8 Center	✓			✓			Not Likely to impact.
Winston Park K-8 Center	✓			✓			Not Likely to impact.
Howard D. McMillan Middle	✓			✓			Not Likely to impact.
BioTECH @ Richmond Heights 9-12 High	✓			✓			Not Likely to impact.
G. Holmes Braddock Senior	✓			✓			Not Likely to impact.
<u>Adult Education Centers/Technical Colleges</u>							
American Adult Education Center	✓			✓			Not Likely to impact.
Hialeah Adult Education Center	✓			✓			Not Likely to impact.
Hialeah-Miami Lakes Adult Education Center	✓			✓			Not Likely to impact.
Southwest Adult Education Center	✓			✓			Not Likely to impact.
<u>Alternative Education Center</u>							
Miami MacArthur Educational Center	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the one (1) school/center in this report **with an audit exception** is as follows:

WORK LOC. NO.	SCHOOL/CENTER	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>Central Region Office School/Center</u>							
5201	South Hialeah Elementary ^(a)	Int. Funds: 2020-2021 Payroll: 2020-2021	1	• Payroll	Int. Funds: 2019-2020	None	
TOTAL			1			None	

Note:

(a) No change of Principal since prior audit.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 39 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>							
0361	Biscayne Gardens Elementary	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
2111	Hialeah Gardens Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020	None	
4261	Palm Springs Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
4881	Scott Lake Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP2	None	
2371	West Hialeah Gardens Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	1	• Disbursements
7381	Miami Norland Senior	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
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
<u>Central Region Office Schools/Centers</u>							
0121	Auburndale Elementary	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll & P-Card: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
1561	Earlington Heights Elementary	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
1401	Charles R. Drew K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020	None	
5101	John I. Smith K-8 Center	Int. Funds: 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2019-2020	None	
7251	Miami Central Senior	Int. Funds: 2020-2021 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2019-2020	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
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
<u>South Region Office Schools/Centers</u>							
0161	Avocado Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll & P-Card: 2018-2019 Data Security: 2018-2019 2019-2020	None	
4651	Ethel F. Beckford/Richmond Primary Learning Center	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2018-2019	None	
1691	Christina M. Eve Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
1811	Dante B. Fascell Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 P-Card: 2018-2019	None	
2001	Florida City Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
2341	Joe Hall Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
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
2541	Howard Drive Elementary	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2018-2019 FTE: 2019-20 SP3	None	
2891	William Lehman Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
3541	Robert Russa Moton Elementary	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2018-2019	None	
4381	Dr. Henry E. Perrine Academy Of The Arts	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
4511	Dr. Gilbert L. Porter Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
2941	Laura C. Saunders Elementary	Int. Funds: 2019-2020 2020-2021 Title I: 2019-2020 Payroll & P-Card: 2019-2020 Data Security: 2019-2020	None		Int. Funds: 2018-2019	None	
5981	Dr. Edward L. Whigham Elementary	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
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
0251	Ethel Koger Beckham K-8 Center	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 P-Card: 2018-2019	None	
3621	Coconut Palm K-8 Academy	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
2901	Leisure City K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	1	• Misappropriation Of Funds & Bookkeeping
0073	Mandarin Lakes K-8 Academy	Int. Funds: 2019-2020 2020-2021 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020 & 2020-2021	None		Int. Funds: 2018-2019	None	
3101	Frank C. Martin K-8 Center	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2018-2019 FTE: 2019-2020 SP3	None	
4391	Irving & Beatrice Peskoe K-8 Center	Int. Funds: 2019-2020 2020-2021 FTE: 2020-2021 SP3	None		Int. Funds: 2018-2019	None	
5961	Winston Park K-8 Center	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
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
6441	Howard D. McMillan Middle	Int. Funds: 2020-2021	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll: 2019-2020 Data Security: 2019-2020	None	
7008	BioTECH @ Richmond Heights 9-12 High	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
7051	G. Holmes Braddock Senior	Int. Funds: 2020-2021	None		Int. Funds: 2018-2019 2019-2020	1	• Overspending/ Deficit Balance In Athletic Program & Non-Compliant Transfers
<u>Adult Education Centers/Technical Colleges</u>							
7012	American Adult Education Center	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2017-2018 2018-2019	None	
7112	Hialeah Adult Education Center	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2017-2018 2018-2019	None	
7132	Hialeah-Miami Lakes Adult Education Center	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2017-2018 2018-2019	None	

**SUMMARY SCHEDULE OF AUDIT FINDINGS
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
7742	Southwest Adult Education Center	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2017-2018 2018-2019	None	
<u>Alternative Education Center</u>							
7631	Miami MacArthur Educational Center	Int. Funds: 2019-2020 2020-2021	None		Int. Funds: 2017-2018 2018-2019	None	
TOTAL			None			3	

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 one (1) school/center **with an audit exception**. The **highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) and other staff involved during the audit period**:

Work Loc. No.	School/Center & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office School/Center</u>			
5201	South Hialeah Elementary Current Audit: (1-Year Audit) (2020-2021) Prior Audit: (1-Year Audit) (2019-2020) Prior audit presented to ABAC on February 2, 2021. No findings reported.	Principal: • Ms. Linette Tellez Treasurer/Payroll Clerk: Ms. Rosa M. Valdes	Principal: • Ms. Linette Tellez (No Change). Treasurer/Payroll Clerk: Ms. Rosa M. Valdes (No Change).

