



Miami-Dade County Public Schools

Internal Audit Report
Selected Schools/Centers

*The Financial Statements
Were Fairly Stated
For All 50 Schools/Centers.*

*Property Inventory Results
Were Satisfactory
For Those Schools/Centers
Where A Property Inventory Was
Performed.*

*No Audit Findings Were Issued
For Any Of The Schools/Centers
In This Report.*

SEPTEMBER 2018

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

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Mr. Alberto M. Carvalho
Superintendent of Schools

Ms. Maria T. Gonzalez, CPA
Chief Auditor
Office of Management and Compliance Audits

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Chief Auditor
Maria T. Gonzalez, CPA

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August 29, 2018

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

Ladies and Gentlemen:

This report includes the audit results of 50 schools/centers currently reporting to the Central Region Office, the South Region Office, or the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The audit period of all 50 schools/centers is two fiscal years ended June 30, 2018. At three schools/centers, there was a change of Principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded.

The audits included a review of internal funds at all 50 schools/centers. On a selected basis, we reviewed Full-Time Equivalent (FTE) reporting and student records, and Title I Program procedures. Title I Program audits also included the review of payroll's time and attendance and certain aspects of school site data security. In addition, we are including the results of property inventories of those schools/centers in this report that were completed by the time of this publication. Those in progress will be reported at a later date, once completed.

Audit results proved satisfactory for all 50 schools/centers and property inventory results were also satisfactory. The financial statements of the schools/centers were fairly stated. *There are no findings to report for this group of schools.*

We congratulate the principals/site administrators and staff of these schools/centers 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. In closing, we would like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Maria T. Gonzalez, CPA
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 50 schools/centers. These include seven (7) schools/centers that report to the Central Region Office; 42 schools/centers that report to the South Region Office; and one (1) alternative education center that reports to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For all 50 schools/centers, the scope of the audit was two fiscal years ended June 30, 2018. At three schools/centers, there was a change of Principal since the prior audit.

The audits disclosed that all 50 schools/centers in this report maintained their records in order and in accordance with prescribed policies and procedures. There are no findings to report.

- *We congratulate the principals/site administrators and staff of these schools/centers 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

At all 50 schools/centers, our audits disclosed there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*.

The financial statements of the internal funds of all 50 schools/centers present fairly, in all material respects, the changes in fund balances from financial activity conducted during the 2016-2017 and 2017-2018 fiscal years, on the full accrual basis of accounting.

As of June 30, 2017, for all 50 schools/centers reported herein, total combined receipts and disbursements amounted to \$13,195,793 and \$(13,113,906), respectively; while total combined Fund Balance amounted to \$1,887,579 (Pages 6-11).

As of June 30, 2018, for all 50 schools/centers reported herein, total combined receipts and disbursements amounted to \$12,838,182 and \$(12,824,413), respectively; while total combined Fund Balance amounted to \$1,901,347 (Pages 12-17).

As of June 30, 2018, the internal control structure at all 50 schools/centers 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 policies and procedures in the *Manual of Internal Fund Accounting*.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 47 of the 50 schools/centers in this report. At the time of publication, property inventories were in progress at three schools/centers. Those results will be published once completed.

At 47 schools/centers, Property Audits staff inventoried approximately 9,730 equipment items with a total approximate cost of \$23.1 million. All 47 inventories proved satisfactory (refer to Property Schedule on Pages 34-37).

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process. However, none of the schools/centers in this report had any losses reported via Plant Security Reports.

TITLE I PROGRAM, PAYROLL AND DATA SECURITY

We reviewed Title I Program expenditures and procedures at five schools. Part of the Title I Program audit included the review of payroll expenditures, time and attendance procedures, and selected aspects of data security. The scope of the Title I Program audit, payroll and data security was the 2017-2018 fiscal year.

The table below provides a summary of the five schools/centers selected and total expenditures reported under the Title I Programs reviewed at each school/center:

Work Location No.	Schools/Centers	Region	Title I Program Expenditures
1121	Coral Way K-8 Center	Central	\$ 246,587
2001	Florida City Elementary	South	464,002
4761	Royal Palm Elementary	South	200,468
3621	Coconut Palm K-8 Academy	South	620,533
6221	Hammocks Middle	South	180,688
Total Title I Program Expenditures			\$ 1,712,278

Title I Program expenditures amounted to approximately \$1.7 million in the aggregate. At all five schools/centers, we found there was general compliance with the procedures established in the *Title I Administration Handbook*, in addition to general compliance with the procedures in the *Payroll Processing Procedures Manual* that relate to time and attendance.

Furthermore, a review of the report titled "*Authorized Applications for Employees by Locations Report*" at all five schools disclosed that the administration complied with the review of the report, and with the requirements for granting staff's access to system applications.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 11 schools/centers were selected for these audits:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
6881	South Miami Middle	Central	2017-18 SP 3	\$ 1,991,813
7511	Miami Springs Senior	Central	2017-18 SP 3	4,125,045
0771	Dr. William A. Chapman Elementary	South	2017-18 SP 3	1,190,110
0311	Goulds Elementary	South	2017-18 SP 3	1,462,583
4221	Palmetto Elementary	South	2017-18 SP 3	1,628,014
0251	Ethel Koger Beckham K-8 Center	South	2017-18 SP 3	2,004,443
2701	Kenwood K-8 Center	South	2017-18 SP 3	2,714,878
5961	Winston Park K-8 Center	South	2017-18 SP 3	2,866,489
6211	Glades Middle	South	2017-18 SP 3	2,000,827
6801	Riviera Middle	South	2017-18 SP 3	1,267,868
5003	South Dade Middle	South	2017-18 SP 3	3,160,482
Total FTE Funding:				\$ 24,412,552

The total FTE funding amounted to approximately \$24.4 million for the 11 schools/centers combined. FTE records reviewed corresponded to the 2017-2018 fiscal year Survey Period 3 (February).

