

Internal Audit Report

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Selected Schools



Financial Statements Were Fairly Stated; However, At Six Schools, Controls In Selected Areas Need Improvement.

June 2008

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Miami-Dade County Public Schools

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June 16, 2008

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 includes the audit results of 85 schools from various regional centers, and from alternative and specialized education. The audit period was the fiscal year ended June 30, 2007.

The audit objectives 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 at all the schools. On a selected basis, we reviewed credit card purchases, aspects of data security, and FTE reporting and student records.

Our audits disclosed that the financial statements were fairly stated at the schools reported herein. Of the 85 schools, 79 were generally compliant with prescribed policies and procedures, and their records were maintained in good order. At six schools, controls over selected areas of internal funds, procurement credit card program procedures, data and network security, and FTE reporting process and student records need strengthening. Property inventories were satisfactory at all but two schools, where property losses were minimal.

The audit findings were discussed with school and district administration and their responses are included in this report. In closing, we would like to thank the principals and their staff for the cooperation and assistance that was provided during the performance of these audits.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

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At-a-Glance Audit Results

- ◆ 85 schools from various regional centers, alternative and specialized education were reviewed
- ◆ 2006-07 FY audit period for internal funds
- ◆ 79 of 85 schools in compliance with District policy
- ◆ Six schools with audit exceptions in internal funds, credit card, IT network security, and FTE.

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 85 schools from various regional centers, and from alternative and specialized education. The audit period was the fiscal year ended June 30, 2007 for internal funds.

Our audits disclosed that records were maintained in good order and in accordance with prescribed policies and procedures at 79 of the 85 schools reported herein. The six schools with reported audit findings are:

1. Frank C. Martin K-8 Center
2. Robert Russa Moton Elementary
3. Corporate Academy South
4. Avocado Elementary
5. Thomas Jefferson Middle
6. Howard D. McMillan Middle

At the first three schools, improvements are needed over selected areas of internal funds, procurement credit card program procedures and records, and school site IT network security; while at the last three schools, our audits disclosed that procedures over the reporting of FTE and related records need improvement.

AUDIT OPINION

Notwithstanding the conditions and findings reported herein, at all 85 schools, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2006-07 fiscal of year, on the cash basis of accounting.

The internal control structure at the schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the aforementioned six schools.

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

As of June 30, 2007, total combined receipts and disbursements amounted to \$21.8 million and \$21.6 million respectively; while total combined cash and investments amounted to \$6.2 million.

INTERNAL FUNDS

Of 85 schools, 83 schools were in compliance with the procedures established in the *Manual of Internal Fund Accounting*.

At Frank C. Martin K-8 Center, internal funds disbursements related to the purchase and installation of flagpoles were not routed through the Regional Center Superintendent for approval. Also, the school was unable to provide a written proposal outlining the details of the project, and vendor quotes were not provided for the installation. A portion of the expenditures was paid with monies from the Educational Excellence School Advisory Council (EESAC) account, even though Florida Statutes and district guidelines prohibit the use of these monies for capital improvement projects of schools.

At-a-Glance Audit Results

- ◆ **The financial statements fairly stated**
- ◆ **Controls structure functioned as designed, except for conditions reported at six schools**
- ◆ **As of June 30, 2007, combined receipts and disbursements of \$21.8 million and \$21.6 million; \$6.2 million total cash and investments.**

At-a-Glance Audit Results

- ◆ Capital improvement expenditures paid with internal funds non-compliant with procedures at Frank C. Martin K-8 Center
- ◆ Cash collections not timely deposited at Corporate Academy South
- ◆ Payroll procedures observed at all 85 schools.

The remainder was paid from a Donations account, where monies earmarked for different purposes had been commingled.

At Corporate Academy South, our tests revealed that cash collections were neither submitted by activity sponsors nor deposited by the treasurer on time during the 2006-07 fiscal year.

While auditing the school, we found that cash collected in March and April 2008 was not deposited in the bank until after our inquiries. We also found a few other instances during the current year where monies were either not deposited on time or could not be traced to a bank deposit.

PAYROLL

At all 85 schools, we found that payroll rosters were adequately supported by Daily Payroll Attendance Sheets and leave cards as prescribed by the *Payroll Processing Procedures Manual*. Also, proper segregation of duties between the payroll preparation, authorization, and check distribution functions was being observed.

PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for all 85 schools included herein.

We are also including the inventory results of 19 other schools whose inventory results were either pending publication until now, or whose school audit results will be reported next year as part of two-year audits. Approximately \$65.8 million was inventoried at these schools.

Property results indicated that 102 of the 104 schools were in compliance with property control procedures and there were “no unlocated” items. A total of five items with a cost of \$7,030 and a depreciated value of \$3,064 were reported missing at Caribbean Elementary and Melrose Elementary schools. Refer to pages 29-32 for the summary schedule.

Property losses reported through the Plant Security Report process showed 105 items at a cost of \$169,752 and a depreciated value of \$53,402 reported missing at 38 schools. Aside from computer equipment, reported losses included, among other items, audio visual equipment, a golf cart, musical instruments, and sewing machines. Refer to Property and Plant Security Schedules on pages 33 and 34 for a summary of results. The schools with a high number of property losses reported via Plant Security Report provided memoranda delineating the corrective measures implemented at their schools for strengthening property management. Refer to pages 88 through 92 of the Appendix.

PURCHASING CREDIT CARD PROGRAM

We reviewed the Purchasing Credit Card Program’s procedures and transactions at the following 15 schools:

At-a-Glance Audit Results

- ◆ **Property inventories conducted at all 85 schools**
- ◆ **In addition, property inventories reported for 19 schools whose property inventories had not yet been reported**
- ◆ **Approximately \$65.8 million inventoried at the schools**
- ◆ **102 of 104 compliant with property procedures.**

At-a-Glance Audit Results

- ◆ P-Card Program procedures and records reviewed at 15 schools
- ◆ 14 of 15 schools compliant with procedures
- ◆ Split purchases and missing invoices found at Frank C. Martin K-8 Center.

- Frank C. Martin K-8 Center
- Air Base Elementary
- Campbell Drive Elementary
- Gulfstream Elementary
- Miami Sunset Senior
- Ruth K. Broad/Bay Harbor Elementary
- Natural Bridge Elementary
- Gertrude K. Edelman/Sabal Palm Elementary
- David K. Lawrence Jr. K-8 Center
- Dr. Michael M. Krop Senior
- North Miami Beach Senior
- Lorah Park Elementary
- Design and Architecture Senior
- Miami Coral Park Senior
- George T. Baker Aviation School

Our audits disclosed general compliance with the *Purchasing Credit Card Program Policies & Procedures Manual* at 14 of the 15 schools. At Frank C. Martin K-8 Center, we found purchases that were split to circumvent transaction limits, a purchase not authorized under P-Card guidelines, missing invoices that were later provided, and purchase authorization forms not completed or not prepared.

DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY AUDIT CHECKLIST

We reviewed the report titled “Authorized Applications for Employees by Locations Report” at 27 schools. Furthermore, at 11 of these schools, we physically verified the information provided by the schools on the *School Site Information Technology (IT) Security Audit Checklist*.

- **Frank C. Martin K-8 Center***
- **Robert R. Moton Elementary***
- **Air Base Elementary***
- **Bel Aire Elementary***
- Cutler Ridge Elementary
- **Jack D. Gordon Elementary***
- Dr. Gilbert Porter Elementary
- **Whispering Pines Elementary***
- **Richmond Heights Middle***
- Coral Reef Senior
- Miami Sunset Senior
- **Felix Varela Senior***
- Robert Morgan Ed. Center
- Ruth K. Broad/Bay Harbor Elementary
- Fienberg/Fisher K-8 Center
- David K. Lawrence, Jr. K-8 Center
- Parkview Elementary
- Thomas Jefferson Middle
- Nautilus Middle
- Dr. Michael M. Krop Senior
- **Corporate Academy South***
- **Doral Middle***
- **Design and Architecture Senior***
- Miami Coral Park Senior
- Ronald W. Reagan/Doral Senior
- Westland Hialeah Senior
- William H. Turner Ed. Center

Our review disclosed that most schools generally complied with the review of the report and with the requirements for granting access to system applications.

* *School-site IT Security Audit Checklist* reviewed at these schools.

At-a-Glance Audit Results

◆ **Data Security Report reviewed at 27 schools**



◆ **Of 27 schools, school site IT network security reviewed at 11 schools.**

At-a-Glance Audit Results

◆ Verification of School Site IT Security Audit Checklist disclosed that the IT function non-compliant with District policy at Frank C. Martin K-8 Center and Robert Russa Moton Elementary

◆ FTE audits conducted at nine schools.

However, our verification of the *School Site IT Security Audit Checklist* at the 11 schools highlighted above disclosed that the IT function was not properly monitored and maintained at Frank C. Martin K-8 Center and Robert Russa Moton Elementary.

Issues such as: network equipment located in a common-use area, an intrusion prevention device not installed on the network, the School Based Technician performing incompatible duties, and local administrator passwords not on file, among other related issues, were discussed with the principals for immediate corrective action.

Minor discrepancies found during the IT reviews were corrected during the audit.

FULL-TIME-EQUIVALENT (FTE) FUNDING

The following nine schools were selected for these audits:

School	Reg. Center	FTE Funding Reported
Howard D. McMillan Middle	V	\$ 2,494,002
Avocado Elementary	VI	1,756,926
Thomas Jefferson Middle	II	1,696,107
Campbell Drive Elementary	VI	2,700,883
Gulfstream Elementary	VI	1,557,367
Coral Reef Senior	VI	6,622,338
Biscayne Gardens El.	II	1,607,378
Norwood Elementary	II	1,162,048
North Miami Senior	II	6,278,354
Total		\$ 25,875,403

Total FTE funding for the nine schools amounted to approximately \$25.9 million. At all schools, we reviewed FTE Survey Period 3, which took place during February 2008.

Of the nine schools reviewed, six were generally compliant with District policy. At Howard D. McMillan Middle, Avocado Elementary, and Thomas Jefferson Middle, we reported various FTE recordkeeping discrepancies related to Special Education (SPED) and English Language Learners (ELL).

At the three schools cited above, based on our samples, the discrepancies resulted in a combined funding disallowance to the District of \$68,729; while non-compliance issues, which could have generated losses in funding to the District of \$56,852 (otherwise referred to in the individual school reports as “potential” losses) were also identified.

AUDIT OPINION

The following table summarizes total cash receipts and disbursements, and financial position of cash and investments at June 30, 2007 for all schools reported herein. It also provides the audit opinion regarding the schools’ financial statements:

At-a-Glance Audit Results

- ◆ **Total FTE funding close to \$25.9 million at the nine schools reviewed**
- ◆ **Three of nine schools disclosed non-compliance with FTE-related policy**
- ◆ **At three schools, we calculated a combined funding disallowance to the District of \$68,729; while potential funding losses amounted to \$56,852.**

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Frank C. Martin K-8 Ctr.	\$ 21,026.05	\$ 309,254.66	\$ 305,601.53	\$ 24,679.18	\$ 10,842.80	\$ 13,836.38	\$ -	\$ 24,679.18
Robert R. Moton El.	9,327.06	102,098.90	92,152.22	19,273.74	11,699.06	7,574.68	-	19,273.74
Howard D. McMillan Md.	69,942.02	213,557.01	225,181.45	58,317.58	6,062.91	52,254.67	-	58,317.58
Air Base Elementary	13,846.72	243,477.51	243,868.89	13,455.34	9,850.77	3,604.57	-	13,455.34
Avocado Elementary	53,545.74	175,126.24	187,792.61	40,879.37	2,046.49	38,832.88	-	40,879.37
Bel-Aire Elementary	16,556.39	17,377.05	21,004.66	12,928.78	5,582.38	-	7,346.40	12,928.78
Campbell Drive El.	17,889.25	26,446.71	24,341.58	19,994.38	4,166.93	15,827.45	-	19,994.38
Cutler Ridge Elementary	38,181.65	574,486.10	582,373.52	30,294.23	12,202.38	18,091.85	-	30,294.23
Jack D. Gordon El.	35,602.00	570,675.27	569,821.19	36,456.08	5,835.14	30,620.94	-	36,456.08
Gulfstream Elementary	61,703.01	172,235.00	157,915.17	76,022.84	7,926.95	68,095.89	-	76,022.84
Oliver Hoover Elementary	56,941.81	404,730.16	435,335.36	26,336.61	5,252.06	21,084.55	-	26,336.61
Dr. Gilbert L. Porter El.	39,988.42	127,943.23	138,457.32	29,474.33	15,207.86	14,266.47	-	29,474.33
Redland Elementary	17,198.66	198,473.74	197,642.35	18,030.05	6,761.50	11,268.55	-	18,030.05
South Miami Heights El.	22,005.40	138,029.50	137,675.86	22,359.04	7,943.07	14,415.97	-	22,359.04
Whispering Pines El.	24,400.35	292,763.68	290,823.53	26,340.50	5,985.89	20,354.61	-	26,340.50
Cutler Ridge Middle	35,579.48	165,018.95	165,009.83	35,588.60	6,012.66	29,575.94	-	35,588.60
Mays Middle	28,385.54	105,954.89	104,921.12	29,419.31	15,322.69	14,096.62	-	29,419.31
Redland Middle	70,117.40	133,091.96	141,297.13	61,912.23	7,728.91	43,453.98	10,729.34	61,912.23
Richmond Heights Middle	73,388.32	162,303.79	156,783.09	78,909.02	31,279.06	47,629.96	-	78,909.02
Coral Reef Senior	294,467.24	1,306,430.88	1,333,687.04	267,211.08	33,991.70	233,219.38	-	267,211.08
Miami Sunset Senior	257,203.82	717,390.75	785,293.66	189,300.91	35,698.72	153,602.19	-	189,300.91
Felix Varela Senior	283,150.34	1,013,592.31	1,036,089.53	260,653.12	55,768.84	204,884.28	-	260,653.12
Miami Sunset Adult Ed. Ctr.	118,767.20	352,005.24	349,720.19	121,052.25	11,479.18	109,573.07	-	121,052.25
Robert Morgan Ed. Ctr. (SH)	98,107.51	638,685.19	631,007.59	105,785.11	6,100.06	99,685.05	-	105,785.11
Robert Morgan Ed. Ctr. (AD)	622,498.03	1,909,822.32	1,865,853.80	666,466.55	108,354.08	358,112.47	200,000.00	666,466.55
South Dade Adult Ed. Ctr.	108,811.75	357,686.29	352,832.52	113,665.52	64,996.87	48,668.65	-	113,665.52
Biscayne Gardens El.	6,560.60	49,339.77	47,126.26	8,774.11	4,554.90	4,219.21	-	8,774.11

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
Virginia A. Boone / H. Oaks El.	17,564.10	132,864.30	127,261.79	23,166.61	13,862.85	9,303.76	-	23,166.61
Ruth K. Broad/Bay Harbor El.	30,672.96	153,753.91	160,204.83	24,222.04	9,117.49	15,104.55	-	24,222.04
W. J. Bryan Elementary	24,850.75	32,590.16	36,541.49	20,899.42	5,511.69	15,387.73	-	20,899.42
Gertrude K. Edelman/Sabal Palm El.	22,335.05	39,198.65	39,347.37	22,186.33	17,320.80	4,865.53	-	22,186.33
Fienberg/Fisher K-8 Center	200,180.04	166,214.71	135,102.83	231,291.92	60,645.48	170,646.44	-	231,291.92
Fulford Elementary	21,335.09	35,618.65	33,267.08	23,686.66	1,548.42	22,138.24	-	23,686.66
Gratigny Elementary	16,341.27	25,212.98	21,348.13	20,206.12	5,925.51	14,280.61	-	20,206.12
Hibiscus Elementary	31,605.34	37,176.13	33,451.81	35,329.66	10,976.27	24,353.39	-	35,329.66
Madie Ives Elementary	30,728.48	73,854.13	66,880.26	37,702.35	11,923.12	25,779.23	-	37,702.35
David Lawrence Jr. K-8 Center	12,138.06	176,488.10	165,243.86	23,382.30	23,382.30	-	-	23,382.30
Linda Lentin K-8 Center	19,352.50	79,779.72	83,021.23	16,110.99	7,618.32	8,492.67	-	16,110.99
Natural Bridge Elementary	18,715.82	31,764.05	33,037.52	17,442.35	11,159.32	6,283.03	-	17,442.35
Norwood Elementary	16,363.79	35,823.42	12,277.35	39,909.86	26,943.45	12,966.41	-	39,909.86
Parkview Elementary	10,113.05	42,170.16	40,652.38	11,630.83	7,719.23	3,911.60	-	11,630.83
Parkway Elementary	9,615.57	25,718.46	29,012.46	6,321.57	3,476.16	2,845.41	-	6,321.57
Scott Lake Elementary	23,297.91	62,923.09	68,785.45	17,435.55	6,512.05	10,923.50	-	17,435.55
South Pointe Elementary	53,977.15	178,592.34	182,942.89	49,626.60	29,214.86	20,411.74	-	49,626.60
Treasure Island Elementary	72,327.17	61,608.21	66,987.97	66,947.41	11,762.02	55,185.39	-	66,947.41
Highland Oaks Middle	85,412.12	509,681.94	508,581.43	86,512.63	45,559.86	40,952.77	-	86,512.63
Thomas Jefferson Middle	29,041.19	66,861.37	68,372.18	27,530.38	9,162.04	18,368.34	-	27,530.38
John F. Kennedy Middle	46,243.19	198,733.36	203,540.64	41,435.91	13,015.18	28,420.73	-	41,435.91
Nautilus Middle	52,682.38	108,368.27	110,071.90	50,978.75	28,566.53	22,412.22	-	50,978.75
Dr. Michael M. Krop Senior	353,476.89	1,372,290.72	1,391,201.44	334,566.17	28,217.98	306,348.19	-	334,566.17
North Miami Senior	297,676.94	487,410.14	493,128.61	291,958.47	8,391.01	283,567.46	-	291,958.47
North Miami Beach Senior	289,737.29	629,047.55	605,573.19	313,211.65	41,875.37	271,336.28	-	313,211.65
North Miami Adult	266,643.63	295,020.20	241,791.89	319,871.94	51,839.29	268,032.65	-	319,871.94