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 39 schools/centers included in this report. **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>			
0361	Biscayne Gardens Elementary (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Ms. Deborah G. Riera (Through December 2020; Presently Principal at Miami Beach Senior High) • Ms. Marie R. Dugas 	Principal: <ul style="list-style-type: none"> • Ms. Marie R. Dugas (No Change).
		Treasurer: Ms. Pamela L. Johnson	Treasurer: Ms. Pamela L. Johnson (No Change).
2111	Hialeah Gardens Elementary ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Ms. Rachel B. Autler (Through March 2021; Presently Administrative Director at North Region Office) • Mr. Idaniel Gonzalez 	Principal: <ul style="list-style-type: none"> • Mr. Idaniel Gonzalez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sherry L. Gonzalez	Treasurer: Ms. Sherry L. Gonzalez (No Change).
4261	Palm Springs Elementary ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Dr. Christina M. Ravelo (Through March 2021; Presently Principal at Palm Springs North Elementary) • Mr. Luis A. Bello 	Principal: <ul style="list-style-type: none"> • Mr. Luis A. Bello (Change of Principal Since Prior Audit).
		Treasurer: Ms. Eileen De Moya	Treasurer: Ms. Eileen De Moya (No Change).
4881	Scott Lake Elementary ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Ms. Lakesha M. Wilson-Rochelle (Through March 2021; Presently Administrative Director at Office of Educational Equity, Access, and Diversity – EEAD) • Ms. Fatima R. Balderramos (Administrator in Charge-Assistant Principal; Through April 2021) • Ms. Bridget L. McKinney 	Principal: <ul style="list-style-type: none"> • Ms. Bridget L. McKinney (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sheronda L. Weems-Jones	Treasurer: Ms. Sheronda L. Weems-Jones (No Change).
2371	West Hialeah Gardens Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Ms. Sharon M. Gonzalez 	Principal: <ul style="list-style-type: none"> • Ms. Sharon M. Gonzalez (No Change).
		Treasurers: Ms. Josette M. Rodriguez (Through September 2020) Ms. Irma Palmon	Treasurer: Ms. Irma Palmon (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (12 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
7381	Miami Norland Senior ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Mr. Reginald E. Lee (Through July 2020; Resigned) • Mr. Ronald G. Redmon (Through June 2021; Presently Administrative Director at North Region Office) 	Principal: <ul style="list-style-type: none"> • Mr. David T. Ladd (Change of Principal Since Prior Audit).
		Treasurer: Mr. Klever A. Estrella	Treasurer: Mr. Klever A. Estrella (No Change).
<u>Central Region Office Schools/Centers</u>			
0121	Auburndale Elementary (1-Year Audit) (2020-2021)	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	Treasurer: Ms. Lissette Blandon (No Change).
1561	Earlington Heights Elementary (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Mr. Jackson J. Nicolas 	Principal: <ul style="list-style-type: none"> • Mr. Jackson J. Nicolas (No Change).
		Treasurer: Ms. Kathryn A. Dopson	Treasurer: Ms. Kathryn A. Dopson (No Change).
1401	Charles R. Drew K-8 Center ^(a) (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Mr. Raymond J. Sands (Through June 2021; Presently Principal at Miami Central Senior High) 	Principal: <ul style="list-style-type: none"> • Dr. Selena Volcy (Change of Principal Since Prior Audit).
		Treasurer: Ms. Rosalind E. Brown	Treasurer: Ms. Rosalind E. Brown (No Change).
5101	John I. Smith K-8 Center ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Mr. Genaro Navarro (Through April 2021; Resigned) • Ms. Maribel Rivera 	Principal: <ul style="list-style-type: none"> • Ms. Maribel Rivera (Change of Principal Since Prior Audit).
		Treasurers: Ms. Lianne M. Perez (Through April 2021) Ms. Sumey Gil	Treasurer: Ms. Sumey Gil (No Change).
7251	Miami Central Senior ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Mr. Gregory M. Bethune (Through March 2021; Presently Administrative Director at Central Region Office) • Dr. Selena Volcy (Through June 2021; Presently Principal at Charles R. Drew K-8 Center) 	Principal: <ul style="list-style-type: none"> • Mr. Raymond J. Sands (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Rebveto Melo	Treasurer: Ms. Rebveto Melo (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (12 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
<u>South Region Office Schools/Centers</u>			
0161	Avocado Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Jacqua J. Little	Principal: • Ms. Jacqua J. Little (No Change).
		Treasurer: Ms. Catherine J. Allison	Treasurer: Ms. Catherine J. Allison (No Change).
4651	Ethel F. Beckford/Richmond Primary Learning Center ^(b) (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Crystal C. Coffey (Through June 2019; Presently Principal at Pine Lake Elementary)	Refer to note (b).
		Treasurer: Ms. Nekiva E. Simmons (Through June 2019)	Refer to note (b).
1691	Christina M. Eve Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Lidia M. Gonzalez	Principal: • Ms. Lidia M. Gonzalez (No Change).
		Treasurer: Ms. Maria C. Rodriguez	Treasurer: Ms. Maria C. Rodriguez (No Change).
1811	Dante B. Fascell Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Margaret D. Leitner	Principal: • Ms. Margaret D. Leitner (No Change).
		Treasurer: Ms. Jeannie Hernandez	Treasurer: Ms. Jeannie Hernandez (No Change).
2001	Florida City Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Rachelle A. Surrancy	Principal: • Ms. Rachelle A. Surrancy (No Change).
		Treasurer: Ms. Theresa A. Jenkins	Treasurer: Ms. Theresa A. Jenkins (No Change).
2341	Joe Hall Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Cathay S. Abreu	Principal: • Ms. Cathay S. Abreu (No Change).
		Treasurer: Ms. Elizabeth V. Jorin	Treasurer: Ms. Elizabeth V. Jorin (No Change).
2541	Howard Drive Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Deanna D. Dalby	Principal: • Ms. Deanna D. Dalby (No Change).
		Treasurer: Ms. Claudina Santana	Treasurer: Ms. Claudina Santana (No Change).
2891	William Lehman Elementary ^(a) (2-Year Audit) (2019-20 & 2020-21)	Principal: Ms. Ada M. Montero (Through July 2021; Presently Principal at Caribbean K-8 Center)	Principal: • Ms. Marybel R. Baldessari (Change of Principal Since Prior Audit).
		Treasurer: Ms. Heidi I. Zuniga	Treasurer: Ms. Heidi I. Zuniga (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (12 schools/centers).

