



Miami-Dade County Public Schools

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

*Audit Results Were Satisfactory And
The Financial Statements Were Fairly Stated
For All 40 Schools/Centers In This Report.*

September 2022

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

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Dr. Dorothy Bendross-Mindingall

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Dr. Jose L. Dotres

Superintendent of Schools

Mr. Jon Goodman, CPA, CFE

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

Dr. Jose L. Dotres

Chief Auditor

Jon Goodman, CPA, CFE

Miami-Dade County School Board

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Luisa Santos

September 12, 2022

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

Ladies and Gentlemen:

This report includes the internal audit results of 40 schools/centers. For 19 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2022. For the remaining 21 schools/centers, the audit scope was one fiscal year ended June 30, 2022. At 23 schools/centers, there was a change of Principal/Administrator since the prior audit.

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

Audit results were satisfactory, and the financial statements were fairly stated for all 40 schools/centers in this report. Property inventory results were mostly satisfactory. There are no audit findings to report for this group of schools/centers.

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

Sincerely,

Jon Goodman, CPA, CFE
Chief Auditor

JG:tw

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 40 schools/centers. These include nine schools/centers that report to the North Region Office, 12 schools/centers that report to the Central Region Office, 11 schools/centers that report to the South Region Office, seven schools/centers and one district office that report to the Office of Post-Secondary, Career and Technical Education and School Operations within the Office of School Leadership and Performance. For 19 of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2022. For the remaining 21 schools/centers, the audit scope was one fiscal year ended June 30, 2022. At 23 schools/centers, there was a change of Principal/Administrator since the prior audit.

The audits disclosed that for all 40 schools/centers included in this report, records were maintained in good order and in accordance with prescribed policies and procedures (refer to the *Internal Controls Rating* schedule on Pages 16-19). More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 26-33 of this report.

A *Summary Schedule of Audit Results* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 20-25. We have also included an *Organizational Chart* in this report (Page 47).

INTERNAL FUNDS

The financial statements of the internal funds of all 40 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 and/or 2021-2022 fiscal years, on the accrual basis of accounting.

As of June 30, 2021, for 19 schools/centers in this report, total combined receipts and disbursements amounted to \$3,297,892.44 and \$(3,504,139.45), respectively, while total combined Fund Balance amounted to \$2,225,497.17 (Pages 6-8).

As of June 30, 2022, for all 40 schools/centers in this report, total combined receipts and disbursements amounted to \$6,390,205.03 and \$(6,395,400.72), respectively, while total combined Fund Balance amounted to \$2,734,574.91 (Pages 9-14).

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

When conditions came to our attention that were deemed non-reportable because they were currently immaterial, they were discussed with management for their information and follow-up to prevent them from developing into a finding in the future (refer to Audit Opinion, Page 15).

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

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

PROPERTY

Property inventory audits were conducted at all 40 schools/centers included in this report. We also included property inventory for three schools/centers that we reported audit results of internal funds in July 2022.

At the 43 schools/centers reviewed, Property Audits staff inventoried approximately 8,200 equipment items with a total approximate cost of \$30.1 million. Of the 43 inventories, 42 proved satisfactory. At one school/center, one equipment item with a cost of \$1,984 and depreciated value of zero was reported as “unlocated”. The missing item at this school/center consisted of audiovisual equipment (refer to the *Property Schedule* on Pages 34-37). At most schools/centers, we determined there was general compliance with the procedures established in the *Manual of Property Control Procedures*.

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

We reviewed Title I Program expenditures at three schools/centers. Total Title I Program expenditures reported for the 2020-2021 fiscal year corresponding to these schools/centers amounted to approximately \$602 thousand. The Title I Program audit includes the review of expenditures charged to the Program for payroll and via use of the Purchasing Card (P-Card). We also reviewed selected aspects of data security. The individual school/center information is reflected in the following table:

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Title I Program P-Card Expenditures Audit Period	Data Security Audit Period	Total Title I Program Expenditures
3051	Toussaint L'Ouverture Elementary	Central	2020-2021	2020-2021	N/A-none ¹	2020-2021	\$ 350,743
4721	Rockway Elementary	Central	2020-2021	2020-2021	2020-2021	2020-2021	148,276
7351	Arthur & Polly Mays 6-12 Conservatory of the Arts	South	2020-2021	2020-2021	N/A-none ¹	2020-2021 & 2021-2022	103,054
Total Title I Program Expenditures							\$ 602,073

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

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

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

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of 13 schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
5711	Mae M. Walters Elementary	North	2021-2022 SP3	\$ 1,597,578
3821	North County K-8 Center	North	2021-2022 SP3	933,620
6631	North Miami Middle	North	2021-2022 SP3	1,980,494
1641	Emerson Elementary	Central	2021-2022 SP3	700,576
6121	Ruben Dario Middle	Central	2021-2022 SP3	1,493,131
6961	West Miami Middle	Central	2021-2022 SP3	1,743,106
7511	Miami Springs Senior	Central	2021-2022 SP3	2,776,815
0125	Norma Butler Bossard Elementary	South	2021-2022 SP3	2,693,902
3111	Wesley Matthews Elementary	South	2021-2022 SP3	1,397,900
4581	Redland Elementary	South	2021-2022 SP3	2,399,596
4031	Gateway Environmental K-8 Learning Center	South	2021-2022 SP3	4,172,014
6221	Hammocks Middle	South	2021-2022 SP3	1,387,362
7701	South Dade Senior	South	2021-2022 SP3	8,213,670
Total FTE Funding:				\$ 31,489,764

The total FTE funding amounted to approximately \$31.5 million for the 13 schools/centers combined. FTE records reviewed corresponded to the 2021-2022 fiscal year; Survey Period 3 (February 2022) as noted in the preceding table. We found that all 13 schools/centers were generally compliant with District policy related to FTE documentation and procedures.

CONDENSED ANNUAL FINANCIAL REPORT AND AUDIT OPINION

The following tables summarize total receipts, total disbursements, and Fund Balance as of June 30, 2021 and/or June 30, 2022, for the 40 schools/centers included in this report, depending on the year(s) audited for each individual school/center². We are also providing the audit opinion regarding the schools/centers' financial statements:

² This report includes a total of 40 schools/centers, of which 19 underwent a two-year audit ended June 30, 2022, and 21 underwent a one-year audit ended June 30, 2022.

