

**AUDIT OF THE INTERNAL FUNDS  
OF  
ACCESS CENTER 6 SECONDARY SCHOOLS  
OCTOBER 2004**

**AUDIT COMMITTEE MEETING  
OCTOBER 26, 2004**

**SCHOOL BOARD MEETING  
NOVEMBER 17, 2004**

**OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Rudolph F. Crew, Ed.D.

**Chief Auditor**  
Allen M. Vann, CPA

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

**Miami-Dade County School Board**

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Dr. Marta Pérez  
Dr. Solomon C. Stinson

October 20, 2004

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:

The Office of Management and Compliance Audits has completed the audits of the internal funds of all 16 secondary schools from ACCESS Center 6. The audit period was two fiscal years ended June 30, 2004.

The audits included a review of the internal funds and payroll records. We also reviewed the Community School Program records at schools having the program, which is accounted through the internal funds. In addition, a review of the Procurement Credit Card Program was performed at three schools. We conducted physical inventories of property at all 16 schools in ACCESS Center 6. An analysis of property losses that was reported missing through the Plant Security Report process is also included.

Our audits indicated that 13 of the 16 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At three schools, there were exceptions in the area of internal funds. Our review of the Procurement Credit Card Program disclosed that procedures were followed at the schools where such reviews were conducted. The Plant Security Reports showed minimum losses, mostly in the areas of computers, while the results of the physical inventories showed no losses at any of the schools, which is commendable.

The findings noted in this report were discussed with the appropriate ACCESS Center staff and principals, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its October 26, 2004 meeting and to the School Board at its November 17, 2004 meeting.

Sincerely,

Allen M. Vann, CPA  
Chief Auditor

Office of Management and Compliance Audits

AMV:tmr



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I. INTRODUCTORY SECTION





## BACKGROUND

Internal funds are monies collected and expended within a school which are used for financing the normal program of school activities not otherwise financed, for providing necessary and proper services and materials for school activities and other purposes consistent with the school program as established and approved by the School Board. Internal funds monies are collected in connection with summer program activities, school athletic events, fund-raising activities, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies and all other similar monies, properties or benefits. Internal funds which are temporarily idle shall, as required by law, be invested with designated depositories pursuant to policies of the School Board using any medium of investment of public funds, and may not exceed insurance protection or other legal collateral limits provided for such public funds. Some of the schools invested their idle funds in such designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The investments in the MDCPS-Money Market Pool Fund were made with an open-end maturity in that the funds remain invested and are accessible to the schools upon demand. The interest rates as of June 30, 2003 and June 30, 2004 were 2.37% and 1.86%, respectively. The principal of each individual school, and his/her staff, are charged with the responsibility of performing the actual internal accounting functions in accordance with the Manual of Internal Accounting<sup>1</sup>.

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

The Office of Management and Compliance Audits has performed the audits of the internal funds accounts at the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires that, "The School Board shall...provide for an annual audit of internal funds by a person certified by the State Board of Accountancy as a certified public accountant or a public accountant, or qualified internal auditing staff employed by the board. The auditor shall submit a signed, written report to the school board covering internal funds, which shall include any notations of any failure to comply with requirements of Florida Statutes, State Board Rules and policies of the school board, and commentary as to financial management and irregularities. Such audit shall be presented to the school board while in session and filed as a part of the public record." Emphasis was placed in determining compliance with various Florida Statutes, Board Rules, and particularly, the policies and procedures prescribed by the Manual of Internal Accounting<sup>1</sup>.

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<sup>1</sup>At the School Board meeting of March 17, 2004, the School Board repealed the Manual of Internal Accounting and promulgated a new Manual of Internal Fund Accounting, under the final approval to amend School Board Rules 6Gx13- 3D-1.021 and 6Gx13- 3D-1.061, and to repeal to School Board Rule 6Gx13- 3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2002-03 and 2003-04 fiscal years. As agreed by the Office of the Controller and this office, enforcement of the Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

