

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

***Internal Audit Report  
Selected Schools***



All 47 Schools Reported Herein Were Generally Compliant With Policies And Procedures, And Site Records Were Maintained In Good Order.

The Financial Statements Corresponding To These 47 Schools Were Fairly Stated.

Property Inventory Results Were Satisfactory At Those Schools Where A Property Inventory Was Conducted.

**September 2013**

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

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Dr. Martin Karp, Vice Chair

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Mr. Alberto M. Carvalho  
Superintendent of Schools

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

Office of Management and Compliance Audits

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Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

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

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

**Miami-Dade County School Board**  
Pelia Tabares Hartman, Chair  
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Dr. Maria Pérez  
Raquel A. Regalado

September 9, 2013

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

Ladies and Gentlemen:

This report includes the audit results of 47 schools currently reporting to School Operations or the Education Transformation Office. At 13 of the 47 schools, there was a change of principal since the prior audit. The audit period for 42 of the 47 schools is two-fiscal years ended June 30, 2013, while the audit period for the remaining five schools is one-fiscal year ended June 30, 2013.

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

Our audits disclosed that the financial statements of all 47 schools reported herein were fairly stated. In addition, at all 47 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for those schools reported herein were satisfactory and losses were very minimal.

Accordingly, we congratulate the principals and staffs of these 47 schools and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy. We would also like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

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

JFM:mtg



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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 47 schools. These include seven schools that report to the North Region Office, eight to the Central Region Office, 27 to the South Region Office, four to the Education Transformation Office (ETO), and one adult education center that currently reports to the Adult/Vocational Education Division within School Operations. At 13 of these 47 schools, there was a change of principal since the prior audit.

The 47 schools comprise the audit results of 42 schools with a two-fiscal year audit period ended June 30, 2013, and five schools with a one-fiscal year audit period ended June 30, 2013.

*The audits disclosed that all schools reported herein maintained their records in accordance with prescribed policies and procedures and in good order. There were no findings to report.*

*At all 47 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 and/or 2012-2013 fiscal year(s), on the cash basis of accounting, depending on the school audited.*

*As of June 30, 2012, for 42 of the 47 schools and centers reported herein, total combined receipts and disbursements amounted to \$7,562,744 and \$7,590,266, respectively; while total combined cash and investments amounted to \$1,364,319 (Pages 4-7).*

*As of June 30, 2013, for all 47 schools and centers reported herein, total combined receipts and disbursements amounted to \$8,055,919 and \$8,117,855, respectively; while total combined cash and investments amounted to \$1,432,765 (Pages 8-12).*

As of June 30, 2013, the internal control structure at the schools generally functioned as designed by the District and implemented by the school administration (Page 13).

- *We congratulate the principals and staffs of these schools and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy.*

## INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 47 schools. We found general compliance with the procedures established in the *Manual of Internal Fund Accounting at all 47 schools*.

## PAYROLL

We reviewed current payroll records and procedures at the following 18 schools:

School Name	Region Office
▪ Bunche Park Elementary <sup>1</sup>	▪ North
▪ Henry H. Filer Middle <sup>1</sup>	▪ North
▪ Nautilus Middle <sup>1</sup>	▪ North
▪ Jan Mann Opportunity School	▪ North
▪ Charles R. Hadley Elementary	▪ Central
▪ Bent Tree Elementary <sup>1</sup>	▪ South
▪ Colonial Drive Elementary <sup>1</sup>	▪ South
▪ Kendale Elementary <sup>1</sup>	▪ South
▪ Kendale Lakes Elementary	▪ South
▪ William Lehman Elementary	▪ South
▪ Redland Elementary	▪ South
▪ Dr. Edward L. Whigham Elementary <sup>1</sup>	▪ South
▪ Devon Aire K-8 Center <sup>1</sup>	▪ South
▪ Gateway Environmental K-8 Learning Center <sup>1</sup>	▪ South
▪ Glades Middle <sup>1</sup>	▪ South
▪ Dr. Martin Luther King, Jr. Primary Learning Center <sup>1</sup>	▪ ETO
▪ Carol City Elementary <sup>1</sup>	▪ ETO
▪ Liberty City Elementary <sup>1</sup>	▪ ETO

At all 18 schools, there was general compliance with the *Payroll Processing Procedures Manual*.

## PROPERTY

This report includes the results of physical inventories of property items with an individual cost of \$1,000 or more for 22 of the 47 schools. We were unable to complete all inventories by the time of publication of this report since Property Audits staff commenced their 2013-2014 fiscal year inventory verification at the school sites after the start of the new school year in late August 2013. Those results not reported herein will be reported later during the fiscal year. At 22 of the 47 schools reported herein, Property Audits staff inventoried 2,823 equipment items with a total approximate cost of \$7.2 million. *All 22 property inventory audits reported satisfactory results since all inventoried items were properly accounted for by school site personnel* (refer to detail in Property Schedules on pages 26-28).

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<sup>1</sup> Change of Principal at this school since the prior audit (13 schools).



Property inventories also include the review of property losses reported by the schools through the Plant Security Report process. These represent equipment losses due to theft, vandalism and similar school-reported incidents. Our analysis of Plant Security Reports disclosed that *only one item with a total depreciated value of \$579 and a total cost of \$1,738 was reported missing at one school.* The item consisted of an air conditioning unit (Page 29).