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

The Condensed Annual Financial Report and Fund Balance information as of June 30, 2021, for 19 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>South Region Office Schools/Centers</u>											
0125	Norma Butler Bossard Elementary	\$ 39,178.41	\$ 181,747.48	\$ (183,379.47)	\$ 37,546.42	\$ 10,292.93	\$ 27,253.49	\$ -	\$ -	\$ -	\$ 37,546.42
3111	Wesley Matthews Elementary	12,985.85	108,376.39	(107,767.61)	13,594.63	5,613.81	7,980.82	-	-	-	13,594.63
4581	Redland Elementary	26,387.58	30,631.74	(33,465.37)	23,553.95	2,278.77	21,275.18	-	-	-	23,553.95
0041	Air Base K-8 Center for International Education Gateway Environmental K-8 Learning Center	17,480.39	130,872.10	(127,525.34)	20,827.15	13,046.49	7,780.66	-	-	-	20,827.15
4031	Gateway Environmental K-8 Learning Center	28,206.93	46,902.12	(48,989.31)	26,119.74	15,181.48	10,938.26	-	-	-	26,119.74
6111	Cutler Bay Middle	26,060.07	9,502.48	(12,614.33)	22,948.22	5,532.21	17,416.01	-	-	-	22,948.22

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
6211	Glades Middle	37,412.85	51,866.59	(58,467.68)	30,811.76	9,648.57	21,163.19	-	-	-	30,811.76
6221	Hammocks Middle	79,910.31	13,504.60	(17,105.98)	76,308.93	17,125.72	59,183.21	-	-	-	76,308.93
7021	Center for International Education: A Cambridge Associate School	22,238.90	32,208.80	(30,747.11)	23,700.59	5,236.33	18,590.05	-	-	(125.79)	23,700.59
7351	Arthur & Polly Mays 6-12 Conservatory of the Arts	56,608.24	44,817.72	(58,066.87)	43,359.09	3,309.92	40,049.17	-	-	-	43,359.09
7701	South Dade Senior	287,754.04	198,197.66	(227,949.22)	258,002.48	70,811.42	187,191.06	-	-	-	258,002.48
<u>Adult Education Centers/Technical Colleges</u>											
7801	George T. Baker Aviation Technical College	236,257.37	1,083,338.69	(1,087,905.92)	231,690.14	21,464.73	203,706.29	-	6,519.12	-	231,690.14
7841	English Center	515,413.11	611,589.57	(662,298.84)	464,703.84	52,290.03	412,124.28	-	289.53	-	464,703.84

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7272	Miami Coral Park Adult and Community Education Center	305,805.74	199,987.79	(238,346.13)	267,447.40	117,376.82	149,969.65	-	100.93	-	267,447.40
7342	Miami Jackson Adult Education Center	28,876.13	44,418.04	(49,239.84)	24,054.33	8,083.39	15,970.94	-	-	-	24,054.33
7592	North Miami Adult Education Center	549,094.80	120,951.95	(150,329.78)	519,716.97	11,527.55	508,189.42	-	-	-	519,716.97
7602	William H. Turner Technical Arts Adult and Community Education Center	42,581.31	173,071.92	(180,737.07)	34,916.16	11,434.95	23,481.21	-	-	-	34,916.16
<u>Alternative Education Center</u>											
8121	C.O.P.E. Center North	18,268.33	29,531.85	(30,152.74)	17,647.44	5,706.26	11,941.18	-	-	-	17,647.44
<u>Other Center (District)</u>											
9723	Greater Miami Athletic Conference	101,223.82	186,374.95	(199,050.84)	88,547.93	7,305.66	81,242.27	-	-	-	88,547.93
TOTALS		\$ 2,431,744.18	\$ 3,297,892.44	\$ (3,504,139.45)	\$ 2,225,497.17	\$ 393,267.04	\$ 1,825,446.34	\$ -	\$ 6,909.58	\$ (125.79)	\$ 2,225,497.17

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

The Condensed Annual Financial Report and Fund Balance information as of June 30, 2022, for all 40 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>North Region Office Schools/Centers</u>											
2181	Joella C. Good Elementary	\$ 16,392.41	\$ 287,509.70	\$ (280,397.53)	\$ 23,504.58	\$ 19,107.28	\$ 4,397.30	-	-	-	\$ 23,504.58
2241	Gratigny Elementary	6,829.79	5,611.02	(6,450.03)	5,990.78	2,519.38	3,471.40	-	-	-	5,990.78
5131	North Dade Center for Modern Languages	12,904.07	17,876.79	(20,135.73)	10,645.13	5,272.26	5,372.87	-	-	-	10,645.13
4541	Rainbow Park Elementary	7,061.20	26,505.29	(25,851.73)	7,714.76	4,541.63	3,173.13	-	-	-	7,714.76
5711	Mae M. Walters Elementary	21,127.53	22,413.35	(16,347.52)	27,193.36	11,833.82	15,359.54	-	-	-	27,193.36
0231	Aventura Waterways K-8 Center	37,270.52	465,925.25	(459,543.78)	43,651.99	32,068.74	11,583.25	-	-	-	43,651.99

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
3821	North County K-8 Center	13,589.71	32,910.24	(31,393.16)	15,106.79	10,901.25	4,205.54	-	-	-	15,106.79	
6631	North Miami Middle	25,203.31	39,852.42	(42,884.78)	22,170.95	2,254.03	19,916.92	-	-	-	22,170.95	
8151	Robert Renick Educational Center	13,166.31	6,431.35	(6,879.18)	12,718.48	5,424.02	7,294.46	-	-	-	12,718.48	
<u>Central Region Office Schools/Centers</u>												
1641	Emerson Elementary	8,820.73	83,335.87	(83,690.11)	8,466.49	2,813.19	5,653.30	-	-	-	8,466.49	
3051	Toussaint L'Ouverture Elementary	8,984.18	10,703.81	(12,633.13)	7,054.86	5,063.27	1,991.59	-	-	-	7,054.86	
3181	Melrose Elementary	15,919.90	5,387.94	(5,893.18)	15,414.66	6,182.88	9,231.78	-	-	-	15,414.66	
4401	Kelsey L. Pharr Elementary	6,271.61	682.76	(495.75)	6,458.62	2,605.25	3,853.37	-	-	-	6,458.62	

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
4721	Rockway Elementary	13,872.84	102,776.32	(105,184.25)	11,464.91	839.49	10,625.42	-	-	-	11,464.91	
2741	Key Biscayne K-8 Center	35,383.08	178,826.81	(174,357.85)	39,852.04	22,906.98	16,945.06	-	-	-	39,852.04	
5901	Carrie P. Meek Westview K-8 Center	12,958.62	47,589.29	(45,928.60)	14,619.31	501.42	14,117.89	-	-	-	14,619.31	
6121	Ruben Dario Middle	23,781.75	183,028.06	(183,535.25)	23,274.56	9,968.10	13,306.46	-	-	-	23,274.56	
6841	Shenandoah Middle	48,760.49	60,464.63	(56,758.37)	52,466.75	12,029.93	40,436.82	-	-	-	52,466.75	
6961	West Miami Middle	34,321.12	23,393.99	(26,690.43)	31,024.68	10,545.94	20,438.25	-	-	40.49	31,024.68	
7511	Miami Springs Senior	155,256.01	192,846.78	(192,694.27)	155,408.52	40,987.67	114,420.85	-	-	-	155,408.52	
7241	Ronald W. Reagan/Doral Senior	149,943.10	432,593.07	(458,428.96)	124,107.21	9,942.01	114,165.20	-	-	-	124,107.21	