Our FTE reviews disclosed that all 11 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, 2017, and June 30, 2018, for the 50 schools/centers in this report. It also provides the audit opinion regarding the schools/centers' financial statements:

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2017

The Condensed Annual Financial Reports and Fund Balance information as of June 30, 2017 for the 50 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>Central Region Office Schools/Centers</u>											
3381	Miami Springs Elementary	\$13,591.79	\$ 158,324.46	\$ (161,281.53)	\$10,634.72	\$ 5,300.74	\$ 5,333.98	\$ -	\$ -	\$ -	\$ 10,634.72
1121	Coral Way K-8 Center	36,601.63	503,913.22	(505,837.53)	34,677.32	27,661.41	7,015.91	-	-	-	34,677.32
2741	Key Biscayne K-8 Center	23,877.86	475,863.62	(469,705.72)	30,035.76	23,816.08	6,219.68	-	-	-	30,035.76
5101	John I. Smith K-8 Center	19,843.58	705,081.73	(704,136.20)	20,789.11	14,687.17	7,476.18	-	-	(1,374.24)	20,789.11
0071	Eugenia B. Thomas K-8 Center	25,374.45	612,279.98	(609,165.21)	28,489.22	10,412.41	18,076.81	-	-	-	28,489.22
6881	South Miami Middle	53,896.34	506,485.14	(501,467.07)	58,914.41	22,197.98	36,716.43	-	-	-	58,914.41
7511	Miami Springs Senior	77,554.64	301,702.78	(269,636.44)	109,620.98	49,034.93	60,586.05	-	-	-	109,620.98
<u>South Region Office Schools/Centers</u>											
0161	Avocado Elementary	14,392.72	36,611.21	(38,211.92)	12,792.01	4,332.42	8,459.59	-	-	-	12,792.01

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2017**

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
0771	Dr. William A. Chapman Elementary	11,828.06	10,378.06	(9,620.58)	12,585.54	4,883.77	7,701.77	-	-	-	12,585.54
1041	Coral Reef Elementary	20,559.36	546,064.61	(544,654.66)	21,969.31	12,710.86	9,258.45	-	-	-	21,969.31
1241	Cutler Ridge Elementary	19,057.33	202,651.51	(199,090.85)	22,617.99	14,085.03	8,532.96	-	-	-	22,617.99
1371	Marjory Stoneman Douglas Elementary	18,286.48	471,660.02	(466,539.24)	23,407.26	10,559.86	12,847.40	-	-	-	23,407.26
1691	Christina M. Eve Elementary	73,826.28	374,394.38	(372,182.54)	76,038.12	20,019.30	56,018.82	-	-	-	76,038.12
2001	Florida City Elementary	14,543.33	14,799.10	(16,298.98)	13,043.45	4,385.12	8,658.33	-	-	-	13,043.45
2021	Gloria Floyd Elementary	10,329.16	185,649.91	(186,834.27)	9,144.80	3,089.08	6,055.72	-	-	-	9,144.80
0311	Goulds Elementary	13,251.74	6,940.42	(8,120.46)	12,071.70	4,254.94	7,816.76	-	-	-	12,071.70
2341	Joe Hall Elementary	15,029.39	194,652.45	(194,799.82)	14,882.02	6,906.35	7,975.67	-	-	-	14,882.02
2521	Oliver Hoover Elementary	21,793.69	326,617.35	(329,007.09)	19,403.95	3,814.50	15,589.45	-	-	-	19,403.95

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2017**

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
2511	Zora Neale Hurston Elementary	28,220.24	209,333.18	(212,582.32)	24,971.10	17,154.94	7,816.16	-	-	-	24,971.10
2651	Kendale Lakes Elementary	18,310.58	310,745.78	(308,565.56)	20,490.80	6,718.90	13,771.90	-	-	-	20,490.80
2891	William Lehman Elementary	39,632.78	333,290.45	(321,702.09)	51,221.14	21,468.46	29,752.68	-	-	-	51,221.14
3261	Miami Heights Elementary	35,593.48	124,392.15	(123,479.31)	36,506.32	4,109.85	32,396.47	-	-	-	36,506.32
4221	Palmetto Elementary	38,828.27	397,366.04	(395,848.66)	40,345.65	31,861.07	8,484.58	-	-	-	40,345.65
4421	Pinecrest Elementary	22,867.10	351,594.22	(341,780.03)	32,681.29	22,454.92	10,226.37	-	-	-	32,681.29
4761	Royal Palm Elementary	16,496.48	270,006.30	(269,474.92)	17,027.86	7,029.02	9,998.84	-	-	-	17,027.86
5121	Snapper Creek Elementary	39,546.56	72,790.38	(75,722.99)	36,613.95	8,405.52	30,332.32	-	-	(2,123.89)	36,613.95
5421	Sunset Park Elementary	17,238.37	405,541.32	(404,066.30)	18,713.39	12,254.65	6,458.74	-	-	-	18,713.39
5641	Village Green Elementary	11,869.28	228,390.93	(230,955.75)	9,304.46	6,294.05	3,010.41	-	-	-	9,304.46
0251	Ethel Koger Beckham K-8 Center	23,234.77	779,971.97	(780,864.87)	22,341.87	2,930.94	19,410.93	-	-	-	22,341.87

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2017**

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	
0441	Blue Lakes K-8 Center	15,831.50	156,499.15	(152,694.79)	19,635.86	8,276.17	11,359.69	-	-	-	19,635.86	
0651	Campbell Drive K-8 Center	9,853.80	30,889.31	(29,823.56)	10,919.55	6,245.91	4,673.64	-	-	-	10,919.55	
3621	Coconut Palm K-8 Academy	21,031.07	19,620.46	(17,965.14)	22,686.39	8,011.60	14,654.79	-	20.00	-	22,686.39	
2701	Kenwood K-8 Center	16,291.34	388,050.73	(389,871.70)	14,470.37	3,750.73	10,759.64	-	(40.00)	-	14,470.37	
0073	Mandarin Lakes K-8 Academy	12,649.86	40,991.25	(38,486.53)	15,154.58	6,948.44	8,206.14	-	-	-	15,154.58	
5671	Vineland K-8 Center	51,170.88	143,814.10	(136,612.69)	58,372.29	38,931.88	19,440.41	-	-	-	58,372.29	
5961	Winston Park K-8 Center	49,600.12	483,818.86	(484,636.72)	48,782.26	27,555.33	21,226.93	-	-	-	48,782.26	
6001	Herbert A. Ammons Middle	53,460.61	239,381.75	(255,306.99)	37,535.37	4,743.76	32,791.61	-	-	-	37,535.37	
6021	Arvida Middle	134,204.81	452,124.74	(435,598.86)	150,730.69	5,517.76	145,212.93	-	-	-	150,730.69	
6921	Lamar Louise Curry Middle	32,799.29	117,531.37	(122,026.12)	28,304.54	7,370.18	20,934.36	-	-	-	28,304.54	
6211	Glades Middle	50,834.60	213,168.09	(212,935.57)	51,067.12	31,035.87	20,031.25	-	-	-	51,067.12	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2017**