(b) School location closed operations on June 30, 2019. Internal Fund accounts closed April 2021.

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
3541	Robert Russa Moton Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Mr. Eric L. Wright	Principal: • Mr. Eric L. Wright (No Change).
		Treasurers: Ms. Hawatha G. Lane (Through March 2021) Ms. Shayna A. Blagrove	Treasurer: Ms. Shayna A. Blagrove (Change of Treasurer Since Prior Audit).
4381	Dr. Henry E. Perrine Academy Of The Arts ^(a) (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Carla D. Rivas (Through June 2021; Presently Principal at Winston Park K-8 Center)	Principal: • Ms. Barbara J. Leveille-Brown (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sharron N. Hayle	Treasurer: Ms. Sharron N. Hayle (No Change).
4511	Dr. Gilbert L. Porter Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Mr. Raul J. Gutierrez	Principal: • Mr. Raul J. Gutierrez (No Change).
		Treasurer: Ms. Debra T. Diaz	Treasurer: Ms. Debra T. Diaz (No Change).
2941	Laura C. Saunders Elementary ^(a) (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Barbara J. Leveille-Brown (Through June 2021; Presently Principal at Dr. Henry E. Perrine Academy of the Arts)	Principal: • Dr. Kamila C. Lillie-Johnson (Change of Principal Since Prior Audit).
		Treasurer: Ms. Kimberly F. Harris	Treasurer: Ms. Kimberly F. Harris (No Change).
5981	Dr. Edward L. Whigham Elementary (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Kathryn B. Guerra	Principal: • Ms. Kathryn B. Guerra (No Change).
		Treasurers: Ms. Nelda Rosalez (Through January 2020) Ms. Maxbel Fernandez	Treasurer: Ms. Maxbel Fernandez (No Change).
0251	Ethel Koger Beckham K-8 Center (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Cecilia C. Sanchez	Principal: • Ms. Cecilia C. Sanchez (No Change).
		Treasurer: Ms. Saily S. Pimentel	Treasurer: Ms. Saily S. Pimentel (No Change).
3621	Coconut Palm K-8 Academy (2-Year Audit) (2019-20 & 2020-21)	Principal: • Dr. Carmen Jones-Carey	Principal: • Dr. Carmen Jones-Carey (No Change).
		Treasurer: Ms. Martine Gousse	Treasurer: Ms. Martine Gousse (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (12 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
2901	Leisure City K-8 Center (1-Year Audit) (2020-2021)	Principal: • Mr. Walter C. Hall	Principal: • Mr. Walter C. Hall (No Change).
		Treasurer: Ms. Lativia K. Wright	Treasurer: Ms. Lativia K. Wright (No Change).
0073	Mandarin Lakes K-8 Academy (2-Year Audit) (2019-20 & 2020-21)	Principals: • Dr. Cadian Collman (Through January 2020; Presently Principal at Maritime & Science Technology Academy) • Ms. Calondria E. Williams	Principal: • Ms. Calondria E. Williams (No Change).
		Treasurers: Ms. Timia Green (Through November 2019) Ms. Yanet Marroqui Mirabel (Through February 2020) Ms. Linda E. Sarmiento Lacera	Treasurer: Ms. Linda E. Sarmiento Lacera (No Change).
3101	Frank C. Martin K-8 Center ^(a) (2-Year Audit) (2019-20 & 2020-21)	Principal: • Dr. Felicia K. Joseph (Through June 2021; Presently Principal at Howard D. McMillan Middle)	Principal: • Mr. Gregory A. Beckford (Change of Principal Since Prior Audit).
		Treasurer: Ms. April D. Broughton	Treasurer: Ms. April D. Broughton (No Change).
4391	Irving & Beatrice Peskoe K-8 Center (2-Year Audit) (2019-20 & 2020-21)	Principal: • Ms. Madelyn Sierra-Hernandez	Principal: • Ms. Madelyn Sierra-Hernandez (No Change).
		Treasurer: Ms. Melissa P. Caudle (Through June 2021)	Treasurer: Ms. Viviana Maiquez (Change of Treasurer Since Prior Audit).
5961	Winston Park K-8 Center (1-Year Audit) (2020-2021)	Principal: • Dr. Raquel Pelletier (Through June 2021; Retired)	Principal: • Ms. Carla D. Rivas (No Change).
		Treasurer: Ms. Genesse Nuñez	Treasurer: Ms. Genesse Nuñez (No Change).