SUPERINTENDENT OF SCHOOLS  
Dr. Rudolph F. Crew

CURRICULUM AND INSTRUCTION  
DEPUTY SUPERINTENDENT  
OPEN

ACCESS CENTERS  
ASSOCIATE SUPERINTENDENT  
Ms. Willa S. Young

ACCESS CENTER 6  
ASSISTANT SUPERINTENDENT  
Mr. Freddie Woodson

ACCESS CENTER 6 BUSINESS DIRECTOR Dr. Janice Cruse-Sanchez	
<u>SCHOOL</u>	<u>PRINCIPAL</u>
Coral Reef Senior	Ms. Adrienne F. Leal
Homestead Senior	Mr. Timothy Dawson
Miami Southridge Senior	Mr. Carzell J. Morris
Miami Sunset Senior	Dr. Daniel Tosado
South Dade Senior	Mr. Thomas E. Halfaker
Felix Varela Senior	Ms. Milagros R. Fornell
Herbert A. Ammons Middle	Mr. Irwin N. Adler
Campbell Drive Middle	Ms. Luz M. Navarro
Centennial Middle	Ms. Elvoyd C. Fischer
Cutler Ridge Middle	Dr. Elizabeth A. Ferreira-Alves
Howard A. Doolin Middle	Mr. Eduardo Tillet
Hammocks Middle	Ms. Vera R. Hirsh
Homestead Middle	Ms. Vanessa M. Strickland
Mays Middle	Mr. Kenneth S. Cooper
Redland Middle	Mr. Craig J. DePriest
Richmond Heights Middle	Ms. Mona B. Jackson

## INTERNAL AUDITOR'S REPORT AND SUMMARY

### SCOPE, OBJECTIVES, METHODOLOGY, OPINION, AND RESULTS

State Board of Education Rule 6A-1.087, Florida Administrative Code, requires District School Boards to provide for audits of the school internal funds. In accordance with the Audit Plan for the 2004-05 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal years ended June 30, 2003 and June 30, 2004, of the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the administration. Our responsibility is to express an opinion on these financial statements based on our audits.

#### The objectives of our audits were to:

- express an opinion on the financial statements of the schools,
- evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Accounting, and
- evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Accounting.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources. An audit also includes assessing the accounting principles used and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The reports for the schools with audit exceptions were discussed, in draft form, with the principals and the ACCESS Center and school staffs at the exit conferences held for that purpose. The principals have provided written responses to the exceptions specifying what corrective actions will be implemented to prevent their recurrence. The responses from the principals were submitted for review to ACCESS Center 6 and then to District ACCESS Centers. The responses were forwarded to the Office of Management and Compliance Audits, which also reviewed them to assure corrective action was or will be taken and have been included, verbatim, with the audit report.

#### Financial Statements

In our opinion, the financial statements contained in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting.

## Compliance

In addition to the procedures performed for our audits of the financial statements of the schools, we tested compliance with selected policies and procedures prescribed by the Manual of Internal Accounting. The results of our tests of compliance indicate that, with respect to the items tested, the schools generally complied with the policies and procedures in the Manual of Internal Accounting. When significant matters came to our attention relating to noncompliance, they are reported in the AUDIT EXCEPTIONS section of the audit report for the school where the instances of noncompliance were noted and also in the SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS subsection of this report.

## Internal Control Over Financial Reporting

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We determined that control policies and procedures were placed in operation by the school administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2004.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Accounting, which contains the procedures established to control the use of the internal funds. **The internal control environment at the schools is characterized by a lack of segregation of incompatible accounting duties, which are performed by the bookkeeper/treasurer that include collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school.** A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the school's financial records and cash receipts and disbursements may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions. When reportable conditions came to our attention regarding the cash receipts and disbursements and the Manual of Internal Accounting, these are noted in the AUDIT EXCEPTIONS section of the audit report for the school where the conditions were noted, and also in the SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS subsection of this report.

Our consideration of the internal control would not necessarily disclose all matters in the internal control components that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Because of inherent limitations in any internal control, errors or irregularities may occur and not be detected.

In our opinion, the internal control at the schools as of June 30, 2004 generally functioned as designed by the District administration and implemented by the schools, which includes the lack of segregation of incompatible accounting duties performed by the bookkeeper/treasurer, as previously discussed.

## OTHER FUNCTIONS REVIEWED

In addition to the audit of the internal funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the following activities:

### Payroll

A review of selected payroll procedures related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to the Payroll Processing Procedures manual. Specifically, we determined that current payroll rosters were generally supported by adequately prepared daily payroll attendance sheets. We also determined that the functions of payroll preparation and authorization, and check distribution were performed by different employees.

### Property

To verify compliance with the Manual of Property Control Procedures, an inventory of all property items with an individual value of \$1,000 or more was taken at the schools. In order to establish reporting parameters and afford the schools some latitude in monitoring their assets, inventory thresholds were established as a baseline for reporting "unlocated" property. Prior to October 2003 the threshold for elementary schools and small centers was \$1,500; while thresholds of \$4,000, \$7,000 and \$15,000 were established for middle schools, senior high schools, and large adult education centers, respectively. Effective October 2003, this office, in conjunction with the District ACCESS Operations, established a formula to calculate thresholds **that takes into account the total inventory value of a particular school/center, regardless of the type of school/center being audited.** The new threshold is based on **one-third of one percent (0.33%) of the original cost of the assets of the particular school/center being audited.** If the aggregate value of the unlocated items at any school/center was below this threshold, the school/center was reported as having no "no unlocated" items. The District administration, however, requires follow up on all unlocated items.