**PURCHASING CREDIT CARD (P-CARD) PROGRAM**

We reviewed the P-Card Program’s procedures and records at the following three schools:

School Name	Region Office
▪ Kendale Elementary	▪ South
▪ Devon Aire K-8 Center	▪ South
▪ Gateway Environmental K-8 Learning Center	▪ South

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

**FULL-TIME-EQUIVALENT (FTE) FUNDING**

The following six schools were selected for these audits:

School Name	Region Office	Survey Period (SP)	FTE Funding
▪ Marjory S. Douglas Elementary	South	2012-2013 SP 3	\$ 1,980,440
▪ Oliver Hoover Elementary	South	2012-2013 SP 3	1,601,161
▪ William Lehman Elementary	South	2012-2013 SP 3	1,261,848
▪ Olympia Heights Elementary	South	2012-2013 SP 3	1,030,317
▪ Royal Green Elementary	South	2012-2013 SP 3	1,155,972
▪ Devon Aire K-8 Center	South	2012-2013 SP 3	2,937,846
<b>Total FTE Funding</b>			<b>\$ 9,967,584</b>

The total FTE funding amounted to approximately \$9.97 million for the six schools combined. FTE records reviewed corresponded to the 2012-2013 fiscal year Survey Period 3 (February 2013). Our FTE reviews disclosed that all six schools were generally compliant with District policy.

**AUDIT OPINION**

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2012 and/or June 30, 2013 (depending on the school audited) for the 47 schools included herein. It also provides the audit opinion regarding the schools’ financial statements:

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

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2012 for 42 schools with two-year audits are listed in the following table:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments			Total Cash and Investments
							Money Market Pool Fund	Other		
<u>North Region Office Schools</u>										
3241	Miami Gardens Elementary	\$ 5,796.63	\$ 40,617.73	\$ 38,341.62	\$ 8,072.74	\$ 2,429.51	\$ 5,643.23	\$ -	\$ 8,072.74	
4001	Norwood Elementary	21,450.87	17,921.75	17,536.57	21,836.05	7,636.33	14,199.72	-	21,836.05	
4061	Ojus Elementary	18,288.66	74,021.91	74,746.30	17,564.27	5,536.17	12,028.10	-	17,564.27	
8101	Jan Mann Opportunity School	8,706.75	38,370.96	19,045.06	28,032.65	26,060.91	1,971.74	-	28,032.65	
<u>Central Region Office Schools</u>										
1841	Flagami Elementary	14,382.43	19,278.84	18,804.98	14,856.29	5,846.37	9,009.92	-	14,856.29	
2331	Charles R. Hadley Elementary	27,582.78	516,909.99	519,363.12	25,129.65	4,321.92	20,807.73	-	25,129.65	
2351	Eneida Massas Hartner Elementary	22,947.66	34,841.72	32,832.55	24,956.83	15,892.14	9,064.69	-	24,956.83	
3041	Lorah Park Elementary	16,251.58	16,622.28	17,910.65	14,963.21	876.70	14,086.51	-	14,963.21	
5831	Henry S. West Laboratory School	9,263.05	17,068.57	20,260.33	6,071.29	5,054.99	1,016.30	-	6,071.29	

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

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
1721	Everglades K-8 Center	33,473.88	474,348.66	477,466.78	30,355.76	17,179.68	13,176.08	-	30,355.76
2741	Key Biscayne K-8 Center	21,851.23	553,065.14	560,610.06	14,306.31	8,292.20	6,014.11	-	14,306.31
7571	International Studies Preparatory Academy	15,212.82	11,358.48	11,149.58	15,421.72	15,421.72	-	-	15,421.72
<b>South Region Office Schools</b>									
0041	Air Base Elementary	10,326.68	278,146.74	278,301.10	10,172.32	3,048.63	7,123.69	-	10,172.32
0271	Bent Tree Elementary	20,754.15	188,513.88	193,720.25	15,547.78	6,357.28	9,190.50	-	15,547.78
0861	Colonial Drive Elementary	21,284.26	6,925.23	11,765.97	16,443.52	6,094.80	10,348.72	-	16,443.52
1281	Cypress Elementary	33,199.65	11,861.15	12,794.51	32,266.29	1,771.15	30,495.14	-	32,266.29
1371	Marjory S. Douglas Elementary	30,803.58	461,193.67	467,716.04	24,281.21	1,883.82	22,397.39	-	24,281.21
1811	Dante B. Fascell Elementary	29,370.76	127,564.32	128,897.73	28,037.35	2,887.07	25,150.28	-	28,037.35
5061	Dr. Carlos J. Finlay Elementary	16,304.17	31,712.11	33,048.18	14,968.10	3,806.21	11,161.89	-	14,968.10
2521	Oliver Hoover Elementary	21,883.16	275,744.17	278,719.27	18,908.06	3,828.51	15,079.55	-	18,908.06

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

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
2541	Howard Drive Elementary	36,575.19	358,897.53	362,773.88	32,698.84	22,345.06	10,353.78	-	32,698.84
2511	Zora Neale Hurston Elementary	22,978.14	192,398.70	195,656.67	19,720.17	12,159.08	7,561.09	-	19,720.17
2641	Kendale Elementary	21,290.94	296,239.71	298,398.09	19,132.56	1,195.08	17,937.48	-	19,132.56
2651	Kendale Lakes Elementary	17,464.67	228,076.72	227,491.76	18,049.63	3,532.70	14,516.93	-	18,049.63
2891	William Lehman Elementary	37,483.24	283,233.86	289,198.50	31,518.60	1,252.14	30,266.46	-	31,518.60
4091	Olympia Heights Elementary	9,231.48	25,646.11	24,086.99	10,790.60	9,131.14	1,659.46	-	10,790.60
4581	Redland Elementary	39,936.62	94,929.19	98,043.15	36,822.66	17,342.43	19,480.23	-	36,822.66
4741	Royal Green Elementary	20,735.75	153,860.52	153,405.35	21,190.92	9,903.14	11,287.78	-	21,190.92
5121	Snapper Creek Elementary	33,141.66	72,739.94	72,396.16	33,485.44	4,142.76	29,342.68	-	33,485.44
5981	Dr. Edward L. Whigham Elementary	13,534.88	118,749.28	118,237.31	14,046.85	5,877.51	8,169.34	-	14,046.85
1331	Devon Aire K-8 Center	28,611.38	576,367.92	567,018.04	37,961.26	16,761.57	21,199.69	-	37,961.26
4031	Gateway Environmental K-8 Learning Center	13,723.35	197,448.11	196,451.63	14,719.83	4,710.63	10,009.20	-	14,719.83
2701	Kenwood K-8 Center	15,416.22	327,660.14	328,317.71	14,758.65	4,350.44	10,408.21	-	14,758.65

