

# AUDIT OF SELECTED SCHOOLS



**JUNE 2007**



Miami-Dade County Public Schools

# THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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Mr. Allen M. Vann, CPA  
Chief Auditor  
Office of Management and Compliance Audits

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**INTERNAL AUDIT REPORT  
SELECTED SCHOOLS**

**JUNE 2007**

**AUDIT COMMITTEE MEETING**

**JUNE 26, 2007**

**SCHOOL BOARD MEETING**

**JULY 11, 2007**

**OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Rudolph F. Crew, Ed.D.

**Chief Auditor**

Allen M. Vann, CPA

**Assistant Chief Auditor-School Audits**

Maria T. Gonzalez, CPA

**Assistant Chief Auditor-Operational  
and Performance Audits**

Trevor Williams, CPA

**Miami-Dade County School Board**

Agustin J. Barrera, Chair

Dr. Martin Karp, Vice Chair

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Perla Tabares Hantman

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Ana Rivas Logan

Dr. Marta Pérez

Dr. Solomon C. Stinson

June 18, 2007

Members of The School Board of Miami-Dade County, Florida

Members of The School Board Audit Committee

Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

This report contains the audit results of schools from the School Improvement Zone, various regional centers and Alternative Education. The audit period was for the fiscal year ended June 30, 2006.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds, property, and payroll records. We also reviewed the Purchasing Credit Card and Title I programs, as well as aspects of data security at selected schools. Property inventory results, including an analysis of property losses missing through the Plant Security Report process are reported herein.

The audits disclosed that four of the ten schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At six schools, we found deficiencies in the areas of internal funds and/or payroll.

Our review of the Purchasing Credit Card and Title I programs, and selected aspects of data security disclosed that procedures were generally followed at the schools where such reviews were performed. Physical inventory results showed that most schools were in compliance with property procedures; and losses reported missing through the Plant Security Report process were minimal.

Our findings and recommendations were discussed with the Principals, Regional Center and District staffs; and responses to those findings are included herein. In closing, we would like to recognize the schools' staff and administration for the cooperation and consideration that was provided to us during the audits.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

**Office of Management and Compliance Audits**

1450 N.E. Second Avenue, Room 415 • Miami, Florida 33132

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## **I. INTRODUCTORY SECTION**



## **EXECUTIVE SUMMARY**

The Office of Management and Compliance Audits has performed the audits of the following schools: five schools from the School Improvement Zone, three schools from Regional Center III, one school from Regional Center IV and one alternative education center. The audit period was the fiscal year ended June 30, 2006.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at two schools; (5) review of the "Authorized Applications for Employees by Locations Report" at four schools; and (6) review of Title I Program records and procedures at two schools.

### **Financial Statements, Title I Program Schedules of Expenditures and Control over Financial Reporting**

Notwithstanding the exceptions noted below, the financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the internal funds of the schools during the 2005-06 fiscal year, on the cash basis of accounting. Additionally, the Title I Program Schedule of Expenditures accompanying the audit reports of the individual schools (where such reviews were conducted) fairly summarize the activity corresponding to the 2005-06 fiscal year, on the cash basis of accounting.

Additionally, as of June 30, 2006, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools, except for the conditions noted below.

### **Summary of Audit Findings**

Records were maintained in good order and in accordance with prescribed policies and procedures at four of the ten schools included herein (See Schedule on page 9).

At each the schools listed below, senior management agreed with the findings discussed and also agreed to implement corrective action.

#### **Internal Funds**

At Norland Middle, unrecorded student remittances from a school fund-raiser were given directly to the vendor, thus bypassing procedures over school-sponsored activities. Consequently, we were unable to verify the propriety of the commission received from the vendor. A review of a similar fund-raiser conducted during the 2006-07 fiscal year revealed that all related transactions had been processed through the internal funds of the school, thus allowing us to verify the propriety of related transactions.

At Westview Middle, an unsuccessful yearbook campaign culminated with revenues from yearbook sales and ancillary fund-raising activities that were not sufficient to cover the cost of producing the yearbooks. The current yearbook activity disclosed similar conditions. The school administration decided to discontinue publishing yearbooks for the coming school year.

At Miami Shores Elementary, as of June 30, 2006, Fund 9 expenditures had not been processed for reimbursement since funds were not available for replenishing by year-end. Current Fund 9 activity disclosed the condition to still be prevalent. We found a similar condition during our last audit.

At the Juvenile Justice Center, the Instructional Materials and Supplies (Fund 9) reconciliations contained errors, the account had a deficit balance in February 2006, and expenditures were not being replenished on time. Our review of current year activity disclosed that their recordkeeping function needed improvement.

#### Payroll

At Miami Norland Senior, current payrolls disclosed instances of discrepancies in the payroll reported for hourly as well as daily paid employees. The necessary corrections were made at our request.

At Brownsville Middle, payrolls processed under the previous administration disclosed instances where hourly paid employees were either overpaid or underpaid a few hours and other instances where hourly payroll was not properly documented. Additionally, discrepancies in the leave reported on the Final Rosters were also detected. Corrections to the payroll were made as needed.

#### Property

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all ten schools in this report and those results are included herein. Included also are the results of property inventories of 13 other schools not previously reported. Approximately \$12 million was inventoried at the 23 schools reported herein.

- o Results of these inventories indicated that, of the 23 schools, 21 were in compliance with property procedures and property items were properly accounted for. At two schools, there was a total of three items at a cost of \$5,233 and a depreciated value of \$3,530 that could not be located during the inventories.
- o Our analysis of property losses reported through the Plant Security Report process showed five items at a cost of \$8,239 and a depreciated value of \$1,605 reported missing at three schools.



### Purchasing Credit Card Program

A review of the Purchasing Credit Card Program's records and procedures at two schools disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

### Data Security Quarterly Management Report And Approval Review

Our review of the "Authorized Applications for Employees by Locations Report" at four schools disclosed that the reports were signed by the principals to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.

### Title I Program

Our review of the Title I Program expenditures and procedures at two schools disclosed that there was general compliance with the Title I Administration Handbook. Based on our review, we determined that program funds allocated to the schools were generally used to supplement the educational program and not used to subsidize other school programs.

## BACKGROUND

The Office of Management and Compliance Audits has performed the audits of the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires an annual audit of internal funds.

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

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2006 was 4.76%.

The principal of each individual school, and his/her staff, are primarily responsible for performing the actual internal accounting functions in accordance with the Manual of Internal Fund Accounting and maintaining adequate internal controls. The financial statements are similarly the responsibility of management and were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

### 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. Accordingly, our office conducts yearly inventories at each school of all property items with an individual cost of \$1,000 or more, the results of which are reported herein.

### 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.



Each school processes its own biweekly payrolls. Timekeeping personnel enter the employees' time and attendance data, on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll. Once the checks/advice are printed, they are distributed throughout the District by Treasury Management.

#### Purchasing Credit Card (P-Card) Program

At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

The credit card program was designed to streamline the acquisition process by enabling employees at the schools to make small dollar purchases (less than \$1,000 per individual transaction) for materials and supplies. The program is managed by the Office of the Controller.

#### Data Security Quarterly Management Report and Approval Review

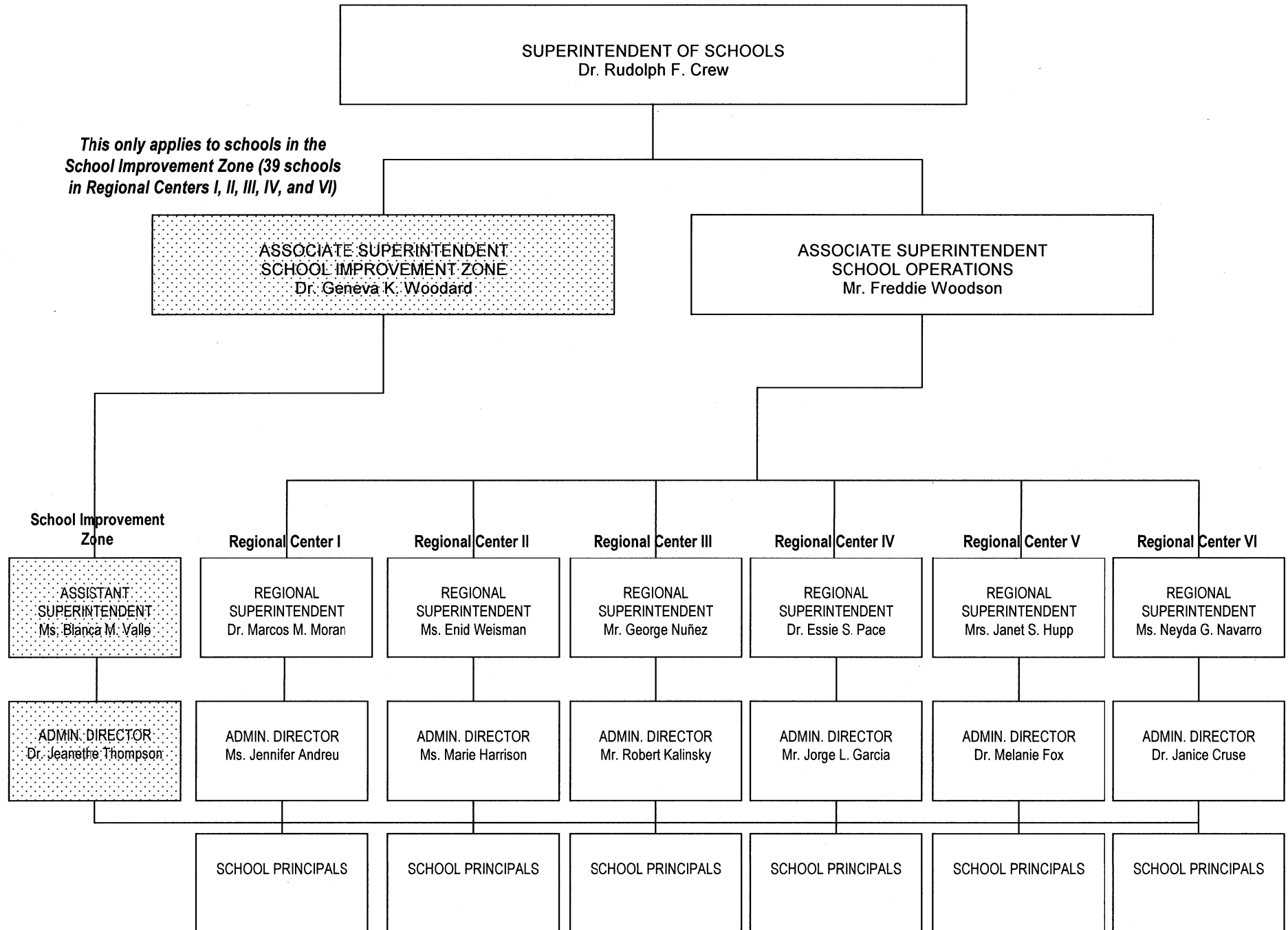
Principals are responsible to ensure that only authorized school staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this quarterly report to determine the appropriateness of computer applications approved for each school 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 at their schools.