### Procurement Credit Card Program

To determine compliance with the Procurement Credit Card Program Policies & Procedures Manual, a review of the procurement credit card records and procedures **currently in effect** was made at selected schools. The authorized use of credit cards began as a pilot program in 1997, and has gradually expanded to include all schools and work locations. The internal controls over this program, as well as procurement credit card reconciliations and expenditure records were reviewed and evaluated to assure the existence of adequate controls and the proper disbursement of funds through this process.

**The results of our audits for the individual schools are included within each school's report and are summarized in the following subsection.**

## SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS

The Office of Management and Compliance Audits has completed the audits of the internal funds of all 16 secondary schools from ACCESS Center 6. The audit period was two fiscal years ended June 30, 2004. The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of procedures to account for and dispose of this property; and (4) review of the Procurement Credit Card Program at three schools.

### INTERNAL FUNDS

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 13 of 16 schools (Page 10).
  - **We commend the administration and staff of these schools, as well as the ACCESS Center staff for supporting the schools' efforts to strive for excellence in this area.**
- o At Coral Reef Senior, \$1,505 was discovered missing from the school safe and reported to M-DCPS Police. The missing funds were collected from several fund-raisers and athletic activities. The funds were not receipted and were left in the school safe over the winter recess (Page 16).
- o At Homestead Senior, the Athletic Fund had a deficit balance of \$(5,045) and other athletics-related accounts in the Trust Fund had deficit balances amounting to \$(5,008) at the end of the 2003-04 fiscal year. There were also a few other accounts with small deficit balances (Page 23).
- o At Miami Southridge Senior, the school received \$3,707 from an outside agency to pay two school employees for services rendered. Payments were made to the employees from internal funds, instead of processing the payments through the District's Payroll Department for proper deductions and withholdings. Also, supporting documentation was not provided for all these payments (Page 29).
  - **We recommend that the ACCESS Center office closely monitor the adherence of the procedures in the new Manual of Internal Fund Accounting<sup>2</sup> to prevent recurrence of these findings.**

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<sup>2</sup> Enforcement of the new Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

PAYROLL

- o Our review of the payroll preparation and check distribution procedures disclosed that there was general adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the schools included herein. In addition, the payroll rosters were generally supported by adequately prepared attendance sheets according to the guidelines established in the Payroll Processing Procedures manual (Page 10).

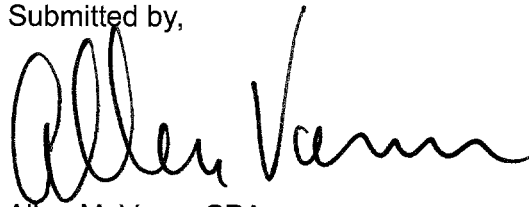
PROPERTY

- o A physical inventory of property items over \$1,000 indicated that all 16 schools in ACCESS 6 were in compliance with property procedures and there were “no unlocated” items. Approximately \$25.5 million was inventoried at these schools. In addition, property losses reported through Plant Security Report process show 16 items valued at \$16,224 reported missing at seven schools (Page 15).

PROCUREMENT CREDIT CARD

- o A review of the Procurement Credit Card Program’s records and procedures at three school disclosed that there was general compliance with the Procurement Credit Card Program Polices & Procedures Manual (Page 10).
- **We commend the administration and staff of these schools, as well as the ACCESS Center staff for supporting the schools' efforts to strive for excellence in these areas.**

Submitted by,



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

Internal Audits Performed by:

Ms. Yvonne Barrios  
 Mr. Harry Demosthenes  
 Ms. Mayte Diaz  
 Ms. Germa Garcia

Mr. Reginald Lafontant  
 Ms. Liana Rangel  
 Ms. Latosha Styles  
 Ms. Tamara Wain, CPA

Audits Supervised and/or Reviewed by:

Ms. Maria T. Gonzalez, CPA  
 Ms. Teresita M. Rodriguez, CPA  
 Ms. Latosha Styles  
 Ms. Tamara Wain, CPA

Property Audits Supervised and Performed by:  
 Mr. Freddie Britt and Property Audits Staff

**MEMORANDUM**

**October 14, 2004  
WSY/#M50/2004-2005**

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

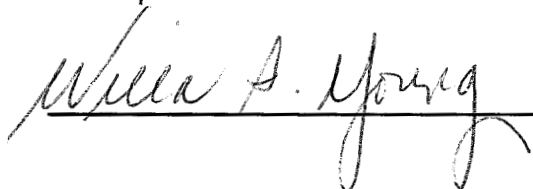
**From:** Willa S. Young, Associate Superintendent  
District ACCESS Centers