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
COPE Center North	43,094.73	65,645.41	61,233.81	47,506.33	8,090.55	39,415.78	-	47,506.33
Corporate Academy North	9,913.15	16,961.58	16,496.11	10,378.62	6,541.76	3,836.86	-	10,378.62
Corporate Academy South	5,827.70	13,290.80	16,018.41	3,100.09	783.80	2,316.29	-	3,100.09
Banyan Elementary	11,536.41	42,483.72	41,608.17	12,411.96	2,238.50	10,173.46	-	12,411.96
Broadmoor Elementary	17,579.69	18,505.55	16,929.74	19,155.50	3,171.24	15,984.26	-	19,155.50
Coral Park Elementary	35,250.00	421,565.38	417,626.45	39,188.93	18,571.75	20,617.18	-	39,188.93
Charles R. Drew Elementary	11,960.24	60,228.77	58,590.92	13,598.09	10,777.85	2,820.24	-	13,598.09
Lillie C. Evans Elementary	12,767.79	14,929.87	18,049.37	9,648.29	1,423.71	8,224.58	-	9,648.29
Everglades K-8 Center	35,813.88	445,433.82	454,789.13	26,458.57	14,426.98	12,031.59	-	26,458.57
Benjamin Franklin El.	12,011.98	71,495.33	71,487.38	12,019.93	8,878.10	3,141.83	-	12,019.93
Hialeah Elementary	19,105.95	57,828.65	50,272.16	26,662.44	6,512.56	20,149.88	-	26,662.44
Liberty City Elementary	7,464.30	18,945.23	17,315.29	9,094.24	3,113.26	5,980.98	-	9,094.24
Lorah Park Elementary	27,594.95	17,909.10	20,729.12	24,774.93	11,904.37	12,870.56	-	24,774.93
Carrie P. Meek/Westview El.	10,824.56	38,914.78	34,688.38	15,050.96	10,650.18	-	4,400.78	15,050.96
Melrose Elementary	15,240.71	28,555.01	29,223.51	14,572.21	5,484.64	9,087.57	-	14,572.21
Orchard Villa Elementary	7,878.75	15,507.81	19,288.17	4,098.39	3,140.82	957.57	-	4,098.39
Poinciana Park Elementary	6,615.70	20,661.00	20,864.09	6,412.61	3,550.67	2,861.94	-	6,412.61
Rockway Elementary	15,838.76	215,629.58	214,413.81	17,054.53	8,150.15	8,904.38	-	17,054.53
Seminole Elementary	18,680.25	29,118.20	26,561.75	21,236.70	9,355.62	11,881.08	-	21,236.70
John I. Smith Elementary	44,557.15	764,534.39	763,039.71	46,051.83	1,972.22	44,079.61	-	46,051.83
E. W. F. Stirrup Elementary	36,522.57	284,927.47	280,693.63	40,756.41	20,786.64	19,969.77	-	40,756.41
Sweetwater Elementary	26,750.69	235,690.79	234,847.45	27,594.03	6,841.08	-	20,752.95	27,594.03
Doral Middle	32,726.66	104,442.75	101,788.92	35,380.49	24,192.84	11,187.65	-	35,380.49
Rockway Middle	61,133.25	196,948.98	185,097.24	72,984.99	38,798.73	34,186.26	-	72,984.99
Design & Architecture Senior	72,543.70	267,649.82	250,936.42	89,257.10	35,441.74	53,815.36	-	89,257.10
Miami Coral Park Senior	285,548.64	773,204.18	800,247.55	258,505.27	22,477.77	236,027.50	-	258,505.27
Ronald W. Reagan/Doral Sr.	18,312.50	357,318.64	300,339.84	75,291.30	75,291.30	-	-	75,291.30
Westland Hialeah Senior	-	20,761.14	798.07	19,963.07	19,963.07	-	-	19,963.07

**CONDENSED ANNUAL FINANCIAL REPORTS
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2007**

Schools	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments	Other	Total Cash and Investments
George T. Baker Aviation	98,332.24	601,149.13	566,112.83	133,368.54	9,873.60	123,494.94	-	133,368.54
Miami Coral Park Adult	94,644.74	166,507.83	169,479.16	91,673.41	40,342.33	51,331.08	-	91,673.41
Miami Springs Adult	195,959.76	105,149.24	99,488.29	201,620.71	43,745.27	157,875.44	-	201,620.71
William H. Turner Ed. Center (HS)	138,554.26	579,995.15	587,645.42	130,903.99	25,944.85	104,959.14	-	130,903.99
William H. Turner Ed. Center (AD)	52,493.22	122,492.07	134,399.44	40,585.85	1,787.17	38,798.68	-	40,585.85
Ruth Owens Krusé Ed. Ctr.	17,949.14	25,276.35	23,513.87	19,711.62	5,676.49	14,035.13	-	19,711.62
Total	\$ 6,048,647.51	\$21,756,419.34	\$ 21,641,850.59	\$6,163,216.26	\$1,499,802.07	\$4,420,184.72	\$243,229.47	\$6,163,216.26


Audit Opinion Regarding The Financial Statements And Overall Assessment Of Internal Controls

Notwithstanding findings and conditions included in this report, the financial statements of the schools reported herein present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools during the 2006-07 fiscal of year, on the cash basis of accounting.

As of June 30, 2007, total combined receipts and disbursements amounted to \$ 21.8 million and \$ 21.6 million respectively; while total combined cash and investments amounted to \$ 6.2 million.

The internal control structure at the schools generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual schools.

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


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

INTERNAL CONTROLS RATING

Internal controls' ratings of the schools reported herein are depicted as follows:

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Regional Center V Schools</u>							
Frank C. Martin K-8 Center		✓			✓		Likely to impact
Robert R. Moton Elementary		✓			✓		Likely to impact
Howard D. McMillan Middle		✓			✓		Likely to impact
<u>Regional Center VI Schools</u>							
Air Base Elementary	✓			✓			Not Likely to impact
Avocado Elementary		✓			✓		Likely to impact
Bel-Aire Elementary	✓			✓			Not Likely to impact
Campbell Dr. Elementary	✓			✓			Not Likely to impact
Cutler Ridge Elementary	✓			✓			Not Likely to impact
Jack D. Gordon Elementary	✓			✓			Not Likely to impact
Gulfstream Elementary	✓			✓			Not Likely to impact
Oliver Hoover Elementary	✓			✓			Not Likely to impact
Dr. Gilbert L. Porter Elementary	✓			✓			Not Likely to impact
Redland Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
S. Miami Heights Elementary	✓			✓			Not Likely to impact
Whispering Pines Elementary	✓			✓			Not Likely to impact
Cutler Ridge Middle	✓			✓			Not Likely to impact
Mays Middle	✓			✓			Not Likely to impact
Redland Middle	✓			✓			Not Likely to impact
Richmond Heights Middle	✓			✓			Not Likely to impact
Coral Reef Senior	✓			✓			Not Likely to impact
Miami Sunset Senior	✓			✓			Not Likely to impact
Felix Varela Senior	✓			✓			Not Likely to impact
Miami Sunset Adult Ed. Ctr.	✓			✓			Not Likely to impact
R. Morgan Ed. Center	✓			✓			Not Likely to impact
South Dade Adult Ed. Ctr.	✓			✓			Not Likely to impact
<u>Regional Center II Schools</u>							
Biscayne Gardens Elementary	✓			✓			Not Likely to impact
V.Boone/Highland Oaks Elementary	✓			✓			Not Likely to impact
Ruth K. Broad/Bay Harbor Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
W. J. Bryan Elementary	✓			✓			Not Likely to impact
Gertrude K. Edelman/Sabal Palm Elementary	✓			✓			Not Likely to impact
Fienberg/Fisher K-8 Center	✓			✓			Not Likely to impact
Fulford Elementary	✓			✓			Not Likely to impact
Gratigny Elementary	✓			✓			Not Likely to impact
Hibiscus Elementary	✓			✓			Not Likely to impact
Madie Ives Elementary	✓			✓			Not Likely to impact
David Lawrence Jr. K-8 Center	✓			✓			Not Likely to impact
Linda Lentin K-8 Center	✓			✓			Not Likely to impact
Natural Bridge Elementary	✓			✓			Not Likely to impact
Norwood Elementary	✓			✓			Not Likely to impact
Parkview Elementary	✓			✓			Not Likely to impact
Parkway Elementary	✓			✓			Not Likely to impact
Scott Lake Elementary	✓			✓			Not Likely to impact
South Pointe Elementary	✓			✓			Not Likely to impact
Treasure Island Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Highland Oaks Middle	✓			✓			Not Likely to impact
Thomas Jefferson Middle		✓			✓		Likely to impact
John F. Kennedy Middle	✓			✓			Not Likely to impact
Nautilus Middle	✓			✓			Not Likely to impact
Dr. Michael M. Krop Senior	✓			✓			Not Likely to impact
North Miami Senior High	✓			✓			Not Likely to impact
No. Miami Beach Senior	✓			✓			Not Likely to impact
North Miami Adult	✓			✓			Not Likely to impact
<u>Alternative Education Centers</u>							
C.O.P.E. Center North	✓			✓			Not Likely to impact
Corporate Academy North	✓			✓			Not Likely to impact
Corporate Academy South		✓			✓		Likely to impact
<u>Regional Center III Schools</u>							
Banyan Elementary	✓			✓			Not Likely to impact
Broadmoor Elementary	✓			✓			Not Likely to impact
Coral Park Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Charles R. Drew Elementary	✓			✓			Not Likely to impact
Lillie C. Evans Elementary	✓			✓			Not Likely to impact
Everglades K-8 Center	✓			✓			Not Likely to impact
Benjamin Franklin Elementary	✓			✓			Not Likely to impact
Hialeah Elementary	✓			✓			Not Likely to impact
Liberty City Elementary	✓			✓			Not Likely to impact
Lorah Park Elementary	✓			✓			Not Likely to impact
Carrie P. Meek/Westview Elementary	✓			✓			Not Likely to impact
Melrose Elementary	✓			✓			Not Likely to impact
Orchard Villa Elementary	✓			✓			Not Likely to impact
Poinciana Park Elementary	✓			✓			Not Likely to impact
Rockway Elementary	✓			✓			Not Likely to impact
Seminole Elementary	✓			✓			Not Likely to impact
John I. Smith Elementary	✓			✓			Not Likely to impact
E. W. F. Stirrup Elementary	✓			✓			Not Likely to impact
Sweetwater Elementary	✓			✓			Not Likely to impact

INTERNAL CONTROLS RATING

SCHOOLS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Doral Middle	✓			✓			Not Likely to impact
Rockway Middle	✓			✓			Not Likely to impact
Design and Architecture Senior	✓			✓			Not Likely to impact
Miami Coral Park Senior	✓			✓			Not Likely to impact
Ronald W. Reagan/Doral Senior	✓			✓			Not Likely to impact
Westland Hialeah Senior	✓			✓			Not Likely to impact
George T. Baker Aviation School	✓			✓			Not Likely to impact
Miami Coral Park Adult Ed. Ctr.	✓			✓			Not Likely to impact
Miami Springs Adult Education Center	✓			✓			Not Likely to impact
William H. Turner Ed. Center	✓			✓			Not Likely to impact
<u>Specialized Education Center</u>							
Ruth Owens Krusé Ed. Ctr.	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

The following schedule summarizes current and prior audit findings per school:

Work Loc. No.	Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
<u>Regional Center V Schools</u>					
3101	Frank C. Martin K-8 Center	3	<ul style="list-style-type: none"> ▪ Disbursements ▪ P-Card ▪ School Site IT Network Security 	None	
3541	Robert R. Moton Elementary	1	<ul style="list-style-type: none"> ▪ School Site IT Network Security 	None	
6441	Howard D. McMillan Middle	1	<ul style="list-style-type: none"> ▪ FTE-SPED 	None	
<u>Regional Center VI Schools</u>					
0041	Air Base Elementary	None		None	
0161	Avocado Elementary	2	<ul style="list-style-type: none"> ▪ FTE-SPED ▪ FTE-ELL 	None	
0261	Bel-Aire Elementary	None		None	
0651	Campbell Drive Elementary	None		None	
1241	Cutler Ridge Elementary	None		None	
2151	Jack D. Gordon Elementary	None		None	
2321	Gulfstream Elementary	None		None	
2521	Oliver Hoover Elementary	None		None	
4511	Dr. Gilbert L. Porter Elementary	None		None	
4581	Redland Elementary	None		None	
5281	S. Miami Heights Elementary	None		None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Work Loc. No.	Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
5951	Whispering Pines Elementary	None		2	<ul style="list-style-type: none"> ▪ Fin. Mgt ▪ PK & B/ASC Collections
6111	Cutler Ridge Middle	None		None	
6431	Mays Middle	None		None	
6761	Redland Middle	None		1	<ul style="list-style-type: none"> ▪ Payroll
6781	Richmond Heights Middle	None		None	
7101	Coral Reef Senior	None		None	
7531	Miami Sunset Senior	None		1	<ul style="list-style-type: none"> ▪ Payroll
7781	Felix Varela Senior	None		None	
7532	Miami Sunset Adult Ed. Ctr.	None		None	
7371/8911	R. Morgan Ed. Center	None		None	
7702	South Dade Adult Ed. Ctr.	None		None	
<u>Regional Center II Schools</u>					
0361	Biscayne Gardens Elementary	None		None	
2441	Virginia A. Boone/Highland Oaks Elementary	None		None	
0241	Ruth K. Broad/Bay Harbor Elementary	None		1	<ul style="list-style-type: none"> ▪ Pre-K Collections
0561	W. J. Bryan Elementary	None		None	
4801	Gertrude K. Edelman/Sabal Palm Elementary	None		None	
0761	Fienberg/Fisher K-8 Center	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
2081	Fulford Elementary	None		None	
2241	Gratigny Elementary	None		None	
2401	Hibiscus Elementary	None		None	
2581	Madie Ives Elementary	None		None	
5005	David Lawrence Jr. K-8 Ctr.	None		None	
2911	Linda Lentin K-8 Center	None		None	
3661	Natural Bridge Elementary	None		None	
4001	Norwood Elementary	None		None	
4301	Parkview Elementary	None		None	
4341	Parkway Elementary	None		None	
4881	Scott Lake Elementary	None		None	
5091	South Pointe Elementary	None		None	
5481	Treasure Island Elementary	None		None	
6241	Highland Oaks Middle	None		None	
6281	Thomas Jefferson Middle	1	▪ FTE-SPED	None	
6301	John F. Kennedy Middle	None		None	
6541	Nautilus Middle	None		None	
7141	Dr. Michael M. Krop Senior	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
7591	North Miami Senior	None		None	
7541	North Miami Beach Senior	None		None	
7592	North Miami Adult Ed. Center	None		None	
<u>Alternative Education Centers</u>					
8121	C.O.P.E. Center North	None		None	
8161	Corporate Academy North	None		None	
8201	Corporate Academy South	1	▪ Receipts and Deposits	None	
<u>Regional Center III Schools</u>					
0201	Banyan Elementary	None		None	
0521	Broadmoor Elementary	None		None	
1001	Coral Park Elementary	None		None	
1401	Charles R. Drew Elementary	None		None	
1681	Lillie C. Evans Elementary	None		None	
1721	Everglades K-8 Center	None		None	
2041	Benjamin Franklin Elementary	None		None	
2361	Hialeah Elementary	None		None	
2981	Liberty City Elementary	None		None	
3041	Lorah Park Elementary	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
5901	Carrie P. Meek/Westview Elementary	None		None	
3181	Melrose Elementary	None		None	
4171	Orchard Villa Elementary	None		None	
4501	Poinciana Park Elementary	None		None	
4721	Rockway Elementary	None		None	
4921	Seminole Elementary	None		None	
5101	John I. Smith Elementary	None		None	
5381	E. W. F. Stirrup Elementary	None		None	
5431	Sweetwater Elementary	None		None	
6151	Doral Middle	None		None	
6821	Rockway Middle	None		None	
7081	Design and Architecture Senior	None		None	
7271	Miami Coral Park Senior	None		None	
7241	Ronald W. Reagan/Doral Senior	None		None	
7049	Westland Hialeah Senior	None		None	
7801	George T. Baker Aviation School	None		None	
7272	Miami Coral Park Adult Education Center	None		1	▪ Fin. Mgt.
7512	Miami Springs Adult Ed. Ctr.	None		None	

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

Work Loc. No.	Schools	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
7601/7602	William H. Turner Ed. Center	None		None	
<u>Specialized Education Center</u>					
8181	Ruth Owens Krusé Ed. Ctr.	None		None	
TOTAL		9		6	

LIST OF PRINCIPALS

Listed below are the current principals of the schools reported herein:

Work Location No.	Schools	Current Principal
<u>Regional Center V Schools</u>		
3101	Frank C. Martin K-8 Center	Ms. Pamela F. Brown
3541	Robert R. Moton Elementary	Ms. Rosbin E. Ivery
6441	Howard D. McMillan Middle	Dr. Winston A. Whyte
<u>Regional Center VI Schools</u>		
0041	Air Base Elementary	Mr. Raul Calzadilla Jr.
0161	Avocado Elementary	Mr. Todd W. Morrow
0261	Bel-Aire Elementary	Dr. Columbus Williams, Jr.
0651	Campbell Drive Elementary	Ms. Ana C. Othon
1241	Cutler Ridge Elementary	Ms. Adrienne L. Wright-Mullings
2151	Jack D. Gordon Elementary	Ms. Ruth A. Alperin
2321	Gulfstream Elementary	Ms. Susan J. Lyle
2521	Oliver Hoover Elementary	Mr. Enrique A. Ferrer
4511	Dr. Gilbert L. Porter Elementary	Mr. Raul J. Gutierrez
4581	Redland Elementary	Ms. Eileen W. Medina
5281	South Miami Heights Elementary	Dr. Maria D. Pabellon
5951	Whispering Pines Elementary	Mr. W. J. Roberson II
6111	Cutler Ridge Middle	Mr. Thomas P. Ennis
6431	Mays Middle	Mr. Kenneth S. Cooper
6761	Redland Middle	Mr. Craig J. DePriest
6781	Richmond Heights Middle	Dr. Mona B. Jackson
7101	Coral Reef Senior	Ms. Adrienne F. Leal
7531	Miami Sunset Senior	Dr. Lucia Cox
7781	Felix Varela Senior	Ms. Luz M. Navarro
7532	Miami Sunset Adult	Dr. Dulce Maria de Villa

LIST OF PRINCIPALS

Work Location No.	Schools	Current Principal
7371/8911	Robert Morgan Education Center	Mr. Gregory Zawyer
7702	South Dade Adult Education Center	Ms. Doris J. Granberry
<u>Regional Center II Schools</u>		
0361	Biscayne Gardens Elementary	Ms. Maria L. LaCavalla
2441	Virginia A. Boone/Highland Oaks El.	Dr. Kim S. Rubin
0241	Ruth K. Broad/Bay Harbor Elementary	Ms. Arlene C. Ortenzo
0561	W. J. Bryan Elementary	Ms. Milagros L. Maytin
4801	Gertrude K. Edelman/Sabal Palm El.	Ms. Susan G. Renick-Blount
0761	Fienberg/Fisher K-8 Center	Ms. Olga M. Figueras
2081	Fulford Elementary	Ms. Rhonda S. Turner
2241	Gratigny Elementary	Dr. Aaron L. Enteen
2401	Hibiscus Elementary	Dr. Dyona S. McLean
2581	Madie Ives Elementary	Dr. Tanya R. Brown-Major
5005	David Lawrence Jr. K-8 Center	Mr. Bernard L. Osborn
2911	Linda Lentin K-8 Center	Ms. Agenoria T. Powell
3661	Natural Bridge Elementary	Ms. Janice T. Hutson
4001	Norwood Elementary	Ms. Frances A. Daddario
4301	Parkview Elementary	Dr. Rosa R. Simmons
4341	Parkway Elementary	Ms. Tracie N. Abner
4881	Scott Lake Elementary	Ms. Valerie B. Ward
5091	South Pointe Elementary	Ms. Melanie B. Fishman
5481	Treasure Island Elementary	Ms. Gloria P. Barnes
6241	Highland Oaks Middle	Ms. Sally J. Alayon
6281	Thomas Jefferson Middle	Ms. Maria C. Garcia
6301	John F. Kennedy Middle	Ms. Kay L. Mikulas

LIST OF PRINCIPALS

Work Location No.	Schools	Current Principal
6541	Nautilus Middle	Dr. Allyn Bernstein-Sachtleben
7141	Dr. Michael M. Krop Senior	Dr. Matthew J. Welker
7591	North Miami Senior	Mr. Carnell A. White
7541	North Miami Beach Senior	Mr. Raymond L. Fontana
7592	North Miami Adult	Mr. Jean C. Ridore
<u>Alternative Education Centers</u>		
8121	COPE Center North	Ms. Mary M. Richards
8161	Corporate Academy North	Dr. Barbara T. Hawkins
8201	Corporate Academy South	Dr. David H. Brooks
<u>Regional Center III Schools</u>		
0201	Banyan Elementary	Ms. Carolyn L. McCalla
0521	Broadmoor Elementary	Ms. Linda G. Klein
1001	Coral Park Elementary	Ms. Maria F. Nuñez
1401	Charles R. Drew Elementary	Ms. Rhonda Y. Williams
1681	Lillie C. Evans Elementary	Mr. Reggie H. Johnson
1721	Everglades K-8 Center	Dr. Doyle N. Tarver
2041	Benjamin Franklin Elementary	Ms. Mary A. Gil-Alonso
2361	Hialeah Elementary	Ms. Carolina F. Naveiras
2981	Liberty City Elementary	Ms. Cheri A. Davis
3041	Lorah Park Elementary	Ms. Mattye H. Jones
5901	Carrie P. Meek/Westview Elementary	Ms. Tracy D. Crews
3181	Melrose Elementary	Mr. Sergio A. Muñoz
4171	Orchard Villa Elementary	Ms. Patricia C. Duncan
4501	Poinciana Park Elementary	Ms. Kimberley F. Emmanuel
4721	Rockway Elementary	Ms. Debbie F. Saumell
4921	Seminole Elementary	Ms. Cynthia A. Flanagan

LIST OF PRINCIPALS

Work Location No.	Schools	Current Principal
5101	John I. Smith Elementary	Ms. Gwendolyn C. Hines
5381	E. W. F. Stirrup Elementary	Dr. Marisel Elias-Miranda
5431	Sweetwater Elementary	Mr. Delio G. Diaz
6151	Doral Middle	Ms. Tatiana M. De Miranda
6821	Rockway Middle	Ms. Maria D. Cedeño
7081	Design & Architecture Senior	Dr. Stacey H. Mancuso
7271	Miami Coral Park Senior	Dr. Nicholas P. JacAngelo
7241	Ronald W. Reagan/Doral Senior	Mr. Douglas P. Rodriguez
7049	Westland Hialeah Senior	Dr. Alberto Rodriguez
7801	George T. Baker Aviation	Mr. Sean E. Gallagan
7272	Miami Coral Park Adult Education Ctr.	Mr. Robert D. Novak
7512	Miami Springs Adult Education Center	Ms. Eunice C. Soto
7601/7602	William H. Turner Education Center	Ms. Valmarie W. Rhoden
Specialized Education Center		
8181	Ruth Owens Krusé Education Center	Mr. Angel L. Rodriguez

PROPERTY SCHEDULE

The following table summarizes property audit results:

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	No. Of Unloc. Items	At Cost	At Deprec. Value	No. Of Unloc. Items	Dollar Value
Regional Center V Schools								
3101	Frank C. Martin K-8 Center	263	\$ 511,555	None	-	-	None	-
3541	Robert R. Moton Elementary	224	501,428	None	-	-	None	-
6441	Howard D. McMillan Middle	544	934,306	None	-	-	None	-
Regional Center VI Schools								
0041	Air Base Elementary	85	161,619	None	-	-	None	-
0161	Avocado Elementary	350	621,310	None	-	-	None	-
0261	Bel-Aire Elementary	107	272,717	None	-	-	None	-
0651	Campbell Drive Elementary	191	340,354	None	-	-	None	-
0661	Caribbean Elementary ⁽¹⁾	241	571,670	3	\$4,732	\$1,678	None	-
1241	Cutler Ridge Elementary	392	699,133	None	-	-	None	-
2151	Jack D. Gordon Elementary	166	415,396	None	-	-	None	-
2321	Gulfstream Elementary	214	418,961	None	-	-	None	-
3261	Miami Heights El. ⁽¹⁾	139	312,919	None	-	-	None	-
2521	Oliver Hoover Elementary	166	369,917	None	-	-	None	-
4511	Dr. Gilbert L. Porter El.	220	457,147	None	-	-	None	-
4581	Redland Elementary	125	304,188	None	-	-	None	-
5281	South Miami Heights El.	150	371,066	None	-	-	None	-
5791	West Homestead El. ⁽¹⁾	237	423,570	None	-	-	None	-
5951	Whispering Pines El.	150	339,353	None	-	-	None	-
6111	Cutler Ridge Middle	171	399,536	None	-	-	None	-
6221	Hammocks Middle ⁽¹⁾	372	732,568	None	-	-	None	-
6431	Mays Middle	247	590,791	None	-	-	None	-
6761	Redland Middle	517	965,871	None	-	-	None	-
6781	Richmond Heights Middle	351	817,319	None	-	-	None	-
7101	Coral Reef Senior	1,200	2,748,317	None	-	-	None	-
7531	Miami Sunset Senior	627	1,442,546	None	-	-	None	-
7781	Felix Varela Senior	1,285	3,143,916	None	-	-	None	-
7532	Miami Sunset Adult	109	179,965	None	-	-	None	-
7371/8911	Robert Morgan Ed Ctr.	1,648	4,821,062	None	-	-	None	-
7702	South Dade Adult Ed. Ctr.	301	872,339	None	-	-	None	-

Notes:

(1) School audit result was previously reported this year.

PROPERTY SCHEDULE

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	No. Of Unloc. Items	At Cost	At Deprec. Value	No. Of Unloc. Items	Dollar Value
Regional Center II Schools								
0361	Biscayne Gardens El.	164	371,170	None	-	-	None	-
2441	Virginia A. Boone/H. Oaks El.	154	285,952	None	-	-	None	-
0241	Ruth K. Broad/Bay Harbor El.	105	229,773	None	-	-	None	-
0561	W.J. Bryan Elem Elementary	154	332,722	None	-	-	None	-
4801	G. K. Edelman/Sabal Palm El.	71	171,247	None	-	-	None	-
0761	Fienberg/Fisher K-8 Center	216	404,624	None	-	-	2	\$ 4,053
2081	Fulford Elementary	84	226,628	None	-	-	None	-
2241	Gratigny Elementary	120	323,169	None	-	-	None	-
2401	Hibiscus Elementary	165	309,432	None	-	-	None	-
2581	Madie Ives Elementary	183	354,024	None	-	-	None	-
5005	David Lawrence Jr. K-8 Ctr.	301	436,834	None	-	-	None	-
2911	Linda Lentin K-8 Center	307	611,846	None	-	-	None	-
3661	Natural Bridge Elementary	125	289,401	None	-	-	1	1,369
4001	Norwood Elementary	170	315,694	None	-	-	None	-
4061	Ojus Elementary ⁽¹⁾	173	299,278	None	-	-	None	-
4301	Parkview Elementary	60	143,087	None	-	-	None	-
4341	Parkway Elementary	129	276,834	None	-	-	1	1,180
4881	Scott Lake Elementary	171	310,928	None	-	-	None	-
5141	Hubert O. Sibley El. ⁽¹⁾	161	326,238	None	-	-	2	4,149
5091	South Pointe Elementary	84	182,921	None	-	-	None	-
5481	Treasure Island Elementary	141	256,344	None	-	-	None	-
6241	Highland Oaks Middle	567	958,599	None	-	-	None	-
6281	Thomas Jefferson Middle	158	392,674	None	-	-	None	-
6301	John F. Kennedy Middle	748	1,192,028	None	-	-	None	-
6541	Nautilus Middle	306	637,405	None	-	-	None	-
7141	Dr. Michael M. Krop Senior	878	2,038,468	None	-	-	None	-
7201	Miami Beach Senior ⁽¹⁾	467	965,900	None	-	-	None	-
7591	North Miami Senior	430	865,984	None	-	-	None	-
7541	North Miami Beach Senior	692	1,381,630	None	-	-	None	-
7592	North Miami Adult Ed. Ctr.	63	123,759	None	-	-	None	-
Alternative Education Centers								
8121	COPE Center North	123	263,775	None	-	-	None	-
8161	Corporate Academy North	117	225,019	None	-	-	None	-

Notes:

(1) School audit result was previously reported this year.

PROPERTY SCHEDULE

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	No. Of Unloc. Items	At Cost	At Deprec. Value	No. Of Unloc. Items	Dollar Value
8201	Corporate Academy South	33	70,934	None	-	-	None	-
8119	500 Role Model Academy ⁽²⁾	91	190,519	None	-	-	None	-
Regional Center III Schools								
0201	Banyan Elementary	81	203,296	None	-	-	None	-
0521	Broadmoor Elementary	88	187,321	None	-	-	None	-
1001	Coral Park Elementary	67	149,614	None	-	-	None	-
1401	Charles R. Drew Elementary	153	285,657	None	-	-	None	-
1681	Lillie C. Evans Elementary	135	351,724	None	-	-	None	-
1561	Earlington Heights El. ⁽¹⁾	102	221,060	None	-	-	None	-
1721	Everglades K-8 Center	229	553,466	None	-	-	None	-
2041	Benjamin Franklin Elementary	130	255,249	None	-	-	None	-
2361	Hialeah Elementary	177	324,867	None	-	-	None	-
2981	Liberty City Elementary	135	262,004	None	-	-	None	-
3041	Lorah Park Elementary	107	224,814	None	-	-	None	-
5901	Carrie P. Meek/Westview El.	95	243,630	None	-	-	None	-
3181	Melrose Elementary	129	285,836	2	2,298	1,386	None	-
4171	Orchard Villa Elementary	148	293,907	None	-	-	None	-
4501	Poinciana Park Elementary	162	368,950	None	-	-	None	-
4491	Henry E. S. Reeves El. ⁽¹⁾	89	198,309	None	-	-	None	-
4721	Rockway Elementary	73	165,423	None	-	-	None	-
4921	Seminole Elementary	99	219,067	None	-	-	None	-
5101	John I. Smith Elementary	167	386,360	None	-	-	None	-
5631	Springview Elementary ⁽¹⁾	87	199,754	None	-	-	None	-
5381	E. W. F. Stirrup Elementary	148	312,622	None	-	-	None	-
5431	Sweetwater Elementary	148	312,966	None	-	-	None	-
5201	South Hialeah El. ⁽¹⁾	252	405,118	None	-	-	None	-
0071	Eugenia B. Thomas K-8 Ctr. ⁽²⁾	303	575,526	None	-	-	None	-
6121	Ruben Dario Middle ⁽¹⁾	366	666,996	None	-	-	None	-
6151	Doral Middle	470	1,026,875	None	-	-	None	-
6521	Miami Springs Middle ⁽²⁾	357	713,777	None	-	-	None	-
6821	Rockway Middle	242	612,820	None	-	-	None	-
7081	Design & Architecture Senior	455	896,071	None	-	-	None	-
7271	Miami Coral Park Senior	504	1,574,065	None	-	-	None	-
7511	Miami Springs Senior ⁽¹⁾	493	1,121,554	None	-	-	None	-

(1) School audit result was previously reported this year.

(2) School audit result to be reported as a two-year audit in September 2008.

PROPERTY SCHEDULE

Work Location No.	Schools	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	No. Of Unloc. Items	At Cost	At Deprec. Value	No. Of Unloc. Items	Dollar Value
7241	Ronald W. Reagan/Doral Sr.	802	1,658,383	None	-	-	None	-
7049	Westland Hialeah Senior	290	1,112,314	None	-	-	N/A	-
7801	George T. Baker Aviation	617	2,757,670	None	-	-	None	-
7272	Miami Coral Park Ad. Ed. Ctr.	143	318,334	None	-	-	None	-
8139	D. A. Dorsey Adult Ed. Ctr. ⁽²⁾	195	566,124	None	-	-	None	-
7512	Miami Springs Adult	132	260,783	None	-	-	None	-
7601/7602	William H. Turner Ed. Center	1,158	3,612,934	None	-	-	None	-
Specialized Education Centers								
0921	Neva K. Cooper Ed. Center ⁽²⁾	110	280,000	None	-	-	None	-
8181	Ruth O. Krusé Ed. Center	291	586,634	None	-	-	None	-
8151	Robert Renick Ed. Center ⁽²⁾	273	580,704	None	-	-	None	-
	TOTAL	28,905	\$65,838,257	5	\$7,030	\$3,064	6	\$10,751

Notes:

- (1) School audit result was previously reported this year.
- (2) School audit result to be reported as a two-year audit in September 2008.