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance				
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>South Region Office Schools/Centers</u>											
0125	Norma Butler Bossard Elementary	37,546.42	403,903.20	(402,831.42)	38,618.20	11,402.38	27,215.82	-	-	-	38,618.20
3111	Wesley Matthews Elementary	13,594.63	278,683.68	(275,018.96)	17,259.35	9,289.56	7,969.79	-	-	-	17,259.35
4581	Redland Elementary	23,553.95	76,060.02	(74,361.22)	25,252.75	4,006.98	21,245.77	-	-	-	25,252.75
0041	Air Base K-8 Center for International Educ.	20,827.15	349,202.62	(350,726.40)	19,303.37	11,533.47	7,769.90	-	-	-	19,303.37
4031	Gateway Environmental K-8 Learning Center	26,119.74	138,867.80	(142,659.80)	22,327.74	11,404.59	10,923.15	-	-	-	22,327.74
6111	Cutler Bay Middle	22,948.22	77,056.72	(75,264.25)	24,740.69	7,348.75	17,391.94	-	-	-	24,740.69
6211	Glades Middle	30,811.76	82,630.07	(85,411.77)	28,030.06	7,002.88	21,133.93	-	-	(106.75)	28,030.06

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

Work Loc. No.	Schools/Centers	Annual Financial Report					Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance	
6221	Hammocks Middle	76,308.93	40,218.37	(40,806.63)	75,720.67	16,619.26	59,101.41	-	-	-	-	75,720.67
7021	Center for International Education: A Cambridge Associate School	23,700.59	83,599.70	(79,683.38)	27,616.91	9,028.66	18,588.25	-	-	-	-	27,616.91
7351	Arthur and Polly Mays 6-12 Conservatory of the Arts	43,359.09	229,811.71	(204,855.31)	68,315.49	8,370.91	59,944.58	-	-	-	-	68,315.49
7701	South Dade Senior	258,002.48	620,498.11	(575,818.95)	302,681.64	115,749.29	186,932.35	-	-	-	-	302,681.64
Adult Education Centers/Technical Colleges												
7801	George T. Baker Aviation Technical College	231,690.14	1,158,447.59	(1,170,122.98)	220,014.75	37,531.08	173,506.76	-	8,976.91	-	-	220,014.75
7841	English Center	464,703.84	582,653.60	(627,478.27)	419,879.17	77,830.66	341,651.45	-	397.06	-	-	419,879.17
7272	Miami Coral Park Adult and Community Education Center	267,447.40	272,111.43	(252,679.51)	286,879.32	34,205.32	252,573.07	-	100.93	-	-	286,879.32

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

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
7342	Miami Jackson Adult Education Center	24,054.33	65,578.17	(65,981.66)	23,650.84	7,701.97	15,948.87	-	-	-	23,650.84
7592	North Miami Adult Education Center	519,716.97	244,077.22	(253,983.34)	509,810.85	17,339.16	492,521.19	-	(49.50)	-	509,810.85
7602	William H. Turner Technical Arts Adult and Community Education Center	34,916.16	86,070.72	(82,258.26)	38,728.62	15,279.86	23,448.76	-	-	-	38,728.62
<u>Alternative Education Center</u>											
8121	C.O.P.E. Center North	17,647.44	41,679.34	(46,343.33)	12,983.45	7,047.66	5,935.79	-	-	-	12,983.45
<u>Other Center (District)</u>											
9723	Greater Miami Athletic Conference	88,547.93	237,425.63	(242,825.13)	83,148.43	16,996.75	66,151.68	-	-	-	83,148.43
TOTALS		\$ 2,739,770.60	\$ 6,390,205.03	\$ (6,395,400.72)	\$ 2,734,574.91	\$ 550,075.32	\$ 2,175,140.45	\$ -	\$ 9,425.40	\$ (66.26)	\$ 2,734,574.91

AUDIT OPINION

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

The financial statements of the internal funds of all 40 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during the 2020-2021 and/or 2021-2022 fiscal years, on the accrual basis of accounting.

As of June 30, 2021, for 19 schools/centers in this report, total combined receipts and disbursements amounted to \$3,297,892.44 and \$(3,504,139.45), respectively, while total combined Fund Balance amounted to \$2,225,497.17 (Pages 6-8).

As of June 30, 2022, for all 40 schools/centers in this report, total combined receipts and disbursements amounted to \$6,390,205.03 and \$(6,395,400.72), respectively, while total combined Fund Balance amounted to \$2,734,574.91 (Pages 9-14).

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

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

Tamara Wain

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

INTERNAL CONTROLS RATING

The internal control ratings for the 40 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Joella C. Good Elementary	✓			✓			Not Likely to impact.
Gratigny Elementary	✓			✓			Not Likely to impact.
North Dade Center for Modern Languages	✓			✓			Not Likely to impact.
Rainbow Park Elementary	✓			✓			Not Likely to impact.
Mae M. Walters Elementary	✓			✓			Not Likely to impact.
Aventura Waterways K-8 Center	✓			✓			Not Likely to impact.
North County K-8 Center	✓			✓			Not Likely to impact.
North Miami Middle	✓			✓			Not Likely to impact.
Robert Renick Educational Center	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Emerson Elementary	✓			✓			Not Likely to impact.
Toussaint L'Ouverture Elementary	✓			✓			Not Likely to impact.
Melrose 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	
Kelsey L. Pharr Elementary	✓			✓			Not Likely to impact.
Rockway Elementary	✓			✓			Not Likely to impact.
Key Biscayne K-8 Center	✓			✓			Not Likely to impact.
Carrie P. Meek/Westview K-8 Center	✓			✓			Not Likely to impact.
Ruben Dario Middle	✓			✓			Not Likely to impact.
Shenandoah Middle	✓			✓			Not Likely to impact.
West Miami Middle	✓			✓			Not Likely to impact.
Miami Springs Senior	✓			✓			Not Likely to impact.
Ronald W. Reagan/Doral Senior	✓			✓			Not Likely to impact.
<u>South Region Office Schools/Centers</u>							
Norma Butler Bossard Elementary	✓			✓			Not Likely to impact.
Wesley Matthews Elementary	✓			✓			Not Likely to impact.
Redland Elementary	✓			✓			Not Likely to impact.
Air Base K-8 Center for International Education	✓			✓			Not Likely to impact.
Gateway Environmental K-8 Learning Center	✓			✓			Not Likely to impact.
Cutler Bay Middle	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Glades Middle	✓			✓			Not Likely to impact.
Hammocks Middle	✓			✓			Not Likely to impact.
Center for International Education: A Cambridge Associate School	✓			✓			Not Likely to impact.
Arthur and Polly Mays 6-12 Conservatory of the Arts	✓			✓			Not Likely to impact.
South Dade Senior	✓			✓			Not Likely to impact.
<u>Adult Education Centers/Technical Colleges</u>							
George T. Baker Aviation Technical College	✓			✓			Not Likely to impact.
English Center	✓			✓			Not Likely to impact.
Miami Coral Park Adult and Community Education Center	✓			✓			Not Likely to impact.
Miami Jackson Adult Education Center	✓			✓			Not Likely to impact.
North Miami Adult Education Center	✓			✓			Not Likely to impact.
William H. Turner Technical Arts Adult and Community Education Center	✓			✓			Not Likely to impact.
<u>Alternative Education Center</u>							
C.O.P.E. Center North	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Other Center (District)</u>							
Greater Miami Athletic Conference	✓			✓			Not Likely to impact.