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		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
6221	Hammocks Middle	73,620.52	130,774.17	(133,618.29)	70,776.40	14,758.72	56,017.68	-	-	-	70,776.40	
6441	Howard D. McMillan Middle	44,812.30	205,372.50	(206,561.65)	43,623.15	5,860.23	37,762.92	-	-	-	43,623.15	
6701	Palmetto Middle	74,346.58	451,242.52	(446,402.06)	79,187.04	10,409.67	68,777.37	-	-	-	79,187.04	
6761	Redland Middle	27,165.46	57,990.07	(54,496.52)	30,659.01	17,686.96	12,972.05	-	-	-	30,659.01	
6801	Riviera Middle	39,658.21	32,898.22	(39,924.48)	32,631.95	9,645.14	22,986.81	-	-	-	32,631.95	
5003	South Dade Middle	18,754.09	62,246.26	(61,536.59)	19,463.76	9,285.69	10,178.07	-	-	-	19,463.76	
7021	Center For International Education: A Cambridge Associate School	8,572.15	59,838.64	(54,145.94)	14,264.85	9,241.13	5,023.72	-	-	-	14,264.85	
7781	Felix Varela Senior	243,731.53	713,077.55	(713,927.03)	242,882.05	68,561.99	174,320.06	-	-	-	242,882.05	
0921	Neva King Cooper Educational Center	15,476.98	13,710.63	(11,439.88)	17,747.73	11,959.12	5,788.61	-	-	-	17,747.73	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2017**

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		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Alternative Education Center</u>											
8131	Dorothy M. Wallace COPE Center	36,350.13	65,259.63	(64,261.65)	37,348.11	26,957.58	10,390.53	-	-	-	37,348.11
TOTALS		\$1,805,691.57	\$13,195,792.67	\$(13,113,905.67)	\$1,887,578.57	\$ 715,588.13	\$1,175,508.57	\$ -	\$ (20.00)	\$ (3,498.13)	\$1,887,578.57

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

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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>Central Region Office Schools/Centers</u>											
3381	Miami Springs Elementary	\$ 10,634.72	\$126,879.69	\$ (125,889.40)	\$ 11,625.01	\$ 6,218.67	\$ 5,406.34	\$ -	\$ -	\$ -	\$ 11,625.01
1121	Coral Way K-8 Center	34,677.32	471,429.93	(471,033.40)	35,073.85	27,962.74	7,111.11	-	-	-	35,073.85
2741	Key Biscayne K-8 Center	30,035.76	470,389.90	(468,950.47)	31,475.19	25,171.14	6,304.05	-	-	-	31,475.19
5101	John I. Smith K-8 Center	20,789.11	660,876.26	(658,551.06)	23,114.31	3,530.34	19,583.97	-	-	-	23,114.31
0071	Eugenia B. Thomas K-8 Center	28,489.22	727,159.24	(724,826.70)	30,821.76	12,499.71	18,322.05	-	-	-	30,821.76
6881	South Miami Middle	58,914.41	526,799.77	(529,461.50)	56,252.68	19,038.15	37,214.53	-	-	-	56,252.68
7511	Miami Springs Senior	109,620.98	336,360.83	(344,464.35)	101,517.46	40,109.50	61,407.96	-	-	-	101,517.46
<u>South Region Office Schools/Centers</u>											
0161	Avocado Elementary	12,792.01	51,718.90	(52,536.82)	11,974.09	6,436.62	5,537.47	-	-	-	11,974.09

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2018**

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	
0771	Dr. William A. Chapman Elementary	12,585.54	3,398.17	(1,660.10)	14,323.61	6,517.37	7,806.24	-	-	-	14,323.61	
1041	Coral Reef Elementary	21,969.31	575,818.36	(570,110.73)	27,676.94	18,292.89	9,384.05	-	-	-	27,676.94	
1241	Cutler Ridge Elementary	22,617.99	212,914.89	(214,252.04)	21,280.84	12,632.13	8,648.71	-	-	-	21,280.84	
1371	Marjory Stoneman Douglas Elementary	23,407.26	474,519.94	(474,956.43)	22,970.77	9,949.07	13,021.70	-	-	-	22,970.77	
1691	Christina M. Eve Elementary	76,038.12	369,291.63	(364,382.12)	80,947.63	24,168.85	56,778.78	-	-	-	80,947.63	
2001	Florida City Elementary	13,043.45	12,017.86	(11,510.16)	13,551.15	4,775.36	8,775.79	-	-	-	13,551.15	
2021	Gloria Floyd Elementary	9,144.80	202,068.96	(204,249.15)	6,964.61	826.73	6,137.88	-	-	-	6,964.61	
0311	Goulds Elementary	12,071.70	6,534.20	(7,318.78)	11,287.12	3,364.33	7,922.79	-	-	-	11,287.12	
2341	Joe Hall Elementary	14,882.02	180,275.91	(178,944.68)	16,213.25	8,129.38	8,083.87	-	-	-	16,213.25	
2521	Oliver Hoover Elementary	19,403.95	309,617.68	(312,731.72)	16,289.91	488.96	15,800.95	-	-	-	16,289.91	