6441	Howard D. McMillan Middle (1-Year Audit) (2020-2021)	Principal: • Ms. Hilca Thomas (Through June 2021; Retired)	Principal: • Dr. Felicia K. Joseph (No Change).
		Treasurer: Ms. Carmen J. Ghani	Treasurer: Ms. Carmen J. Ghani (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (12 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
7008	BioTECH @ Richmond Heights 9-12 High ^(a) (1-Year Audit) (2020-2021)	Principals: <ul style="list-style-type: none"> • Mr. Daniel M. Mateo (Through March 2021; Presently Assistant Superintendent at School Choice and Parental Options) • Mr. Sami M. Hamdan 	Principal: <ul style="list-style-type: none"> • Mr. Sami M. Hamdan (Change of Principal Since Prior Audit).
		Treasurer: Ms. Milagros Alonso	Treasurer: Ms. Milagros Alonso (No Change).
7051	G. Holmes Braddock Senior (1-Year Audit) (2020-2021)	Principal: <ul style="list-style-type: none"> • Mr. Allen N. Breeding III 	Principal: <ul style="list-style-type: none"> • Mr. Allen N. Breeding III (No Change).
		Treasurers: Ms. Carmen M. Angel (Through August 2020) Ms. Mirta Bernal	Treasurer: Ms. Mirta Bernal (No Change).
<u>Adult Education Centers/Technical Colleges</u>			
7012	American Adult Education Center (2-Year Audit) (2019-20 & 2020-21)	Principal: <ul style="list-style-type: none"> • Mr. Alexis Cazañas 	Principal: <ul style="list-style-type: none"> • Mr. Alexis Cazañas (No Change).
		Treasurers: Ms. Elizabeth A. Gendys-Rodriguez (Through March 2020) Ms. Margaret S. Fernandez (Through March 2020) Ms. Dominga L. Bula (Through January 2021) Mr. Ricardo Megia Hernandez	Treasurer: Mr. Ricardo Megia Hernandez (Change of Treasurer Since Prior Audit).
7112	Hialeah Adult Education Center (2-Year Audit) (2019-20 & 2020-21)	Principal: <ul style="list-style-type: none"> • Mr. Manuel Gonzalez 	Principal: <ul style="list-style-type: none"> • Mr. Manuel Gonzalez (No Change).
		Treasurer: Ms. Vivian Gonzalez	Treasurer: Ms. Vivian Gonzalez (No Change).
7132	Hialeah-Miami Lakes Adult Education Center (2-Year Audit) (2019-20 & 2020-21)	Principal: <ul style="list-style-type: none"> • Mr. Alexis Cazañas 	Principal: <ul style="list-style-type: none"> • Mr. Alexis Cazañas (No Change).
		Treasurer: Ms. Dominga L. Bula	Treasurer: Ms. Dominga L. Bula (No Change).
7742	Southwest Adult Education Center (2-Year Audit) (2019-20 & 2020-21)	Principal: <ul style="list-style-type: none"> • Ms. Alicia Hidalgo 	Principal: <ul style="list-style-type: none"> • Ms. Alicia Hidalgo (No Change).
		Treasurer: Ms. Maura P. Silva-Vargas	Treasurer: Ms. Maura P. Silva-Vargas (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (12 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
<u>Alternative Education Center</u>			
7631	Miami MacArthur Educational Center (2-Year Audit) (2019-20 & 2020-21)	Principal: • Mr. Daryl Branton Treasurer: Ms. Sheila J. Campbell	Principal: • Mr. Daryl Branton (No Change). Treasurer: Ms. Sheila J. Campbell (No Change).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 18 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>								
0361	Biscayne Gardens Elementary	168	\$ 426,608	-	\$ -	\$ -	-	\$ -
2111	Hialeah Gardens Elementary	151	414,243	-	-	-	-	-
4261	Palm Springs Elementary	169	373,447	-	-	-	-	-
4881	Scott Lake Elementary	75	289,332	-	-	-	-	-
2371	West Hialeah Gardens Elementary	148	324,532	-	-	-	-	-
7381	Miami Norland Senior	441	1,370,387	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
0121	Auburndale Elementary	166	438,519	-	-	-	-	-
1561	Earlington Heights Elementary*	-	-	-	-	-	-	-
5201	South Hialeah Elementary	174	443,721	-	-	-	-	-
1401	Charles R. Drew K-8 Center	271	674,365	-	-	-	1	3,913
5101	John I. Smith K-8 Center	261	641,133	-	-	-	-	-

Note:
 * Property audit results not completed at the time of this publication. These results will be reported at a later date (22 schools/centers).