SUMMARY SCHEDULE OF AUDIT RESULTS CURRENT AND PRIOR AUDIT PERIODS

Summary of audit results for the 40 schools/centers included in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
2181	Joella C. Good Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
2241	Gratigny Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
5131	North Dade Center for Modern Languages	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4541	Rainbow Park Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
5711	Mae M. Walters Elementary	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
0231	Aventura Waterways K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
3821	North County K-8 Center	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
6631	North Miami Middle	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
8151	Robert Renick Educational Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
<u>Central Region Office Schools/Centers</u>							
1641	Emerson Elementary	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
3051	Toussaint L'Ouverture Elementary	Int. Funds: 2021-2022 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2020-2021	None	
3181	Melrose Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4401	Kelsey L. Pharr Elementary	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
4721	Rockway Elementary	Int. Funds: 2021-2022 Title I: 2020-2021 Payroll & P- Card: 2020-2021 Data Security: 2020-2021	None		Int. Funds: 2020-2021 FTE: 2021-2022 SP2	None	
2741	Key Biscayne K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
5901	Carrie P. Meek/Westview K-8 Center	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6121	Ruben Dario Middle	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
6841	Shenandoah Middle	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
6961	West Miami Middle	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
7511	Miami Springs Senior	Int. Funds: 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2020-2021	None	
7241	Ronald W. Reagan/Doral Senior	Int. Funds: 2021-2022	None		Int. Funds: 2020-2021	None	
<u>South Region Office Schools/Centers</u>							
0125	Norma Butler Bossard Elementary	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
3111	Wesley Matthews Elementary	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2018-2019 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
4581	Redland Elementary	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
0041	Air Base K-8 Center for International Education	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020 FTE: 2019-2020 SP3	None	
4031	Gateway Environmental K-8 Learning Center	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020 Title I: 2019-2020 Payroll & P-Card: 2019-2020 Data Security: 2019-2020	None	
6111	Cutler Bay Middle	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
6211	Glades Middle	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	
6221	Hammocks Middle	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2019-2020	None	
7021	Center for International Education: A Cambridge Associate School	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020 FTE: 2020-2021 SP3	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
7351	Arthur and Polly Mays 6-12 Conservatory of the Arts	Int. Funds: 2020-2021 2021-2022 Title I: 2020-2021 Payroll: 2020-2021 Data Security: 2020-2021 2021-2022	None		Int. Funds: 2018-2019 2019-2020 FTE: 2019-2020 SP3	None	
7701	South Dade Senior	Int. Funds: 2020-2021 2021-2022 FTE: 2021-2022 SP3	None		Int. Funds: 2018-2019 2019-2020	None	
<u>Adult Education Centers/Technical Colleges</u>							
7801	George T. Baker Aviation Technical College	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
7841	English Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2018-2019 2019-2020	None	
7272	Miami Coral Park Adult and Community Education Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
7342	Miami Jackson Adult Education Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
7592	North Miami Adult Education Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
7602	William H. Turner Technical Arts Adult and Community Education Center	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT SCOPE PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT SCOPE PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)	Total Per Center	Area Of Findings	Prior Fiscal Year(s)	Total Per Center	Area Of Findings
<u>Alternative Education Center</u>							
8121	C.O.P.E. Center North	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2019-2020	None	
<u>Other Center (District)</u>							
9723	Greater Miami Athletic Conference	Int. Funds: 2020-2021 2021-2022	None		Int. Funds: 2018-2019 2019-2020	None	
TOTAL			None			None	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 40 schools/centers with **no audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
2181	Joella C. Good Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Lizette G. O'Halloran (Through June 2022; retired)	Principal: • Ms. Mileydis Torrens (Change of Principal Since Prior Audit).
		Treasurers: Ms. Mareinma Delgado (Through May 2022; on leave) Mr. Jorge L. Parra (Temporary)	Treasurer: Mr. Jorge L. Parra (Temporary) Ms. Mareinma Delgado (returned from leave) (Change of Treasurer Since Prior Audit).
2241	Gratigny Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Dr. Bisleixis Tejeiro (Through June 2022; presently Principal at Aventura Waterways K-8 Center)	Principal: • Ms. Marie R. Dugas (Change of Principal Since Prior Audit).
		Treasurer: Ms. Francis Perez	Treasurer: Ms. Francis Perez (No Change).
5131	North Dade Center for Modern Languages ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Robin T. Armstrong (Through June 2022; presently District Director at Mental Health Services)	Principal: • Ms. Latoya A. James (Change of Principal Since Prior Audit).
		Treasurer: Ms. Teresita Valdes	Treasurer: Ms. Teresita Valdes (No Change).
4541	Rainbow Park Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Chanda O. Scott (Through June 2022; presently Principal at North County K-8 Center)	Principal: • Mr. David T. Ladd (Change of Principal Since Prior Audit).
		Treasurer: Ms. Latania E. Burnett-Robinson	Treasurer: Ms. Latania E. Burnett-Robinson (No Change).
5711	Mae M. Walters Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Mileydis Torrens (Through June 2022; presently Principal at Joella C. Good Elementary)	Principal: • Ms. Elizabeth Chardon (Change of Principal Since Prior Audit).