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

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
6001	Herbert A. Ammons Middle	49,386.84	438,606.10	432,659.54	55,333.40	24,448.87	30,884.53	-	55,333.40
6211	Glades Middle	38,373.89	201,996.48	202,848.34	37,522.03	8,158.41	29,363.62	-	37,522.03
6441	Howard D. McMillan Middle	34,325.85	160,768.67	160,580.62	34,513.90	7,926.09	26,587.81	-	34,513.90
6801	Riviera Middle	39,363.52	69,951.40	79,879.91	29,435.01	6,267.58	23,167.43	-	29,435.01
6901	W. R. Thomas Middle	25,772.24	168,712.83	167,196.80	27,288.27	7,339.77	19,948.50	-	27,288.27
7041, 7061, 7091 & 7551	School For Advanced Studies	34,445.97	193,589.08	181,911.46	46,123.59	3,773.74	42,349.85	-	46,123.59
<u>Education Transformation Office Schools</u>									
0681	Carol City Elementary	35,378.25	22,913.82	20,716.27	37,575.80	29,121.40	8,454.40	-	37,575.80
2161	Golden Glades Elementary	12,406.98	14,433.43	14,265.70	12,574.71	4,988.36	7,586.35	-	12,574.71
<u>Adult Education Center</u>									
7012	American Adult Education Center	413,130.09	169,437.16	185,701.94	396,865.31	33,972.08	362,893.23	-	396,865.31
<b>TOTALS</b>		\$ 1,391,841.90	\$ 7,562,744.00	\$ 7,590,266.47	\$ 1,364,319.43	\$ 382,926.09	\$ 981,393.34	\$ -	\$ 1,364,319.43

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

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2013 for the 47 schools reported herein are:

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office Schools</u>									
0641	Bunche Park Elementary	\$ 22,899.78	\$ 17,548.69	\$ 17,327.97	\$ 23,120.50	\$ 10,907.98	\$ 12,212.52	\$ -	\$ 23,120.50
3241	Miami Gardens Elementary	8,072.74	31,579.35	35,024.72	4,627.37	3,465.92	1,161.45	-	4,627.37
4001	Norwood Elementary	21,836.05	31,534.23	32,749.02	20,621.26	6,359.37	14,261.89	-	20,621.26
4061	Ojus Elementary	17,564.27	71,183.70	69,816.23	18,931.74	6,850.99	12,080.75	-	18,931.74
6171	Henry H. Filer Middle	30,765.23	58,660.42	69,449.32	19,976.33	4,435.89	15,540.44	-	19,976.33
6541	Nautilus Middle	54,724.86	84,388.08	99,649.04	39,463.90	9,798.72	29,665.18	-	39,463.90
8101	Jan Mann Opportunity School	28,032.65	6,450.81	18,586.97	15,896.49	13,916.11	1,980.38	-	15,896.49
<u>Central Region Office Schools</u>									
1841	Flagami Elementary	14,856.29	21,457.29	21,525.86	14,787.72	5,738.36	9,049.36	-	14,787.72
2331	Charles R. Hadley Elementary	25,129.65	545,709.82	546,170.24	24,669.23	8,789.37	15,879.86	-	24,669.23
2351	Eneida Massas Hartner Elementary	24,956.83	29,918.37	38,066.61	16,808.59	7,704.21	9,104.38	-	16,808.59

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

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments			Total Cash and Investments
							Money Market Pool Fund	Other		
3041	Lorah Park Elementary	14,963.21	10,113.35	9,433.66	15,642.90	1,494.72	14,148.18	-	-	15,642.90
5831	Henry S. West Laboratory School	6,071.29	16,720.44	15,734.40	7,057.33	6,036.58	1,020.75	-	-	7,057.33
1721	Everglades K-8 Center	30,355.76	460,012.07	454,044.84	36,322.99	23,089.22	13,233.77	-	-	36,322.99
2741	Key Biscayne K-8 Center	14,306.31	653,467.62	648,699.15	19,074.78	13,034.16	6,040.62	-	-	19,074.78
7571	International Studies Preparatory Academy	15,421.72	40,528.09	42,067.85	13,881.96	13,881.96	-	-	-	13,881.96
<b>South Region Office Schools</b>										
0041	Air Base Elementary	10,172.32	282,123.56	282,912.64	9,383.24	2,227.86	7,155.38	-	-	9,383.24
0271	Bent Tree Elementary	15,547.78	243,284.62	241,678.48	17,153.92	908.56	16,245.36	-	-	17,153.92
0861	Colonial Drive Elementary	16,443.52	10,456.08	9,702.20	17,197.40	6,803.39	10,394.01	-	-	17,197.40
1281	Cypress Elementary	32,266.29	11,827.57	11,659.82	32,434.04	1,805.39	30,628.65	-	-	32,434.04
1371	Marjory S. Douglas Elementary	24,281.21	436,108.14	441,482.75	18,906.60	1,433.77	17,472.83	-	-	18,906.60
1811	Dante B. Fascell Elementary	28,037.35	127,638.90	128,255.97	27,420.28	2,159.89	25,260.39	-	-	27,420.28