PLANT SECURITY REPORTS REPORTED BY THE SCHOOLS

Plant Security Reports for the schools reported herein are as follows:

Work Location No.	Schools	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY			Total Deprec. Value
					Computers	Audio Visual	Other	
Regional Center VI Schools								
2321	Gulfstream Elementary	1	1	\$ 1,193	\$ 1,193	-	-	-
2521	Oliver Hoover El.	1	1	1,442	-	\$ 1,442	-	\$ 205
4581	Redland Elementary	2	2	2,724	1,326	-	\$ 1,398	332
5791	West Homestead El.	2	5	6,352	-	1,091	5,261	2,353
7101	Coral Reef Senior	1	2	2,823	-	-	2,823	422
7781	Felix Varela Senior	1	1	1,625	1,625	-	-	921
7371	Robert Morgan Ed. Ctr. (SH)	1	2	2,793	-	-	2,793	1,512
8911	Robert Morgan Ed. Ctr. (AD)	2	2	3,249	1,500	1,749	-	2,898
7702	South Dade Adult	2	4	6,854	4,707	2,147	-	765
Regional Center II Schools								
0361	Biscayne Gardens El.	1	1	1,170	-	1,170	-	-
4801	G. K. Edelman/Sabal Palm El.	2	2	2,465	1,285	-	1,180	1,308
2241	Gratigny Elementary ⁽¹⁾	2	7	10,854	10,854	-	-	2,274
4001	Norwood Elementary	1	1	2,900	-	2,900	-	2,050
4061	Ojus Elementary	1	1	1,698	-	-	1,698	401
4301	Parkview Elementary	1	1	1,088	-	-	1,088	550
4341	Parkway Elementary	1	1	1,224	-	-	1,224	1,081
4881	Scott Lake Elementary	2	2	2,148	-	-	2,148	1,106
5141	Hubert O. Sibley El.	2	6	7,051	7,051	-	-	3,375
5091	South Pointe Elementary	1	1	1,940	1,940	-	-	1,439
6281	Thomas Jefferson Md.	3	5	7,060	5,910	1,150	-	601
6301	John F. Kennedy Md. ⁽¹⁾	3	7	11,444	11,444	-	-	4,033

PLANT SECURITY REPORTS REPORTED BY THE SCHOOLS

Work Location No.	Schools	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY			Total Deprec. Value
					Computers	Audio Visual	Other	
7141	Dr. Michael M. Krop Sr. ⁽¹⁾	3	7	11,565	5,670	4,468	1,427	1,949
7201	Miami Beach Senior	2	7	11,377	7,397	-	3,980	1,660
7591	North Miami Senior	2	2	4,769	4,769	-	-	2,331
7541	North Miami Beach Sr. ⁽¹⁾	4	8	17,879	1,499	2,575	13,805	5,672
Alternative Education Centers								
8161	Corporate Academy No.	2	3	4,041	2,598	1,443	-	-
8201	Corporate Academy So.	1	2	3,811	3,811	-	-	-
Regional Center III Schools								
1001	Coral Park Elementary	2	2	3,412	3,412	-	-	626
2981	Liberty City Elementary	1	1	1,250	-	-	1,250	873
5901	Carrie P. Meek/Westview El.	1	2	2,400	1,170	-	1,230	233
4501	Poinciana Park El.	2	3	4,497	4,497	-	-	2,024
6121	Ruben Dario Middle	1	2	2,745	-	1,495	1,250	1,860
6151	Doral Middle	1	1	1,900	1,900	-	-	412
7081	Design & Architecture Sr.	2	3	6,086	6,086	-	-	4,298
7241	Ronald W. Reagan/Doral Sr.	1	1	2,499	-	2,499	-	1,375
7801	George T. Baker Av.	2	2	5,341	1,342	3,999	-	2,463
8139	D. A. Dorsey Adult Ed.	2	3	4,488	4,488	-	-	-
Specialized Education Center								
8151	Robert Renick Ed. Center	1	1	1,595	1,595	-	-	-
TOTAL		63	105	\$ 169,752	\$ 99,069	\$ 28,128	\$ 42,555	\$ 53,402

Notes:

(1) Principals provided memoranda regarding losses. Refer to Appendix, pages 88-92.

Schools with no property reported missing through Plant Security Reports are excluded from this table.

FINDINGS AND RECOMMENDATIONS

INTERNAL FUNDS

1. Internal Funds Expenditures For Special Disbursement Procedures And Donation Requirements *FRANK C. MARTIN K-8 CENTER*

Section II, Chapter 6 of the *Manual of Internal Fund Accounting* delineates the special procedures that must be observed when making internal funds disbursements associated with capital improvement projects. According to the procedures, written approval must be obtained from the Regional Superintendent and the District's Office of School Facilities prior to the start of a capital improvement project. Additionally, payments for the associated expenditures must be supported by a written proposal outlining the details of the project and the anticipated cost, supported by bids, as applicable.

According to Chapter 24.121 of the Florida Statutes and guidelines in the Miami-Dade County's *Educational Excellence School Advisory Council (EESAC) Resource Guide*, revenues allocated to the EESAC committee cannot be spent on capital improvement projects of the school. Regarding EESAC expenditures processed through internal funds, a memorandum from the Office of the Controller issued on February 4, 2005 established specific procedures, which limit internal funds purchases to small food purchases and incentives otherwise not allowed through the P-Card or District purchasing guidelines. Furthermore, and pursuant to the memorandum, the amount to be accessed through internal funds cannot be higher than \$2,999 per fiscal year.

Regarding monetary donations, Section IV, Chapter 14 of the *Manual* establishes that, when schools receive monetary donations designated for a specific purpose, funds are to be spent as intended, unless the donor approves the change of the use of funds in writing.

The school received several donations during the audit period up to the current year. While some were for beautification of the school, others were earmarked for different purposes. While reviewing the internal funds accounts for the audit period and the current year, we found certain capital improvement expenditures that were questionable. These were associated with the purchase and installation of nine flagpoles, which amounted to \$5,772 and \$9,000, respectively. Discrepancies related to these disbursements were as follows:

- 1.1. Contrary to the guidelines, the school could not provide prior written approval from the Regional Superintendent and the District's Office of School Facilities for the installation of the nine flagpoles.

- 1.2. Initially, one quote was provided to support the disbursement for the purchase of the flagpoles. Two other quotes were provided after-the fact. Regarding the installation, no quotes were provided. According to current year school records, three separate payments were made to the District's contractor responsible for the construction of the K-8 center; however, because approvals were not sought, and quotes were not obtained, we were unable to verify the propriety of the prices charged by the contractor.
- 1.3. Of the total amount paid, \$4,872 was made from the EESAC account. Internal funds procedures that limit EESAC related expenditures to small purchases and that establish spending thresholds were not observed.
- 1.4. Donations earmarked for different purposes were commingled in one account, which made it difficult to verify that donors' intentions had been met. Also, some donations earmarked for specific purposes were erroneously posted to the General Fund. A similar condition was verbally discussed with the administration during the prior audit.

RECOMMENDATIONS

- 1.1. **Retrain staff on disbursement requirements especially those requiring Regional Center and District administration approval.**
- 1.2. **Provide the EESAC Committee with a copy of the Miami-Dade County's Educational Excellence School Advisory Council (EESAC) Resource Guide and ensure they have a better understanding of the use, restrictions, and limitations of the funds.**
- 1.3. **Refund the EESAC account for the expenditures not allowed under the guidelines.**
- 1.4. **Prior to authorizing payment with donated funds, ensure that expenditures comply with the intent of the donation.**
- 1.5. **If donated funds are needed for purposes other than those initially intended, prior to spending the funds, obtain written approval from the donor.**

Person(s) Responsible: (Principal, Assistant Principal, Treasurer)

Management Response:

In order to ensure that requirements for the disbursement of internal funds are properly adhered to, the principal will implement the following corrective actions and preventative strategies regarding the disbursement of internal funds.

The principal convened a meeting with the assistant principal and the treasurer to review the audit findings and the requirements for the disbursement of internal funds. The principal reviewed both the Regional Center V Handbook and the *Manual of Internal Funds Accounting* with all persons responsible for disbursements requiring Regional Center and District administration approval. The principal directed the treasurer to attend additional district internal funds training and requested training by the Regional Center V Business Manager for designated staff regarding requirements for the proper disbursement of internal funds.

The principal will provide copies of and review Miami-Dade County's Educational Excellence School Advisory Council (EESAC) Resource Guide at the school's next scheduled EESAC meeting (June 5, 2008) to ensure a better understanding of the use, restrictions, and limitations of EESAC funds. The principal will request the Regional Center V Budget Analyst to conduct training for staff and EESAC committee members responsible for implementation of Miami-Dade County's Educational Excellence School Advisory Council (EESAC) Resource Guide.

The principal has requested written verification from the Schools of Choice and Parental Options office documenting that funds transferred to Frank C. Martin K-8 Center on May 17, 2007 in the amount of \$5,000.00, were for the purpose of purchasing flag poles or any other equipment to enhance the school's magnet theme and/or curriculum. The principal also requested an expenditure transfer in the amount of \$4,872.00 from the EESAC account to the Magnet account.

The principal will ensure that each donation is accompanied with a letter that clearly defines the intended use of the donation. The treasurer will ensure that the donation letter becomes a part of the deposit package as well as attach a copy of the letter to the documentation required for the expenditure of the funds.

The principal will obtain prior approval from the donor before expending funds, should the donated funds be needed for purposes other than those initially identified.

The principal added written procedures to the school's Office Employee Handbook including treasurer responsibilities that describe in detail the documentation required for authorizing payment using donated funds and/or repurposing donated funds, should the need arise.

The principal and designated assistant principal will continue to monitor internal funds disbursement procedures on a monthly basis to ensure adherence to all required procedures.

**2. Inadequate Receipting And Depositing Procedures
Result In Unnecessary Delays And Errors
CORPORATE ACADEMY SOUTH**

Pursuant to guidelines in Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting*, monies collected by school employees, regardless of the amount, must be submitted to the school treasurer on the same day collected. Also, deposits must be made once accumulated monies exceed \$150; and at a minimum, on the last working day of the week and on the last working day of the month, regardless of the amount collected. In order to maintain proper control over official serialized forms, Section V, Chapter 1 of the *Manual* requires an accurate inventory of prenumbered forms.

- 2.1. At this school, collections consisted mostly of cash. In the 2006-07 fiscal year, collections deposited through internal funds amounted to \$13,291. Our sample of deposits for the audit period disclosed instances where collections were neither submitted by activity sponsors nor deposited by the school treasurer on time. According to the principal, these delays resulted from staff's oversight to timely remit and deposit monies collected.

Based on our findings, we extended our review to current year collections. For the 2007-08 fiscal year, as of April 30, 2008, internal funds receipts amounted to close to \$8,400. The following conditions were detected:

- 2.2. Cash received in March and April 2008 totaling \$743 from various student-related activities had not been deposited in the checking account. Subsequent to our inquiries, on May 21 and May 22, 2008, the treasurer made five separate deposits totaling this same amount. She claimed to have forgotten to deposit these monies because her car had broken down on the way to the bank, and had to be towed. The money bag with the five deposits had remained in the trunk of the car until found and deposited.
- 2.3. In three of the five deposits cited above, we found that the dates on the yellow receipts supporting the deposit packages had been altered to reflect more current May dates. This may have been intentionally done to conceal the delayed deposits.
- 2.4. Other instances in the 2007-08 fiscal year where monies could not be traced to the bank included \$75 in student dues that were receipted by a sponsor, and \$80 from 40 material tickets of \$2 individual denomination that could not be accounted for.

- 2.5. A total of \$282 collected in March 2008 was listed in both the March 2008 and April 2008 bank reconciliations as a deposit "in transit". We verified that these funds were deposited in May 2008. Similarly, a \$49 cash deposit had been receipted in December 20, 2007; however, had not been deposited until February 1, 2008.
- 2.6. Proper receipting procedures were not being adhered to. During the current year, we verified that the treasurer did not always issue a receipt immediately upon receiving monies from activity sponsors.
- 2.7. We found internal funds records to be disorganized. Among current year records, we found a \$150 check issued to the school which had not been deposited. This check was dated May 6, 2008 and pursuant to the accompanying donation letter, funds were earmarked for the production of the school's memory book. On May 22, 2008 and at our request, the check was deposited in the bank.
- 2.8. The Prenumbered Forms Inventory contained errors. Also, the school was not using the Serialized Forms and Tickets Distribution Log (FM-0990) that should be used for documenting the issuance of prenumbered forms.

RECOMMENDATIONS

- 2.1. **Retrain staff on the proper receipting and depositing procedures to ensure awareness and clear understanding of the procedures to follow.**
- 2.2. **Monitor the bookkeeping function to ensure compliance with the procedures, and the proper and timely processing of transactions.**
- 2.3. **Ensure that the year-end inventory of prenumbered forms is accurate and that the distribution of the serialized books and forms is properly controlled.**

Person(s) Responsible: Principal, Assistant Principal, Treasurer,
School Sponsors

Management Response:

In order to prevent the recurrence of similar conditions in future audits and to ensure that strict compliance is maintained with Board policies and procedures regarding Internal Funds, the following corrective measures and preventative strategies have been implemented in order to ensure adequate receipting and depositing procedures and to prevent unnecessary delays and errors in deposits.

The principal met with the assistant principals, and treasurer to review the audit findings, as well as Section II, Chapters 2 and 3 of the *Manual of Internal Fund Accounting*. The principal directed the treasurer to reconcile the monthly bank statement with the school's checkbook and bank reconciliation, as specified in the *Manual of Internal Fund Accounting*.

The principal directed the treasurer to process entries in a timely manner and post all deposits and checks in a timely manner. The principal, assistant principal, and treasurer will meet at the end of each month to review the Monthly Financial Report and Bank Reconciliation. Any adjusting of entries that have not been processed on a timely basis will be addressed for immediate corrective action. The principal will direct the treasurer to print and review with the assistant principal on a daily basis the Daily Activity Report from the MSAF system to ensure deposits made are posted in a timely manner. The principal on an unannounced basis will request from the treasurer a printout of the MSAF balance and compare it to the checkbook. Discrepancies will be addressed immediately by the principal and treasurer.

The principal established a daily time for the collections and transactions of monies. An in-house deposit journal has been created and is housed in the principal's office. Daily entries will be completed and logged by the sponsor and treasurer reflecting the exchange, date and amount of monies and verified by the principal or assistant principal. This journal notes the weekly deposits and balances of monies exchanged between sponsor and treasurer.

The principal has established a procedure and reviewed it with affected staff which includes the collection of funds, and the receiving of a receipt to signify the exchange of monies, to ensure the accuracy of monitored collections and verification of deposits. The principal will review posting of receipts to ensure that all accounting policies and procedures have been followed and completed in a timely manner on a bi-weekly basis.

The principal has instructed the school's treasurer and other clerical who disburse the daily mail to deliver the monthly bank statement and all billing correspondence directly to the principal for initial review. In the absence of the principal, the assistant principal will perform the initial review prior to giving to the treasurer.

The principal directed the treasurer to review procedures for accurate completion of Prenumbered Inventory Forms with the Regional Center's Business Manager. The treasurer will also review the Serialized Forms and Ticket Distribution Log (FM-0990) process with the Regional Center's Business Manager. The principal will randomly review these documents for accuracy and completion on a monthly basis.

PURCHASING CREDIT CARD

3. Purchasing Card Program Procedures *FRANK C. MARTIN K-8 CENTER*

The *Purchasing Credit Card Policies & Procedures Manual* establishes the policies and guidelines over purchases made using a District credit card. According to the guidelines, all purchases must be properly documented with the original receipt/invoice, and previously approved with a Purchasing Credit Card (P-Card) Purchase Authorization Form [FM-5707] signed by the Work Location Administrator. Additionally, the guidelines provide a list of unauthorized purchases, and clearly prohibit the splitting of purchases to circumvent credit card transaction limits.

A review of P-Card transactions processed during the months of November 2007 through January 2008 disclosed the following:

- 3.1. Payment for five invoices totaling \$2,097 was split in three different credit card transactions. One of these invoices was paid late. According to the Principal, the purchases were originally intended to be paid from Internal Funds; however, at the request of the school, the vendor processed the orders through the credit card to expedite their payment.
- 3.2. In one other instance, a charge of \$1,226 for school bumper stickers was split into two separate credit card transactions to circumvent transaction limits. The corresponding invoices were provided after-the-fact. We verified with the District's credit card department that items such as bumper stickers are not allowed to be purchased through the P-Card program.
- 3.3. Eight invoices totaling \$1,476 were missing, but three were later produced.
- 3.4. Purchase Authorization forms for purchases totaling \$5,143 were either not prepared or were incomplete.

RECOMMENDATIONS

- 3.1. Enforce credit card procedures and maintain appropriate documentation for credit card purchases.**
- 3.2. Refund the credit card account for the \$1,226 inappropriate purchase of bumper stickers.**

Person(s) Responsible:

**(Principal, Assistant Principal,
Treasurer, Data Entry Clerk II)**

Management Response:

In order to ensure that the *Purchasing Credit Card Program Policies and Procedures Manual* is properly adhered to, the principal will implement the following corrective actions and preventative strategies regarding the use of the school's procurement credit card.

The principal convened a meeting with the assistant principal, treasurer and data entry clerk to review the audit findings and the requirements for managing credit card purchases.

The principal directed the assistant principal, the treasurer and data entry clerk to attend retraining provided by the District Procurement Credit Card Office regarding the *Purchasing Credit Card Program Policies and Procedures Manual*. The principal also requested retraining for designated staff on all p-card procedures, invoices, purchase orders and the required supporting documentation.

The principal has directed the treasurer to refund the school's credit card account in the amount of \$1,226.00 to cover the inappropriate purchase of bumper stickers. The school's PTA has donated a check for the amount of \$1,226.00 to reimburse the credit card for the bumper sticker purchase. The school's treasurer will open a trust fund account designated for the purchase of bumper stickers and complete the transaction.

The principal and designated assistant principal will continue to monitor credit card purchases on a monthly basis to ensure adherence to procedures. The assistant principal will create a spreadsheet to monitor all purchases, including credit card purchases, and the treasurer will maintain this document. The principal and/or designated assistant principal will review purchases weekly and make any required corrections immediately.