#### Title I Program

Schools implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools 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 in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

At the schools, the principals administer the programs with oversight provided by the Regional Centers or the School Improvement Zone, under the overall direction of the Title I Administration Office. Schools 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. 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 effective February 2007.

# ORGANIZATIONAL CHART SCHOOL OPERATIONS AND SCHOOL IMPROVEMENT ZONE





## OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2006-07 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2006 of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

- express an opinion on the financial statements of the schools;
- evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Fund Accounting;
- provide assurances to the administration regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card programs procedures; and that certain information technology controls are in place.

In addition to the audit of internal funds we performed the following:

- An inventory of **all** property items with an individual cost of \$1,000 or more was taken at the schools to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools to evaluate the propriety of the preparation and processing of the payroll, and to determine adherence to the Payroll Processing Procedures Manual.
- A review of the purchasing credit card program records and procedures **currently in effect** was made at **selected** schools to determine compliance with the Purchasing Credit Card Program Policies & Procedures Manual.
- A review of Information Technology Services (ITS) "Authorized Applications for Employees by Locations Report" at **selected** schools to ascertain that they are currently being reviewed and signed by the principal and that, according to these reports, access to academic grade changes via the computer system is limited and restricted.
- A review of the Title I Program records and procedures was made at **selected** schools to determine compliance with the Title I Administration Handbook.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial

statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

## **Internal Controls**

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2006.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. To the extent that donations and grants were received, and particularly, at those schools where the Title I Program records and procedures were reviewed, we performed such tests as deemed appropriate in those circumstances to ensure that internal controls over financial reporting were adequate and to test compliance with all applicable Federal, State, District regulations and with the guidelines established in the Title I Administration Handbook, as applicable.

The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories.

Reportable conditions are covered in the individual audit report of the school where the conditions were noted, as well as summarized in the **Summary of Audit Findings section within the Executive Summary** of this report. 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.

## **SCHEDULE OF AUDIT FINDINGS**

**SELECTED SCHOOLS AND CENTERS  
SUMMARY SCHEDULE OF AUDIT FINDINGS**

Work Location No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
			Total per School	Area of Audit Findings	Total per School	Area of Audit Findings
<b><u>SCHOOL IMPROVEMENT ZONE SCHOOLS</u></b>						
6571	Norland Middle <sup>(1)</sup>	17	1	• Fund-raising	None	
6981	Westview Middle	22	1	• Yearbook	None	
7381	Miami Norland Senior <sup>(1)(2)</sup>	28	1	• Payroll	None	
6031	Brownsville Middle <sup>(1)(2)(3)</sup>	34	1	• Payroll	None	
2821	Lakeview Elementary <sup>(3)</sup>	41	None		None	
<b><u>REGIONAL CENTER III SCHOOLS</u></b>						
6521	Miami Springs Middle <sup>(4)</sup>	43	None		None	
4921	Seminole Elementary <sup>(4)</sup>	46	None		None	
0071	Eugenia B. Thomas El.	49	None		None	
<b><u>REGIONAL CENTER IV SCHOOL</u></b>						
3341	Miami Shores Elementary <sup>(1)</sup>	51	1	• Fund 9	None	
<b><u>ALTERNATIVE EDUCATION CENTER</u></b>						
8141	Juvenile Justice Center	56	1	• Fin. Mgt./ Fund 9	None	
	TOTAL		6		None	

**Notes:**

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (4 schools).
- (2) Change of principal since the prior audit at this school (2 schools).
- (3) Purchasing Credit Card Program records and procedures reviewed at this school (2 schools).
- (4) Title I Program records and procedures reviewed at this school (2 schools).

## **PROPERTY SCHEDULES**



**SELECTED SCHOOLS AND CENTERS  
CURRENT PROPERTY INVENTORY RESULTS  
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

WORK LOCATION NO.	SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
<b><u>SCHOOL IMPROVEMENT ZONE SCHOOLS</u></b>								
6571	Norland Middle	390	\$ 705,055	None			None	
6981	Westview Middle	243	511,869	2	\$ 3,434	\$ 2,608	None	
7381	Miami Norland Senior	416	839,157	None			4	\$ 6,497
6031	Brownsville Middle	382	825,197	None			None	
2821	Lakeview Elementary	135	369,766	None			None	
3581	Myrtle Grove Elementary <sup>(1)</sup>	216	391,493	None			None	
3701	Norland Elementary <sup>(1)</sup>	432	656,844	None			None	
<b><u>REGIONAL CENTER III SCHOOLS</u></b>								
6121	Ruben Dario Middle <sup>(1)</sup>	315	615,419	None			None	
6151	Doral Middle <sup>(1)</sup>	621	1,221,515	None			None	
6521	Miami Springs Middle	432	834,416	None			None	
0101	Arcola Lake Elementary <sup>(1)</sup>	114	240,637	None			None	
2331	Charles R. Hadley Elementary <sup>(1)</sup>	162	394,322	None			None	
4921	Seminole Elementary	148	272,266	None			None	
0071	Eugenia B. Thomas Elementary	170	398,034	None			None	
8119	The 500 Role Model Acad. of Exc. <sup>(1)</sup>	147	306,511	None			None	
<b><u>REGIONAL CENTER IV SCHOOL</u></b>								
3341	Miami Shores Elementary	237	446,353	None			None	
7901	New World School of the Arts Sr. <sup>(1)</sup>	122	241,637	1	1,799	922	None	
<b><u>REGIONAL CENTER V SCHOOL</u></b>								
3541	Robert Russa Moton Elementary <sup>(1)</sup>	321	669,009	None			None	
<b><u>ALTERNATIVE EDUCATION CENTER</u></b>								
8141	Juvenile Justice Center	74	123,143	None			None	
<b><u>SPECIALIZED EDUCATION CENTERS</u></b>								
0921	Neva King Cooper Educational Ctr. <sup>(1)</sup>	137	312,645	None			None	
8151	Robert Renick Educational Ctr. <sup>(1)</sup>	292	594,021	None			2	4,206
8181	Ruth Owens Krusé Educational Ctr. <sup>(1)</sup>	309	614,516	None			None	
9732	Merrick Educational Center <sup>(1)</sup>	207	378,504	None			None	
	TOTAL	6,022	\$ 11,962,329	3	\$ 5,233	\$ 3,530	6	\$ 10,703

**Notes:**

(1) Audit results previously published. Property audit results pending until now.

**SELECTED SCHOOLS AND CENTERS  
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS  
SINCE PRIOR PHYSICAL INVENTORY**

Work Location No.	Schools	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)		Total Depreciated Value
					Other	Computers	
SCHOOL IMPROVEMENT ZONE SCHOOLS							
6571	Norland Middle	1	2	\$ 2,580	\$ -	\$ 2,580	\$ -
6981	Westview Middle	1	1	1,189	-	1,189	292
REGIONAL CENTER IV SCHOOL							
7901	New World School of the Arts Sr.	2	2	4,470	2,290	2,180	1,313
	Totals	4	5	\$ 8,239	\$ 2,290	\$ 5,949	\$ 1,605

**Note:** Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

## **RESPONSES FROM SENIOR MANAGEMENT**

# MEMORANDUM

May 25, 2007  
GKW/2006-2007/151  
GKW/305-995-1850

**TO:** Mr. Allen Vann, Chief Auditor  
Office of Management and Compliance Audit

**FROM:** Geneva K. Woodard, Associate Superintendent  
School Improvement Zone

**SUBJECT: SCHOOL IMPROVEMENT ZONE (SIZ) SCHOOLS' AUDIT RESPONSES**

Please find attached the responses to the school audits conducted for the following schools in the School Improvement Zone:

- Miami Norland Senior High School (Payroll)
- Norland Middle School (Fund-Raising)
- Brownsville Middle School (Payroll)
- Westview Middle School (Yearbook)

The School Improvement Zone concurs with the principal's plan to provide assistance to the affected personnel at each of the aforementioned schools. We will continue the practice of monitoring the ongoing actions of the administrators at each location to prevent and eliminate future audit exceptions relating to internal funds.

Should you have any questions or concerns, please contact me at 305-995-1850 or Dr. Jeanethe D. Thompson, Administrative Director, School Improvement Zone, at 305-995-2417.