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2018**

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
2511	Zora Neale Hurston Elementary	24,971.10	190,578.03	(193,238.15)	22,310.98	14,388.79	7,922.19	-	-	-	22,310.98
2651	Kendale Lakes Elementary	20,490.80	310,229.45	(310,002.20)	20,718.05	6,759.31	13,958.74	-	-	-	20,718.05
2891	William Lehman Elementary	51,221.14	307,612.37	(321,145.20)	37,688.31	7,531.99	30,156.32	-	-	-	37,688.31
3261	Miami Heights Elementary	36,506.32	124,601.88	(118,677.54)	42,430.66	9,594.70	32,835.96	-	-	-	42,430.66
4221	Palmetto Elementary	40,345.65	431,421.42	(430,142.25)	41,624.82	33,025.14	8,599.68	-	-	-	41,624.82
4421	Pinecrest Elementary	32,681.29	339,017.39	(324,158.30)	47,540.38	37,175.28	10,365.10	-	-	-	47,540.38
4761	Royal Palm Elementary	17,027.86	299,420.44	(298,100.39)	18,347.91	8,213.40	10,134.51	-	-	-	18,347.91
5121	Snapper Creek Elementary	36,613.95	70,403.80	(81,951.08)	25,066.67	2,769.13	23,738.43	-	-	(1,440.89)	25,066.67
5421	Sunset Park Elementary	18,713.39	347,960.71	(343,236.74)	23,437.36	16,891.01	6,546.35	-	-	-	23,437.36
5641	Village Green Elementary	9,304.46	198,472.73	(197,970.64)	9,806.55	6,755.28	3,051.27	-	-	-	9,806.55
0251	Ethel Koger Beckham K-8 Center	22,341.87	641,871.49	(642,630.98)	21,582.38	1,908.12	19,674.26	-	-	-	21,582.38

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2018**

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
0441	Blue Lakes K-8 Center	19,635.86	137,077.83	(136,680.83)	20,032.86	8,519.06	11,513.80	-	-	-	20,032.86
0651	Campbell Drive K-8 Center	10,919.55	25,817.43	(24,002.80)	12,734.18	7,997.12	4,737.06	-	-	-	12,734.18
3621	Coconut Palm K-8 Academy	22,686.39	28,394.19	(25,634.01)	25,446.57	10,592.98	14,853.59	-	-	-	25,446.57
2701	Kenwood K-8 Center	14,470.37	328,602.31	(329,693.81)	13,378.87	2,473.26	10,905.61	-	-	-	13,378.87
0073	Mandarin Lakes K-8 Academy	15,154.58	54,274.79	(53,590.25)	15,839.12	7,521.66	8,317.46	-	-	-	15,839.12
5671	Vineland K-8 Center	58,372.29	154,945.41	(163,752.34)	49,565.36	14,854.74	34,710.62	-	-	-	49,565.36
5961	Winston Park K-8 Center	48,782.26	459,977.30	(465,771.84)	42,987.72	21,772.82	21,514.90	-	-	(300.00)	42,987.72
6001	Herbert A. Ammons Middle	37,535.37	268,827.63	(267,165.96)	39,197.04	5,619.70	33,577.34	-	-	-	39,197.04
6021	Arvida Middle	150,730.69	514,485.96	(510,833.75)	154,382.90	12,006.68	142,376.22	-	-	-	154,382.90
6921	Lamar Louise Curry Middle	28,304.54	141,034.77	(136,764.53)	32,574.78	11,356.43	21,218.35	-	-	-	32,574.78
6211	Glades Middle	51,067.12	171,988.12	(179,506.68)	43,548.56	23,220.56	20,303.00	-	-	25.00	43,548.56

**CONDENSED ANNUAL FINANCIAL REPORTS
AND FUND BALANCE AS OF JUNE 30, 2018**

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
6221	Hammocks Middle	70,776.40	109,225.36	(99,120.22)	80,881.54	24,103.92	56,777.62	-	-	-	80,881.54
6441	Howard D. McMillan Middle	43,623.15	208,702.06	(210,385.14)	41,940.07	3,566.10	38,373.97	-	-	-	41,940.07
6701	Palmetto Middle	79,187.04	254,582.74	(258,904.29)	74,865.49	5,155.08	69,710.41	-	-	-	74,865.49
6761	Redland Middle	30,659.01	59,916.28	(54,749.96)	35,825.33	22,677.31	13,148.02	-	-	-	35,825.33
6801	Riviera Middle	32,631.95	34,583.13	(34,952.43)	32,262.65	8,938.42	23,324.23	-	-	-	32,262.65
5003	South Dade Middle	19,463.76	72,230.82	(68,600.97)	23,093.61	12,777.46	10,316.15	-	-	-	23,093.61
7021	Center For International Education: A Cambridge Associate School	14,264.85	94,215.86	(87,889.40)	20,591.31	15,494.41	5,096.90	-	-	-	20,591.31
7781	Felix Varela Senior	242,882.05	665,499.41	(660,519.61)	247,861.85	71,176.96	176,684.89	-	-	-	247,861.85
0921	Neva King Cooper Educational Center	17,747.73	14,146.28	(12,884.09)	19,009.92	13,142.78	5,867.14	-	-	-	19,009.92

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2018

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>Alternative Education Center</u>											
8131	Dorothy M. Wallace COPE Center	37,348.11	59,992.36	(65,927.42)	31,413.05	20,881.56	10,531.49	-	-	-	31,413.05
TOTALS		\$1,887,578.57	\$12,838,181.87	\$(12,824,413.41)	\$1,901,347.03	\$ 698,973.10	\$1,204,089.82	\$ -	\$ -	\$ (1,715.89)	\$1,901,347.03

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

The financial statements of the internal funds of all 50 schools/centers present fairly, in all material respects, the changes in fund balances from financial activity conducted during the 2016-2017 and 2017-2018 fiscal years, on the full accrual basis of accounting.

As of June 30, 2017, for all 50 schools/centers reported herein, total combined receipts and disbursements amounted to \$13,195,792.67 and \$(13,113,905.67), respectively, while total combined Fund Balance amounted to \$1,887,578.57 (Pages 6-11).

As of June 30, 2018, for all 50 schools/centers reported herein, total combined receipts and disbursements amounted to \$12,838,181.87 and \$(12,824,413.41), respectively, while total combined Fund Balance amounted to \$1,901,347.03 (Pages 12-17).

As of June 30, 2018, the internal control structure at all 50 schools/centers 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 policies and procedures in the Manual of Internal Fund Accounting.