SCHOOL-SITE DATA AND NETWORK SECURITY FINDINGS

IT Function At School Site Not Properly Monitored Or Maintained

- 4. FRANK C. MARTIN K-8 CENTER**
- 5. ROBERT R. MOTON ELEMENTARY**

The School evaluated its IT network security and school-site compliance with Network Security Standards and all other related district security policies using a self-assessment checklist tool that we provided. Our office reviewed the School's checklist responses and our IT audit staff visited the School to verify the accuracy of the information provided. We reviewed the following to measure compliance:

- *Migration to DADESCHOOLS Domain*
- *Security of Wireless Networks and Physical Security of Equipment*
- *Limited Access to Applications for Changing Student Grades*
- *Accessibility to Local Administrator Passwords*
- *Hard Copy Of Network Security Standards On File*
- *District-Approved Operational Intrusion Prevention Devices*
- *Diagrammed Physical Network Configuration On File*
- *Use Of Licensed Software*

4. **FRANK C. MARTIN K-8 CENTER** -- Our review disclosed the following discrepancies:
- 4.1. During our visit, all servers were located under a table in a room currently used as a lounge area for teachers and staff. At the time of this audit, nine individuals occupied this room while having lunch. We identified at least two alternate areas capable of housing servers, one of which had a sign on it labeled "SERVER ROOM".
 - 4.2. A required network intrusion prevention device (Tipping Point) was not installed on the network. ITS was immediately contacted at our request, and the device was installed prior to the completion of this audit.
 - 4.3. The "*Authorized Applications for Employees by Locations*" Report (RACF) was not available for review. We obtained the report and found that the School Based Technician (SBT) was assigned as grade book manager (WGBM).
 - 4.4. Local administrator password(s) were not on file.

These departures from established criteria represent undesirable threats to network security.

RECOMMENDATIONS

- 4.1. **Immediately relocate all servers to a secure area.**
- 4.2. **Print, review, and sign the *Authorized Applications for Employees by Locations* report in a timely manner to ensure that school personnel have access only to those applications required by their job duties.**
- 4.3. **Revoke the School Based Technician's access to grade book manager's applications, followed by a HEAT request for removal from Active Directory (AD).**
- 4.4. **Maintain LOCAL ADMINISTRATOR PASSWORD(S) on file, update as needed, and have accessible to administrative staff. In addition, review the MDCPS Network Security Standards with the School Based Technician, and periodically reference as needed to ensure that district standards and directives are met.**

Person(s) Responsible: (Principal, Assistant Principal, SB Technician)

Management Response:

In order to ensure that IT Security Standards are met, the principal will implement the following corrective actions and preventative strategies regarding the proper procedures for IT Security.

The principal convened a meeting with the assistant principal and the School Based Technician (SBT) to review the audit findings and the requirements for Network Security Standards.

The principal directed the SBT to relocate all servers to room 814. Effective May 29, 2008, all servers were relocated.

The principal will print, review, and sign the Authorized Applications for Employees by Locations report on a monthly basis to ensure that school personnel have access only to those applications required by their job duties. This report will be maintained on file in the principal's office.

The principal has revoked the SBT's access to the grade book manager's application. The principal also opened a HEAT ticket (#00444142) to remove the SBT from the Active Directory.

The principal has possession of, and will maintain, LOCAL ADMINISTRATOR PASSWORDS on file in her office. These passwords will be updated as needed and be accessible to administrative staff. The principal reviewed the MDCPS Network Security Standards with the assistant principal and the SBT and will periodically reference as needed to ensure that district standards and directives are met.

The principal and designated assistant principal will continue to monitor IT security procedures on a monthly basis to ensure adherence.

5. **ROBERT RUSSA MOTON ELEMENTARY** -- Our review disclosed the following discrepancies:
- 5.1. The Reading Coach should not have had access to the application that allows for students' grade changes as disclosed by the most current *Authorized Applications for Employees by Locations* Report (RACF Report). We verified that the Reading Coach did not process any grade changes through the system. Also, our review of the report disclosed that the School Based Technician was improperly designated as the electronic grade book manager. During our last audit we discussed similar authorized application issues with the school.
 - 5.2. Approximately 80 Apple-type computers are running VIREX antivirus. This software is no longer licensed to or supported by MDCPS.
 - 5.3. Local administrator password(s) were not on file, and a copy of the Network Security Standards should have been available.
 - 5.4. A required network diagram was not available for review.

These departures from established criteria represent undesirable threats to network security.

RECOMMENDATIONS

- 5.1. **Revoke the Reading Coach's access to the grade change application. In addition, revoke the School Based Technician's access to grade book manager's applications, followed by a HEAT request for removal from Active Directory (AD); and closely monitor access to applications to ensure that staff has access only to those applications required by their job description and duties.**

Person(s) Responsible: Principal, School Based Technician

Management Response:

The Principal revoked the Reading Coach's access to the grade change application and the School Based Technician's (SBT) access to grade book manager's applications on March 20, 2008. This was followed by a HEAT request for removal from Active Directory (AD). The Principal will closely monitor access to applications and ensure that staff has access only to those applications required by their job descriptions and duties.

5.2. Remove all VIREX antivirus installations and substitute them with SOPHOS for Macintosh on all OSX or above computers.

Person(s) Responsible: Principal, School Based Technician

Management Response:

The Principal directed the SBT to remove all VIREX antivirus installations and substitute them with SOPHOS for Macintosh on all OSX or above computers. As of May 30, 2008, the SBT removed the VIREX antivirus from all Apple type computers as directed by the principal. On May 27, 2008, Mr. Luis Baluja from the Office of Management & Compliance Audits advised the principal electronically that the removal of VIREX installations on any computer below an OSX would resolve any potential licensing issue.

5.3. Maintain LOCAL ADMINISTRATOR PASSWORD(S) on file, update as needed, and have accessible to administrative staff. In addition, maintain copy of MDCPS Network Security Standards on file by the School Based Technician, and reference as needed to ensure that district standards and directives are met.

Person(s) Responsible: Principal, School Based Technician

Management Response:

The Principal directed the SBT to provide a written copy of the local administrator passwords for the school's network. This document will be maintained in a sealed envelope in the safe at the school. Two binders containing the MDCPS Network Security Standards were created. One binder will be maintained in the principal's office and the second binder will be maintained by the SBT's in the technician's office. The Principal reviewed the MDCPS Network Security Standards and the School Site IT Audit Checklist in detail with the SBT and reminded him of his responsibilities with regard to maintaining network security.

5.4. Produce or obtain from ITS a current network diagram in electronic format and maintain on file for reference purposes.

Person(s) Responsible: Principal, School Based Technician

Management Response:

On May 28, 2008, a current network diagram in electronic format was received by the principal from ITS. A copy of the diagram is now maintained on file in both the Principal's and the SBT's office.

FULL-TIME EQUIVALENT (FTE) FINDINGS AND RECOMMENDATIONS
(FY 2007-08, SURVEY PERIOD 3)

**Discrepancies In Special Education Student
Records Resulted In FTE Funding
Disallowances**

6. **HOWARD D. MCMILLAN MIDDLE**
7. **AVOCADO ELEMENTARY**
8. **THOMAS JEFFERSON MIDDLE**

Section D of the *Local Education Agency (LEA) Implementation Guide* requires that all special education forms be filed in the students' cumulative folders. Furthermore, the *Matrix of Services Handbook 2004 Revised Edition* issued by the Florida Department of Education establishes the guidelines and procedures to initiate and update a matrix.

The Matrix of Services form is used to determine the cost factor for special education students based on the decisions made by the Individual Education Plan (IEP) Committee. According to the guidelines, if services do not change as a result of an IEP meeting and the matrix is less than three years old, the existing matrix may be reviewed. If services change, a new matrix must be completed.

6. **HOWARD D. MCMILLAN MIDDLE** -- A review of a sample of 31 special education (SPED) folders, which included five gifted, revealed the following discrepancies in 15 student folders (48%):

6.1. One student was categorized to receive \$20,963 in funding for the 2007-08 school year; however, according to the Matrix of Services form [FM-5582] corresponding to the Individual Education Plan (IEP) [FM-4953] in effect for the October and February FTE surveys, the student was only eligible to receive funding in the amount of \$15,012.

An amendment to the Department of Education Correction System (DECO) was required for both surveys 2 and 3 in the amount of \$5,951 to realign the funding with the services.

6.2. In two instances, the Matrix of Services form corresponding to the IEP's in effect for the February FTE survey was not reviewed or updated or one was not completed.

6.3. For four students, the IEP's Program Eligibility and/or Related Services section on the IEP did not agree with the Areas of Eligibility section on the Matrix of Services form.

6.4. In three instances, the Domain Ratings or the Special Consideration section in the Matrix of Services form were calculated incorrectly.

6.5. For two students, the IEP's were not properly completed. Specifically, we found that for one student, the IEP date did not match the IEP conference date and for the other, the IEP was dated incorrectly.

6.6. In five instances, the student was 14 years or older at the time of the IEP conference and was not invited to attend the conference. Consequently, none of the students were able to participate.

6.7. In one instance, the General Education Teacher did not sign the Gifted Student Education Plan (EP) [FM-6329], and the General Education Statement [FM-6865] was not provided.

Pursuant to our calculations, six of the 17 instances cited above generated a potential loss of \$32,613 in FTE funding. In the remaining instances, the lapses in compliance with process requirements did not generate potential losses in funding because the individual student's level of funding remained unchanged.

RECOMMENDATIONS

To reduce the probability of actual and potential losses in funding and other non-compliance issues regarding Exceptional Student Education records:

- 6.1. The Matrix of Services form must be completed following each initial IEP meeting or reviewed after each annual and/or interim IEP meeting.**

Person(s) Responsible: Principal, Assistant Principal(s), Registrar, SPED Department Chairperson, SPED Teachers

Management Response:

The principal reviewed with all person(s) responsible, the Matrix of Services Handbook 2004 Revised Edition and the Local Education Agency (LEA) Implementation Guide. The Principal requested training from the Office of Special Education so that procedures for the maintenance of student SPED records can be reviewed by persons responsible, specifically focusing on documents required for SPED funding.

- 6.2. IEPs and EPs must be properly signed and filed with the student's records.**

Person(s) Responsible: Principal, Assistant Principal(s), SPED Department Chairperson, SPED Teachers

Management Response:

The assistant principal for SPED, SPED Department Chairperson and SPED teachers will ensure that all SPED folders contain current, completed and reviewed IEPs and Matrix of Services forms. All IEPs and EPs will be reviewed to ensure that they have been properly signed and filed with the student's records. The principal directed the assistant principal to identify any non-compliant documents in student SPED records and make corrections immediately.

- 6.3. Students 14 years or older should be invited to the IEP conference through the Notification of Meeting [FM-4851].**

Person(s) Responsible: Principal, Assistant Principal(s), SPED Department Chairperson, SPED Teachers

Management Response:

The principal directed the assistant principal to convene a meeting with the SPED department to review the audit findings and instruct them in the requirements for completing the Notification of Meetings document (FM4851) and to emphasize the requirement to invite students 14 years or older to their IEP meetings.

- 6.4. Staff should review the student's cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services, etc., forms are accurate and filed immediately after the information is entered into the Integrated Student Information System (ISIS).**

**Person(s) Responsible: Principal, Assistant Principal(s),
SPED Department Chairperson, SPED Teachers**

Management Response:

The principal directed the assistant principal to convene a committee of SPED teachers to review the IEPs and Matrix of Services forms of all SPED students paying particular attention to the students with matrices of 254 and 255. The assistant principal and the SPED program specialist will work in teams with SPED teachers to ensure that all SPED student records are in compliance. The team will review all IEP and Matrix of Services guidelines for students with disabilities for compliance at the conclusion of each of the four grading periods. The assistant principal will maintain copies of all appropriate SPED forms and will inform the principal immediately in writing of any missing or non-compliant documentation that require further action. The principal will direct the registrar to enter all corrected information into ISIS and print the ISIS information for verification by the assistant principal.

- 7. AVOCADO ELEMENTARY** -- A review of a sample of 14 special education (SPED) folders, which included seven gifted, revealed the following discrepancies in three student folders (22%):
- 7.1. One student was categorized to receive \$20,963 in funding for the 2007-08 school year; however, according to the Matrix of Services form [FM-5582] corresponding to the Individual Education Plan (IEP) [FM-4953] in effect for the October and February FTE surveys, this student was only eligible to receive funding in the amount of \$4,340. An amendment to the Department of Education Correction System (DECO) for this student was required for both surveys 2 and 3, in the amount of \$16,623 to realign the funding with the services.
 - 7.2. In one instance, the Matrix of Services form corresponding to the interim IEP in effect for the February FTE survey was not reviewed and updated. In another instance, a student was not eligible for Special Consideration points, as stated in the Matrix of Services form. These errors did not generate potential funding losses since funding levels remained unchanged for these students.

RECOMMENDATIONS

To reduce the probability of actual and potential losses in funding and other non-compliance issues regarding Exceptional Student Education records, we make the following recommendations:

- 7.1. The Matrix of Services form must be completed following each initial IEP meeting or reviewed after each annual and/or interim IEP meeting.**
- 7.2. IEPs and EPs must be properly signed and filed with the student's records.**
- 7.3. Staff should review the student's cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services, etc., forms are accurate and filed immediately after the information is entered into the Integrated Student Information System (ISIS).**

Person(s) Responsible:

**Principal, Assistant Principal,
Registrar, SPED Chairperson, SPED Teachers**

Management Response:

In order to ensure that the cumulative folders for all SPED students are properly maintained and the Matrix of Services forms are completed in compliance with guidelines established by the Florida Department of Education, the principal implemented the following corrective actions and preventative strategies with regard to maintenance of student SPED records.

The principal reviewed with all person(s) responsible Section D of the Local Education (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised Edition. The principal requested training from the Office of Special Education and the Office of Attendance Services, so that procedures for the proper maintenance of cumulative records can be reviewed by persons responsible, specifically focusing upon documents required for SPED funding.

The principal directed the registrar and SPED Chairperson to review all incoming cumulative student records for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07- Student Education Records and to ensure that the PF17 screen documents the Matrix score that correlates to the IEP. All incoming SPED cumulative records are forwarded to the assistant principal for further review and the acquisition of missing documents. The principal is notified in writing of any missing or non-compliant records. All non-compliant documents are corrected as appropriate after a final review by the principal.

The principal directed the assistant principal to utilize a committee of SPED teachers to review cumulative records with focused attention to the Matrix of Services forms with levels of 254 or 255.

The assistant principal and the SPED chairperson will work in tandem with SPED teachers to ensure that the cumulative records of SPED students are in compliance utilizing the SPED Cumulative Records Checklist (FM-7069).

The team will review all cumulative records for students with disabilities for compliance using this checklist at the conclusion of the grading periods.

The assistant principal will maintain copies of all appropriate SPED forms and will inform the principal immediately in writing of any missing or non-compliant cumulative record information that require further action. The principal directed the registrar to enter all corrected information into ISIS and print the ISIS information for verification by the assistant principal.

The principal will initiate a self audit (mini audit) utilizing the SPED Standards Records Review (FM-7069) form in September, January, and May to audit all SPED students' IEP's and Matrix of Services.

In addition, at every Individual Education Plan (IEP) Review and Initial Staffings for SPED students the SPED chairperson will complete the SPED Standards Records Review (FM-7069) form to assure accuracy and submit to the principal for review.

Upon completion of an IEP, a review and/or update of the Matrix of Services will be conducted and the principal or designee will ensure that all information is accurately entered into ISIS.

The SPED Services Data Input Sheet (FM-6487) will be accurately completed at all meetings and given to the SPED chairperson and the principal for signature. The SPED chairperson will review the SPED Services Data Sheet and will forward it to the registrar for recording purposes.

A Data Input Log Book will be maintained by the Registrar and SPED chairperson to ensure that all SPED Services Data Input Sheet information is inputted accurately and in a timely manner. A print of the screen displaying data entered will be attached and submitted to the principal or designee for review and filed in the Data Input Log Book for future reference. The principal will randomly monitor and review a percentage of SPED records on a quarterly basis.

8. THOMAS JEFFERSON MIDDLE -- A review of a sample of 24 special education (SPED) folders, which included one gifted, revealed the following discrepancies in 12 student folders (50%):

8.1. In five instances, the Individual Education Plan (IEP) [FM-4953] and the corresponding Matrix of Services form [FM-5582] did not agree. Specifically, the related services listed on the IEP were not indicated on the Areas of Eligibility section on the Matrix of Services form.

In four of the five instances cited above, and pursuant to our calculations, the findings generated a potential loss of \$21,469 in FTE funding. In the remaining instance, the lapses in compliance with process requirements did not generate a potential loss in funding because the individual student level of funding remained unchanged.

8.2. In three instances, the student was categorized on FEFP Line #254 and the Matrix of Services form [FM-5582] indicated funding on FEFP Line #253 for the February 2008 survey. We reviewed survey period 2 for these students and found the same error in two cases, which also required an amendment for that survey period. In addition, for one of these students, the Program Eligibility was not indicated on the IEP.

8.3. In eight instances, the students were not entitled to the Special Consideration Points taken on the Matrix of Services form. As a result of this adjustment, the cost factors changed in two cases, and a DECO amendment was required. In the remaining six cases, even though the Special Consideration points were incorrectly awarded, the adjusted cost factors did not affect funding levels, and a DECO amendment was not required.

We requested that an amendment to the Department of Education Correction System (DECO) be processed for both surveys 2 and 3 in the amount of \$46,155 to realign the funding with the services for these students; however, not all the corrections have been processed, because of changes that were made to Special Education records subsequent to our audit.

Soon after the completion of our audit fieldwork in May 2008, and as part of a recent district-wide initiative, Regional Center ESE staff (under the direction of the District's Division of Special Education) conducted a Special Education records review at this school. According to them, based on the information reflected on the IEPs and identification of the current services being provided to students, the Matrix of Services forms of selected students were reviewed to determine whether they accurately reflected cost factors. Consequently, the forms reviewed were re-evaluated, ratings were upgraded; and DECO amendments initially recommended by us may not be processed by the District as a result of these post-audit changes.