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		
7251	Miami Central Senior	661	2,706,283	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0161	Avocado Elementary*	-	-	-	-	-	-	-
4651	Ethel F. Beckford/Richmond Primary Learning Center*	-	-	-	-	-	-	-
1691	Christina M. Eve Elementary*	-	-	-	-	-	-	-
1811	Dante B. Fascell Elementary*	-	-	-	-	-	-	-
2001	Florida City Elementary*	-	-	-	-	-	-	-
2341	Joe Hall Elementary*	-	-	-	-	-	-	-
2541	Howard Drive Elementary*	-	-	-	-	-	-	-
2891	William Lehman Elementary*	-	-	-	-	-	-	-
3541	Robert Russa Moton Elementary*	-	-	-	-	-	-	-
4381	Dr. Henry E. Perrine Academy Of The Arts*	-	-	-	-	-	-	-
4511	Dr. Gilbert L. Porter Elementary*	-	-	-	-	-	-	-
2941	Laura C. Saunders Elementary*	-	-	-	-	-	-	-

Note:
 * Property audit results not completed at the time of this publication. These results will be reported at a later date (22 schools/centers).

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		
5981	Dr. Edward L. Whigham Elementary*	-	-	-	-	-	-	-
0251	Ethel Koger Beckham K-8 Center*	-	-	-	-	-	-	-
3621	Coconut Palm K-8 Academy*	-	-	-	-	-	-	-
2901	Leisure City K-8 Center*	-	-	-	-	-	-	-
0073	Mandarin Lakes K-8 Academy*	-	-	-	-	-	-	-
3101	Frank C. Martin K-8 Center*	-	-	-	-	-	-	-
4391	Irving & Beatrice Peskoe K-8 Center*	-	-	-	-	-	-	-
5961	Winston Park K-8 Center	157	358,453	-	-	-	-	-
6441	Howard D. McMillan Middle	270	685,827	-	-	-	-	-
7008	BioTECH @ Richmond Heights 9-12 High	194	671,082	-	-	-	-	-
7051	G. Holmes Braddock Senior	694	1,791,727	-	-	-	-	-
Adult Education Centers/Technical Colleges								
7012	American Adult Education Center	20	48,489	-	-	-	-	-
7112	Hialeah Adult Education Center	21	692,223	-	-	-	-	-
7132	Hialeah-Miami Lakes Adult Education Center	12	44,188	-	-	-	-	-

Note:
 * Property audit results not completed at the time of this publication. These results will be reported at a later date (22 schools/centers).

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		
7742	Southwest Adult Education Center*	-	-	-	-	-	-	-
<u>Alternative Education Center</u>								
7631	Miami MacArthur Educational Center*	-	-	-	-	-	-	-
TOTALS		4,053	\$ 12,394,559	None	\$ -	\$ -	1	\$ 3,913

Note:

* Property audit results not completed at the time of this publication. These results will be reported at a later date (22 schools/centers).

FINDING AND RECOMMENDATIONS

1. **Inadequate Recordkeeping, Documenting, And Reporting Of Payroll Resulted In Overpayment South Hialeah Elementary**

In early June 2021, the Central Region Office Administration contacted our office to report a payroll irregularity. Previously, the District's Payroll Department had been informed that a part-time employee of the school had been reported present for several months while the employee was absent due to an Injury In-Line-of-Duty (workers' compensation). Although the injury occurred on December 16, 2020, the school did not contact the Risk and Benefits Management Office until May 24, 2021.³

Misreporting of Payroll for Employee on Extended Leave

Our review confirmed that, due to medical reasons, the employee in question had not reported to work a total of approximately 70 working days. However, the school continued to report the employee as present during this period, resulting in an apparent payroll overpayment of approximately \$3,500. The payroll clerk should have reported the employee using the absence code for Injury at Work, not to exceed ten (10) working days. If an employee is not able to return to work after the 10 days, the employee is made inactive at the school location and transferred to the Workers' Compensation location. According to the employee, she admitted to receiving a payroll check in addition to Workers' Compensation monetary benefits that she had applied for and that she was entitled to receive.

According to the District's Office of Risk and Benefits Management, the school never inputted the appropriate payroll code and did not contact the Workers' Compensation office until May 24, 2021. Consequently, the employee remained an active employee on the school's payroll records and to further compound this issue, the school continued to report the employee as present. Based on our inquiries with staff and administration and review of the records, we could not determine that the payroll misreporting was intentional. We determined there was significant miscommunication between the parties involved, lack of follow-up, and misunderstanding of the procedures.

³ In May 2021, the District's Payroll Department had been alerted of the irregularity after the Office of Risk and Benefits Management (Workers' Compensation) had contacted their office regarding voiding of the most recent payroll check and to discuss posting corrections to report the employee as injured. The employee was injured on December 16, 2020, while working at the school site. The employee should have been reported Injury at Work from December 16, 2020 to December 30, 2020 and on Workers' Compensation effective December 31, 2020.