		Treasurer: Ms. Rosa M. Lopez-Casa	Treasurer: Ms. Rosa M. Lopez-Casa (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
0231	Aventura Waterways K-8 Center ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Yesenia M. Aponte (Through June 2022; presently Administrative Director at the Educational Transformation Office)	Principal: • Dr. Bisleixis Tejeiro (Change of Principal Since Prior Audit).
		Treasurers: Ms. Altagracia Rosemond-Tang (Through January 2022) Ms. Majayura N. Hurtado	Treasurer: Ms. Majayura N. Hurtado (No Change).
3821	North County K-8 Center ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Aisha V. Marrero (Through June 2022; presently Principal at Robert Renick Education Center)	Principal: • Ms. Chanda O. Scott (Change of Principal Since Prior Audit).
		Treasurer: Ms. Sybil W. York	Treasurer: Ms. Sybil W. York (No Change).
6631	North Miami Middle ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Miriame Stewart (Through June 2022; presently Principal at North Miami Senior High)	Principal: • Dr. Philippe J. Napoleon (Change of Principal Since Prior Audit).
		Treasurers: Mr. Joseph Voltaire (Through September 2021) Ms. Christyn L. Alexander	Treasurer: Ms. Christyn L. Alexander (No Change).
8151	Robert Renick Educational Center ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Emirce Guerra (Through June 2022; presently Principal at Gertude K. Edelman/Sabal Palm Elementary)	Principal: • Ms. Aisha V. Marrero (Change of Principal Since Prior Audit).
		Treasurer: Ms. Belinda Aldridge	Treasurer: Ms. Belinda Aldridge (No Change).
<u>Central Region Office Schools/Centers</u>			
1641	Emerson Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Kristin E. Hayes (Through June 2022; presently Principal at Coconut Grove Elementary)	Principal: • Mr. Sergio A. Muñoz (Change of Principal Since Prior Audit).
		Treasurers: Ms. Teresita V. Rodriguez (Through January 2022) Ms. Rosario Manzano	Treasurer: Ms. Rosario Manzano (Change of Treasurer Since Prior Audit).
3051	Toussaint L'Ouverture Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Mr. James Dominique (Through June 2022; presently Principal at Miami Edison Senior High)	Principal: • Mr. Paul M. Clermont (Change of Principal Since Prior Audit).
		Treasurers: Ms. Kenneshia B. Hunt (Through November 2021) Ms. Felicia Y. Cox (Through July 2022)	Treasurer: Ms. Markia A. Fox (Change of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
3181	Melrose Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Mr. Sergio A. Muñoz (Through June 2022; presently Principal at Emerson Elementary School)	Principal: • Ms. Dania Garcia (Change of Principal Since Prior Audit).
		Treasurer: Ms. Lourdes L. Valdivia	Treasurer: Ms. Lourdes L. Valdivia (No Change).
4401	Kelsey L. Pharr Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Teandra E. Calixte (Through June 2022; presently Principal at Jose de Diego Middle School)	Principal: • Mr. Keith B. Parrimore (Change of Principal Since Prior Audit).
		Treasurer: Ms. Carolyn E. Ellis	Treasurer: Ms. Carolyn E. Ellis (No Change).
4721	Rockway Elementary ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Julissa Piña (Through June 2022; presently Principal at Key Biscayne K-8 Center)	Principal: • Ms. Shante N. Thompson (Change of Principal Since Prior Audit).
		Treasurer: Ms. Raquel Rojas	Treasurer: Ms. Raquel Rojas (No Change).
2741	Key Biscayne K-8 Center ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Michelle L. Coto (Through June 2022; presently Principal at Shenandoah Middle School)	Principal: • Ms. Julissa Piña (Change of Principal Since Prior Audit).
		Treasurer: Ms. Dianelys Parente	Treasurer: Ms. Dianelys Parente (No Change).
5901	Carrie P. Meech/Westview K-8 Center ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Marchel D. Woods (Through June 2022; resigned)	Principal: • Dr. Cynthia L. Hannah (Change of Principal Since Prior Audit).
		Treasurer: Ms. Taneisha L. Robinson	Treasurer: Ms. Taneisha L. Robinson (No Change).
6121	Ruben Dario Middle ^(a) (1-Year Audit) (2021-2022)	Principal: • Dr. Verona C. McCarthy (Through June 2022; retired)	Principal: • Mr. Juan C. Boue (Change of Principal Since Prior Audit).
		Treasurer: Ms. Salvadora D. Rodriguez	Treasurer: Ms. Salvadora D. Rodriguez (No Change).
6841	Shenandoah Middle ^(a) (1-Year Audit) (2021-2022)	Principal: • Ms. Bianca M. Calzadilla (Through June 2022; presently District Director at the office of Professional Standards)	Principal: • Ms. Michelle L. Coto (Change of Principal Since Prior Audit).
		Treasurers: Ms. Teresita M. Garcia (Through November 2021) Ms. Lilliam E. Rivero (Through June 2022)	Treasurer: Ms. Shaneka Woody (Change Of Treasurer Since Prior Audit).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6961	West Miami Middle ^(a) (1-Year Audit) (2021-2022)	Principals: <ul style="list-style-type: none"> • Ms. Katyna D. Lopez-Martin (Through July 2021; presently Administrative Director at the office of Labor Relations) • Dr. Amaris Leal (Through June 2022; resigned) 	Principal: <ul style="list-style-type: none"> • Mr. Roniel Osorio (Change of Principal Since Prior Audit).
		Treasurers: Ms. Barbara C. Montesino (Through August 2021) Ms. Maybel Marin (Through March 2022) Ms. Alyssa Chavez (Through June 2022)	Treasurer: Ms. Barbara C. Montesino (Change Of Treasurer Since Prior Audit).
7511	Miami Springs Senior ^(a) (1-Year Audit) (2021-2022)	Principal: <ul style="list-style-type: none"> • Mr. Alfred V. Torossian (Through June 2022; presently Principal at Miami Beach Senior High) 	Principal: <ul style="list-style-type: none"> • Mr. Nelson L. Gonzalez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Melba R. Alfonso (Through June 2022)	Treasurer: Ms. Monica A. Neri-Gutierrez (Change Of Treasurer Since Prior Audit).
7241	Ronald W. Reagan/Doral Senior ^(a) (1-Year Audit) (2021-2022)	Principal: <ul style="list-style-type: none"> • Mr. Juan C. Boue (Through June 2022; presently Principal at Ruben Dario Middle School) 	Principal: <ul style="list-style-type: none"> • Mr. Ramon J. Garrigo (Change Of Principal Since Prior Audit).
		Treasurer: Mr. Alex Dor	Treasurer: Mr. Alex Dor (No Change).
<u>South Region Office Schools/Centers</u>			
0125	Norma B. Bossard Elementary (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Dr. Concepcion C. Santana 	Principal: <ul style="list-style-type: none"> • Dr. Concepcion C. Santana (No Change).