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

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
5061	Dr. Carlos J. Finlay Elementary	14,968.10	44,038.46	41,702.56	17,304.00	6,093.24	11,210.76	-	17,304.00
2521	Oliver Hoover Elementary	18,908.06	303,040.05	304,653.38	17,294.73	2,147.84	15,146.89	-	17,294.73
2541	Howard Drive Elementary	32,698.84	331,991.83	337,371.81	27,318.86	16,919.74	10,399.12	-	27,318.86
2511	Zora Neale Hurston Elementary	19,720.17	222,121.17	223,173.99	18,667.35	11,073.14	7,594.21	-	18,667.35
2641	Kendale Elementary	19,132.56	308,709.92	310,860.63	16,981.85	3,973.08	13,008.77	-	16,981.85
2651	Kendale Lakes Elementary	18,049.63	267,858.47	270,602.77	15,305.33	1,924.84	13,380.49	-	15,305.33
2891	William Lehman Elementary	31,518.60	277,896.93	274,859.24	34,556.29	4,157.32	30,398.97	-	34,556.29
4091	Olympia Heights Elementary	10,790.60	29,689.94	27,314.60	13,165.94	11,499.20	1,666.74	-	13,165.94
4581	Redland Elementary	36,822.66	110,566.17	112,747.72	34,641.11	15,075.60	19,565.51	-	34,641.11
4741	Royal Green Elementary	21,190.92	156,868.05	155,365.95	22,693.02	11,355.83	11,337.19	-	22,693.02
5121	Snapper Creek Elementary	33,485.44	86,756.48	84,564.90	35,677.02	6,205.87	29,471.15	-	35,677.02
5981	Dr. Edward L. Whigham Elementary	14,046.85	185,849.33	185,561.26	14,334.92	6,129.81	8,205.11	-	14,334.92
1331	Devon Aire K-8 Center	37,961.26	540,801.84	544,172.22	34,590.88	13,298.37	21,292.51	-	34,590.88



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

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
4031	Gateway Environmental K-8 Learning Center	14,719.83	171,275.46	172,900.20	13,095.09	3,035.79	10,059.30	-	13,095.09
2701	Kenwood K-8 Center	14,758.65	330,360.74	330,165.65	14,953.74	4,499.58	10,454.16	-	14,953.74
6001	Herbert A. Ammons Middle	55,333.40	304,848.21	301,684.86	58,496.75	27,381.76	31,114.99	-	58,496.75
6211	Glades Middle	37,522.03	212,188.24	204,005.85	45,704.42	26,241.89	19,462.53	-	45,704.42
6441	Howard D. McMillan Middle	34,513.90	200,722.73	198,329.25	36,907.38	10,203.18	26,704.20	-	36,907.38
6801	Riviera Middle	29,435.01	83,519.69	83,457.72	29,496.98	6,205.68	23,291.30	-	29,496.98
6901	W. R. Thomas Middle	27,288.27	245,650.79	237,529.87	35,409.19	15,373.35	20,035.84	-	35,409.19
7041, 7061, 7091 & 7551	School For Advanced Studies	46,123.59	214,235.89	210,417.93	49,941.55	3,403.15	46,538.40	-	49,941.55
<u>Education Transformation Office Schools</u>									
2761	Dr. Martin Luther King, Jr. Primary Learning Center	11,106.03	41.81	3,016.34	8,131.50	1,487.48	6,644.02	-	8,131.50
0681	Carol City Elementary	37,575.80	16,698.82	28,249.77	26,024.85	17,533.44	8,491.41	-	26,024.85
2161	Golden Glades Elementary	12,574.71	12,720.39	12,375.63	12,919.47	5,299.91	7,619.56	-	12,919.47
2981	Liberty City Elementary	10,886.31	18,283.22	23,211.03	5,958.50	4,065.64	1,892.86	-	5,958.50

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

Work Loc. No.	Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>Adult Education Center</u>									
7012	American Adult Education Center	396,865.31	188,472.81	205,522.25	379,815.87	35,357.00	344,458.87	-	379,815.87
<b>TOTALS</b>		\$ 1,494,701.64	\$ 8,055,918.64	\$ 8,117,855.12	\$ 1,432,765.16	\$ 420,784.15	\$ 1,011,981.01	\$ -	\$ 1,432,765.16

## AUDIT OPINION

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

The financial statements of the 47 schools reported herein present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2011-2012 and/or 2012-2013 fiscal year, on the cash basis of accounting, depending on the school audited.

As of June 30, 2012, for 42 of the 47 schools reported herein, total combined receipts and disbursements amounted to \$7,562,744.00 and \$7,590,266.47 respectively; while total combined cash and investments amounted to \$1,364,319.43 (Pages 4-7).

As of June 30, 2013, for all 47 schools reported herein, total combined receipts and disbursements amounted to \$8,055,918.64 and \$8,117,855.12, respectively; while total combined cash and investments amounted to \$1,432,765.16 (Pages 8-12).

As of June 30, 2012 and/or June 30, 2013, the internal control structure at all 47 schools reported herein generally functioned as designed by the District and implemented by the school administration.