Prior to the audit, this issue was brought to light and thoroughly vetted with the District's Payroll Department and the Office of Risk and Benefits Management, and necessary payroll corrections were made. After all payroll corrections were made by the school, the overpayment was calculated to be approximately \$3,500. During a meeting held on June 14, 2021, with the school administration and employee, the employee agreed to have the overpayment deducted from future payroll checks, until the overpayment was fully recovered. However, since that meeting the employee has decided not to return to work and funds remain due to the district. Since the completion of the audit, the employee has submitted one payment of \$300 and was directed to submit any future payments directly to the payroll department.

Our office also reviewed payroll records for five pay periods reported during the 2020-2021 school year and no other irregularities were noted.

RECOMMENDATIONS

- 1.1. Going forward, any instances of employees injured on the job must be fully vetted with the employee, Office of Risk and Benefits Management and the Payroll Department, to ensure that payroll is reported properly in accordance with payroll guidelines.**
- 1.2. Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.**
- 1.3. Ensure that the administrator assigned to review the payroll records brings any discrepancies that remain pending from a prior pay period or that are pending resolution for the current period to the principal's attention to ensure timely follow-up and final resolution.**

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

Management Response:

The Principal has reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Payroll Clerk to ensure awareness and understanding of the proper procedures for recording, reporting, and filing payroll records (inclusive of reviewing proper coding). The Principal has strengthened the organization of the record keeping and proper recording of staff attendance.

The Principal has assigned the Assistant Principal to assist in reviewing payroll, prior to final review and approval by the Principal. The Principal and the Treasurer/Payroll Clerk will implement procedures for recording the attendance of employees noted as injured on the job by fully reviewing with the employee, conferring with the Office of Risk and Benefits Management and the Payroll Department to ensure that payroll is reported properly in

accordance with payroll guidelines. The administration will strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported. The Assistant Principal will meet with the Treasurer/Payroll Clerk to review payroll prior to submitting to the Principal. The Principal will conduct a final review and any discrepancies will be corrected prior to final online approval. The Principal and Assistant Principal will participate in District trainings provided by the Payroll department in the Leader to Leader professional development.

The school administration will review the sign-in of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS Mobile application or Employee Portal or signing in/out. Any discrepancies should be discussed with the employee to ensure adherence to the procedures.

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

Management Response:

The Central Region Office's Financial Human Capital Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Three – Payroll Roster Approval and the Worker's Compensation Procedures Manual. The Executive Lead Principal for the Financial and Human Capital Director will serve as the principal's peer reviewer of payroll processing on a bi-monthly basis. Quarterly, the Central Region Office's Financial and Human Capital Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

Additionally, the Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principal and Payroll Clerk have been directed to attend the 2021-2022 School Operations' Money Matters Support Program and the District's Leader to Leader professional development.

Person(s) Responsible:

School Operations Administration

Management Response:

School Operations has reviewed the audit findings cited in the 2020-2021 fiscal year report for South Hialeah Elementary School.

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

- The Money Matters Support Program (MMSP) requires current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training. Additionally, principals will have the opportunity to participate in Leader-to-Leader session on topics identified and cited in the audit review.
- District School Operations Administrative Director in collaboration with the Region Office Financial/Business Operations Director reviewed, discussed, and identified strategies to implement and ensure adequate controls are in place as it relates to guidelines and procedures. Monitoring will include payroll processing procedures and the implementation of Workers' Compensation program.

District School Operations Administrative Director will coordinate assistance from Payroll and the Workers' Compensation teams to ensure the proper implementation and protocols regarding reporting of employees on Workers' Compensation.

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 or two fiscal year(s) ended June 30, 2021, depending on the school/center audited;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with 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, 2019 through June 30, 2020 and/or July 1, 2020 through June 30, 2021 (depending on whether the audit scope was a one or two-year audit at the individual school/center audited). Also, *depending on the individual school/center audited*:

- the scope of the Title I Program (including Purchasing Card Program expenditures) was the 2019-2020 or 2020-2021 fiscal year;
- the scope of the Payroll audit was the 2019-2020 or 2020-2021 fiscal year;
- the scope of the selected information technology controls audit covered the 2019-2020 or 2020-2021 fiscal year or both the 2019-2020 and 2020-2021 fiscal years;
- the scope of the FTE audit was the 2020-2021 fiscal year, Survey 3 (February 2021); and
- the scope of the Property Inventory audit was the 2021-2022 fiscal year.

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2020 and June 30, 2021, was 0.50% and 0.08%, respectively.

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

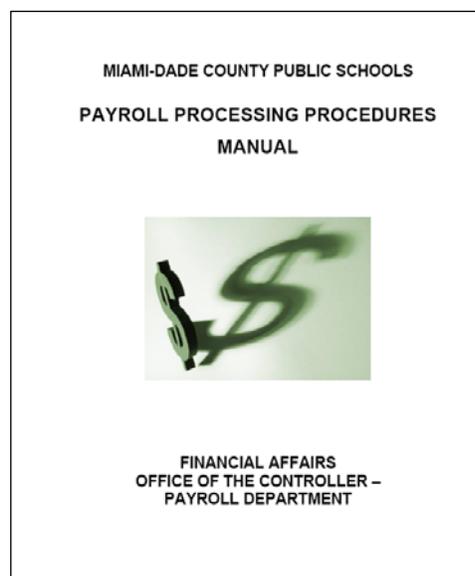


PROPERTY

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

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

PAYROLL



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

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

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

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

PURCHASING CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines 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 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 guidelines, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers.