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

Maria T. Gonzalez

Maria T. Gonzalez, Certified Public Accountant
Chief Auditor, Miami-Dade County Public Schools
Office of Management and Compliance Audits

INTERNAL CONTROLS RATING

The internal control ratings for the 50 schools/centers reported herein **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office Schools/Centers</u>							
Miami Springs Elementary	✓			✓			Not Likely to impact.
Coral Way K-8 Center	✓			✓			Not Likely to impact.
Key Biscayne K-8 Center	✓			✓			Not Likely to impact.
John I. Smith K-8 Center	✓			✓			Not Likely to impact.
Eugenia B. Thomas K-8 Center	✓			✓			Not Likely to impact.
South Miami Middle	✓			✓			Not Likely to impact.
Miami Springs Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Avocado Elementary	✓			✓			Not Likely to impact.
Dr. William A. Chapman Elementary	✓			✓			Not Likely to impact.
Coral Reef Elementary	✓			✓			Not Likely to impact.
Cutler Ridge Elementary	✓			✓			Not Likely to impact.
Marjory Stoneman Douglas Elementary	✓			✓			Not Likely to impact.
Christina M. Eve 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	
Florida City Elementary	✓			✓			Not Likely to impact.
Gloria Floyd Elementary	✓			✓			Not Likely to impact.
Joe Hall Elementary	✓			✓			Not Likely to impact.
Oliver Hoover Elementary	✓			✓			Not Likely to impact.
Zora Neale Hurston Elementary	✓			✓			Not Likely to impact.
Kendale Lakes Elementary	✓			✓			Not Likely to impact.
William Lehman Elementary	✓			✓			Not Likely to impact.
Miami Heights Elementary	✓			✓			Not Likely to impact.
Palmetto Elementary	✓			✓			Not Likely to impact.
Pinecrest Elementary	✓			✓			Not Likely to impact.
Royal Palm Elementary	✓			✓			Not Likely to impact.
Snapper Creek Elementary	✓			✓			Not Likely to impact.
Sunset Park Elementary	✓			✓			Not Likely to impact.
Village Green Elementary	✓			✓			Not Likely to impact.
Ethel Koger Beckham K-8 Center	✓			✓			Not Likely to impact.
Blue Lakes K-8 Center	✓			✓			Not Likely to impact.
Campbell Drive K-8 Center	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Coconut Palm K-8 Academy	✓			✓			Not Likely to impact.
Kenwood K-8 Center	✓			✓			Not Likely to impact.
Mandarin Lakes K-8 Academy	✓			✓			Not Likely to impact.
Vineland K-8 Center	✓			✓			Not Likely to impact.
Winston Park K-8 Center	✓			✓			Not Likely to impact.
Herbert A. Ammons Middle	✓			✓			Not Likely to impact.
Arvida Middle	✓			✓			Not Likely to impact.
Lamar Louise Curry Middle	✓			✓			Not Likely to impact.
Glades Middle	✓			✓			Not Likely to impact.
Hammocks Middle	✓			✓			Not Likely to impact.
Howard D. McMillan Middle	✓			✓			Not Likely to impact.
Palmetto Middle	✓			✓			Not Likely to impact.
Redland Middle	✓			✓			Not Likely to impact.
Riviera Middle	✓			✓			Not Likely to impact.
South Dade Middle	✓			✓			Not Likely to impact.
Center For International Education: A Cambridge Associate School	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Felix Varela Senior	✓			✓			Not Likely to impact.
Neva King Cooper Educational Center	✓			✓			Not Likely to impact.
<u>Alternative Education Center</u>							
Dorothy M. Wallace COPE Center	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 50 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>Central Region Office Schools/Centers</u>						
3381	Miami Springs Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
1121	Coral Way K-8 Center	Int. Funds: 2016-2017 2017-2018 Title I Program, Payroll & Data Security: 2017-2018	None		None	
2741	Key Biscayne K-8 Center	Int. Funds: 2016-2017 2017-2018	None		None	
5101	John I. Smith K-8 Center	Int. Funds: 2016-2017 2017-2018	None		None	
0071	Eugenia B. Thomas K-8 Center	Int. Funds: 2016-2017 2017-2018	None		None	
6881	South Miami Middle	Int. Funds: 2016-2017 2017-2018 <i>FTE:</i> <i>2017-18 SP3</i>	None		None	
7511	Miami Springs Senior	Int. Funds: 2016-2017 2017-2018 <i>FTE:</i> <i>2017-18 SP3</i>	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
<u>South Region Office Schools/Centers</u>						
0161	Avocado Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
0771	Dr. William A. Chapman Elementary	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
1041	Coral Reef Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
1241	Cutler Ridge Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
1371	Marjory Stoneman Douglas Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
1691	Christina M. Eve Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
2001	Florida City Elementary	Int. Funds: 2016-2017 2017-2018 Title I Program, Payroll & Data Security: 2017-2018	None		None	
2021	Gloria Floyd Elementary	Int. Funds: 2016-2017 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
0311	Goulds Elementary	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
2341	Joe Hall Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
2521	Oliver Hoover Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
2511	Zora Neale Hurston Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
2651	Kendale Lakes Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
2891	William Lehman Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
3261	Miami Heights Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
4221	Palmetto Elementary	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
4421	Pinecrest Elementary	Int. Funds: 2016-2017 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
4761	Royal Palm Elementary	Int. Funds: 2016-2017 2017-2018 Title I Program, Payroll & Data Security: 2017-2018	None		None	
5121	Snapper Creek Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
5421	Sunset Park Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
5641	Village Green Elementary	Int. Funds: 2016-2017 2017-2018	None		None	
0251	Ethel Koger Beckham K-8 Center	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
0441	Blue Lakes K-8 Center	Int. Funds: 2016-2017 2017-2018	None		None	
0651	Campbell Drive K-8 Center	Int. Funds: 2016-2017 2017-2018	None		None	
3621	Coconut Palm K-8 Academy	Int. Funds: 2016-2017 2017-2018 Title I Program, Payroll & Data Security: 2017-2018	None		None	
2701	Kenwood K-8 Center	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
0073	Mandarin Lakes K-8 Academy	Int. Funds: 2016-2017 2017-2018	None		None	
5671	Vineland K-8 Center	Int. Funds: 2016-2017 2017-2018	None		None	
5961	Winston Park K-8 Center	Int. Funds: 2016-2017 2017-2018 <i>FTE:</i> <i>2017-18 SP3</i>	None		None	
6001	Herbert A. Ammons Middle	Int. Funds: 2016-2017 2017-2018	None		None	
6021	Arvida Middle	Int. Funds: 2016-2017 2017-2018	None		None	
6921	Lamar Louise Curry Middle	Int. Funds: 2016-2017 2017-2018	None		None	
6211	Glades Middle	Int. Funds: 2016-2017 2017-2018 <i>FTE:</i> <i>2017-18 SP3</i>	None		None	
6221	Hammocks Middle	Int. Funds: 2016-2017 2017-2018 Title I Program, Payroll & Data Security: 2017-2018	None		None	
6441	Howard D. McMillan Middle	Int. Funds: 2016-2017 2017-2018	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Total Per Center	Area Of Findings
6701	Palmetto Middle	Int. Funds: 2016-2017 2017-2018	None		None	
6761	Redland Middle	Int. Funds: 2016-2017 2017-2018	None		None	
6801	Riviera Middle	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
5003	South Dade Middle	Int. Funds: 2016-2017 2017-2018 <i>FTE: 2017-18 SP3</i>	None		None	
7021	Center For International Education: A Cambridge Associate School	Int. Funds: 2016-2017 2017-2018	None		None	
7781	Felix Varela Senior	Int. Funds: 2016-2017 2017-2018	None		None	
0921	Neva King Cooper Educational Center	Int. Funds: 2016-2017 2017-2018	None		None	
<u>Alternative Education Center</u>						
8131	Dorothy M. Wallace COPE Center	Int. Funds: 2016-2017 2017-2018	None		None	
TOTAL			None		None	