		Treasurer: Ms. Jessica Miller	Treasurer: Ms. Jessica Miller (No Change).
3111	Wesley Matthews Elementary (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Ms. Armandina Acosta-Leon 	Principal: <ul style="list-style-type: none"> • Ms. Armandina Acosta-Leon (No Change).
		Treasurer: Ms. Maria I. Ramos	Treasurer: Ms. Maria I. Ramos (No Change).
4581	Redland Elementary (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Mr. Adrian Montes 	Principal: <ul style="list-style-type: none"> • Mr. Adrian Montes (No Change).
		Treasurer: Ms. Dayamy Gonzalez	Treasurer: Ms. Dayamy Gonzalez (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
0041	Air Base K-8 Center for International Education (2-Year Audit) (2020-21 & 2021-22)	Principals: <ul style="list-style-type: none"> • Mr. Raul Calzadilla, Jr. (Through July 2020; retired) • Mr. Alonza Pendergrass III 	Principal: <ul style="list-style-type: none"> • Mr. Alonza Pendergrass III (No Change).
		Treasurer: Ms. Elizabeth Serrano	Treasurer: Ms. Elizabeth Serrano (No Change).
4031	Gateway Environmental K-8 Learning Center (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Ms. Tiffany D. Anderson 	Principal: <ul style="list-style-type: none"> • Ms. Tiffany D. Anderson (No Change).
		Treasurer: Ms. Alexa Matias	Treasurer: Ms. Alexa Matias (No Change).
6111	Cutler Bay Middle (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Mr. Ignacio Rodriguez 	Principal: <ul style="list-style-type: none"> • Mr. Ignacio Rodriguez (No Change).
		Treasurer: Ms. Vivian G. Azcuy	Treasurer: Ms. Vivian G. Azcuy (No Change).
6211	Glades Middle (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Ms. Cynthia Valdes-Garcia 	Principal: <ul style="list-style-type: none"> • Ms. Cynthia Valdes-Garcia (No Change).
		Treasurers: Ms. Alina M. Revilla (Through February 2022) Ms. Analy Rodriguez (Through June 2022)	Treasurer: Ms. Jacqueline Moreira Dixon (Change Of Treasurer Since Prior Audit).
6221	Hammocks Middle (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Ms. Deborah Leal 	Principal: <ul style="list-style-type: none"> • Ms. Deborah Leal (No Change).
		Treasurer: Ms. Karen E. Talavera	Treasurer: Ms. Karen E. Talavera (No Change).
7021	Center for International Education: A Cambridge Associate School (2-Year Audit) (2020-21 & 2021-22)	Principals: <ul style="list-style-type: none"> • Ms. Lisa L. Pizzimenti-Bradshaw (Through April 2021; Retired) • Ms. Jennifer C. Rodriguez-Ledesma 	Principal: <ul style="list-style-type: none"> • Ms. Jennifer C. Rodriguez-Ledesma (No Change).
		Treasurers: Ms. Blanca I. Osuna Ms. Vicki L. Hernandez (Part-Time)	Treasurers: Ms. Blanca I. Osuna Ms. Vicki L. Hernandez (Part-Time) (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7351	Arthur and Polly Mays 6-12 Conservatory of the Arts ^(a) (2-Year Audit) (2020-21 & 2021-22)	Principals: <ul style="list-style-type: none"> • Mr. Martin T. Reid (Through November 2021; presently Administrative Director at the South Region Office) • Dr. Carmen Jones-Carey 	Principal: <ul style="list-style-type: none"> • Dr. Carmen Jones-Carey (Change Of Principal Since Prior Audit).
		Treasurer: Ms. Vivian S. Morales	Treasurer: Ms. Vivian S. Morales (No Change).
7701	South Dade Senior (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Mr. Jay C. De Armas 	Principal: <ul style="list-style-type: none"> • Mr. Jay C. De Armas (No Change).
		Treasurer: Ms. Marannette A. Moore	Treasurer: Ms. Marannette A. Moore (No Change).
<u>Adult Education Centers/Technical Colleges</u>			
7801	George T. Baker Aviation Technical College (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Mr. Ciro R. Hidalgo 	Principal: <ul style="list-style-type: none"> • Mr. Ciro R. Hidalgo (No Change).
		Treasurer: Ms. Arvidette D. Albury	Treasurer: Ms. Arvidette D. Albury (No Change).
7841	English Center (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Ms. Yamila M. Carballo 	Principal: <ul style="list-style-type: none"> • Ms. Yamila M. Carballo (No Change).
		Treasurers: Ms. Rosalba Gonzalez (Through May 2022) Ms. Nuria M. Oliu (Through August 2022) Ms. Leidy Perez Ms. Daniela Cabrera	Treasurers: Ms. Leidy Perez Ms. Daniela Cabrera (Change Of Treasurers Since Prior Audit).
7272	Miami Coral Park Adult and Community Education Center (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Ms. Alicia Hidalgo 	Principal: <ul style="list-style-type: none"> • Ms. Alicia Hidalgo (No Change).
		Treasurer: Mr. Alexander Almanza	Treasurer: Mr. Alexander Almanza (No Change).
7342	Miami Jackson Adult Education Center (2-Year Audit) (2020-21 & 2021-22)	Principal: <ul style="list-style-type: none"> • Mr. Ron A. Butler 	Principal: <ul style="list-style-type: none"> • Mr. Ron A. Butler (No Change).
		Treasurer: Ms. Karen A. Thompson	Treasurer: Ms. Karen A. Thompson (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 schools/centers).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
7592	North Miami Adult Education Center (2-Year Audit) (2020-21 & 2021-22)	Principal: • Mr. Franklyn J. Glasford	Principal: • Mr. Franklyn J. Glasford (No Change).
		Treasurer: Ms. Tamiko S. Jones	Treasurer: Ms. Tamiko S. Jones (No Change).
7602	William H. Turner Technical Arts Adult & Community Education Center (2-Year Audit) (2020-21 & 2021-22)	Principal: • Mr. Uwezo B. Frazier	Principal: • Mr. Uwezo B. Frazier (No Change).
		Treasurers: Ms. Cassandra E. Blevins (Through March 2022) Ms. Latosha T. Styles (Temporary through July 2022)	Treasurer: Ms. Shewana P. Sanders (Change Of Treasurer Since Prior Audit).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Alternative Education Center</u>			
8121	C.O.P.E. Center North (2-Year Audit) (2020-21 & 2021-22)	Principal: • Dr. Ebony N. Dunn	Principal: • Dr. Ebony N. Dunn (No Change).
		Treasurer: Ms. Rhonda D. Miller	Treasurer: Ms. Rhonda D. Miller (No Change).
<u>Other Center (District)</u>			
9723	Greater Miami Athletic Conference (GMAC) ^(a) (2-Year Audit) (2020-21 & 2021-22)	Site Administrator: • Mr. Reginald J. Fox (Through June 2022; presently Administrator Director of Adult/Vocational /Alternative & Community Education)	Site Administrator: • Mr. Ronald G. Redmon (Change Of Site Administrator Since Prior Audit).
		GMAC Executive Secretaries: Mr. Dung T. Nguyen (Through August 2020) Ms. Latoya D. Williams Business Management Assistant: Ms. Marisol G. Diaz	GMAC Executive Secretary: Ms. Latoya D. Williams (No Change). Business Management Assistant: Ms. Marisol G. Diaz (No Change).