GKW/JDT:sr

## Attachments

cc: Mr. Freddie Woodson  
Mr. George A. Nunez  
Ms. Blanca M. Valle  
Ms. Enid Weisman  
Dr. Jeanethe D. Thompson  
Ms. Lavette Hunter  
Ms. Sharon Johnson  
Ms. Regina Lowe-Smith  
Ms. Cheryl Nelson  
Dr. Mark Soffian

**MEMORANDUM**

May 29, 2007

**TO:** Mr. Allen Vann, Chief Auditor  
Office of Management and Compliance Audits

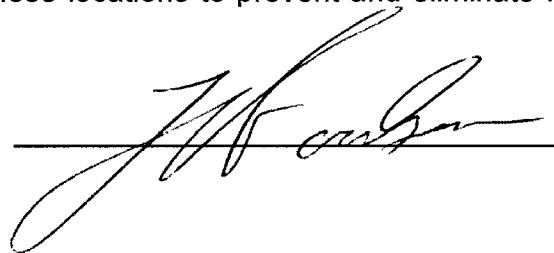
**FROM:** Freddie Woodson, Associate Superintendent  
School Operations

**SUBJECT: RESPONSES TO 2005-2006 INTERNAL FUNDS AUDIT FOR  
SELECTIVE SCHOOLS**

Please find attached responses to the internal funds audit conducted for the 2005-2006 fiscal year for the following selected schools:

- Miami Shores Elementary School
- Juvenile Justice Center

I concur with the assistance that the Regional Superintendent and Administrative Director, School Operations/Alternative Education plans to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate future audit exceptions in internal funds.

 FW

FW: CG  
M419

**Attachments**

cc: Dr. Essie S. Pace  
Dr. Steve Gallon III  
Ms. Maria T. González  
Ms. Cynthia Gracia



**MEMORANDUM**

May 17, 2007  
M#277/ESP/2006-07

**TO:** Mr. Freddie Woodson, Associate Superintendent  
School Operations

**FROM:** Essie C. Pace, Regional Superintendent  
Regional Center IV

**SUBJECT: RESPONSE TO 2005-2006 INTERNAL FUNDS AUDIT FOR REGIONAL  
CENTER IV ELEMENTARY SCHOOL**

Please find attached the response to the internal funds audit for the 2005-2006 fiscal year for the following school:

- Miami Shores Elementary School

Regional Center IV has reviewed the audit response for the above-mentioned school. As a result of the audit exception cited, the following support activities will be implemented at the regional level:

- The affected principal will be required to address specific fiscal management in their job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principal will have regional/district mini audit reviews conducted each semester for internal funds procedures, at their school during the 2007-2008 school year.
- The Regional Center IV Administrative Director, Business/Personnel, will review selected areas of the internal funds and financial management procedures and provide additional support and assistance to the affected school during the 2007-2008 school year.
- A mentor principal, payroll clerk or bookkeeper will be assigned to affected personnel.
- The affected principal will participate in the District's Money Matters Support Program during the 2007-2008 school year.

If you need additional information, please contact me at (305) 642-7555. Thank you for your continued support and assistance.

Attachments

cc: Mr. Jorge L. Garcia

# MEMORANDUM

May 28, 2007

TO: Mr. Freddie Woodson, Associate Superintendent  
School Operations

FROM: Steve Gallon III, Ed. D., Administrative Director  
School Operations/Alternative Education



SUBJECT: **RESPONSE TO 2005-2006 INTERNAL FUNDS AUDIT OF JUVENILE JUSTICE CENTER SCHOOL**

Attached please find the response to the internal funds audit for the 2005-2006 fiscal year for the Juvenile Justice Center School.

The Office of School Operations/Alternative Education has reviewed the audit responses from the principal relative to the cited audit exception and concurs with the subsequent plan of action. The following support activities will be implemented at the District level to prevent and eliminate future audit findings:

- The affected principal will be required to address specific fiscal management in his job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency.
- The affected principal will have district mini-audit reviews conducted each semester for internal funds procedures at their school during the 2007-2008 school year.
- The District Director for Alternative Education will provide additional support and assistance to the affected school during the 2007-2008 school year.
- The treasurer will register and attend professional development in the area of Internal Funds and Accounting Procedures provided by the District.
- The principal will participate in the District's Money Matters Support Program during the 2007-2008 school year.

Should you need additional information, please contact me at 305 995-1270.

SG:jc

# MEMORANDUM

May 15, 2007

**TO:** Dr. Steve Gallon III, Administrative Director  
School Operations/Alternative Education

**FROM:** Antonio Martinez, District Director   
School Operations/Alternative Outreach

**SUBJECT: RESPONSE TO 2005-2006 INTERNAL FUNDS AUDIT OF JUVENILE JUSTICE CENTER SCHOOL**

Attached please find the response to the internal funds audit for the 2005-2006 fiscal year for the Juvenile Justice Center School.

The Office of Alternative Education has reviewed the audit responses from the principal relative to the cited audit exception. The following support activities will be implemented at the District level:

- The District Director will provide the affected principal with additional support by conducting mini-audit reviews each semester on internal funds procedures during the 2007-2008 school year.
- The treasurer will be required to register and attend training in the area of Internal Funds and Accounting Procedures and attend (as applicable) during the District's Money Matters Support Program trainings.
- The affected principal will participate in the District's Money Matters Support Program during the 2007-2008 school year.

Should you need additional information, please contact me at 305 995-1804.

AM:vct  
M059  
Attachment

cc: Ms. Cynthia Gracia  
Mr. Orlando B. Milligan

## **II. INDIVIDUAL AUDIT REPORTS**

**SCHOOL IMPROVEMENT ZONE SCHOOLS**



NORLAND MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL\*

Address: 1235 N. W. 192 Terrace, Miami, Florida 33169

Date School Established: 1960

Grades: 6-8

Principal: Ms. Cheryl W. Nelson

Treasurer: Ms. Mae Anderson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 39,505.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>37,977.74</u>
TOTAL			<u><u>\$ 77,483.11</u></u>

\*School Improvement Zone School

## NORLAND MIDDLE SCHOOL (Continued)

### Property, Payroll and Data Security

Property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

### Internal Funds

Notwithstanding the exception noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

### Fund-Raising Activities

For the 2005-2006 fiscal year, the school held a holiday catalog fund-raiser. According to school staff and administration, remittances from student orders were given directly to the vendor, thus bypassing the school's bookkeeping function and the procedures over school-sponsored activities. Consequently, we were unable to determine the propriety of the commission or the total revenue. The school received a \$6,104 commission from this activity, which according to vendor records, generated revenues somewhere between \$17,400 and \$17,900.

The school held a similar fund-raiser during the 2006-07 fiscal year; however all associated transactions were processed through the internal funds of the school. We found that revenues generated from this activity, which amounted to almost \$12,800, were properly accounted for.

Section IV, Chapter 2 of the Manual of Internal Fund Accounting establishes the procedures for conducting fund-raising activities. We recommend compliance with established procedures. Also, the administration needs to closely monitor the fund raising activities going forward to ensure proper controls over the collection process and to promote accountability.

ACCESS CENTER II  
 SCHOOL - 6571 NORLAND MIDDLE SCHOOL

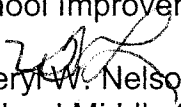
FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	660.00	680.00	20.00
MUSIC	1,168.05	732.00	1,208.50	.00	691.55
CLASSES AND CLUBS	27,298.66	68,580.08	70,233.87	2,504.25	28,149.12
TRUST	10,033.98	143,623.88	141,797.29	102.60	11,963.17
PROPERTY DEPOSITS	2,309.36	8,694.25	7,440.78	1,972.34-	1,590.49
SCHOOL STORE	1,276.82	.00	.00	.00	1,276.82
INSTRUCTIONAL AIDS	5,552.05	7,581.00	8,065.01	.00	5,068.04
GENERAL	14,139.33	25,165.86	20,448.66	1,132.65-	17,723.88
INSTRUCTIONAL MATE	1,444.27	31,708.38	22,027.61	125.00-	11,000.04
COMMUNITY SCHOOL	56.86	.00	.00	56.86-	.00
TOTAL	63,279.38	286,085.45	271,881.72	.00	77,483.11

CHECKING	39,505.37	INVESTMENTS	.00	SBMMF	37,977.74	TOTAL	77,483.11
		ACCOUNTS PAYABLE			.00		

## **MEMORANDUM**

May 17, 2007

**TO:** Dr. Geneva K. Woodard, Associate Superintendent  
School Improvement Zone

**FROM:**  Cheryl W. Nelson, Principal  
Norland Middle School

**SUBJECT:** **RESPONSE TO INTERNAL FUNDS AUDIT OF NORLAND  
MIDDLE SCHOOL – LOCATION #6571 FOR THE 2005-  
2006 SCHOOL YEAR**

The principal has conducted a thorough review of the school audit report for the 2005-2006 school year with the appropriate school personnel. Additionally, the principal held a meeting with the treasurer to discuss Section IV, Chapter 2 of the Manual of Internal Fund Accounting which establishes the procedures for conducting fundraising activities.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar problems in future audits. A more active role in monitoring fundraising will be taken by the principal.

The following corrective action(s) were taken:

1. The principal met with involved personnel and apprised them of the audit exception.
2. A memorandum was issued to all staff and reviewed during a faculty meeting, reminding them of outlined fundraising procedures and that all funds collected must be deposited into the school's internal funds accounts.
3. At the start of each school year, the treasurer will conduct training at the beginning of each year for all club sponsors, coaches, team leaders and administrators for the purpose of clarifying fundraising guidelines to ensure adherence to procedures outlined in the Manual of Internal Fund Accounting, Fundraising Section IV, Chapter 2-1. Copies of receipting, purchasing and student operating report procedures will be distributed and discussed. This workshop will be a prerequisite for sponsorship and any fundraising activities.
4. In addition to the principal, an assistant principal has been assigned the responsibility of monitoring internal accounts and fundraising procedures.