RECOMMENDATIONS

To reduce the probability of actual and potential losses in funding and other non-compliance issues regarding Exceptional Student Education records:

- 8.1. The Matrix of Services form must be completed following each initial IEP meeting or reviewed after each annual and/or interim IEP meeting; and staff should carefully review this form to ensure it accurately reflects the information on the IEP.

Person(s) Responsible: Principal, Assistant Principal, SPED Program Specialist, SPED Teachers

Management Response:

The immediate corrective actions taken by the principal include conducting a meeting with the assistant principal and the SPED Program Specialist to direct them to review the Matrix of Services Handbook 2004 Revised Edition and ensure compliance with all aspects of the Matrix of Services (FM-5582) form and SPED Standards Records and Review form, which denote all of the procedures and monitoring items mandated by the Division of Special Education.

Each student's cumulative folder will be reviewed by both the Program Specialist and the Assistant Principal to ensure that the Matrix of Services form is accurately completed at each annual or interim IEP meeting.

The preventive monitoring strategies include monthly meetings conducted by the principal and assistant principal along with the SPED Program Specialist and SPED teachers in order to conduct in-house internal audits of all the SPED folders and maintain compliance regarding the Matrix of Services documentation. The SPED Standards Record Review form will be used to audit the student folders each semester and checked for accuracy by the SPED Program Specialist, department chairpersons, and the assistant principal. The Local Education Agency (LEA) will sign the updated Individualized Education Plan (IEP) and will also review the corresponding Matrix of Services documentation to ensure that it has been accurately updated.

The principal has directed the program specialist to review all incoming cumulative student records for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07—Student Educational Records.

After review of the cumulative record by the program specialist, the principal will be notified in writing of any missing or non-compliant records regarding Matrix of Services information. The assistant principal, along with the program specialist

will secure all missing documents. All non-compliant documents will be corrected as appropriate.

The principal will contact the SPED office to request professional development for all SPED teachers for Matrix of Services and annual goal writing standards to ensure that all SPED student records are accurately maintained in accordance with all District, State, and Federal guidelines.

8.2. The cost factor as determined by the Matrix of Services form must agree to level of funding in Integrated Student Information System (ISIS).

Person(s) Responsible: Principal, Assistant Principal, SPED Program Specialist, SPED Teachers

Management Response:

The immediate corrective actions taken by the principal include conducting a meeting with the assistant principal and the SPED Program Specialist to direct them to verify that each cost factor as determined by the Matrix of Service form for each SPED student matches the information that is inputted in the Integrated Student Information System (ISIS).

A meeting with the principal, assistant principal, program specialist, SPED Department Chairpersons, and SPED teachers will be held to review and adhere to the cost factor methods as determined by the SPED Standards Record Review forms that denote all of the procedures and monitoring items mandated by the Division of Special Education.

The Local Education Agency (LEA) will also review the cost factor methods as determined by the Matrix of Services to ensure that it has been accurately reviewed and updated. All Matrix of Services documentation will comply with Federal, State, and District guidelines.

The principal has directed the program specialist to review all incoming cumulative student records and review the cost factor method as determined by the Matrix of Services documentation and verify that it agrees with the information inputted in the Integrated Student Information System (ISIS) for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07—Student Educational Records and to ensure that the PF17 screen on ISIS correlates to the documented score between the IEP and Matrix.

After review of the cumulative records regarding the cost factor for the Matrix of Services by the program specialist, the principal will be notified in writing of any missing on non-compliant records. The assistant principal will secure all missing documents. All non-compliant documents will be corrected as appropriate.

8.3. Staff should review the student’s cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services, etc., forms are accurate and filed immediately after the information is entered into the ISIS.

Person(s) Responsible: Principal, Assistant Principal, SPED Program Specialist, SPED Teachers

Management Response:

The immediate corrective actions taken by the principal include conducting a meeting with the assistant principal and the SPED program specialist to direct them to review all SPED student’s cumulative folders and ensure that the current forms are accurate and have been properly filed with the appropriate documentation and entered into the Integrated Student information System (ISIS).

The assistant principal and SPED program specialist must review the SPED Standards Record Review forms which denotes all of the procedures and monitoring items mandated by the Division of Special Education and review the Matrix of Services Handbook 2004 Revised Edition with the SPED teachers to ensure compliance with all aspects of the Matrix of Services (FM-5582) document and maintain accuracy of the student’s cumulative folders to ensure that all proper documentation is included.

The preventive monitoring strategies include monthly meetings conducted by the principal and assistant principal with the SPED Program Specialist, SPED Department Chairpersons, and SPED teachers to ensure that in-house internal audits and reviews of the student’s cumulative folders are being conducted.

All SPED student folders will be reviewed on a quarterly basis, or as needed, to ensure that all forms and appropriate documentation are available and maintained. The SPED program specialist will ensure that all cumulative folders are current and accurate according to the Matrix of Services Handbook, State, and District standards.

All current forms/documents such as IEPs, EPs, and Matrix of Services documentation must be accurate and filed in each SPED student cumulative folder. The SPED Standards Record Review form will be used to audit the student folders each semester. The Local Education Agency (LEA) will also review the student’s cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services documentation is accurate and filed and that the corresponding documentation has been reviewed and updated.

The principal has directed the program specialist to review all incoming cumulative student records for accuracy and proper documentation in

accordance with School Board Rule 6Gx13-5B-1.07—Student Educational Records and review the student’s cumulative folders to determine that current forms such as IEPs, EPs, and Matrix of Services documentation is accurate and filed appropriately.

After reviewing the cumulative records, the SPED program specialist will notify the principal in writing of any missing or non-compliant records. The assistant principal will secure all missing documents. All non-compliant documents will be corrected immediately.

**9. Discrepancies In The Recordkeeping And Documentation Over English Language Learners' (ELL) Student Records Resulted In FTE Funding Disallowance
AVOCADO ELEMENTARY**

For the 2007-08 school year, guidelines and procedures for maintaining ELL student information were provided through the Division of Bilingual Education and World Languages memoranda, the *District LEP Plan and Procedures Manual 2005*.

According to the guidelines, parents must be notified each school year of their child's participation or any programmatic change in the ESOL program. Copies of the Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576] and Home Language Surveys [FM-5196] must also be properly completed and are to be filed in the ESOL Program Record folder. In addition, all sections of the Individual ELL/LEP Student Plan [FM-4649] must be appropriately initiated and/or updated in a timely manner and maintained in the student cumulative folder.

A review of a sample of 29 ELL student folders disclosed the following discrepancies in 19 student folders (66%):

- 9.1. A total of 17 Notice to Parents/Guardians of Limited English Proficient (LEP) Students [FM-6576] were dated May 2007 prior to the beginning of the school year. In one other instance, the parent notification letter was not provided.
- 9.2. Documentation for an LEP committee meeting held for one student did not indicate that the student was beyond the six semesters in ESOL.
- 9.3. One Home Language Survey [FM-5196] was not dated.

Pursuant to our potential loss calculations, the findings stated above generated a potential loss of \$2,770 in FTE funding to the school.

RECOMMENDATION

9. **To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.**

Person(s) Responsible:

**Principal, Assistant Principal,
ESOL Chairperson, ESOL Teachers,
Grade Level Chairs, Data Entry Clerk**

Management Response:

In order to ensure that ELL Program Record Folders are maintained in compliance with guidelines established by the Florida Department of Education, the principal will implement the following corrective actions and preventative strategies with regard to maintenance of ELL Program Record Folders.

The principal has reviewed with all person(s) responsible all memoranda provided through the Division of Bilingual Education and World Languages and the District LEP Plan and Procedures Manual 2005.

The assistant principal will ensure that Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) notices are accurately completed and disseminated. All completed LEP FM-6576 forms will be randomly reviewed by the principal for compliance.

All ESOL Program Record Folders for LEP students will be monitored, updated, and reviewed at the beginning of the school year by the assistant principal and ESOL chairperson. Each semester, the Program Report Folder will be reviewed by the grade level chairs, ESOL teachers, and the assistant principal using a Regional Center checklist to cross reference all sections of the ESOL Program Report Folders to ensure compliance. In addition, the Data Entry Clerk will be trained by the ESOL chairperson to assist parents in the accurate completion of the Home Language Survey (FM-5196).

The assistant principal will monitor the daily attendance bulletin for the registration of new students and will ensure that new students have an accurate Home Language Survey on file at the school. The Program Participation Section (FM-4649) of the ELL Student Plans will be updated annually by the ESOL chairperson and monitored by the assistant principal for accuracy.

LEP Committee Procedures and guidelines have been established so that students with six semesters or more in the ESOL program are identified immediately and the LEP Committee Meeting convened in a timely manner by the assistant principal and the ESOL chairperson. The Oral Language Proficiency Scale (OLPS) Tests are reviewed each semester by the ESOL chairperson to ensure accurate completion including dates and that the assessment results agree with the LEP.

The Data Entry Clerk and subsequently the assistant principal will review all related documents for all ELL/LEP students to ensure adequate support for all information in the ISIS database on a quarterly basis. The principal randomly reviews documents to ensure compliance.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools for the fiscal year ended June 30, 2007;
- evaluate compliance by the schools with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card program procedures; and certain information technology controls;
- verify compliance by the schools with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification;

While the scope of our audits generally covered operations during the period of July 1, 2006 through June 30, 2007, payroll, property inventory, purchasing credit card transactions, and information technology controls included current periods. FTE audits covered the February 2008 survey period.

Our procedures were as follows:

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

We conducted our audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures herein. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion. The results of the property audits reported herein were in all material respects similarly conducted in accordance with generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board rules and related policies and procedures that would satisfy our audit objectives.

BACKGROUND

INTERNAL FUNDS

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

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

Prior to spending internal funds, schools invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2007 was 5.08%.

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.

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.

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers their internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2007, the MDCPS-Money Market Pool Fund's interest rate was 5.08%.

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/advises are printed, they are distributed throughout the District by Treasury Management.

PROPERTY

At MDCPS, 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 value of \$1,000 or more, the results of which are reported herein.

PURCHASING CREDIT CARD (P-CARD) PROGRAM

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

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

- The P-Card Program enables schools to make small purchases of less than \$1,000 per individual transaction for materials and supplies
- It expedites the procurement process at the schools

DATA SECURITY MANAGEMENT REPORT AND SCHOOL SITE IT SECURITY AUDIT CHECKLIST

The School Site IT Security Audit Checklist is a self-assessment tool for evaluating network security and compliance with District security policy.

Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. As a means to enhance the safety and security of our District's network, The Office of Management and Compliance Audits, in collaboration with Information Technology Services (ITS), developed a checklist titled "School Site IT Security Audit Checklist". This checklist acts as a self-assessment tool for the schools to evaluate their IT network security and school-site compliance with Network Security Standards and all other related

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



district security policies. Once the checklist is completed, it is submitted to our office for review. As part of the regular school audit process, IT audit staff will visit the schools to verify the accuracy of the information provided on the checklist, and will make recommendations for improving network security as needed.

Principals are also responsible for ensuring 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.

FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process.

The results of these surveys are FTE reports which allow schools to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2007-08 FY, months selected by the FDOE for these surveys are as follows:

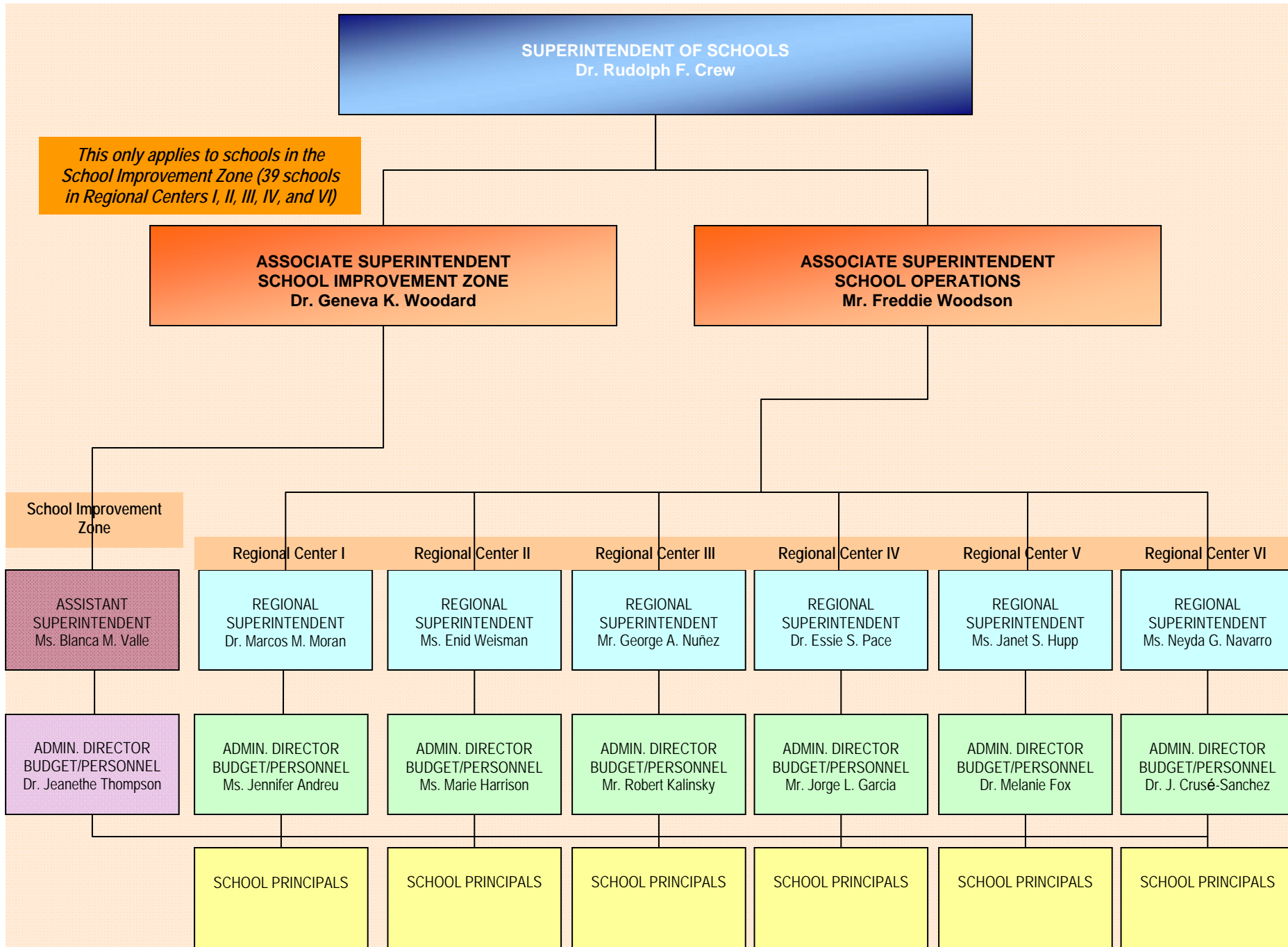
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

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

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

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

ORGANIZATIONAL CHART




**APPENDIX
MANAGEMENT'S RESPONSES**


APPENDIX-MANAGEMENT'S RESPONSE
Frank C. Martin K-8 Center

MEMORANDUM

June 3, 2008

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

FROM: Mrs. Pamela F. Brown, Principal 
Frank C. Martin Elementary School

THROUGH: Mrs. Janet S. Hupp, Regional Superintendent 
Regional Center V

SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT
REPORT OF FRANK C. MARTIN ELEMENTARY SCHOOL

The following is a response to relevant findings in the school audit report of Frank C. Martin K-8 Center.

RECOMMENDATIONS

Internal Funds Disbursements

- 1.1. Retrain staff on disbursement requirements especially those requiring Regional Center and District administration approval.
- 1.2. Provide the EESAC Committee with a copy of the Miami-Dade County's Educational Excellence School Advisory Council (EESAC) Resource Guide and ensure they have a better understanding of the use, restrictions, and limitations of the funds.
- 1.3. Refund the EESAC account for the expenditures not allowed under the guidelines.
- 1.4. Prior to authorizing payment with donated funds, ensure that expenditures comply with the intent of the donation.
- 1.5. If donated funds are needed for purposes other than those initially intended, prior to spending the funds, obtain written approval from the donor.

Person(s) Responsible: (Principal, Assistant Principal, Treasurer)

Management Response:

In order to ensure that requirements for the disbursement of internal funds are properly adhered to, the principal will implement the following corrective actions and preventative strategies regarding the disbursement of internal funds.

The principal convened a meeting with the assistant principal and the treasurer to review the audit findings and the requirements for the disbursement of internal funds. The principal reviewed both the Regional Center V Handbook and the *Manual of Internal Funds Accounting* with all persons responsible for disbursements requiring Regional Center and District administration approval. The principal directed the treasurer to attend additional district internal funds training and requested training by the Regional Center V Business Manager for designated staff regarding requirements for the proper disbursement of internal funds.

The principal will provide copies of and review Miami-Dade County's Educational Excellence School Advisory Council (EESAC) Resource Guide at the school's next scheduled EESAC meeting (June 5, 2008) to ensure a better understanding of the use, restrictions, and limitations of EESAC funds. The principal will request the Regional Center V Budget Analyst to conduct training for staff and EESAC committee members responsible for implementation of Miami-Dade County's Educational Excellence School Advisory Council (EESAC) Resource Guide.