Note:

(a) Change of Principal/Administrator at this school/center since prior audit (23 schools/centers).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 43 schools/centers. The results of the property inventories are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
2181	Joella C. Good Elementary	116	\$ 282,513	-	\$ -	\$ -	1	\$ 1,425
2241	Gratigny Elementary	101	285,894	-	-	-	-	-
5131	North Dade Center for Modern Languages	58	129,191	-	-	-	-	-
4541	Rainbow Park Elementary	119	275,426	-	-	-	-	-
5711	Mae M. Walters Elementary	128	276,575	-	-	-	-	-
0231	Aventura Waterways K-8 Center	314	684,716	-	-	-	-	-
3821	North County K-8 Center	73	175,297	-	-	-	-	-
6631	North Miami Middle	229	558,287	-	-	-	-	-
8151	Robert Renick Educational Center	137	475,019	-	-	-	-	-
<u>Central Region Office Schools/Centers</u>								
1641	Emerson Elementary	112	261,763	-	-	-	-	-
3051	Toussaint L'Ouverture Elementary	84	201,868	-	-	-	-	-
3181	Melrose Elementary	158	435,395	-	-	-	-	-
4401	Kelsey L. Pharr Elementary	85	213,159	1	1,984	-	-	-

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		
4721	Rockway Elementary	81	200,660	-	-	-	-	-
2741	Key Biscayne K-8 Center	307	593,388	-	-	-	-	-
5901	Carrie P. Meek/Westview K-8 Center	140	437,313	-	-	-	-	-
6121	Ruben Dario Middle	252	646,753	-	-	-	-	-
6841	Shenandoah Middle	218	529,769	-	-	-	-	-
6961	West Miami Middle	209	526,076	-	-	-	-	-
7511	Miami Springs Senior	452	1,275,753	-	-	-	-	-
7241	Ronald W. Reagan/Doral Senior	483	1,371,160	-	-	-	-	-
South Region Office Schools/Centers								
0125	Norma Butler Bossard Elementary	190	408,970	-	-	-	-	-
3111	Wesley Matthews Elementary	91	195,886	-	-	-	-	-
4581	Redland Elementary	127	306,334	-	-	-	-	-
4611	Redondo Elementary ^(a)	116	269,524	-	-	-	-	-
5281	South Miami Heights Elementary ^(a)	108	238,290	-	-	-	-	-
0041	Air Base K-8 Center for International Education	206	468,129	-	-	-	-	-

Notes:

(a) Property audit results had not been completed at time of publication in July 2022 (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		
4031	Gateway Environmental K-8 Learning Center	253	577,053	-	-	-	-	-
6111	Cutler Bay Middle	186	502,592	-	-	-	-	-
6211	Glades Middle	222	538,190	-	-	-	-	-
6221	Hammocks Middle	284	667,475	-	-	-	-	-
7021	Center for International Education: A Cambridge Associate School	173	429,544	-	-	-	-	-
7351	Arthur and Polly Mays 6-12 Conservatory of the Arts	323	790,947	-	-	-	5	5,299
7701	South Dade Senior	960	3,066,008	-	-	-	-	-
<u>Adult Education Centers/Technical Colleges</u>								
7801	George T. Baker Aviation Technical College	548	10,299,439	-	-	-	-	-
7841	English Center	192	392,508	-	-	-	-	-
7272	Miami Coral Park Adult and Community Education Center	14	41,327	-	-	-	-	-
7342	Miami Jackson Adult Education Center	6	10,625	-	-	-	-	-
7592	North Miami Adult Education Center	21	55,352	-	-	-	-	-
7702	South Dade Technical College ^(a)	192	626,569	-	-	-	-	-
7602	William H. Turner Technical Arts Adult and Community Education Center	20	97,571	-	-	-	-	-

Note:

(a) Property audit results had not been completed at time of publication in July 2022 (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		
<u>Alternative Education Center</u>								
8121	C.O.P.E. Center North	63	186,869	-	-	-	-	-
<u>Other Center (District)</u>								
9723	Greater Miami Athletic Conference	40	114,903	-	-	-	-	-
TOTALS		8,191	\$ 30,120,080	1	\$ 1,984	\$ -	6	\$ 6,724

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of our audits were to:

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

The scope of our internal fund audits covered operations during the period of July 1, 2020 through June 30, 2021 and/or July 1, 2021 through June 30, 2022 (depending on whether the audit scope was a one or two-year audit at the individual school/center audited). Also, depending on the individual school/center audited:

- the scope of the Title I Program (including Purchasing Card Program expenditures) was the 2020-2021 fiscal year;
- the scope of payroll was the 2020-2021 fiscal year;
- the scope of the selected information technology controls audit covered 2020-2021 or both 2020-2021 and 2021-2022 fiscal years;
- the scope of the FTE audit was the 2021-2022, Survey Period 3 (February 2022); and
- the scope of the Property Inventory audit was the 2022-2023 fiscal year.

Our procedures were as follows:

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

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

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

Internal Control Matters

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

BACKGROUND

INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2021 and June 30, 2022, was 0.08% and 1.07%, 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.



Other Center within Internal Funds:

The Greater Miami Athletic Conference

The Greater Miami Athletic Conference (GMAC), regulates and promotes interscholastic athletics among its membership, which is comprised of all Miami-Dade County Public Schools (M-DCPS) that participate in interscholastic athletics. Its purpose is to manage all athletic events in the district, within the policies of the GMAC, Florida High School Athletic Association (FHSAA) and School Board policies. The Executive Committee of the GMAC consists of school district employees, most of whom are principals and athletic directors. The President of the GMAC Executive Committee for 2020-2021 and 2021-2022 fiscal years was Ms. Victoria G. Dobbs, Principal, Miami Palmetto Senior High School.

The Dade County Athletic Equalization Fund

The Dade County Athletic Equalization Fund was established to aid the athletic programs at senior high schools in financial distress. To assure the viability of this Fund, schools are required to repay amounts borrowed, for which no interest is charged. Presently, the GMAC's Executive Secretary serves as the trustee of the funds with oversight from the Administrative Director, Division of Athletics, Activities and Accreditation.