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

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

## INTERNAL CONTROLS RATING

The internal control ratings for the remaining 47 schools reported herein **without audit exceptions** are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools</u>							
Bunche Park Elementary	✓			✓			Not Likely to impact
Miami Gardens Elementary	✓			✓			Not Likely to impact
Norwood Elementary	✓			✓			Not Likely to impact
Ojus Elementary	✓			✓			Not Likely to impact
Henry H. Filer Middle	✓			✓			Not Likely to impact
Nautilus Middle	✓			✓			Not Likely to impact
Jan Mann Opportunity School	✓			✓			Not Likely to impact
<u>Central Region Office Schools</u>							
Flagami Elementary	✓			✓			Not Likely to impact
Charles R. Hadley Elementary	✓			✓			Not Likely to impact
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact
Lorah Park Elementary	✓			✓			Not Likely to impact
Henry S. West Laboratory School	✓			✓			Not Likely to impact
Everglades K-8 Center	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Key Biscayne K-8 Center	✓			✓			Not Likely to impact
International Studies Preparatory Academy	✓			✓			Not Likely to impact
<u>South Region Office Schools</u>							
Air Base Elementary	✓			✓			Not Likely to impact
Bent Tree Elementary	✓			✓			Not Likely to impact
Colonial Drive Elementary	✓			✓			Not Likely to impact
Cypress Elementary	✓			✓			Not Likely to impact
Marjory S. Douglas Elementary	✓			✓			Not Likely to impact
Dante B. Fascell Elementary	✓			✓			Not Likely to impact
Dr. Carlos J. Finlay Elementary	✓			✓			Not Likely to impact
Oliver Hoover Elementary	✓			✓			Not Likely to impact
Howard Drive Elementary	✓			✓			Not Likely to impact
Zora Neale Hurston Elementary	✓			✓			Not Likely to impact
Kendale Elementary	✓			✓			Not Likely to impact
Kendale Lakes Elementary	✓			✓			Not Likely to impact
William Lehman Elementary	✓			✓			Not Likely to impact
Olympia Heights Elementary	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Redland Elementary	✓			✓			Not Likely to impact
Royal Green Elementary	✓			✓			Not Likely to impact
Snapper Creek Elementary	✓			✓			Not Likely to impact
Dr. Edward L. Whigham Elementary	✓			✓			Not Likely to impact
Devon Aire K-8 Center	✓			✓			Not Likely to impact
Gateway Environmental K-8 Learning Center	✓			✓			Not Likely to impact
Kenwood K-8 Center	✓			✓			Not Likely to impact
Herbert A. Ammons Middle	✓			✓			Not Likely to impact
Glades Middle	✓			✓			Not Likely to impact
Howard D. McMillan Middle	✓			✓			Not Likely to impact
Riviera Middle	✓			✓			Not Likely to impact
W. R. Thomas Middle	✓			✓			Not Likely to impact
School for Advanced Studies	✓			✓			Not Likely to impact
<u>Education Transformation Office Schools</u>							
Dr. Martin Luther King, Jr. Primary Learning Center	✓			✓			Not Likely to impact
Carol City Elementary	✓			✓			Not Likely to impact
Golden Glades Elementary	✓			✓			Not Likely to impact
Liberty City Elementary	✓			✓			Not Likely to impact

## INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Adult Education Center</u>							
American Adult Education Center	✓			✓			Not Likely to impact

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

Summary of findings of the 47 schools reported herein **without audit exceptions** are as follows:

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
<u>North Region Center Office Schools</u>					
0641	Bunche Park Elementary	None		None	
3241	Miami Gardens Elementary	None		None	
4001	Norwood Elementary	None		None	
4061	Ojus Elementary	None		None	
6171	Henry H. Filer Middle	None		None	
6541	Nautilus Middle	None		None	
8101	Jan Mann Opportunity School	None		None	
<u>Central Region Office Schools</u>					
1841	Flagami Elementary	None		None	
2331	Charles R. Hadley Elementary	None		None	
2351	Eneida Massas Hartner Elementary	None		None	
3041	Lorah Park Elementary	None		None	
5831	Henry S. West Laboratory School	None		None	
1721	Everglades K-8 Center	None		None	



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

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
2741	Key Biscayne K-8 Center	None		None	
7571	International Studies Preparatory Academy	None		None	
<u>South Region Office Schools</u>					
0041	Air Base Elementary	None		None	
0271	Bent Tree Elementary	None		None	
0861	Colonial Drive Elementary	None		None	
1281	Cypress Elementary	None		None	
1371	Marjory S. Douglas Elementary	None		None	
1811	Dante B. Fascell Elementary	None		None	
5061	Dr. Carlos J. Finlay Elementary	None		1	▪ FTE-English Lang. Learners
2521	Oliver Hoover Elementary	None		None	
2541	Howard Drive Elementary	None		None	
2511	Zora Neale Hurston Elementary	None		None	
2641	Kendale Elementary	None		None	
2651	Kendale Lakes Elementary	None		2	▪ Payroll ▪ FTE-Eng. Lang. Learners
2891	William Lehman Elementary	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
4091	Olympia Heights Elementary	None		None	
4581	Redland Elementary	None		None	
4741	Royal Green Elementary	None		None	
5121	Snapper Creek Elementary	None		None	
5981	Dr. Edward L. Whigham Elementary	None		None	
1331	Devon Aire K-8 Center	None		None	
4031	Gateway Environmental K-8 Learning Center	None		1	▪ FTE-English Lang. Learners
2701	Kenwood K-8 Center	None		None	
6001	Herbert A. Ammons Middle	None		None	
6211	Glades Middle	None		None	
6441	Howard D. McMillan Middle	None		None	
6801	Riviera Middle	None		1	▪ Disbursements
6901	W. R. Thomas Middle	None		None	
7041, 7061, 7091 & 7551	School for Advanced Studies	None		None	
<u>Education Transformation Office Schools</u>					
2761	Dr. Martin Luther King, Jr. Primary Learning Center	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total per School	Area Of Findings	Total per School	Area Of Findings
0681	Carol City Elementary	None		None	
2161	Golden Glades Elementary	None		None	
2981	Liberty City Elementary	None		None	
<u>Adult Education Center</u>					
7012	American Adult Education Center	None		None	
TOTAL		None		5	

## LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the 47 schools **without audit exceptions**. The **highlighted table cell represents the principal(s) in charge of the school during the audit period**:

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
<u>North Region Office Schools</u>			
0641	Bunche Park Elementary*	Ms. Yesenia M. Aponte	Dr. Viola E. Irons (Through April 2013; retired).
3241	Miami Gardens Elementary	Dr. Apryle L. Kirnes	N/A = No Change of Principal Since Prior Audit.
4001	Norwood Elementary	Dr. Kevin N. Williams	N/A = No Change of Principal Since Prior Audit.
4061	Ojus Elementary	Dr. Marta M. Mejia	N/A = No Change of Principal Since Prior Audit.
6171	Henry H. Filer Middle*	Ms. Emirce Ladaga	Ms. Giovanna M. Blanco (Through June 2013; presently Principal at Westland Hialeah Senior High School).
6541	Nautilus Middle*	Mr. Rene Bellmas	Dr. Allyn Bernstein (Through May 2013; retired).
8101	Jan Mann Opportunity School	Ms. Claire C. Warren (Through November 2011; presently Principal at Alternative Outreach Program).	N/A = No Change of Principal Since Prior Audit.
		Mr. Samuel L. Johnson	
<u>Central Region Office Schools</u>			
1841	Flagami Elementary	Dr. Kathleen P. Caballero	N/A = No Change of Principal Since Prior Audit.
2331	Charles R. Hadley Elementary	Ms. Maria R. Menchero	N/A = No Change of Principal Since Prior Audit.
2351	Eneida Massas Hartner Elementary	Dr. Derick R. McKoy	N/A = No Change of Principal Since Prior Audit.
3041	Lorah Park Elementary	Ms. Heather D. Tyler	N/A = No Change of Principal Since Prior Audit.

Note:

\* Change of Principal at this school since the prior audit (13 schools).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
5831	Henry S. West Laboratory School	Ms. Barbara R. Soto Pujadas	N/A = No Change of Principal Since Prior Audit.
1721	Everglades K-8 Center	Dr. Lilia A. Dobao	N/A = No Change of Principal Since Prior Audit.
2741	Key Biscayne K-8 Center	Ms. Silvia P. Tarafa	N/A = No Change of Principal Since Prior Audit.
7571	International Studies Preparatory Academy	Mr. Alejandro Perez	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office Schools</u>			
0041	Air Base Elementary	Mr. Raul Calzadilla Jr.	N/A = No Change of Principal Since Prior Audit.
0271	Bent Tree Elementary*	Ms. Victoria E. Bourland	Dr. Miguel A. Balsera (Through August 2013; presently Principal at Zelda Glazer Middle).
0861	Colonial Drive Elementary*	Ms. Laura F. Tennant	Ms. Maria D. Chappotin (Through June 2013; presently Principal on Special Assignment at South Region Office).
1281	Cypress Elementary	Ms. Melanie L. Visnich	N/A = No Change of Principal Since Prior Audit.
1371	Marjory S. Douglas Elementary	Mr. Rodolfo Rodriguez	N/A = No Change of Principal Since Prior Audit.
1811	Dante B. Fascell Elementary	Mr. Allen N. Breeding III	N/A = No Change of Principal Since Prior Audit.
5061	Dr. Carlos J. Finlay Elementary	Ms. Cecilia C. Sanchez	N/A = No Change of Principal Since Prior Audit.
2521	Oliver Hoover Elementary	Ms. Mercy Aguilar	N/A = No Change of Principal Since Prior Audit.
2541	Howard Drive Elementary	Ms. Deanna D. Dalby	N/A = No Change of Principal Since Prior Audit.
2511	Zora Neale Hurston Elementary	Ms. Isabel G. Valenzano	N/A = No Change of Principal Since Prior Audit.

Note:

\* Change of Principal at this school since the prior audit (13 schools).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
2641	Kendale Elementary	Mr. Reginald J. Fox	Dr. Jeanethe P. Thompson (Through June 2013; presently Principal on Special Assignment at the South Region Office)
2651	Kendale Lakes Elementary	Ms. Martha T. Jaureguizar	N/A = No Change of Principal Since Prior Audit.
2891	William Lehman Elementary	Ms. Maria C. Cruz	N/A = No Change of Principal Since Prior Audit.
4091	Olympia Heights Elementary	Ms. Francisca C. Nobregas	N/A = No Change of Principal Since Prior Audit.
4581	Redland Elementary	Dr. Fred M. Albion	N/A = No Change of Principal Since Prior Audit.
4741	Royal Green Elementary	Ms. Alba M. Misas	N/A = No Change of Principal Since Prior Audit.
5121	Snapper Creek Elementary	Ms. Mirta R. Segredo	N/A = No Change of Principal Since Prior Audit.
5981	Dr. Edward L. Whigham Elementary*	Ms. Cynara Suarez	Ms. Susan Lyle (Through June 2013; retired).
1331	Devon Aire K-8 Center*	Mr. Brian Hamilton	Mr. Irwin N. Adler (Through June 2013; retired)
4031	Gateway Environmental K-8 Learning Center	Mr. Lucas J. De La Torre	Ms. Carmen G. Gutierrez (Through June 2013; presently District Director, Office of Professional Standards).
2701	Kenwood K-8 Center	Ms. Moraima Almeida-Perez	N/A = No Change of Principal Since Prior Audit.
6001	Herbert A. Ammons Middle	Ms. Maria Costa	N/A = No Change of Principal Since Prior Audit.
6211	Glades Middle*	Ms. Cynthia Valdes-Garcia	Mr. Elio Falcon Jr. (Through June 2013; presently Principal at Jorge Mas Canosa Middle).
6441	Howard D. McMillan Middle	Ms. Hilca J. Thomas	N/A = No Change of Principal Since Prior Audit.