## **NORLAND MIDDLE SCHOOL (Continued)**

The following preventive strategies will be implemented to avoid audit exceptions in fundraising in the future:

1. The treasurer and sponsors were directed to adhere to the procedures delineated in Chapter 2 of the Manual of Internal Fund Accounting.
2. Procedures for collections and distribution will be implemented in keeping with internal funds guidelines.
3. The principal will meet with all sponsors and the treasurer biweekly to review student operating reports and adhere to requirements outlined in the Manual of Internal Fund Accounting for student activity Operating Report Procedures, Section IV, Chapter 2, 15-18.
4. The principal and treasurer will participate in district and region internal workshops relating to internal funds.

Should you have any questions, please do not hesitate to contact me at 305 653-1210. Thank you for your continued support.

CC: Ms. Blanca M. Valle  
Ms. Enid Weisman  
Dr. Jeanethe Thompson

WESTVIEW MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL\*

Address: 1901 N. W. 127 Street, Miami, Florida 33167

Date School Established: 1959

Grades: 6-8

Principal: Ms. Lavette S. Hunter

Treasurer: Ms. Sharon Lovett

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Banco Popular North America	--	0.25	\$ 19,377.16
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>10,386.32</u>
TOTAL			<u><u>\$ 29,763.48</u></u>

\*School Improvement Zone School



## WESTVIEW MIDDLE SCHOOL (Continued)

### Property and Payroll

A physical inventory of property items with an individual cost of \$1,000 or more showed that 2 items at a cost of \$3,434 and a depreciated value of \$2,608 could not be located. The Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more. Payroll procedures were generally adhered to.

### Internal Funds

Notwithstanding the exception noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

### Yearbook

After a hiatus of several years, the school resumed sponsoring a yearbook. However, of the 165 yearbooks ordered, only 76 were sold by year-end and an additional 22 were sold thereafter. According to the Principal, a contributing factor to the low sales was the late delivery of the books by the publisher. The late delivery resulted from apparent miscommunications and disagreements between the publisher and the school, as well as late changes to the yearbook order.

Revenues from yearbook sales and ancillary fund-raising activities were not sufficient to cover the cost of producing the yearbooks. Approximately \$1,100 from the General Fund was required to make up the shortfall.

We reviewed the yearbook activity for the current year and found that, although the school engaged a new publisher, the order was increased to 200 books. In order to boost sales, the school lowered the book's selling price to \$15, which was below cost, and planned several fund-raisers to cover the shortfall. As of May 8, 2007, only 88 books have been sold, and approximately \$3,300 has been collected from all these activities. We also found that the total cost of the yearbook this year increased from \$4,252 last year to \$5,050.

## WESTVIEW MIDDLE SCHOOL (Continued)

For both fiscal years, the financial transactions associated with the production and sale of the yearbooks were erroneously posted to the Memory Book account in the General Fund, instead, of the Yearbook account, in the Classes and Clubs. Also, the reports associated with the yearbook activity were not evident.

Section IV, Chapter 6 of the Manual of Internal Fund Accounting establishes the procedures for conducting this activity. Although the Manual allows principals the discretion to use General Fund revenues to subsidize expenditures for the school's yearbook it also indicates that, when yearbook costs have exceeded revenues in the previous year, alternatively less costly options should be explored before preparing the bids for the current year. Given the conditions cited above, we recommend that the school administration revisit this activity going forward to ensure that the number of books ordered is commensurate with the student demand and with a view toward fully covering the publishing costs.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06  
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 50

ACCESS CENTER III  
 SCHOOL - 6981 WESTVIEW MIDDLE SCHOOL


FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	200.00	.00	.00	.00	200.00
MUSIC	418.15	625.00	743.99	.00	299.16
CLASSES AND CLUBS	5,760.94	15,569.21	14,991.56	432.22-	5,906.37
TRUST	3,723.34	28,846.72	29,910.54	3,018.29	5,677.81
PROPERTY DEPOSITS	124.95	.00	.00	124.95-	.00
INSTRUCTIONAL AIDS	494.00	.00	.00	.00	494.00
GENERAL	1,577.65	10,656.65	8,926.88	537.88	3,845.30
INSTRUCTIONAL MATE	15,000.00	13,021.36	11,681.52	2,999.00-	13,340.84
TOTAL	27,299.03	68,718.94	66,254.49	.00	29,763.48

CHECKING	19,377.16	INVESTMENTS	.00	SBMMF	10,386.32	TOTAL	29,763.48
		ACCOUNTS PAYABLE	.00		.00		

## MEMORANDUM

May 17, 2007

**TO:** Dr. Geneva K. Woodard, Associate Superintendent  
School Improvement Zone

**FROM:** LaVette Hunter, Principal   
Westview Middle School

**SUBJECT:** WESTVIEW MIDDLE SCHOOL AUDIT RESPONSE FOR THE  
2005-2006 SCHOOL YEAR

The principal has thoroughly reviewed the issues cited in Internal Funds Audit Report for the 2005-2006 school year. Subsequently, a meeting was held with the treasurer and yearbook sponsor to develop and implement a corrective plan of action and preventive strategies. At this meeting, the principal reviewed Section IV, Chapter 6 of the Manual of Internal Fund Accounting, which establishes the procedures for conducting yearbook sales.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will take a more active role in monitoring the procedures to be followed for the sale of yearbooks.

The principal will confer at least monthly with the School Improvement Zone Business Director to review the status of actions initiated to ensure compliance with all of the guidelines established in the Manual of Internal Fund Accounting.

The following corrective actions were taken:

1. The principal met with the treasurer to review the audit findings and Section IV, Chapter 6 of the Manual of Internal Fund Accounting, which establishes procedures for conducting yearbook sales. (May 2007)
2. The principal directed the treasurer to immediately post all yearbook sales to the Yearbook account, Classes and Clubs, as required. (May 2007)
3. The principal directed the yearbook sponsor and treasurer to prepare and maintain all reports associated with the yearbook activity in accordance with established procedures in the Manual of Internal Fund Accounting. (May 2007)

The following preventive strategies have been established and will be implemented by the principal to prevent recurrence:

1. The principal will discontinue yearbook club effective 2007-2008 school year and until such time where pre-sales are prudent.
2. The principal will review, approve, and sign all contracts for yearbooks, pictures and memory books, if these clubs are ever reinstated. She will ensure that the number of books ordered is commensurate with student demand and with a view toward fully covering the publishing costs.
3. The principal will only sign yearbook or memory book contracts in accordance with the guidelines and procedures delineated in Section IV, Chapter 6 of the Manual of Internal Fund Accounting.

Should you have any questions, please do not hesitate to contact me at 305-681-6647.

cc: Ms. Blanca Valle  
Mr. George Nunez  
Jeanethe Thompson  
Mr. Robert Kalinsky

MIAMI NORLAND SENIOR HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL\*

Address: 1050 N. W. 195 Street, Miami, Florida 33169

Date School Established: 1958

Grades: 9-12

Principal During Audit Period: Ms. Gale Cunningham (Through November 2006; presently  
Assistant Principal at Riviera  
Middle School)

Current Principal: Dr. Mark Soffian

Treasurers: Ms. Nikita Bailey (Through July 2006)  
Ms. Angela C. Rowe

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 99,942.08
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>38,187.45</u>
TOTAL			<u>\$ 138,129.53</u>

\*School Improvement Zone School

## MIAMI NORLAND SENIOR HIGH SCHOOL (Continued)

### Internal Funds, Property, and Data Security

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting.

### Payroll

With respect to the payroll procedures tested, the school was in general compliance with the Payroll Processing Procedures Manual, except as noted below. During the previous fiscal year, we discussed certain payroll issues with the former principal and her staff, which required their attention. These matters were apparently not brought to the attention of the current principal.

Our review of current payrolls disclosed that, in the three sample pay periods tested, there were a total of seven instances where hourly paid employees were either overpaid or underpaid between one and nine hours. Additionally, we found six other instances of discrepancies between the Daily Payroll Attendance Sheets and the Final Rosters for daily paid employees; and one instance where a substitute teacher was underpaid one day. The necessary corrections were made at our request.

Chapter 1 of the Payroll Processing Procedures Manual establishes the procedures for processing the payroll. The school's administrative staff needs to increase their efforts to ensure compliance with established payroll procedures.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06  
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 39

ACCESS CENTER II

SCHOOL - 7381 MIAMI NORLAND SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	228.60	78,902.33	106,273.38	27,773.68	631.23
MUSIC	3,768.41	2,442.25	3,945.47	225.00-	2,040.19
CLASSES AND CLUBS	69,692.30	226,532.52	246,420.36	375.92	50,180.38
TRUST	29,306.52	131,855.24	142,370.12	10,030.93	28,822.57
INSTRUCTIONAL AIDS	8,564.34	7,668.00	6,260.84	.00	9,971.50
GENERAL	41,098.84	47,855.22	19,306.95	37,955.53-	31,691.58
INSTRUCTIONAL MATE	14,811.16	65,826.19	65,845.27	.00	14,792.08
TOTAL	167,470.17	561,081.75	590,422.39	.00	138,129.53

CHECKING	99,942.08	INVESTMENTS	.00	SBMMF	38,187.45	TOTAL	138,129.53
			ACCOUNTS PAYABLE		.00		



# MEMORANDUM

May 14, 2007

TO: Dr. Geneva K. Woodard, Associate Superintendent  
School Improvement Zone

FROM: Mark Soffian, Principal  
Miami Norland Senior High School



SUBJECT: **MIAMI NORLAND SENIOR HIGH SCHOOL AUDIT RESPONSE  
TO AUDIT REPORT FOR THE 2006-07 SCHOOL YEAR**

The principal has thoroughly reviewed and discussed the internal audit findings pertaining to payroll for the 2006-07 school year with the administrative staff and payroll clerk. A faculty meeting was held with staff to review Chapters 1 and 2 of the Payroll Process Procedures Manual and the school-site payroll procedures memorandum, issued on March 30, 2007.

The principal has implemented corrective and preventive strategies to prevent any recurrence of similar conditions in future audits. A meeting was held with the payroll clerk and assistant principal designee to outline steps in accordance to the payroll process.