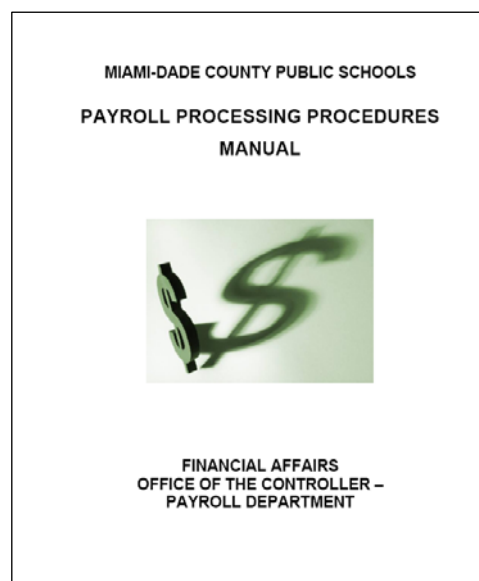
During the two-year audit period ending June 30, 2022, the funds were maintained in a Trust Fund account within the Internal Funds of GMAC. This account, which had a balance of \$29,119 at the start of the audit period, did not experience financial activity during the audit period and closed the 2020-2021 and 2021-2022 fiscal years with a balance of \$29,119.

PROPERTY

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

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

PAYROLL



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

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

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

Subsequently, the payroll department reviews the information and processes the payroll.

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

PURCHASING CARD (P-CARD) PROGRAM

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

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

TITLE I PROGRAM



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

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

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

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

FULL-TIME EQUIVALENT (FTE)

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

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

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

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

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the District transmits the information to the FDOE. During the 2021-2022 fiscal year, months selected by the FDOE for these surveys are as follows:

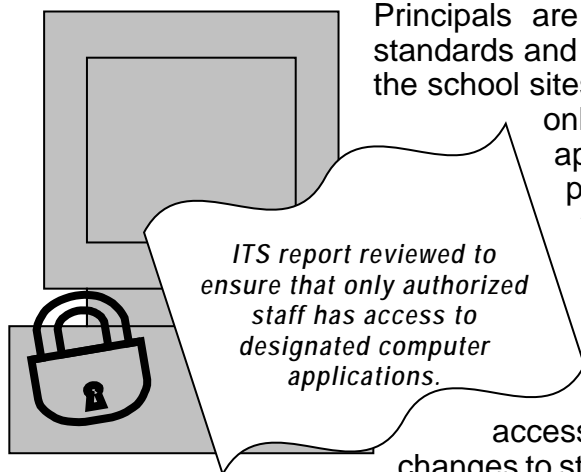
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

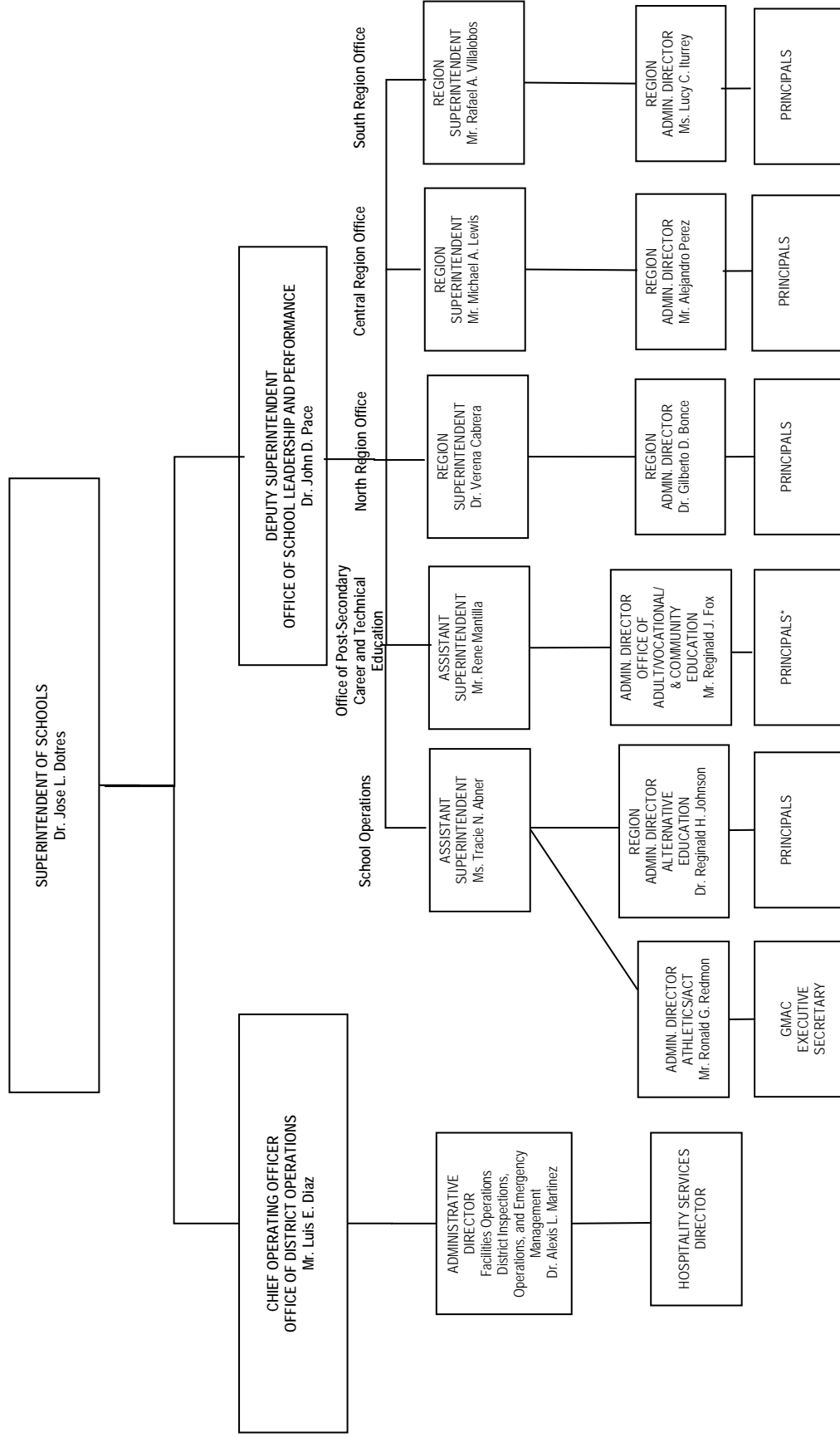
FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT



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

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



*Includes Systemwide Business and Industry Service Center.

Anti-Discrimination Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

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

**Office of Civil Rights Compliance
(CRC) Executive Director/Title IX
Coordinator 155 N.E. 15th Street,
Suite P104E Miami, Florida 33132
Phone: (305) 995-1580 TDD: (305) 995-2400
Email: crc@dadeschools.net Website:
<https://hrdadeschools.net/civilrights>**



Miami-Dade County Public Schools

INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS September 2022

Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
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<http://mca.dadeschools.net>