LIST OF SCHOOL PRINCIPALS

Listed below are the names of the former and current principals, as applicable for the 50 schools/centers **without audit exceptions**. The **highlighted table cell represents the principal(s) in charge of the school/center during the audit period**:

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
<u>Central Region Office Schools/Centers</u>			
3381	Miami Springs Elementary	Ms. Sally M. Hutchings	N/A = No Change of Principal Since Prior Audit.
1121	Coral Way K-8 Center ^(a)	Ms. ReAndra T. Jordan	Ms. Barbara M. Martin (Through June 2018; presently on leave).
2741	Key Biscayne K-8 Center	Ms. Silvia Tarafa	N/A = No Change of Principal Since Prior Audit.
5101	John I. Smith K-8 Center	Mr. Genaro Navarro	N/A = No Change of Principal Since Prior Audit.
0071	Eugenia B. Thomas K-8 Center	Ms. Debbie F. Saumell	N/A = No Change of Principal Since Prior Audit.
6881	South Miami Middle	Ms. Fabiola V. Izaguirre	N/A = No Change of Principal Since Prior Audit.
7511	Miami Springs Senior	Mr. Edward R. Smith	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center (3 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
<u>South Region Office Schools/Centers</u>			
0161	Avocado Elementary	Ms. Jacqua J. Little	N/A = No Change of Principal Since Prior Audit.
0771	Dr. William A. Chapman Elementary	Mr. Carzell J. Morris	N/A = No Change of Principal Since Prior Audit.
1041	Coral Reef Elementary	Ms. Christina L. Guerra	N/A = No Change of Principal Since Prior Audit.
1241	Cutler Ridge Elementary	Ms. Adrienne L. Wright-Mullings	N/A = No Change of Principal Since Prior Audit.
1371	Marjory Stoneman Douglas Elementary	Ms. Moraima Almeida-Perez	N/A = No Change of Principal Since Prior Audit.
1691	Christina M. Eve Elementary	Ms. Lidia M. Gonzalez	N/A = No Change of Principal Since Prior Audit.
2001	Florida City Elementary	Ms. Rachelle A. Surrancy	N/A = No Change of Principal Since Prior Audit.
2021	Gloria Floyd Elementary	Ms. Mayte M. Dovale	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center (3 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
0311	Goulds Elementary	Mr. Alonza Pendergrass III	N/A = No Change of Principal Since Prior Audit.
2341	Joe Hall Elementary	Ms. Cathay S. Abreu	N/A = No Change of Principal Since Prior Audit.
2521	Oliver Hoover Elementary	Ms. Mercy Aguilar	N/A = No Change of Principal Since Prior Audit.
2511	Zora Neale Hurston Elementary	Ms. Isabel G. Valenzano	N/A = No Change of Principal Since Prior Audit.
2651	Kendale Lakes Elementary	Ms. Martha T. Jaureguizar	N/A = No Change of Principal Since Prior Audit.
2891	William Lehman Elementary ^(a)	Ms. Ada M. Montero	Ms. Maria C. Cruz (Through June 2018; retired).
3261	Miami Heights Elementary	Ms. Renita L. Lee	N/A = No Change of Principal Since Prior Audit.
4221	Palmetto Elementary	Mr. Eric Torres	N/A = No Change of Principal Since Prior Audit.
4421	Pinecrest Elementary	Ms. Lynn M. Zaldua	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center (3 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
4761	Royal Palm Elementary	Ms. Marta Garcia	N/A = No Change of Principal Since Prior Audit.
5121	Snapper Creek Elementary	Dr. Mirta R. Segredo	N/A = No Change of Principal Since Prior Audit.
5421	Sunset Park Elementary	Ms. Wendy S. Hernandez	N/A = No Change of Principal Since Prior Audit.
5641	Village Green Elementary	Mr. Henry Fernandez	N/A = No Change of Principal Since Prior Audit.
0251	Ethel Koger Beckham K-8 Center	Ms. Cecilia C. Sanchez	N/A = No Change of Principal Since Prior Audit.
0441	Blue Lakes K-8 Center	Ms. Aida M. Marrero	N/A = No Change of Principal Since Prior Audit.
0651	Campbell Drive K-8 Center	Ms. Thelma Fornell	N/A = No Change of Principal Since Prior Audit.
3621	Coconut Palm K-8 Academy	Dr. Carmen Jones-Carey	N/A = No Change of Principal Since Prior Audit.
2701	Kenwood K-8 Center	Mr. Rodolfo Rodriguez	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center (3 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
0073	Mandarin Lakes K-8 Academy	Dr. Cadian Collman	N/A = No Change of Principal Since Prior Audit.
5671	Vineland K-8 Center	Ms. Catherine T. Krtausch	N/A = No Change of Principal Since Prior Audit.
5961	Winston Park K-8 Center	Dr. Raquel Pelletier	N/A = No Change of Principal Since Prior Audit.
6001	Herbert A. Ammons Middle	Ms. Maria Costa	N/A = No Change of Principal Since Prior Audit.
6021	Arvida Middle	Ms. Nancy S. Aragon	N/A = No Change of Principal Since Prior Audit.
6921	Lamar Louise Curry Middle	Ms. Jean R. Baril	N/A = No Change of Principal Since Prior Audit.
6211	Glades Middle	Ms. Cynthia Valdes-Garcia	N/A = No Change of Principal Since Prior Audit.
6221	Hammocks Middle	Ms. Deborah Leal	N/A = No Change of Principal Since Prior Audit.
6441	Howard D. McMillan Middle	Ms. Hilca Thomas	N/A = No Change of Principal Since Prior Audit.