The principal has requested written verification from the Schools of Choice and Parental Options office documenting that funds transferred to Frank C. Martin K-8 Center on May 17, 2007 in the amount of \$5,000.00, were for the purpose of purchasing flag poles or any other equipment to enhance the school's magnet theme and/or curriculum. The principal also requested an expenditure transfer in the amount of \$4,872.00 from the EESAC account to the Magnet account.

The principal will ensure that each donation is accompanied with a letter that clearly defines the intended use of the donation. The treasurer will ensure that the donation letter becomes a part of the deposit package as well as attach a copy of the letter to the documentation required for the expenditure of the funds.

The principal will obtain prior approval from the donor before expending funds should the donated funds be needed for purposes other than those initially identified.

The principal added written procedures to the school's Office Employee Handbook including treasurer responsibilities that describe in detail the documentation required for authorizing payment using donated funds and/or repurposing donated funds, should the need arise.

The principal and designated assistant principal will continue to monitor internal funds disbursement procedures on a monthly basis to ensure adherence to all required procedures.

Procurement Credit Card

- 2.1. **Enforce credit card procedures and maintain appropriate documentation for credit card purchases.**
- 2.2. **Refund the credit card account for the \$1,226 inappropriate purchase of bumper stickers.**

Person(s) Responsible: (Principal, Assistant Principal, Treasurer, Data Entry Clerk II)

Management Response:

In order to ensure that the *Purchasing Credit Card Program Policies and Procedures Manual* is properly adhered to, the principal will implement the following corrective actions and preventative strategies regarding the use of the school's procurement credit card.

The principal convened a meeting with the assistant principal, treasurer and data entry clerk to review the audit findings and the requirements for managing credit card purchases.

The principal directed the assistant principal, the treasurer and data entry clerk to attend retraining provided by the District Procurement Credit Card Office regarding the *Purchasing Credit Card Program Policies and Procedures Manual*. The principal also requested retraining for designated staff on all p-card procedures, invoices, purchase orders and the required supporting documentation.

The principal has directed the treasurer to refund the school's credit card account in the amount of \$1,226.00 to cover the inappropriate purchase of bumper stickers. The school's PTA has donated a check for the amount of \$1,226.00 to reimburse the credit card for the bumper sticker purchase. The school's treasurer will open a trust fund account designated for the purchase of bumper stickers and complete the transaction.

The principal and designated assistant principal will continue to monitor credit card purchases on a monthly basis to ensure adherence to procedures. The assistant principal will create a spreadsheet to monitor all purchases, including credit card purchases, and the treasurer will maintain this document. The principal and/or designated assistant principal will review purchases weekly and make any required corrections immediately.

IT Security

- 3.1. Immediately relocate all servers to a secure area.
- 3.2. Print, review, and sign the *Authorized Applications for Employees by Locations* report in a timely manner to ensure that school personnel have access only to those applications required by their job duties.
- 3.3. Revoke the School Based Technician's access to grade book manager's applications, followed by a HEAT request for removal from Active Directory (AD).
- 3.4. Maintain LOCAL ADMINISTRATOR PASSWORD(S) on file, update as needed, and have accessible to administrative staff. In addition, review the MDCPS Network Security Standards with the School Based Technician, and periodically reference as needed to ensure that district standards and directives are met.

APPENDIX-MANAGEMENT'S RESPONSE
Frank C. Martin K-8 Center

Person(s) Responsible: (Principal, Assistant Principal, SB Technician)

Management Response:

In order to ensure that IT Security Standards are met, the principal will implement the following corrective actions and preventative strategies regarding the proper procedures for IT Security.

The principal convened a meeting with the assistant principal and the School Based Technician (SBT) to review the audit findings and the requirements for Network Security Standards.

The principal directed the SBT to relocate all servers to room 814. Effective May 29, 2008, all servers were relocated.

The principal will print, review, and sign the Authorized Applications for Employees by Locations report on a monthly basis to ensure that school personnel have access only to those applications required by their job duties. This report will be maintained on file in the principal's office.

The principal has revoked the SBT's access to the grade book manager's application. The principal also opened a HEAT ticket (#00444142) to remove the SBT from the Active Directory.

The principal has possession of, and will maintain, LOCAL ADMINISTRATOR PASSWORDS on file in her office. These passwords will be updated as needed and be accessible to administrative staff. The principal reviewed the MDCPS Network Security Standards with the assistant principal and the SBT and will periodically reference as needed to ensure that district standards and directives are met.

The principal and designated assistant principal will continue to monitor IT security procedures on a monthly basis to ensure adherence.

Thank you for your attention to this matter. Please do not hesitate to contact me at 305-255-7910 for further information.

cc: Mr. Freddie Woodson
Dr. Melanie K. Fox
Ms. Cynthia Gracia

APPENDIX-MANAGEMENT'S RESPONSE
Robert R. Moton Elementary

MEMORANDUM

June 9, 2008

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

FROM: Ms. Rosbin E. Ivery, Principal
Robert Russa Moton Elementary School *Rosbin E. Ivery*

THROUGH: Mrs. Janet S. Hupp, Regional Superintendent
Regional Center V *Janet S. Hupp*

SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT
REPORT OF ROBERT RUSSA MOTON ELEMENTARY SCHOOL

The following is a response to relevant findings in the school audit report of Robert Russa Moton Elementary School.

Network and IT Security

RECOMMENDATIONS

- 1.1. Revoke the Reading Coach's access to the grade change application. In addition revoke the School Based Technician's access to grade book manager's applications, followed by a HEAT request for removal from Active Directory(AD); and closely monitor access to applications to ensure that staff has access only to those applications required by their job description and duties.

Person(s) Responsible: Principal, School Based Technician

Management Response: The Principal revoked the Reading Coach's access to the grade change application and the School Based Technician's (SBT) access to grade book manager's applications on March 20, 2008. This was followed by a HEAT request for removal from Active Directory (AD). The Principal will closely monitor access to applications and ensure that staff has access only to those applications required by their job descriptions and duties.

- 1.2. Remove all VIREX antivirus installations and substitute them with SOPHOS for Macintosh on all OSX or above computers.

Person(s) Responsible: Principal, School Based Technician

Management Response: The Principal directed the SBT to remove all VIREX antivirus installations and substitute them with SOPHOS for Macintosh on all OSX or above computers. As of May 30, 2008, the SBT removed the VIREX antivirus from all Apple type computers as directed by the principal. On May 27, 2008, Mr. Luis Baluja from the

APPENDIX-MANAGEMENT'S RESPONSE
Robert R. Moton Elementary School

Office of Management & Compliance Audits advised the principal electronically that the removal of VIREX installations on any computer below an OSX would resolve any potential licensing issue.

- 1.3. Maintain LOCAL ADMINISTRATOR PASSWORD(S) on file, update as needed, and have accessible to administrative staff. In addition, maintain copy of MDCPS Network Security Standards on file by the School Based Technician, and reference as needed to ensure that district standards and directives are met.**

Person(s) Responsible: Principal, School Based Technician

Management Response: The Principal directed the SBT to provide a written copy of the local administrator passwords for the school's network. This document will be maintained in a sealed envelope in the safe at the school. Two binders containing the MDCPS Network Security Standards were created. One binder will be maintained in the principal's office and the second binder will be maintained by the SBT's in the technician's office. The Principal reviewed the MDCPS Network Security Standards and the School Site IT Audit Checklist in detail with the SBT and reminded him of his responsibilities with regard to maintaining network security.

- 1.4. Produce or obtain from ITS a current network diagram in electronic format and maintain on file for reference purposes.**

Person(s) Responsible: Principal, School Based Technician

Management Response: On May 28, 2008, a current network diagram in electronic format was received by the principal from ITS. A copy of the diagram is now maintained on file in both the Principal's and the SBT's office.

If there are any questions or concerns, please contact me at 305-235-3612.

cc: Ms. Janet Hupp
Dr. Melanie K. Fox
Ms. Cynthia Gracia

APPENDIX-MANAGEMENT'S RESPONSE
Howard D. McMillan Middle

MEMORANDUM

June 9, 2008

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

FROM: Dr. Winston A. Whyte, Principal *WAWSYT*
Howard D. McMillan Middle School

THROUGH: Mrs. Janet S. Hupp, Regional Superintendent *Janet S. Hupp*
Regional Center V

SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT
REPORT OF H.D. McMILLAN MIDDLE SCHOOL

The following is a response to relevant findings in the school audit report of Howard D. McMillan Middle School.

RECOMMENDATIONS

1. To reduce the probability of actual and potential losses in funding and other non-compliance issues regarding Exceptional Student Education records:

- 1.1. The Matrix of Services form must be completed following each initial IEP meeting or reviewed after each annual and/or interim IEP meeting.

Person(s) Responsible: Principal, Assistant Principal(s), Registrar, SPED Department Chairperson, SPED Teachers

Management Response: The principal reviewed with all person(s) responsible, the Matrix of Services Handbook 2004 Revised Edition and the Local Education Agency (LEA) Implementation Guide. The Principal requested training from the Office of Special Education so that procedures for the maintenance of student SPED records can be reviewed by persons responsible, specifically focusing on documents required for SPED funding.

- 1.2. IEPs and EPs must be properly signed and filed with the student's records.

Person(s) Responsible: Principal, Assistant Principal(s), SPED Department Chairperson, SPED Teachers

Management Response: The assistant principal for SPED, SPED Department Chairperson and SPED teachers will ensure that all SPED folders contain current, completed and reviewed IEPs and Matrix of Services forms. All IEPs and EPs will be reviewed to ensure that they have been properly signed and filed with the student's records. The principal directed the assistant principal to identify any non-compliant documents in student

APPENDIX-MANAGEMENT'S RESPONSE
Howard D. McMillan Middle

SPED records and make corrections immediately.

- 1.3. **Students 14 years or older should be invited to the IEP conference through the Notification of Meeting [FM-4851].**

Person(s) Responsible: Principal, Assistant Principal(s), SPED Department Chairperson, SPED Teachers

Management Response: The principal directed the assistant principal to convene a meeting with the SPED department to review the audit findings and instruct them in the requirements for completing the Notification of Meetings document (FM4851) and to emphasize the requirement to invite students 14 years or older to their IEP meetings.

- 1.4. **Staff should review the student's cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services, etc., forms are accurate and filed immediately after the information is entered into the Integrated Student Information System (ISIS).**

Person(s) Responsible: Principal, Assistant Principal(s), SPED Department Chairperson, SPED Teachers

Management Response: The principal directed the assistant principal to convene a committee of SPED teachers to review the IEPs and Matrix of Services forms of all SPED students paying particular attention to the students with matrices of 254 and 255. The assistant principal and the SPED program specialist will work in teams with SPED teachers to ensure that all SPED student records are in compliance. The team will review all IEP and Matrix of Services guidelines for students with disabilities for compliance at the conclusion of each of the four grading periods. The assistant principal will maintain copies of all appropriate SPED forms and will inform the principal immediately in writing of any missing or non-compliant documentation that require further action. The principal will direct the registrar to enter all corrected information into ISIS and print the ISIS information for verification by the assistant principal.

Thank you for your attention to this matter. Please do not hesitate to contact me at 305-385-8877 if you need further information.


cc: Mr. Freddie Woodson
Ms. Janet Hupp
Dr. Melanie K. Fox
Ms. Cynthia Gracia


APPENDIX-MANAGEMENT'S RESPONSE
Avocado Elementary

MEMORANDUM

June 4, 2008

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

FROM: Mr. Todd W. Morrow, Temporary Principal
Avocado Elementary School 

THROUGH: Mrs. Neyda G. Navarro, Regional Superintendent 
Regional Center VI

SUBJECT: **ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT
REPORT OF AVOCADO ELEMENTARY SCHOOL**

The following is a response to relevant findings in the school audit report of Avocado Elementary School. A management plan has been devised to address the recommendations listed below.

RECOMMENDATIONS

Exceptional Student Education Records

To reduce the probability of actual and potential losses in funding and other non-compliance issues regarding Exceptional Student Education records, we make the following recommendations:

- 1.1. The Matrix of Services form must be completed following each initial IEP meeting or reviewed after each annual and/or Interim IEP meeting.
- 1.2. IEPs and EPs must be properly signed and filed with the student's records.
- 1.3. Staff should review the student's cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services, etc., forms are accurate and filed immediately after the information is entered into the Integrated Student Information System (ISIS).

Person(s) Responsible: Principal, Assistant Principal, Registrar, SPED Chairperson, SPED Teachers

Management Response:

In order to ensure that the cumulative folders for all SPED students are properly maintained and the Matrix of Services forms are completed in compliance with guidelines established by the Florida Department of Education, the principal implemented the following corrective actions and preventative strategies with regard to maintenance of student SPED records.

The principal reviewed with all person(s) responsible Section D of the Local Education (LEA) Implementation Guide and the Matrix of Services Handbook 2004 Revised

APPENDIX-MANAGEMENT'S RESPONSE
Avocado Elementary

Edition. The principal requested training from the Office of Special Education and the Office of Attendance Services, so that procedures for the proper maintenance of cumulative records can be reviewed by persons responsible, specifically focusing upon documents required for SPED funding.

The principal directed the registrar and SPED Chairperson to review all incoming cumulative student records for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07- Student Education Records and to ensure that the PF17 screen documents the Matrix score that correlates to the IEP. All incoming SPED cumulative records are forwarded to the assistant principal for further review and the acquisition of missing documents. The principal is notified in writing of any missing or non-compliant records. All non-compliant documents are corrected as appropriate after a final review by the principal.

The principal directed the assistant principal to utilize a committee of SPED teachers to review cumulative records with focused attention to the Matrix of Services forms with levels of 254 or 255.

The assistant principal and the SPED chairperson will work in tandem with SPED teachers to ensure that the cumulative records of SPED students are in compliance utilizing the SPED Cumulative Records Checklist (FM-7069).

The team will review all cumulative records for students with disabilities for compliance using this checklist at the conclusion of the grading periods.

The assistant principal will maintain copies of all appropriate SPED forms and will inform the principal immediately in writing of any missing or non-compliant cumulative record information that require further action. The principal directed the registrar to enter all corrected information into ISIS and print the ISIS information for verification by the assistant principal.

The principal will initiate a self audit (mini audit) utilizing the SPED Standards Records Review (FM-7069) form in September, January, and May to audit all SPED students' IEP's and Matrix of Services.

In addition, at every Individual Education Plan (IEP) Review and Initial Staffings for SPED students the SPED chairperson will complete the SPED Standards Records Review (FM-7069) form to assure accuracy and submit to the principal for review.

Upon completion of an IEP, a review and/or update of the Matrix of Services will be conducted and the principal or designee will ensure that all information is accurately entered into ISIS.

The SPED Services Data Input Sheet (FM-6487) will be accurately completed at all meetings and given to the SPED chairperson and the principal for signature. The SPED chairperson will review the SPED Services Data Sheet and will forward it to the registrar for recording purposes. A Data Input Log Book will be maintained by the Registrar and SPED chairperson to ensure that all SPED Services Data Input Sheet information is inputted accurately and in a timely manner. A print of the screen displaying data entered will be attached and submitted to the principal or designee for review and filed in the Data Input Log Book for future reference. The principal will randomly monitor and review a percentage of SPED records on a quarterly basis.

English Language Learners' Student Records

2. To reduce the probability of potential losses in funding and other non-compliance issues regarding ESOL criteria, ESOL staff and administration should review ESOL Program Record Folders to make certain that the information is accurate and that all pertinent forms are completed and filed in the folders immediately after the information is entered into ISIS.

Person(s) Responsible: Principal, Assistant Principal, ESOL Chairperson, ESOL Teachers, Grade Level Chairs, Data Entry Clerk

Management Response: In order to ensure that ELL Program Record Folders are maintained in compliance with guidelines established by the Florida Department of Education, the principal will implement the following corrective actions and preventative strategies with regard to maintenance of ELL Program Record Folders.

The principal has reviewed with all person(s) responsible all memoranda provided through the Division of Bilingual Education and World Languages and the District LEP Plan and Procedures Manual 2005.

The assistant principal will ensure that Notice to Parents/Guardians of Limited English Proficient (LEP) Students (FM-6576) notices are accurately completed and disseminated. All completed LEP FM-6576 forms will be randomly reviewed by the principal for compliance.

All ESOL Program Record Folders for LEP students will be monitored, updated, and reviewed at the beginning of the school year by the assistant principal and ESOL chairperson. Each semester, the Program Report Folder will be reviewed by the grade level chairs, ESOL teachers, and the assistant principal using a Regional Center checklist to cross reference all sections of the ESOL Program Report Folders to ensure compliance. In addition, the Data Entry Clerk will be trained by the ESOL chairperson to assist parents in the accurate completion of the Home Language Survey (FM-5196).

The assistant principal will monitor the daily attendance bulletin for the registration of new students and will ensure that new students have an accurate Home Language Survey on file at the school. The Program Participation Section (FM-4649) of the ELL Student Plans will be updated annually by the ESOL chairperson and monitored by the assistant principal for accuracy.

LEP Committee Procedures and guidelines have been established so that students with six semesters or more in the ESOL program are identified immediately and the LEP Committee Meeting convened in a timely manner by the assistant principal and the ESOL chairperson. The Oral Language Proficiency Scale (OLPS) Tests are reviewed each semester by the ESOL chairperson to ensure accurate completion including dates

APPENDIX-MANAGEMENT'S RESPONSE
Avocado Elementary

and that the assessment results agree with the LEP. The Data Entry Clerk and subsequently the assistant principal will review all related documents for all ELL/LEP students to ensure adequate support for all information in the ISIS database on a quarterly basis. The principal randomly reviews documents to ensure compliance.