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 2020-2021 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.

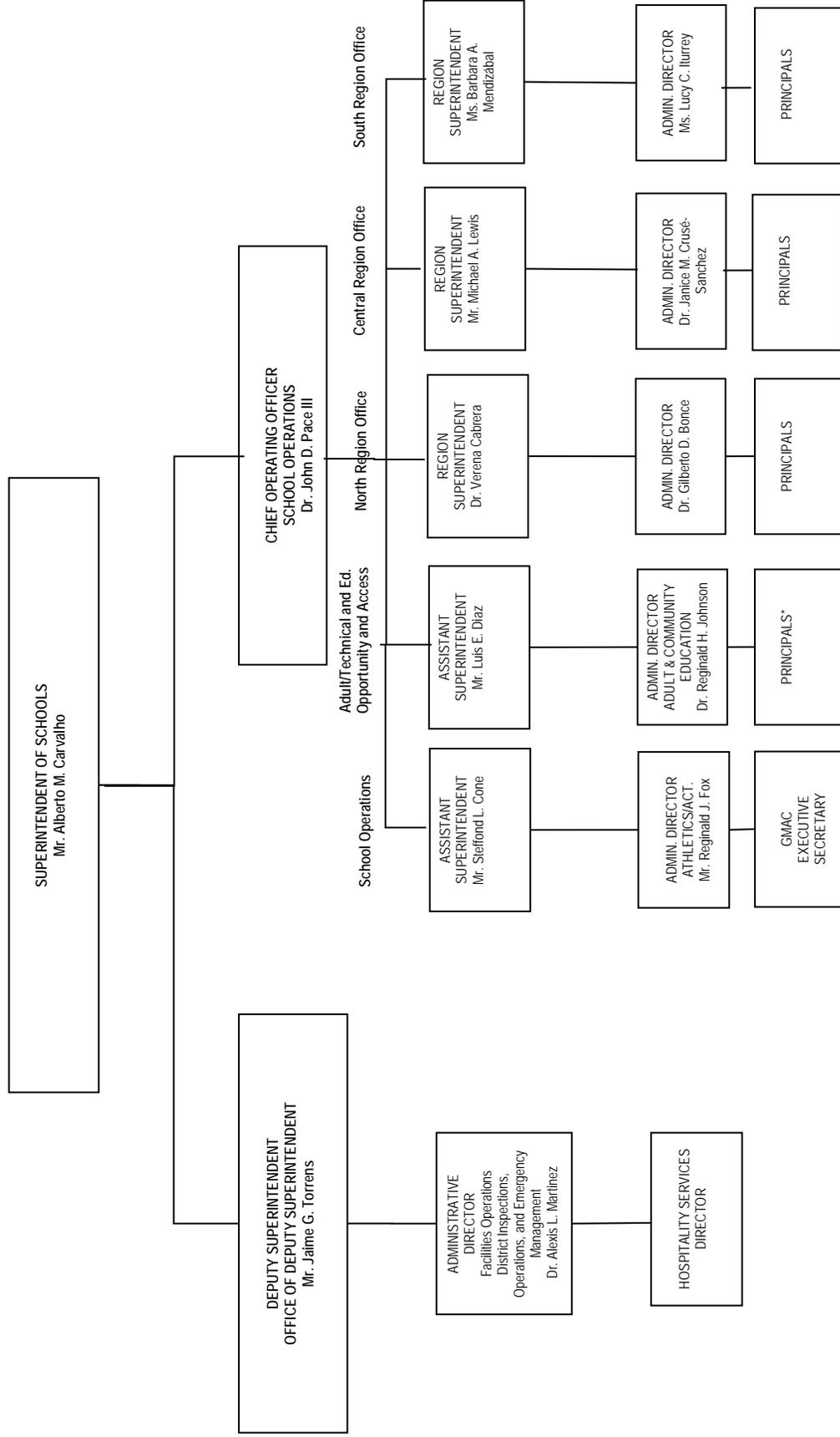
DATA SECURITY MANAGEMENT REPORT



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.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Services Center.

***APPENDIX
MANAGEMENT'S RESPONSES***

MEMORANDUM

August 9, 2021

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

FROM: Ms. Linette Tellez, Principal 
South Hialeah Elementary School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF SOUTH HIALEAH ELEMENTARY SCHOOL FOR THE 2020-2021 FISCAL YEAR

This memorandum serves as a response to the Internal Funds Audit Report finding at South Hialeah Elementary School for the fiscal year 2020-2021 Internal Funds and Payroll. The audit finding has been carefully reviewed by the Principal. As a result, the Principal has Implemented the following corrective measures in order to prevent the recurrence of similar conditions and to ensure that strict compliance is maintained with School Board policies and procedures.