Note:

\* Change of Principal at this school since the prior audit (13 schools).

## LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools	Current Principal(s)	Former Principal(s)
6801	Riviera Middle	Dr. Winston A. Whyte	N/A = No Change of Principal Since Prior Audit.
6901	W. R. Thomas Middle	Ms. Lisa L. Pizzimenti-Bradshaw	N/A = No Change of Principal Since Prior Audit.
7041, 7061, 7091 & 7551	School for Advanced Studies	Dr. Omar Monteagudo	N/A = No Change of Principal Since Prior Audit.
<u>Education Transformation Office Schools</u>			
2761	Dr. Martin Luther King, Jr. Primary Learning Center	Dr. Orna L. Campbell-Dumeus	Ms. Tamme Y. Williams (Through June 2013; presently Assistant Principal at South Hialeah Elementary).
0681	Carol City Elementary*	Dr. Thalya Watkins	Ms. Patricia L. Bloodworth (Through June 2013; presently Principal at Poinciana Park Elementary).
2161	Golden Glades Elementary	Dr. Theron A. Clark	N/A = No Change of Principal Since Prior Audit.
2981	Liberty City Elementary*	Dr. Orna L. Campbell-Dumeus	Ms. Tamme Y. Williams (Through June 2013; presently Assistant Principal at South Hialeah Elementary).
<u>Adult Education Center</u>			
7012	American Adult Education Center	Mr. Alexis Cazañas	N/A = No Change of Principal Since Prior Audit.

Note:

\* Change of Principal at this school since the prior audit (13 schools).

## PROPERTY SCHEDULES

The results of the property inventories of the 22 of the 47 schools reported herein are as follows:

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools</u>								
0641	Bunche Park Elementary	85	\$ 282,660	-	-	-	-	-
3241	Miami Gardens Elementary	53	116,061	-	-	-	-	-
4001	Norwood Elementary	135	292,464	-	-	-	-	-
4061	Ojus Elementary	133	298,049	-	-	-	-	-
6171	Henry H. Filer Middle	182	466,371	-	-	-	-	-
6541	Nautilus Middle*							
8101	Jan Mann Opportunity School	83	195,617	-	-	-	-	-
<u>Central Region Office Schools</u>								
1841	Flagami Elementary*							
2331	Charles R. Hadley Elementary	181	419,004	-	-	-	-	-
2351	Eneida Massas Hartner Elementary*							
3041	Lorah Park Elementary*							
5831	Henry S. West Laboratory School*							
1721	Everglades K-8 Center	213	499,040	-	-	-	-	-
2741	Key Biscayne K-8 Center*							
7571	International Studies Preparatory Academy	114	326,504	-	-	-	-	-
<u>South Region Office Schools</u>								
0041	Air Base Elementary*							

Notes:

\* Latest property inventory reported in 2012-2013. A property inventory for 2013-2014 will be performed later this fiscal year (25 schools).



## PROPERTY SCHEDULES

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
0271	Bent Tree Elementary	156	317,523	-	-	-	-	-
0861	Colonial Drive Elementary*							
1281	Cypress Elementary*							
1371	Marjory S. Douglas Elementary*							
1811	Dante B. Fascell Elementary	187	532,556	-	-	-	-	-
5061	Dr. Carlos J. Finlay Elementary	109	357,850	-	-	-	-	-
2521	Oliver Hoover Elementary*							
2541	Howard Drive Elementary*							
2511	Zora N. Hurston Elementary	98	249,384	-	-	-	-	-
2641	Kendale Elementary*							
2651	Kendale Lakes Elementary	123	317,292	-	-	-	-	-
2891	William Lehman Elementary	88	240,372	-	-	-	-	-
4091	Olympia Heights Elementary*							
4581	Redland Elementary	63	174,574	-	-	-	-	-
4741	Royal Green Elementary*							
5121	Snapper Creek Elementary*							
5981	Dr. Edward Whigham Elementary	121	299,461	-	-	-	-	-
1331	Devon Aire K-8 Center*							
4031	Gateway Environmental K-8 Learning Center	192	629,457	-	-	-	-	-
2701	Kenwood K-8 Center*							
6001	Herbert A. Ammons Middle*							
6211	Glades Middle	170	448,899	-	-	-	-	-

Notes:

\* Latest property inventory reported in 2012-2013. A property inventory for 2013-2014 will be performed later this fiscal year (25 schools).

## PROPERTY SCHEDULES

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6441	Howard D. McMillan Middle*							
6801	Riviera Middle*							
6901	W. R. Thomas Middle*							
7041, 7061, 7091 & 7551	School For Advanced Studies*							
<u>Education Transformation Office Schools</u>								
2761	Dr. Martin Luther King, Jr. Primary Learning Center	57	144,672	-	-	-	-	-
0681	Carol City Elementary	125	267,012	-	-	-	-	-
2161	Golden Glades Elementary*							
2981	Liberty City Elementary	155	346,119	-	-	-	-	-
<u>Adult Education Center</u>								
7012	American Adult Education Center*							
<b>TOTALS</b>		2,823	\$ 7,220,941	-	-	-	-	-

Notes:

\* Latest property inventory reported in 2012-2013. A property inventory for 2013-2014 will be performed later this fiscal year (25 schools).