Note:

(a) Change of Principal at this school/center (3 schools/centers).

LIST OF SCHOOL PRINCIPALS

Work Loc. No.	Schools/Centers	Current Principal(s)	Former Principal(s)
6701	Palmetto Middle	Mr. Jesus Gonzalez	N/A = No Change of Principal Since Prior Audit.
6761	Redland Middle	Mr. Gregory A. Beckford	N/A = No Change of Principal Since Prior Audit.
6801	Riviera Middle	Mr. Jorge A. Rivas	N/A = No Change of Principal Since Prior Audit.
5003	South Dade Middle	Mr. John A. Galardi	N/A = No Change of Principal Since Prior Audit.
7021	Center For International Education: A Cambridge Associate School	Ms. Lisa L. Pizzimenti	N/A = No Change of Principal Since Prior Audit.
7781	Felix Varela Senior	Ms. Nery P. Fins	N/A = No Change of Principal Since Prior Audit.
0921	Neva King Cooper Educational Center	Dr. Tracy E. Roos	N/A = No Change of Principal Since Prior Audit.
<u>Alternative Education Center</u>			
8131	Dorothy M. Wallace COPE Center ^(a)	Ms. Tammy S. Edouard	Ms. Annette Y. Burks-Grice (Through January 2018; retired).
			Ms. Tammy S. Edouard

Note:

(a) Change of Principal at this school/center (3 schools/centers).

PROPERTY SCHEDULE

The results of the property inventories of 47 of the 50 schools/centers pending to report 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>Central Region Office Schools/Centers</u>								
3381	Miami Springs Elementary	102	\$ 218,922	-	\$ -	\$ -	-	\$ -
1121	Coral Way K-8 Center	323	890,411	-	-	-	-	-
2741	Key Biscayne K-8 Center	313	602,410	-	-	-	-	-
5101	John I. Smith K-8 Center	382	883,871	-	-	-	-	-
0071	Eugenia B. Thomas K-8 Center	241	537,599	-	-	-	-	-
6881	South Miami Middle	318	784,421	-	-	-	-	-
7511	Miami Springs Senior	406	1,163,310	-	-	-	-	-
<u>South Region Office Schools/Centers</u>								
0161	Avocado Elementary ^(b)							
0771	Dr. William A. Chapman Elementary	128	401,171	-	-	-	-	-
1041	Coral Reef Elementary	120	260,660	-	-	-	-	-
1241	Cutler Ridge Elementary ^(b)							

Note:

(b) Property inventory in progress. To be reported once completed (3 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		
1371	Marjory Stoneman Douglas Elementary	121	337,311	-	-	-	-	-
1691	Christina M. Eve Elementary	145	373,268	-	-	-	-	-
2001	Florida City Elementary	118	275,835	-	-	-	-	-
2021	Gloria Floyd Elementary	133	300,661	-	-	-	-	-
0311	Goulds Elementary	183	466,536	-	-	-	-	-
2341	Joe Hall Elementary	87	217,354	-	-	-	-	-
2521	Oliver Hoover Elementary	170	403,792	-	-	-	-	-
2511	Zora Neale Hurston Elementary	137	312,448	-	-	-	-	-
2651	Kendale Lakes Elementary	113	313,654	-	-	-	-	-
2891	William Lehman Elementary	117	289,675	-	-	-	-	-
3261	Miami Heights Elementary	154	427,652	-	-	-	-	-
4221	Palmetto Elementary	137	346,232	-	-	-	-	-
4421	Pinecrest Elementary	109	246,393	-	-	-	-	-
4761	Royal Palm Elementary	149	308,987	-	-	-	-	-
5121	Snapper Creek Elementary	110	255,246	-	-	-	-	-

Note:

(b) Property inventory in progress. To be reported once completed (3 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		
5421	Sunset Park Elementary	90	220,012	-	-	-	-	-
5641	Village Green Elementary	71	160,137	-	-	-	-	-
0251	Ethel Koger Beckham K-8 Center	104	218,263	-	-	-	-	-
0441	Blue Lakes K-8 Center	147	314,346	-	-	-	-	-
0651	Campbell Drive K-8 Center	258	495,224	-	-	-	-	-
3621	Coconut Palm K-8 Academy	213	672,133	-	-	-	-	-
2701	Kenwood K-8 Center	270	581,734	-	-	-	-	-
0073	Mandarin Lakes K-8 Academy	198	575,074	-	-	-	-	-
5671	Vineland K-8 Center	160	365,889	-	-	-	-	-
5961	Winston Park K-8 Center	163	394,402	-	-	-	-	-
6001	Herbert A. Ammons Middle	279	602,407	-	-	-	-	-
6021	Arvida Middle ^(b)							
6921	Lamar Louise Curry Middle	386	885,325	-	-	-	-	-
6211	Glades Middle	196	519,433	-	-	-	-	-
6221	Hammocks Middle	292	669,364	-	-	-	-	-

Note:

(b) Property inventory in progress. To be reported once completed (3 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		
6441	Howard D. McMillan Middle	364	748,086	-	-	-	-	-
6701	Palmetto Middle	153	338,946	-	-	-	1	1,480
6761	Redland Middle	253	578,153	-	-	-	6	6,530
6801	Riviera Middle	508	981,697	-	-	-	-	-
5003	South Dade Middle	323	764,612	-	-	-	-	-
7021	Center For International Education: A Cambridge Associate School	207	519,604	-	-	-	-	-
7781	Felix Varela Senior	634	1,554,405	-	-	-	-	-
0921	Neva King Cooper Educational Center	58	170,139	-	-	-	-	-
<u>Alternative Education Center</u>								
8131	Dorothy M. Wallace COPE Center	83	196,934	-	-	-	-	-
TOTALS		9,726	\$ 23,144,138	-	\$ -	\$ -	7	\$ 8,010

Note:

(b) Property inventory in progress. To be reported once completed (3 schools/centers).