The following corrective actions were taken to prevent recurrence of conditions cited in the audit:

- On March 30, 2007, a memorandum regarding payroll procedures was distributed to all faculty staff members. The procedures included reminders for signing the Daily Payroll Attendance Sheets, completing leave cards and submitting temporary duty leave forms prior to the scheduled activity to obtain administrative authorization and approval.
- On April 11, 2007, the principal established a system for the payroll clerk to carefully review the working roster prior to the final approval. A new back-up for the payroll clerk was identified and trained. This individual will subsequently review the timesheets and final roster for discrepancies, prior to submission to the assistant principal and principal.
- On April 12, 2007, the Daily Payroll Attendance Sheets for the Hourly (B), Substitutes, and Overtime Payroll (V) were relocated to the payroll clerk's desk. This was done to ensure and provide close monitoring of payroll procedures by employees.
- On April 12, 2007, the principal met with his designee to review payroll procedures. The designee was given the responsibility to oversee the

payroll process and provide an additional reviewer of the final roster and timesheets to verify and check for any discrepancies.

- On April 17, 2007, the payroll procedures memorandum was discussed with the faculty along with Chapters 1 and 2 of the Payroll Process Procedures Manual, specifically focusing on the areas of deficiency found by auditor in order to avoid recurrence. An overview of payroll procedures and use of temporary duty leave forms prior to the scheduled activity to obtain administrative authorization and approval were also discussed.
- On May 15, 2007, the principal met with the principal's designee, payroll clerk and back-up clerk to review the school's Audit Report dated May 14, 2007. As a result, the principal, designee and back-up clerk will review the Daily Payroll Attendance Sheets and the Final Rosters following each payroll period before they are filed away. Any discrepancy will be reported immediately to the Principal to be reviewed and followed up with the employee(s) involved in the process and corrections made accordingly.
- On May 18, 2007, a meeting was held with the payroll clerk and directives issued to maintain payroll records in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.

The following preventive strategies will be implemented to avoid audit exceptions in payroll in the future:

- The principal will direct the payroll clerk to maintain payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.
- Additionally, a back-up clerk will compare the total hours worked on the Daily Payroll Attendance Sheets with the working and final rosters prior to submitting to the principal's designee for review.
- During the biweekly payroll review process, the principal's designee will thoroughly review the daily payroll attendance sheets to ensure that supporting documentation, information entered into the system and leave cards are accurate. In addition, the principal's designee will compare the total hours worked on the Daily Payroll Attendance Sheets with the working and final rosters prior to submitting the principal for approval.
- Ongoing and periodic training will be requested for the payroll clerk, back-up payroll clerk and principal's designee to provide opportunities for support, growth and improvement.

- The principal will immediately correct any errors detected during the final review for payroll and will discuss these with the payroll clerk, back-up payroll clerk and the designated assistant principal to eliminate any recurrences. The principal will review the Daily Payroll Attendance Sheets to ensure that they align with final rosters and that all leave cards are completed properly.
- At the beginning of each school year, the principal will verbally review the payroll processing procedures and requirements with all faculty members.

Be assured that Miami Norland Senior High is committed to ensure 100 percent compliance with the established procedures outlined in the Payroll Processing Procedures Manual.

Thank you for your attention to this important matter. Should you require further information or clarification, please contact me at 305-653-1416

cc: Dr. Geneva Woodard  
Ms. Blanca Valle  
Ms. Enid Weisman  
Dr. Jeanethe D. Thompson

BROWNSVILLE MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL\*

Address: 4899 N. W. 24th Avenue, Miami, Florida 33142

Date School Established: 1959

Grades: 6-8

Principals During Audit Period: Mr. Guillermo A. Muñoz (Through September 2005; presently  
at School for Advanced Studies)

Ms. Regina P. Lowe-Smith (Through March 2007; presently  
at Booker T. Washington Senior  
High School)

Current Principal: Ms. Sharon Johnson

Treasurer: Ms. Roshan Y. Bruce

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 7,139.45
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,730.15</u>
TOTAL			<u><u>\$ 28,869.60</u></u>

\*School Improvement Zone School

## BROWNSVILLE MIDDLE SCHOOL (Continued)

### Internal Funds, Purchasing Credit Card, Property, and Data Security

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting.

### Payroll

With respect to the payroll procedures tested, the school was in general compliance with the Payroll Processing Procedures Manual. However, payroll records corresponding to three separate pay periods between December 2006 and January 2007 disclosed nine instances where hourly paid employees were either overpaid or underpaid between one and six hours. According to the Principal, the errors resulted from the miscalculation of hours when reporting anticipated payrolls. In two other instances, the leave reported on the Final Rosters did not agree with the leave documented on the Daily Payroll Attendance Sheets and/or the leave cards. Corrections to the payroll were made as needed.

Additionally, we found nine other instances where hourly paid employees did not properly indicate the time in/out on the Daily Payroll Attendance Sheets but were still paid for those hours per the Final Rosters. According to the Principal, these employees worked the hours on the days indicated; but failed to indicate the time in/out on the attendance records.

Chapter 1 of the Payroll Processing Procedures Manual establishes the procedures for processing the payroll. The school's administrative staff needs to increase their efforts to ensure compliance with established payroll procedures.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06  
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 43

ACCESS CENTER III  
 SCHOOL - 6031 BROWNSVILLE MIDDLE SCH

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
MUSIC	492.39	.00	185.36	.00	307.03
CLASSES AND CLUBS	7,413.16	19,183.20	21,004.31	510.44	6,102.49
TRUST	3,063.25	6,095.18	4,931.52	865.91-	3,361.00
PROPERTY DEPOSITS	786.00	367.25	327.23	.00	826.02
INSTRUCTIONAL AIDS	1,408.50	198.00	.00	.00	1,606.50
GENERAL	2,091.97	1,999.67	431.00	380.47	4,041.11
INSTRUCTIONAL MATE	13,792.29	5,820.89	6,962.73	25.00-	12,625.45
TOTAL	29,047.56	33,664.19	33,842.15	.00	28,869.60

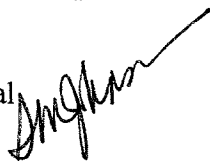
CHECKING	7,139.45	INVESTMENTS	.00	SBMMF	21,730.15	TOTAL	28,869.60
		ACCOUNTS PAYABLE	.00		.00		

# MEMORANDUM

May 18, 2007

**TO:** Dr. Geneva K. Woodard, Associate Superintendent  
School Improvement Zone

**FROM:** Ms. Sharon M. Johnson, Principal  
Brownsville Middle School



**SUBJECT: BROWNSVILLE MIDDLE SCHOOL RESPONSE TO AUDIT REPORT  
FOR THE 2006-2007 SCHOOL YEAR**

The principal has thoroughly reviewed and discussed the internal audit findings pertaining to payroll for the 2006-2007 school year with the appropriate personnel. A meeting will be held on May 23, 2007 with all staff involved to review Chapters 1 and 2 of the Payroll Processing Procedures Manual and the school-site Payroll Action Plan.

The principal has implemented corrective action and preventive strategies to prevent the recurrence of similar conditions in future audits. The principal will assume a more active role in the monitoring of payroll records. An additional assistant principal has been designated to assist in reviewing the payroll prior to approval of the final roster. All staff members were immediately reminded of sign in/out procedures.

The following corrective actions will be taken to prevent recurrence of conditions cited in this audit:

- On May 18, 2007, the principal discussed the audit findings with the payroll clerk and the designated assistant principals. The principal also reviewed the Payroll Processing Procedures Manual, specifically focusing on the areas of deficiency found by the auditor, in order to avoid the recurrence of any payroll audit exception.
- An additional assistant principal was identified to assist in the review of the hourly payroll. On May 18, 2007, the principal thoroughly reviewed the Payroll Processing Procedures Manual with the designated assistant principals and the payroll clerk to establish a system to carefully double check and verify the Working Roster with the Daily Payroll Attendance Sheets prior to the principal's final approval.
- The principal directed the payroll clerk to continue to complete employee leave cards daily, indicate the reason for the absence as indicated on the Daily Payroll Attendance Sheets, attach documentation as appropriate and submit leave cards on a daily basis to the principal or designee for review and signature.
- The principal will meet with all temporary instructors to review signing in/out procedures. Each temporary instructor will be requested to sign receipt of the memorandum delineating these payroll procedures.
- On May 23, 2007, the principal will conduct a faculty meeting and review applicable sections of the Payroll Processing Procedures Manual with staff members and school-site procedures for staff which emphasize signing in/out on the Daily Payroll Attendance Sheets. This will include procedures for half days, signing in/out on the hourly payroll, requesting leave other

than sick or personal, signing leave cards and providing documentation as necessary, (i.e., temporary leave).

The following preventive strategies will be implemented to avoid exceptions in payroll in the future:

- The principal will direct the payroll clerk to maintain payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.
- During the bi-weekly payroll review process, the principal's designee will thoroughly review the Daily Payroll Attendance Sheets to ensure that supporting documentation, information entered into the system, and leave cards are accurate. In addition, the principal's designee will compare the total hours worked on both the working and final rosters prior to submitting to the principal for approval.
- The principal and designated assistant principals will spot check the hourly payroll on a daily basis to monitor compliance of signing in/out procedures by temporary instructors.
- The principal will immediately correct any errors during the final review of the payroll and will discuss these errors with the payroll clerk and the designated assistant principals to prevent a recurrence of this nature. The final roster will not be approved until all errors are corrected. The principal will review the daily payroll attendance sheets to ensure that they match final rosters.
- The principal will review the guidelines for anticipated payrolls with the designated assistant principals and the payroll clerk to prevent the need to submit corrections for under-or-over payment.
- The principal will sign leave cards for each employee reported absent and will monitor the payroll process more closely to avoid recurrence of discrepancies. In the absence of the principal, the designee will sign all documents. However, upon return, the principal will review and verify the accuracy of input information, and ensure that all documents have been signed by the payroll clerk.