FINDINGS

1. **Inadequate Recordkeeping, Documenting, And Reporting of Payroll Resulted In Overpayment**

RECOMMENDATIONS

- 1.1 **Going forward, any instances of employees injured on the job must be fully vetted with the employee, Office of Risk and Benefits Management and the Payroll Department, to ensure that payroll is reported properly in accordance with payroll guidelines.**
- 1.2 **Strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported by assigning an administrator to oversee payroll.**
- 1.3 **Ensure that the administrator assigned to review the payroll records brings any discrepancies that remain pending from a prior pay period or that are pending resolution for the current period to the principal's attention to ensure timely follow-up and final resolution.**

Person(s) Responsible: Principal, Assistant Principal, Treasurer/Payroll Clerk

Management Response:

The Principal has reviewed the *Payroll Processing Procedures Manual* with the Assistant Principal and Payroll Clerk to ensure awareness and understanding of the proper procedures for recording, reporting, and filing payroll records (inclusive of reviewing proper coding). The Principal has strengthened the organization of the record keeping and proper recording of staff attendance.

The Principal has assigned the Assistant Principal to assist in reviewing payroll, prior to final review and approval by the Principal. The Principal and the Treasurer/Payroll Clerk will implement procedures for recording the attendance of employees noted as injured on the job by fully

reviewing with the employee, conferring with the Office of Risk and Benefits Management and the Payroll Department to ensure that payroll is reported properly in accordance with payroll guidelines. The administration will strengthen the overall review of payroll to ensure the accuracy, completeness and propriety of the payroll reported. The Assistant Principal will meet with the Treasurer/Payroll Clerk to review payroll prior to submitting to the Principal. The Principal will conduct a final review and any discrepancies will be corrected prior to final online approval. The Principal and Assistant Principal will participate in District trainings provided by the Payroll department in the Leader to Leader professional development.

The school administration will review the sign-in of full-time and part-time employees daily to ensure that employees are reporting their attendance on a daily basis via the M-DCPS Mobile application or Employee Portal or signing in/out. Any discrepancies should be discussed with the employee to ensure adherence to the procedures.

Thank you for your assistance. If additional information is needed, please feel free to contact me at 305-885-4556.

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

MEMORANDUM

August 9, 2021
MAL/#006/2021 - 2022
305-499-5050

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

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

SUBJECT: RESPONSE TO AUDIT REPORT OF CENTRAL REGION OFFICE SCHOOL

Attached, please find the response to the audit findings for South Hialeah Elementary School's 2020-2021 Internal Funds and Payroll. The Central Region Office has reviewed the exceptions cited by the auditors. The following support activities will be implemented at the Region level.

South Hialeah Elementary School

Inadequate Recordkeeping, Documenting, and Reporting of Payroll Resulted in Overpayment

The Central Region Office's Financial Human Capital Director and the Principal reviewed the audit findings and the required corrective measures to prevent the recurrence of similar issues in the future while ensuring compliance with School Board Policies and Procedures. The Principal and Payroll Clerk will be required to thoroughly read and review the Payroll Processing Procedures Manual with emphasis on Chapter One – Daily Attendance; Chapter Two – Payroll Roster Preparation; and Chapter Three – Payroll Roster Approval and the Worker's Compensation Procedures Manual. The Executive Lead Principal for the Financial and Human Capital Director will serve as the principal's peer reviewer of payroll processing on a bi-monthly basis. Quarterly, the Central Region Office's Financial and Human Capital Director will meet with the principal to review payroll rosters and ensure continued compliance with School Board Policies and Procedures in payroll processing and reporting.

Additionally, the Principal has been required to address specific fiduciary management job targets on the Performance Planning and Assessment Planning Form and provide progress points and evidence of progressive improvement in the business and professional standards of effectiveness and efficiency.

The Principal and Payroll Clerk have been directed to attend the 2021-2022 School Operations' Money Matters Support Program and the District's Leader to Leader professional development.

Thank you for your assistance and cooperation. Should additional information be required, please contact me at 305-499-5050.

MAL/JCS

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

MEMORANDUM

August 25, 2021

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

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

**SUBJECT: SCHOOL OPERATIONS RESPONSE TO AUDIT OF SOUTH HIALEAH
ELEMENTARY SCHOOL**

School Operations has reviewed the audit findings cited in the 2020-2021 fiscal year report for South Hialeah Elementary School.

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

- The Money Matters Support Program (MMSP) requires current and former principals with audit exceptions, as well as treasurers in schools with audit findings to participate in this year-long training. Additionally, principals will have the opportunity to participate in Leader-to-Leader session on topics identified and cited in the audit review.
- District School Operations Administrative Director in collaboration with the Region Office Financial/Business Operations Director reviewed, discussed, and identified strategies to implement and ensure adequate controls are in place as it relates to guidelines and procedures. Monitoring will include payroll processing procedures and the implementation of Workers' Compensation program.
- District School Operations Administrative Director will coordinate assistance from Payroll and the Workers' Compensation teams to ensure the proper implementation and protocols regarding reporting of employees on Workers' Compensation.

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

JDP:ga
M011

cc: Region Superintendents
Dr. Gloria Arazoza
Region Directors
Principals

Anti-Discrimination Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

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

Office of Civil Rights Compliance (CRC)
Executive Director/Title IX Coordinator
155 N.E. 15th Street, Suite P104E
Miami, Florida 33132

Phone: (305) 995-1580 TDD: (305) 995-2400

Email: crc@dadeschools.net Website: <https://hrdadeschools.net/civilrights>



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS September 2021

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