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal funds financial statements of the schools/centers for the two fiscal years ended June 30, 2017 and June 30, 2018;
- 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 and with certain current 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 funds audits covered operations during the period of July 1, 2016 through June 30, 2018 (two-year audits). Also, *depending on the individual school/center audited*:

- the scope of the Payroll audit was the 2017-2018 fiscal year;
- the scope of the Title I Program audit was the 2017-2018 fiscal year;
- the scope of the FTE audit was the 2017-2018 fiscal year, Survey Period 3 (February 2018);
- the scope of our review of selected data security controls was the 2017-2018 fiscal year; and
- the scope of the property audit was the 2018-2019 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; 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 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

According to Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, and State Board of Education Rule 6A-1.001, *District Financial Records*, through direct reference to Chapter 8 of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools*, the School Board is responsible for providing 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, 2017, and June 30, 2018, was 1.175% and 1.669%, 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.

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/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.

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/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 for the next fiscal year.

TITLE I PROGRAM



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).

Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

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

At the schools/centers, principals administer Title I programs with oversight from the 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 effective February 2007.

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. Generally, these audits are conducted every two years; but could be scheduled sooner.

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 2017-2018 fiscal year, months selected by the FDOE for these surveys are as follows:

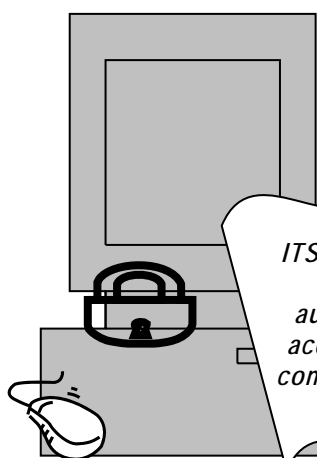
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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.

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

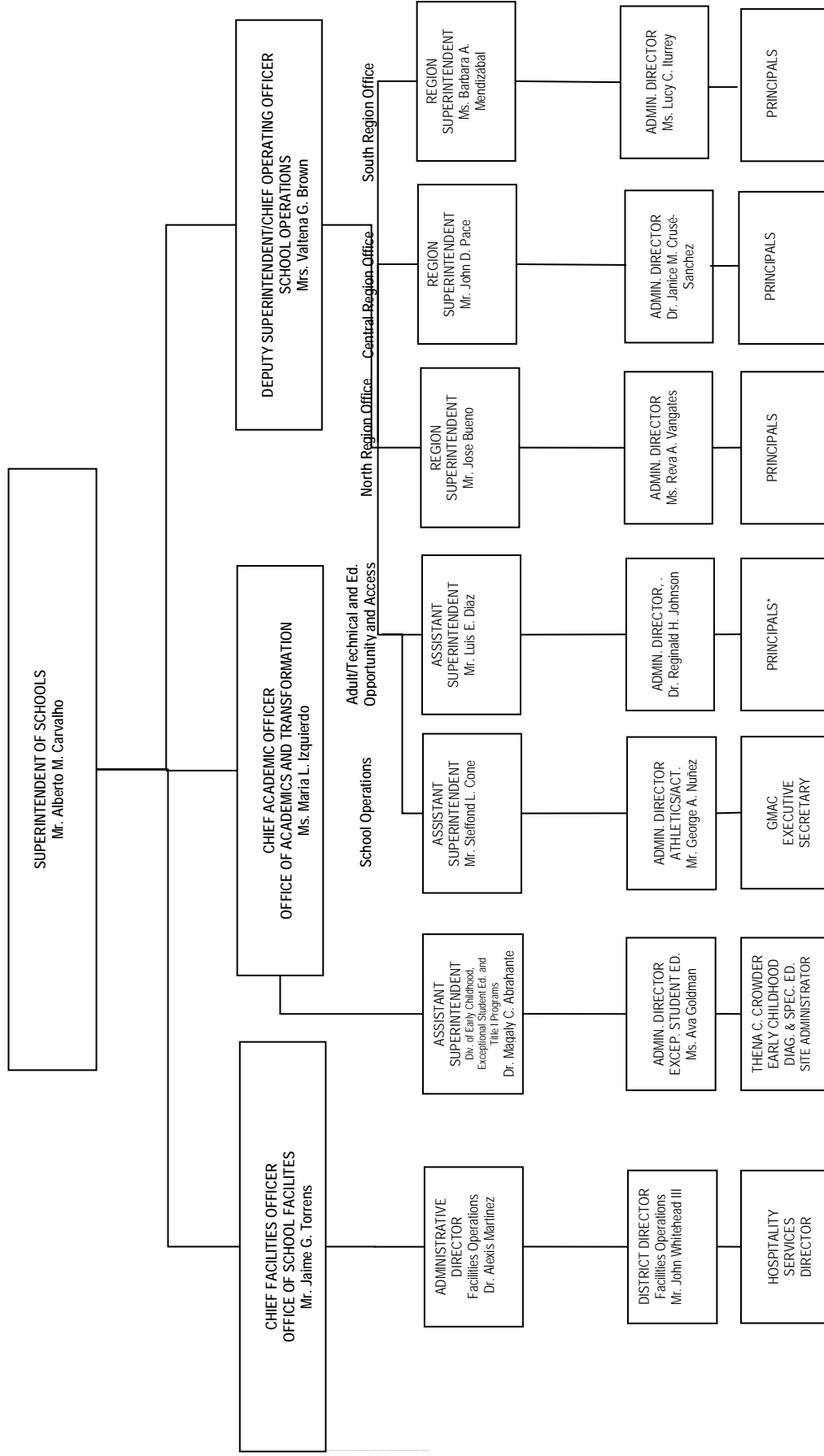
DATA SECURITY MANAGEMENT REPORT



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

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

ORGANIZATIONAL CHART



*Includes Systemwide Business and Industry Services Center.

Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

Boy Scouts of America Equal Access Act of 2002 – no public school shall deny equal access to, 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 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, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

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: <http://crc.dadeschools.net>



Miami-Dade County Public Schools

***INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
SEPTEMBER 2018***

**Office of Management and Compliance Audits
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