Thank you for your attention to this matter. Should you require further information, please contact me at (305)633-1481.


cc: Ms. Blanca Valle  
Mr. George Nunez  
Dr. Jeanethe P. Thompson  
Mr. Robert Kalinsky



## MEMORANDUM

May 17, 2007

**TO:** Dr. Geneva K. Woodard, Associate Superintendent  
School Improvement Zone

**FROM:** Regina Lowe-Smith, Principal   
Booker T. Washington Senior High

**SUBJECT:** **BROWNSVILLE MIDDLE SCHOOL AUDIT RESPONSE TO  
AUDIT REPORT FOR THE 2005-2006 SCHOOL YEAR**

The principal reviewed and discussed the internal audit findings pertaining to payroll for the 2006-2007 school year with the appropriate personnel. A meeting was held with all pertinent staff to review Chapter 1 of the Payroll Processing Procedures Manual.

The principal has implemented corrective and preventive strategies to prevent the occurrence of similar conditions in future audits at her new work location. All staff members were notified in writing of the sign-in/out procedures.

The following corrective actions were taken to prevent occurrence of conditions cited in this audit:

- ◆ At her current location, the principal discussed the audit findings with the payroll clerk, the designated assistant principal, and the back-up payroll clerk. The principal also reviewed the Payroll Processing Procedures Manual, specifically focusing on the areas of deficiency found by the auditor, in order to avoid occurrence.
- ◆ The principal established a system for the payroll clerk to carefully review the working roster prior to the final approval when the payroll is processed early. The Payroll Processing Procedures Manual was thoroughly reviewed, with emphasis placed on Chapter 1.
- ◆ The principal thoroughly reviewed the Payroll Processing Procedures Manual with the designated assistant principal and payroll clerk to establish a system to carefully double check and verify the Working Roster with the Daily Payroll Attendance Sheets; as well as correlate leave cards with documented absences prior to the principal's final approval.

The following preventive strategies will be implemented to avoid audit exceptions in payroll in the future.

- ◆ The principal will direct the payroll clerk to maintain payroll records each pay period in accordance with the established procedures delineated in the Payroll Processing Procedures Manual.
- ◆ During the biweekly payroll review process, the principal's designee will thoroughly review the daily payroll attendance sheets to ensure that supporting documentation, information entered into the system, and leave cards are accurate. In addition, the principal's designee will check the hours on the Daily Payroll Attendance Sheets and compare the total hours worked with the working and final rosters prior to submitting the to the principal for approval.
- ◆ The principal will review the final roster and ensure that any errors are corrected prior to approval. The principal will review the daily payroll attendance sheets to ensure that they match the final rosters. The principal will monitor the payroll process more closely to avoid recurrence of discrepancies.
- ◆ The records for all anticipated payrolls will be reviewed subsequent to the closing of the pay period and any necessary corrections made prior to the records being filed.

Thank you for your attention to this matter. Should you need further information please contact me at (305) 324-6221.

Cc: Ms. Blanca Valle  
Mr. George Nunez  
Dr. Jeanethe D. Thompson  
Mr. Robert Kalinsky

LAKEVIEW ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL \*

Address: 1290 N. W. 115 Street, Miami, Florida 33167

Date School Established: 1954

Grades: PK-5

Principal During Audit Period: Mr. Jeffrey Hernandez (Through March 2007; presently  
Administrative Director at Regional  
Center VI)

Current Principal: Dr. Sharon R. Lewis

Bookkeepers: Ms. Mildred Y. Medina (Through July 2006)  
Ms. Clayzonia B. Lewis

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Banco Popular North America	--	0.25	\$ 8,438.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>2,826.58</u>
TOTAL			<u><u>\$ 11,264.95</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was 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.

\*School Improvement Zone School

REGION CENTER III

SCHOOL - 2821 LAKEVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS 1	.00	260.00	260.00	.00	.00	
LIBRARY	40.48	161.09	21.95	.00	179.62	
SPECIAL PURPOSE	966.68	2,100.00	2,673.58	669.35	1,062.45	
UNCLAIMED STALE-	17.00	.00	.00	.00	17.00	
UNITED WAY	.00	1,395.30	1,395.30	.00	.00	
REGION RETIREMEN	.00	7,080.00	7,140.00	60.00	.00	
DONATION TWO	.16	.00	.00	.16-	.00	
DONATION THREE	3,171.71	.00	2,072.52	.00	1,099.19	
DONATION FOUR	1,000.00	1,000.00	655.84	.00	1,344.16	
GRANTS I	59.00	.00	59.00	.00	.00	
GRANTS II	21.45	.00	21.45	.00	.00	
GRANT III	310.79	.00	310.79	.00	.00	
GRANT IV	.00	4,500.00	437.49	.00	4,062.51	
TRUST	5,587.27	16,496.39	15,047.92	729.19	7,764.93	
GENERAL						
GENERAL MISCELLA	780.96	.00	198.35	.16	582.77	
INTEREST	.00	128.59	.00	.00	128.59	
SCHOOL PICTURES	.00	3,847.00	2,448.31	729.35-	669.34	
DONATIONS	.00	46.06	.00	.00	46.06	
GENERAL	780.96	4,021.65	2,646.66	729.19-	1,426.76	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,000.00	4,053.80	4,980.54	.00	2,073.26	
INSTRUCTIONAL MATE	3,000.00	4,053.80	4,980.54	.00	2,073.26	
TOTAL	9,368.23	24,571.84	22,675.12	.00	11,264.95	
CHECKING	8,438.37	INVESTMENTS	.00 SBMMF	2,826.58	TOTAL	11,264.95
		ACCOUNTS PAYABLE	.00	.00		

**REGIONAL CENTER III SCHOOLS**

MIAMI SPRINGS MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 150 South Royal Poinciana, Miami Springs, Florida 33166

Date School Established: 1955

Grades: 6-8

Principal: Dr. Gail M. Quigley

Treasurers: Ms. Barbara Wolf (Through June 2006)  
Ms. Maria V. Carvajal

TITLE I GRANT FUNDS – SCHEDULE OF EXPENDITURES

For the Fiscal Year Ended June 30, 2006
---

<u>MDCPS Program Name</u>	<u>MDCPS Program Number</u>	<u>Expenditures</u>
Schoolwide*	4045	\$ 17,570.61
Schoolwide	4310	412,244.74
District-Approved Supp. Services*	4028	2,695.03
District-Approved Supp. Services	4318	4,444.18
Reading Leader	4315	59,197.46
Schoolwide Supplement	4323	5,980.00
TOTAL		\$ 502,132.02

INTERNAL FUNDS - CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 12,232.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	37,907.36
TOTAL			\$ 50,139.51

\* Grant period ended September 30, 2005.

## MIAMI SPRINGS MIDDLE SCHOOL (Continued)

### AUDIT OPINION

The internal funds, Title I Program, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting.

Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting and the Title I Administration Handbook indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting and the Title I Administration Handbook. 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.

ACCESS CENTER III  
 SCHOOL - 6521 MIAMI SPRINGS MIDDLE S

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	110.00	1,290.00	1,180.00	.00
MUSIC	2,345.24	10,368.15	11,590.90	.00	1,122.49
CLASSES AND CLUBS	12,237.78	54,020.91	52,062.82	183.63-	14,012.24
TRUST	17,985.45	31,470.08	38,273.25	1,287.21	12,469.49
PROPERTY DEPOSITS	201.35	619.50	.00	.00	820.85
INSTRUCTIONAL AIDS	2,365.93	1,569.00	2,298.73	.00	1,636.20
GENERAL	10,699.01	23,001.92	22,186.84	2,283.58-	9,230.51
INSTRUCTIONAL MATE	14,082.53	12,387.39	15,622.19	.00	10,847.73
TOTAL	59,917.29	133,546.95	143,324.73	.00	50,139.51

CHECKING	12,232.15	INVESTMENTS	.00	SBMMF	37,907.36	TOTAL	50,139.51
			ACCOUNTS PAYABLE		.00		



SEMINOLE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 121 S. W. 78 Place, Miami, Florida 33144

Date School Established: 1958

Grades: PK-5

Principal: Ms. Cynthia A. Flanagan

Bookkeepers: Ms. Esther Perez (Through October 2006)  
Ms. Zoila L. Ortiz

TITLE I GRANT FUNDS – SCHEDULE OF EXPENDITURES

For the Fiscal Year Ended June 30, 2006
---

<u>MDCPS Program Name</u>	<u>MDCPS Program Number</u>	<u>Expenditures</u>
Schoolwide *	4045	\$ 6,856.12
Schoolwide	4310	149,208.56
Reading Leader *	4025	812.95
Reading Leader	4315	67,195.58
District-Approved Supp. Ed. Services *	4028	2,953.40
District-Approved Supp. Ed. Services	4318	12,345.41
High Scope *	4030	1,469.59
TOTAL		\$ 240,841.61

INTERNAL FUNDS - CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 7,361.98
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	11,318.27
TOTAL			\$ 18,680.25

\* Grant period ended September 30, 2005.

## SEMINOLE ELEMENTARY SCHOOL (Continued)

### AUDIT OPINION

The internal funds, Title I Program, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting.

Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting and the Title I Administration Handbook indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting and the Title I Administration Handbook. 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.