If any further corrective actions or additional strategies are necessary, I may be contacted at Avocado Elementary, 305-247-4942.

cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Dr. Janice Cruse-Sanchez

APPENDIX-MANAGEMENT'S RESPONSE
Thomas Jefferson Middle

MEMORANDUM

May 29, 2008

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

FROM: Ms. Maria C. Garcia, Principal *ME*
Thomas Jefferson Middle School *MCA*

THROUGH: Ms. Enid Weisman, Regional Superintendent *EW*
Regional Center II *MCA*

**SUBJECT: ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT
REPORT OF THOMAS JEFFERSON MIDDLE SCHOOL**

The following is a response to relevant findings in the school audit report of Thomas Jefferson Middle School.

RECOMMENDATIONS

To reduce the probability of actual and potential losses in funding and other non-compliance issues regarding Exceptional Student Education records:

- 1.1. The Matrix of Services form must be completed following each initial IEP meeting or reviewed after each annual and/or interim IEP meeting.

Person(s) Responsible: Principal, Assistant Principal, SPED Program Specialist, SPED Teachers

Management Response: The immediate corrective actions taken by the principal include conducting a meeting with the assistant principal and the SPED Program Specialist to direct them to review the Matrix of Services Handbook 2004 Revised Edition and ensure compliance with all aspects of the Matrix of Services (FM-5582) form and SPED Standards Records and Review form, which denote all of the procedures and monitoring items mandated by the Division of Special Education.

Each student's cumulative folder will be reviewed by both the Program Specialist and the Assistant Principal to ensure that the Matrix of Services form is accurately completed at each annual or interim IEP meeting.

The preventive monitoring strategies include monthly meetings conducted by the principal and assistant principal along with the SPED Program Specialist and SPED teachers in order to conduct in-house internal audits of all the SPED folders and maintain compliance regarding the Matrix of Services documentation. The SPED Standards Record Review form will be used to audit the student folders each semester and checked for accuracy by the SPED Program Specialist, department chairpersons, and the assistant principal. The Local Education Agency (LEA) will sign the updated

Individualized Education Plan (IEP) and will also review the corresponding Matrix of Services documentation to ensure that it has been accurately updated.

The principal has directed the program specialist to review all incoming cumulative student records for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07—Student Educational Records.

After review of the cumulative record by the program specialist, the principal will be notified in writing of any missing or non-compliant records regarding Matrix of Services information. The assistant principal, along with the program specialist will secure all missing documents. All non-compliant documents will be corrected as appropriate.

The principal will contact the SPED office to request professional development for all SPED teachers for Matrix of Services and annual goal writing standards to ensure that all SPED student records are accurately maintained in accordance with all District, State, and Federal guidelines.

1.2. The cost factor as determined by the Matrix of Services form must agree to level of funding in Integrated Student Information System (ISIS).

Person(s) Responsible: Principal, Assistant Principal, SPED Program Specialist, SPED Teachers

Management Response: The immediate corrective actions taken by the principal include conducting a meeting with the assistant principal and the SPED Program Specialist to direct them to verify that each cost factor as determined by the Matrix of Service form for each SPED student matches the information that is inputted in the Integrated Student Information System (ISIS).

A meeting with the principal, assistant principal, program specialist, SPED Department Chairpersons, and SPED teachers will be held to review and adhere to the cost factor methods as determined by the SPED Standards Record Review forms that denote all of the procedures and monitoring items mandated by the Division of Special Education.

The Local Education Agency (LEA) will also review the cost factor methods as determined by the Matrix of Services to ensure that it has been accurately reviewed and updated. All Matrix of Services documentation will comply with Federal, State, and District guidelines.

The principal has directed the program specialist to review all incoming cumulative student records and review the cost factor method as determined by the Matrix of Services documentation and verify that it agrees with the information inputted in the Integrated Student Information System (ISIS) for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07—Student Educational Records and to ensure that the PF17 screen on ISIS correlates to the documented score between the IEP and Matrix.

After review of the cumulative records regarding the cost factor for the Matrix of Services by the program specialist, the principal will be notified in writing of any missing or non-compliant records. The assistant principal will secure all missing documents. All non-compliant documents will be corrected as appropriate.

- 1.3. Staff should review the student's cumulative folders and determine that current forms such as IEPs, EPs, and Matrix of Services, etc., forms are accurate and filed immediately after the information is entered into the ISIS.**

Person(s) Responsible: Principal, Assistant Principal, SPED Program Specialist, SPED Teachers

Management Response: The immediate corrective actions taken by the principal include conducting a meeting with the assistant principal and the SPED program specialist to direct them to review all SPED student's cumulative folders and ensure that the current forms are accurate and have been properly filed with the appropriate documentation and entered into the Integrated Student Information System (ISIS).

The assistant principal and SPED program specialist must review the SPED Standards Record Review forms which denotes all of the procedures and monitoring items mandated by the Division of Special Education and review the Matrix of Services Handbook 2004 Revised Edition with the SPED teachers to ensure compliance with all aspects of the Matrix of Services (FM-5582) document and maintain accuracy of the student's cumulative folders to ensure that all proper documentation is included.

The preventive monitoring strategies include monthly meetings conducted by the principal and assistant principal with the SPED Program Specialist, SPED Department Chairpersons, and SPED teachers to ensure that in-house internal audits and reviews of the student's cumulative folders are being conducted.

All SPED student folders will be reviewed on a quarterly basis, or as needed, to ensure that all forms and appropriate documentation are available and maintained. The SPED program specialist will ensure that all cumulative folders are current and accurate according to the Matrix of Services Handbook, State, and District standards.

All current forms/documents such as IEPs, EPs, and Matrix of Services documentation must be accurate and filed in each SPED student cumulative folder. The SPED Standards Record Review form will be used to audit the student folders each semester. The Local Education Agency (LEA) will also review the student's cumulative folders and determine that current forms such as IEPs, EPs, Matrix of Services documentation is accurate and filed and that the corresponding documentation has been reviewed and updated.

The principal has directed the program specialist to review all incoming cumulative student records for accuracy and proper documentation in accordance with School Board Rule 6Gx13-5B-1.07—Student Educational Records and review the student's cumulative folders to determine that current forms such as IEPs, EPs, and Matrix of

APPENDIX-MANAGEMENT'S RESPONSE
Thomas Jefferson Middle

Services documentation is accurate and filed appropriately.

After reviewing the cumulative records, the SPED program specialist will notify the principal in writing of any missing or non-compliant records. The assistant principal will secure all missing documents. All non-compliant documents will be corrected immediately.

If any further information is needed, please contact me at 305-685-1681.

Thank you for your assistance.

cc: Mr. Freddie Woodson
Ms. Cynthia Gracia
Mr. Paul Greenfield
Ms. Marie Harrison

APPENDIX-MANAGEMENT'S RESPONSE
Corporate Academy South

MEMORANDUM

May 29, 2008

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

FROM: Dr. David Brooks, Principal *D. Brooks*
Corporate Academy South

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

SUBJECT: **ADMINISTRATIVE RESPONSE TO SCHOOL AUDIT REPORT
OF CORPORATE ACADEMY SOUTH SENIOR HIGH SCHOOL**

The following is a response to relevant findings in the school audit report of Corporate Academy South as it relates to **(Inadequate Receipting and Depositing Procedures Result in Unnecessary Delays and Errors)**.

RECOMMENDATIONS

Receipts and Deposits

- 1.1. Retrain staff on the proper receipting and depositing procedures to ensure awareness and clear understanding of the procedures to follow.
- 1.2. Monitor the bookkeeping function to ensure compliance with the procedures, and the proper and timely processing of transactions.
- 1.3. Ensure that the year-end inventory of Prenumbered Inventory Forms is accurate and that the distribution of the serialized books and forms is properly controlled.

Person(s) Responsible: Principal, Assistant Principal, Treasurer,
School Sponsors

Management Response: In order to prevent the recurrence of similar conditions in future audits and to ensure that strict compliance is maintained with Board policies and procedures regarding Internal Funds, the following corrective measures and preventative strategies have been implemented in order to ensure adequate receipting and depositing procedures and to prevent unnecessary delays and errors in deposits.

The principal met with the assistant principals, and treasurer to review the audit findings, as well as Section II, Chapters 2 and 3 of the Manual of Internal Fund Accounting. The principal directed the treasurer to reconcile the monthly bank statement with the school's checkbook and bank reconciliation, as specified in the Manual of Internal Fund Accounting.

APPENDIX-MANAGEMENT'S RESPONSE
Corporate Academy South

The principal directed the treasurer to process entries on a timely manner and post all deposits and checks in a timely manner. The principal, assistant principal, and treasurer will meet at the end of each month to review the Monthly Financial Report and Bank Reconciliation. Any adjusting of entries that have not been processed on a timely basis will be addressed for immediate corrective action. The principal will direct the treasurer to print and review with the assistant principal on a daily basis the Daily Activity Report from the MSAF system to ensure deposits made are posted in a timely manner. The principal on an unannounced basis will request from the treasurer a printout of the MSAF balance and compare it to the checkbook. Discrepancies will be addressed immediately by the principal and treasurer.

The principal established a daily time for the collections and transactions of monies. An in-house deposit journal has been created and is housed in the principal's office. Daily entries will be completed and logged by the sponsor and treasurer reflecting the exchange, date and amount of monies and verified by the principal or assistant principal. This journal notes the weekly deposits and balances of monies exchanged between sponsor and treasurer.

The principal has established a procedure and reviewed it with affected staff which includes the collection of funds, and the receiving of a receipt to signify the exchange of monies, to ensure the accuracy of monitored collections and verification of deposits. The principal will review posting of receipts to ensure that all accounting policies and procedures have been followed and completed in a timely manner on a bi-weekly basis.

The principal has instructed the school's treasurer and other clerical who disburse the daily mail to deliver the monthly bank statement and all billing correspondence directly to the principal for initial review. In the absence of the principal, the assistant principal will perform the initial review prior to giving to the treasurer.

The principal directed the treasurer to review procedures for accurate completion of Prenumbered Inventory Forms with the Regional Center's Business Manager. The treasurer will also review the Serialized Forms and Ticket Distribution Log (FM 0000) process with the Regional Center's Business Manager. The principal will randomly review these documents for accuracy and completion on a monthly basis.

If you have any additional questions, please call me at 305-246-4348.

cc: Mr. Freddie Woodson
Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

**APPENDIX-MANAGEMENT'S RESPONSE
Gratigny Elementary School-Property Memorandum**

MEMORANDUM

June 10, 2008

TO: Allen Vann, Chief Auditor
Audit & Investigative Affairs

FROM: Aaron L. Enteen, Principal *AL*
Gratigny Elementary School (#2241)

SUBJECT: PROPERTY SECURITY PREVENTIVE MEASURES

As per your request, below is the information you required. During the 2007-2008 school year, Gratigny Elementary had several break-ins where computers, monitors and other equipment valued in the amount of \$10,854.00 was stolen. All the break-ins were reported on Plant Security Reports.

Below are the numerous, but not all inclusive, measures taken to prevent additional loss of property:

- Memorandums written from 2004-2007 requesting the extension of the burglar alarm to system to cover the entire facility. Approximately half of the building has no alarm.
- Surveillance cameras requested December 2006 are currently being installed and shortly will be activated.
- Requested maintenance to secured back building with additional gates, mesh and for the walls to be heightened to prevent further intrusion.
- All classroom display windows have been boarded up.
- Exterior mesh screening installed on the first grade wing.

As weaknesses in the security of the building have been revealed, maintenance requests have been made promptly.

If you require additional information, please contact me directly at 305-681-2702.

cc: Paul Greenfield

APPENDIX-MANAGEMENT'S RESPONSE
John F. Kennedy Middle-Property Memorandum

MEMORANDUM

June 11, 2008

TO: Mr. Allan M. Vann, Chief Auditor
Miami-Dade County Public Schools

FROM: Ms. Kay L. Mikulas, Principal *KLM*
John F. Kennedy Middle School

SUBJECT: PLANT SECURITY REPORTS - REVISED

As you are aware, breaches in security at John F. Kennedy Middle School resulted in approximately \$11,000.00 in equipment removed from John F. Kennedy Middle School. In response to this loss, several plant security upgrades have been implemented to our security plan.

- A series of security cameras were purchased with district and discretionary funds from ADT and have been installed on campus. These security cameras monitor high value equipment stored in the television studio and server rooms and additional zones monitor the hallways. The system features remote access monitoring via computer and provides a DVD record of all activities for up to 30 days.
- Vulnerable access points including windows in the hallways and bathrooms have been upgraded by the zone mechanic.
- To mitigate potential loss, valuable equipment has been dispersed to remote 'saferooms' on campus with controlled access. These rooms are only accessible with keys cut specifically for these doors and can not be opened with standard master keys. One administrator and computer specialist are now assigned these keys.
- Suspect doors have been replaced with pick plates and without doorknobs to prevent future entry.
- To the extent feasible, staff has been placed on day and night shifts throughout the year to maintain a visibly deterrent presence at the school site.
- Custodial staff received new security protocols – site administrators with designated plant security duties must be notified of all alarm abnormalities on campus.

Further assistance, including movement of some security cameras blocked by light fixtures, upgraded perimeter fencing, and careful monitoring of external vendors/contractors would greatly assist John F. Kennedy Middle School staff in

APPENDIX-MANAGEMENT'S RESPONSE
John F. Kennedy Middle-Property Memorandum

preventing loss. Any assistance you can provide in this regard would be greatly appreciated. Should you have any further questions regarding plant security upgrades, you may contact me at 305-944-6446.

APPENDIX-MANAGEMENT'S RESPONSE
Dr. Michael M. Krop Senior-Property Memorandum

MEMORANDUM

June 10, 2008
MJW07/08/0048
(305) 652-6808

TO: Mr. Allen M. Vann, Chief Auditor
Audit & Investigative Affairs

FROM: Matthew Welker Ed.D., Principal
Dr. Michael M. Krop Senior High School

SUBJECT: THEFT OF PROPERTY – PLANT SECURITY

Regarding plant security report # 254874 these items, laptop computer and video projector were in the auditorium for use in a presentation. School personnel as well as non-school site personnel had access during this period of time. Once the theft was discovered, School Police were contacted and a police report was filed. In the future each item will be locked and secured at the end of the day.

Regarding plant security report # 260126 these items, (2) Pentium Computers, Cisco Switch, and Computer 667Dell were housed in a storeroom with other items going to Richard's Warehouse. School personnel, as well as, non-school site personnel workers (painters) had access to the area. School police were contacted as soon as the theft was discovered. An investigation was conducted. Thereafter, all doors were to be checked to make sure they were locked and all items were secured on a daily basis.

Regarding plant security report # 260139 these items, Infocus Projector, Dell Optiplex, and HP Desk Inkjet were taken from P-12 sometime in the afternoon when the teacher had left until his return in the morning. These items are not normally locked up except in the room. School police were contacted. The security cameras were checked, but did not show that portable area. An investigation was conducted but turned up no suspects.

Employees have been instructed to ensure that their area is secure, locked or supervised. A quarterly inventory/inspection survey of check out equipment will be done. Employees will also have limited time of check out of items, which will consist of no more than one month at a time. This new check out system will support the over all security as well as secure presence on campus. These procedures have been and will continue to be used to secure and assess all controlled operation on campus in addition to procedures already in place. Also the security camera system has been updated to include more cameras.

If you need additional information, please do not hesitate to contact me.

APPENDIX-MANAGEMENT'S RESPONSE
North Miami Beach Senior-Property Memorandum

North Miami Beach
High School

Memo

To: Mr. Allen M. Vann, Chief Auditor
Audit & Investigative Affairs

From: Raymond L. Fontana, Principal

Date: 11-Jun-08

Re: THEFT OF PROPERTY – PLANT SECURITY



1. Regarding plant security report # 258275 item #1, PDS-770 was in the area behind the Wood Shop to be disposed. It is believed to have been taken when a golf cart was stolen (see item 3) items to be disposed are now being kept in a locked storage container.
2. Regarding plant security report # 262076 item #1 Sousaphone - King and #5 Sousaphone BB Flat King were in the Band Room and are used by students during the school year, item # 5 resurfaced during property audit. The Band director has been advised he needs to have a tracking/checkout process of school owned instruments. Item # 2 Projector, Proxima LE1 and #3 Dell Laptop were on a "floating" AV cart for classroom presentations. It is unknown what room it was being used in at the time of it's theft. AV was advised it needs to have a tracking/checkout process. Item # 4 Clinical Protocol System was in the Athletic Trainers Office. The office was moved to another room in the PE area. Item was taken during the move and the trainer was advised to have better security of therapy equipment.
3. Regarding plant security report # 262077 Elec. Club Car MIKE EZGo was in the area behind the Wood Shop. It was reported to Officer Vega on 31 Oct 07. Security video was viewed and found it to have been taken on Sunday, 26 Oct by unknown subjects in a van.
4. Regarding plant security report # 262078 WG-C2924C-XL-DN22 port 10/100+2 100 BASEFX Switch was taken by OIT, no documentation was left with the school computer techs. OIT was contacted and advised the school it had no record of it being removed and still listed it as being here..

Please note that our property audit disclosed no unlocated items. We are making every effort to take all equipment to Richard's Warehouse personally.

If you need any further information, please do not hesitate to contact me.

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.

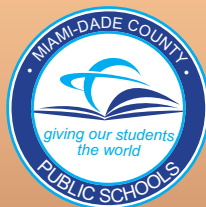
The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

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.



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