## PROPERTY SCHEDULES

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

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)	Total Depreciated Value
					Other*	
<u>Education Transformation Office School</u>						
2981	Liberty City Elementary	1	1	\$ 1,738	\$ 1,738	\$ 579
TOTAL		1	1	\$ 1,738	\$ 1,738	\$ 579

Note:

\* "Other" equipment consists of an air conditioning unit.

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2012 and/or June 30, 2013, depending on the school audited, on the cash basis of accounting;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing credit card program procedures*;
- verify compliance by the schools with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period of July 1, 2011 through June 30, 2012 and/or July 1, 2012 through June 30, 2013 (depending on whether the audit scope was one or two-year audit at the individual school being audited), payroll and purchasing credit card transactions generally included current periods. FTE audits covered the February 2013 survey period (survey period 3).

Our procedures were as follows:

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

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

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

### **Internal Control Matters**

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

## BACKGROUND

### INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2012 and June 30, 2013 was 0.54% and 0.50%, 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' internal funds and consequently are not audited by us.

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2012 and June 30, 2013, the MDCPS-Money Market Pool Fund's interest rate was 0.54% and 0.50%, respectively.

## PAYROLL

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

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

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

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

## PROPERTY

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

Our office conducts yearly inventories at each school of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites **after the first day of school and before the end of the school year**. Consequently, the property inventories of schools audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

## PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

## FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE.

During the 2012-2013 fiscal year, months selected by the FDOE for these surveys are as follows:



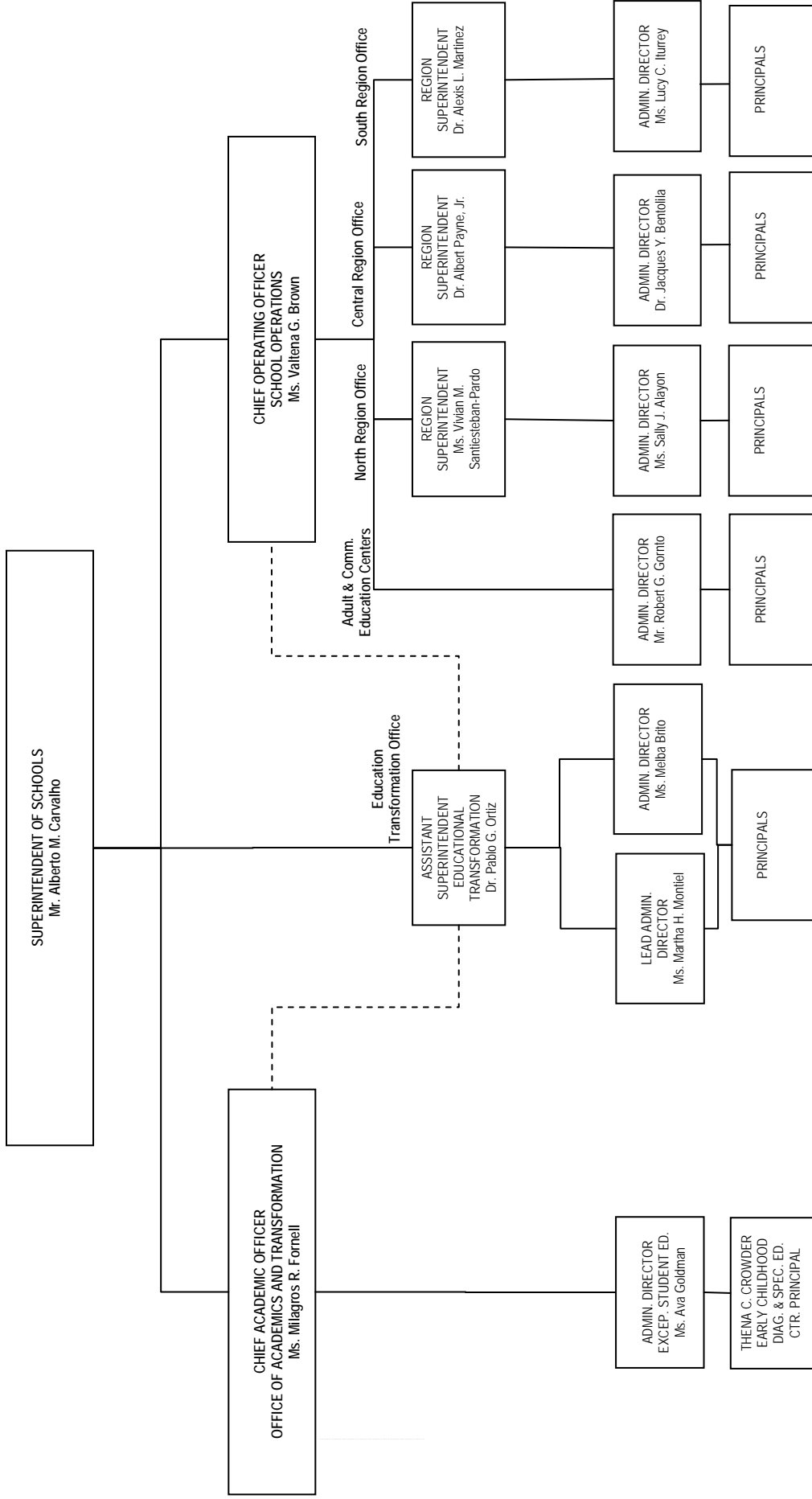
<b>Survey Period No.</b>	<b>Time Period of Survey</b>
1	July (Summer School only)
2	October
<b>3</b>	<b>February</b>
4	June (Summer School only)

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

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

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

# ORGANIZATIONAL CHART (SCHOOLS)



## Miami-Dade County Public Schools Anti-Discrimination Policy

### Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **In Addition:**

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

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## *INTERNAL AUDIT REPORT SELECTED SCHOOLS SEPTEMBER 2013*

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