SCHOOL - 4921 SEMINOLE ELEMENTARY REGION CENTER III

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
THIRD GRADE	.00	.00	.00	38.00	38.00	
FOURTH GRADE	.00	.00	67.20	67.20	.00	
FIFTH GRADE	.00	10,025.00	10,025.00	.00	.00	
CLASSES AND CLUBS	.00	10,025.00	10,092.20	105.20	38.00	
TRUST						
FIELD TRIPS 1	.00	150.00	150.00	.00	.00	
LIBRARY	208.92	163.53	.00	.00	372.45	
LOST&DAMAGE TEXT	.00	12.75	12.75	.00	.00	
FIELD TRIPS 2	.00	1,224.00	1,156.80	67.20-	.00	
FIELD TRIPS 3	.00	970.00	969.00	1.00-	.00	
FIELD TRIPS 4	.00	816.00	815.00	1.00-	.00	
FIELD TRIPS 5	.00	819.00	815.00	4.00-	.00	
FIELD TRIPS 6	.00	1,342.00	1,304.00	38.00-	.00	
SPECIAL PURPOSE	2,568.86	.00	1,124.75	1,675.88	3,119.99	
UNITED WAY	.00	1,600.00	1,600.00	.00	.00	
DONATION TWO	704.69	.00	704.69	.00	.00	
TRUST	3,482.47	7,097.28	8,651.99	1,564.68	3,492.44	
GENERAL						
GENERAL MISCELLA	10,377.35	.00	2,911.59	6.00	7,471.76	
INTEREST	.00	421.00	.00	.00	421.00	
SCHOOL PICTURES	.00	9,000.00	5,648.23	1,675.88-	1,675.89	
DONATIONS	.00	1,581.16	.00	.00	1,581.16	
GENERAL	10,377.35	11,002.16	8,559.82	1,669.88-	11,149.81	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,000.00	1,483.24	1,483.24	.00	4,000.00	
INSTRUCTIONAL MATE	4,000.00	1,483.24	1,483.24	.00	4,000.00	
TOTAL	17,859.82	29,607.68	28,787.25	.00	18,680.25	
CHECKING	7,361.98	INVESTMENTS	.00 SBMMF	11,318.27	TOTAL	18,680.25
		ACCOUNTS PAYABLE	.00			

EUGENIA B. THOMAS ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 5950 N. W. 114 Avenue, Miami, Florida 33178

Date School Established: 2001

Grades: PK-5

Principal: Ms. Mayra B. Falcon

Bookkeeper: Ms. Nancy E. Hammel

Before/After School Care Program Manager: Ms. Isabel Salido

Before/After School Care Program Secretary: Ms Miriam Guldris

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 25,400.54
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>7,919.42</u>
TOTAL			<u><u>\$ 33,319.96</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was 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.

REGION CENTER III

SCHOOL - 0071 EUGENIA B. THOMAS ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIFTH GRADE	.00	13,689.00	13,635.53	53.47-	.00	
CLASSES AND CLUBS	.00	13,689.00	13,635.53	53.47-	.00	
TRUST						
DONATIONS	1,584.20	500.00	1,919.10	.00	165.10	
FIELD TRIPS 1	.00	2,745.75	2,636.75	109.00-	.00	
LIBRARY	7,864.30	10,866.40	10,080.99	.00	8,649.71	
LOST&DAMAGE TEXT	.00	814.42	814.42	.00	.00	
FIELD TRIPS 2	.00	7,692.75	7,680.50	12.25-	.00	
FIELD TRIPS 3	.00	6,798.70	6,657.00	141.70-	.00	
FIELD TRIPS 4	.00	6,930.00	6,905.00	25.00-	.00	
FIELD TRIPS 5	.00	5,082.27	4,981.00	101.27-	.00	
FIELD TRIPS 6	.00	6,140.50	6,130.50	10.00-	.00	
FIELD TRIPS 7	.00	2,329.25	2,336.00	6.75	.00	
FIELD TRIPS 11	.00	1,890.00	1,890.00	.00	.00	
SPECIAL PURPOSE	1,295.82	3,588.77	9,124.37	6,026.58	1,786.80	
UNCLAIMED STALE-	44.99	.00	12.00	404.25	437.24	
UNITED WAY	.00	4,668.59	4,668.59	.00	.00	
FIELD TRIPS 18	.00	4,028.00	4,028.00	.00	.00	
DONATION TWO	952.12	.00	.00	.00	952.12	
DONATION THREE	500.00	250.00	669.20	.00	80.80	
FIELD TRIPS A-OU	.00	24,074.00	23,590.35	483.65-	.00	
TRUST	12,241.43	88,399.40	94,123.77	5,554.71	12,071.77	
GENERAL						
GENERAL MISCELLA	2,749.19	62.60-	2,081.34	874.14	1,479.39	
CASH OVER & SHOR	.00	97.52	.00	.00	97.52	
INTEREST	.00	2,828.30	.00	.00	2,828.30	
SCHOOL PICTURES	.00	21,198.00	13,352.52	4,761.65-	3,083.83	
VENDING MACHINES	.00	1,570.73	.00	1,570.73-	.00	
DONATIONS	.00	3,092.46	217.50	.00	2,874.96	
MEMORY BOOKS	.00	7,657.00	7,272.00	.00	385.00	
GENERAL	2,749.19	36,381.41	22,923.36	5,458.24-	10,749.00	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,066.49	23,464.56	23,744.92	.00	7,786.13	
INSTRUCTIONAL MATE	8,066.49	23,464.56	23,744.92	.00	7,786.13	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	479,441.93	479,378.93	63.00-	.00	
COMM SCH CLASS F	.00	74,339.10	74,359.10	20.00	.00	
COMM SCHL-FIELD	.00	21,746.00	19,799.87	.00	1,946.13	
COMM SCHL-ACTIVI	794.39	9,692.35	9,719.81	.00	766.93	
PRE-K FEES	.00	63,015.00	63,015.00	.00	.00	
COMMUNITY SCHOOL	794.39	648,234.38	646,272.71	43.00-	2,713.06	
TOTAL	23,851.50	810,168.75	800,700.29	.00	33,319.96	
CHECKING	25,400.54	INVESTMENTS	.00 SBMMF	7,919.42	TOTAL	33,319.96
			ACCOUNTS PAYABLE	.00		

**REGIONAL CENTER IV SCHOOL**

MIAMI SHORES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 10351 N. E. Fifth Avenue, Miami Shores, Florida 33138

Date School Established: 1929

Grades: PK-5

Principal: Dr. Sherry L. Krubitch

Bookkeeper: Ms. Joyce Davis

After School Care Program Manager: Mr. Efrem V. Gilliam

After School Care Program Secretary: Ms. Tiffany Smith-Hall

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 9,921.17
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>3,972.51</u>
TOTAL			<u>\$ 13,893.68</u>

## MIAMI SHORES ELEMENTARY SCHOOL (Continued)

### Property, Payroll and Data Security

Property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

### Internal Funds

Notwithstanding the exception noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

### Instructional Materials and Supplies (Fund 9) Account

As of June 30, 2006, Fund 9 expenditures totaling \$8,691 had not been processed for reimbursement. We discussed similar conditions during our last audit. During the current fiscal year, we noted that Fund 9 reconciliations and account activity reflect continued overspending, which makes it increasingly unlikely that the school will process expenditures timely through its Fund 9 account.

According to Section III, Chapter 9 of the Manual of Internal Fund Accounting, Fund 9 replenishments must be processed once 25% of the replenishment limit has been expended. Additionally, it establishes that all Fund 9 expenditures must be reported before June 30 of every year. We recommend that the administration closely monitor the activity on this account to ensure that sufficient funds are available to process and replenish the account and that vendors are paid timely.



REGION CENTER IV

SCHOOL - 3341 MIAMI SHORES ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
MUSIC					
CHORUS ACTIVITY	142.09	.00	138.00	.00	4.09
MUSIC	142.09	.00	138.00	.00	4.09
CLASSES AND CLUBS					
DRAMA	.00	14,991.00	12,841.88	.00	2,149.12
STUDENT COUNCIL	883.05	.00	311.91	.00	571.14
FOURTH GRADE	14.70	.00	.00	.00	14.70
FIFTH GRADE	96.50	13,082.50	12,644.88	.00	534.12
KINDERGARTEN	322.19	.00	.00	.00	322.19
CLASSES AND CLUBS	1,316.44	28,073.50	25,798.67	.00	3,591.27
TRUST					
DONATIONS	109.87	718.25	758.25	.00	69.87
FIELD TRIPS 1	83.00	1,348.00	1,315.00	.00	116.00
LIBRARY	959.23	8,259.44	5,158.44	10.00-	4,050.23
FIELD TRIPS 2	22.00	.00	11.00	.00	11.00
FIELD TRIPS 4	.00	14,522.00	13,945.00	.00	577.00
FIELD TRIPS 7	.00	2,863.00	2,702.00	.00	161.00
FIELD TRIPS 9	.00	45.00	48.00	.00	3.00-
SPECIAL EVENTS	13.64	595.00	560.00	.00	48.64
SPECIAL PURPOSE	432.54	5,000.00	6,596.97	2,538.07	1,373.64
UNCLAIMED STALE-	209.98	.00	209.98	523.00	523.00
UNITED WAY	.00	995.72	995.72	.00	.00
FIELD TRIPS A-OU	.00	45.00	.00	.00	45.00
TRUST	1,830.26	34,391.41	32,300.36	3,051.07	6,972.38
GENERAL					
GENERAL MISCELLA	4,406.15	.00	4,401.70	.00	4.45
INTEREST	.00	170.54	.00	.00	170.54
SCHOOL PICTURES	.00	7,370.00	4,826.93	2,543.07-	.00
DONATIONS	.00	1,956.59	160.00	.00	1,796.59
GENERAL	4,406.15	9,497.13	9,388.63	2,543.07-	1,971.58
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,227.91	23,611.09	27,331.19	199.00-	1,308.81
INSTRUCTIONAL MATE	5,227.91	23,611.09	27,331.19	199.00-	1,308.81
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	131,172.00	130,991.00	181.00-	.00
COMM SCH CLASS F	.00	9,208.00	9,080.00	128.00-	.00
COMM SCHL-ACTIVI	201.49	1,560.00	1,715.94	.00	45.55
PRE-K FEES	.00	419.00	419.00	.00	.00
COMMUNITY SCHOOL	201.49	142,359.00	142,205.94	309.00-	45.55
TOTAL	13,124.34	237,932.13	237,162.79	.00	13,893.68

CHECKING	9,921.17	INVESTMENTS	.00	SBMMF	3,972.51	TOTAL	13,893.68
			ACCOUNTS PAYABLE		.00		

## MEMORANDUM

May 14, 2007

TO: Dr. Essie S. Pace, Regional Superintendent  
Regional Center IV

FROM: Sherry L. Krubitch, Principal  
Miami Shores Elementary School



SUBJECT: **MIAMI SHORES ELEMENTARY SCHOOL AUDIT  
RESPONSE TO AUDIT REPORT FOR THE 2005-2006 SCHOOL YEAR**

The principal has thoroughly reviewed the issues cited in the Internal Funds Audit Report for the 2005-2006 school year and current year to date activities. Subsequently, a meeting was held with the assistant principal and the bookkeeper to develop and implement a corrective plan of action and preventive strategies. At this meeting, the principal reviewed Section III, Chapter 9 of the Manual of Internal Fund Accounting that establishes accounting policies and procedures for financial transactions recorded in the school's Fund 9 program.

The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring the bookkeeper's functions and procedures to be followed for maintaining accurate financial records.

The principal will confer at least monthly with the Regional Center IV Business/Personnel Director and the Office of Internal Accounting for support in maintaining compliance with all guidelines established in the Manual of Internal Fund Accounting.

### AUDIT EXCEPTION

#### Instructional Materials and Supplies (Fund 9) Account

The following corrective actions were implemented to avoid the recurrence of conditions leading to the exception:

The principal met with the assistant principal and the bookkeeper to review the audit findings and Section III, Chapter 9 of the Manual of Internal Fund Accounting.

1. The principal directed the bookkeeper to maintain the Fund 9 account as required in Section III, Chapter 9 of the Manual of Internal Fund Accounting.
2. The principal instituted a tracking system for all purchases of all classroom instructional materials and supplies to be monitored by the assistant principal and implemented by the bookkeeper
3. The principal directed the bookkeeper to post the disbursements and deposits to the MSAF on a timely basis.
4. The principal directed the bookkeeper to process Fund 9 replenishments once 25% of the replenishment limit has been expended.
5. The principal will closely monitor all activities in the Fund 9 account to ensure that sufficient funds are available to process and replenish the account and that vendors are paid in a timely manner.

The following preventive strategies were established and will be implemented by the principal to avoid recurrence.

1. The principal will not authorize any expenditure on instructional supplies and materials unless there are funds in the general supply account to replenish Fund 9.
2. The principal and assistant principal will verify with the bookkeeper the accurate and timely posting of all disbursements and deposits on a monthly basis.
3. The principal will ensure that the bookkeeper processes Fund 9 replenishments when 25% of the replenishment limit has been expended.
4. The principal will closely monitor the activity on this account on a monthly basis to ensure that sufficient funds are available to process and replenish the account and that vendors are paid timely.
5. The principal and the bookkeeper will confer with the Regional Center IV Business/Personnel Director on a monthly basis to review the school's financial reports to ensure accuracy and timely posting of all disbursements and deposits.

Should you have any questions, please contact me at (305) 758-5525.

cc: Mr. Jorge L. Garcia  
Ms. Vivian Santiesteban-Pardo

**ALTERNATIVE EDUCATION CENTER**

JUVENILE JUSTICE CENTER  
AUDIT REPORT  
FOR THE 2005-06 FISCAL YEAR  
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 3300 N.W. 27 Avenue, Miami, Florida 33142

Date School Established: 1984

Grades: 4-12

Principal: Mr. Orlando Milligan

Treasurer: Ms. Tara West-Virgil

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	<u>\$ 2,551.95</u>
TOTAL			<u><u>\$ 2,551.95</u></u>

## JUVENILE JUSTICE CENTER (Continued)

### Property and Payroll

Property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to.

### Internal Funds

Notwithstanding the exception noted below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2005-06 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. 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.

### Financial Management and Instructional Materials and Supplies (Fund 9)

At the Juvenile Justice Center, most of the financial activity centers around the Fund 9 account. \$6,416 flowed through this account during the 2005-06 fiscal year. Our review of the financial records disclosed that the Fund 9 reconciliations contained errors; the account had a deficit balance of \$(322) in February 2006, which required correction, and \$1,054 in expenditures should have been replenished by year-end.

We extended our review to the current year, and found that the running checkbook balance did not agree with the checkbook balance in the monthly reports. Monthly checking account reconciliations were submitted late on two occasions, and interest revenue was not posted on time. Also, check numbers posted in the MSAF accounting system did not agree with the numbers printed on the actual checks.

Section II, Chapters 1 and 5 of the Manual of Internal Fund Accounting require that sufficient, uncommitted funds be available in the account structure where the expenditure is to be charged. It also requires that a running checkbook be maintained. Additionally Section III, Chapter 9 prohibits the Fund 9 account from having a deficit balance and requires that all expenditures be processed by June 30. Closer monitoring of these activities by the school administration is necessary to assure that actual activities align with the aforementioned requirements.

ALTERNATIVE EDUC  
 SCHOOL - 8141 JUVENILE JUSTICE CENTE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST					
DONATIONS	15.87	.00	.00	.00	15.87
LIBRARY	8.63	.00	.00	.00	8.63
SPECIAL PURPOSE	72.03	11.26	.00	.00	83.29
UNITED WAY	.00	5.00	5.00	.00	.00
GRANTS 1	.00	1,000.00	708.28	.00	291.72
SCHOOL SPECIAL P	150.71	.00	.00	.00	150.71
TRUST	247.24	1,016.26	713.28	.00	550.22
GENERAL					
GENERAL MISCELLA	11.47	.00	.00	.00	11.47
INTEREST	.00	43.86	.00	.00	43.86
GENERAL	11.47	43.86	.00	.00	55.33
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,161.72	7,200.59	6,415.91	.00	1,946.40
INSTRUCTIONAL MATE	1,161.72	7,200.59	6,415.91	.00	1,946.40
TOTAL	1,420.43	8,260.71	7,129.19	.00	2,551.95
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CHECKING	2,551.95	INVESTMENTS	.00 SBMMF	.00 TOTAL	2,551.95
		ACCOUNTS PAYABLE	.00	.00	

## MEMORANDUM

May 14, 2007

**TO:** Mr. Antonio Martinez, District Director  
School Operations/Office of Alternative Education

**FROM:** Orlando B. Milligan, Principal *OBM*  
Juvenile Justice Center School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF JUVENILE JUSTICE  
CENTER SCHOOL FOR THE 2005-2006 SCHOOL YEAR**

The principal has thoroughly reviewed the findings cited in the Internal Funds Audit Report for the 2005-2006 school year. Subsequently, a meeting was held with the treasurer to review, develop and implement a corrective plan of action and preventive strategies.

At his meeting, the principal reviewed Section II, Chapters 1 and 5, of the Manual of Internal Fund Accounting, which requires that sufficient, uncommitted funds be available in the account structure where expenditures is to be charged; and Section III, Chapter 9, of the Manual of Internal Fund Accounting, that establishes accounting policies and procedures for financial transactions recorded in the school's Fund 9 account.

At this meeting, the principal shared the corrective plan of preventive strategies with the treasurer to ensure compliance with established procedures. The principal has implemented corrective and preventive strategies to avoid the recurrence of similar conditions in future audits. The principal will assume a more active role in monitoring the treasurer's performance and functions in maintaining accurate financial records.

### **AUDIT EXCEPTION**

#### **Financial Management and Instructional Material and Supplies (Fund 9)**

The following corrective actions were implemented to avoid the recurrence of conditions leading to the exception:

1. The principal met with the treasurer to review the audit findings along with Section II, Chapters 1 and 5 and Section III, Chapter 9 of the Manual of Internal Fund Accounting, which establishes accounting policies and procedures for financial transactions recorded in the school's Fund 9 Program.
2. The principal will meet periodically with the treasurer to review checkbook balances, and MSAF posted transactions prior to submitting monthly reconciliation reports.



3. The principal will transmit to the District Director a copy of the monthly reconciliation reports in a timely manner.
4. The principal directed the treasurer to comply with Fund 9 reconciliations procedures as established in Section III, Chapter 9, which requires that replenishments be processed during the fiscal year when 25% of the threshold limit has been expended by the school and report all Fund 9 before June 30 of every year.
5. The principal directed the treasurer to comply with the procedures outlined in Section II, Chapter 1, by submitting to the principal for review and approval, monthly reconciliation reports in a timely manner to maintain a running checkbook balance, reflected on the checkbook stubs on a monthly basis as required in Section 5, Chapter 1-C of the Manual of Internal Fund Accounting.
6. The principal directed the treasurer to post all interest immediately upon receipt of the bank statement and to submit monthly checking account reconciliation for the principal's review.
7. The principal directed the treasurer to register for staff development training with the Office of Internal Fund Accounting and with the District's Money Matters Support Program.

The following preventive strategies have been established and will be implemented by the principal to avoid recurrence:

1. The principal will review periodically, all Fund 9 transactions to ensure compliance.
2. The principal will ensure the Fund 9 replenishments are processed accurately and the year-end procedures for Fund 9 are completed and in compliance with the Manual of Internal Fund Accounting by June 30.
3. The principal will have a more active role when supervising the treasurer's check transactions to ensure they are properly processed.
4. The principal will ensure the monthly checking account reconciliations are accurately completed and submitted in a timely manner.
5. The principal will identify a treasurer who has exemplary command of audit procedures to provide assistance and support to the treasurer.

Should have any questions, please contact me at 305-638-2258.

cc: Dr. Steve Gallon III

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, 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 sex 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.

**School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10** - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

*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.*



**Miami-Dade County Public Schools**  
*giving our students the world*