**SUBJECT:** **INTERNAL FUND AUDIT RESPONSES – SELECTED  
ACCESS CENTER 6 SECONDARY SCHOOLS**

Please find attached responses to the internal funds audits conducted for the 2002-2003 and 2003-2004 school years for the following schools:

- √ Coral Reef Senior High School
- √ Homestead Senior High School
- √ Southridge Senior High School

I concur with the assistance that the ACCESS Center Assistant Superintendent plans to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of ACCESS Center 6 and the schools to prevent and eliminate audit exceptions in internal funds.

 WSY

WSY:pag  
Attachments

cc: Mr. Freddie Woodson



# MEMORANDUM

October 11, 2004  
FW/2004-05/#106  
305-246-5934

TO: Ms. Willa S. Young, Associate Superintendent  
ACCESS Centers

FROM: Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

SUBJECT: **RESPONSES TO THE 2002-2003 AND 2003-2004 AUDIT EXCEPTIONS  
FOR SECONDARY SCHOOLS**

Attached, please find the responses to the 2002-2003 and 2003-2004 internal audits conducted at Coral Reef Senior High School, Homestead Senior High School, and Miami Southridge Senior High School prepared by each principal. ACCESS Center 6 staff has reviewed and supports the internal audit exception responses for each school. Appropriate administrative actions, in conjunction with preventative strategies that are incorporated in the above-referenced schools' responses, when implemented, should eliminate a recurrence of audit exceptions in internal accounts management.

The support and assistance of the business director will ensure that each principal, school treasurer, and all affected personnel participate in the Money Matters Support Program. The business director will review, on a quarterly basis, the mini-audits from each school and will work closely with the principals and treasurers to monitor that appropriate procedures, policies, and rules are enforced.

We look forward to the opportunity to assist all school principals in assuring compliance with the policies and procedures delineated in the **new Manual of Internal Fund Accounting**.

 FW

FW/kg

cc: Mr. Allen M. Vann  
Dr. Janice Cruse-Sanchez  
Ms. Adrienne Leal  
Mr. Carzell Morris

**ACCESS CENTER 6 SECONDARY SCHOOLS  
AREAS OF AUDIT FINDINGS**

School	Page No.	Total per School	INTERNAL FUNDS	
			Financial Mgt.	Other
Coral Reef Senior	16	1	1	
Homestead Senior*	23	1	1	
Miami Southridge Senior	29	1		1
Miami Sunset Senior**	35	None		
South Dade Senior**	38	None		
Felix Varela Senior**	41	None		
Herbert A. Ammons Middle	44	None		
Campbell Drive Middle*	47	None		
Centennial Middle	50	None		
Cutler Ridge Middle	53	None		
Howard A. Doolin Middle	56	None		
Hammocks Middle	59	None		
Homestead Middle	62	None		
Mays Middle	65	None		
Redland Middle	68	None		
Richmond Heights Middle	71	None		
<b>TOTAL</b>		<b>3</b>	<b>2</b>	<b>1</b>

**Notes**

\* This school was identified as one of the schools in the School Improvement Zone initiative, effective August 18, 2004.

\*\* Procurement Credit Card Program Procedures were reviewed at this school.

**ACCESS CENTER 6 SECONDARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**CURRENT AUDIT PERIOD  
2002-03 AND 2003-04**

**PRIOR AUDIT PERIOD  
2001-02**

**SCHOOL**

<p>Coral Reef Senior (Page 16)</p>	<p>Financial Management                      - school contacted M-DCPS when \$1,505 from fund-raisers and athletic activities discovered missing                      - monies left in school safe over the winter recess                      - Plant Security Report submitted</p>	<p>None</p>
<p>Homestead Senior (Page 23)</p>	<p>Financial Management                      - Athletic Fund and other athletic-related accounts in Trust Fund had deficit balances of \$(5,045) and \$(5,008), respectively, at the end of 2003-04.                      - small deficits in few other accounts in the Classes and Clubs and Trust Funds</p>	<p>None</p>
<p>Miami Southridge Sr (Page 29)</p>	<p>Payroll Payments                      - school received \$3,707 from outside agency to pay for services rendered by two school employees                      - payments made from internal funds and not processed through District's Payroll Department for deductions and withholdings                      - documentation for all hours worked not presented</p>	<p>None</p>

**ACCESS CENTER 6 SECONDARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**CURRENT AUDIT PERIOD  
2002-03 AND 2003-04**

**PRIOR AUDIT PERIOD  
2001-02**

**SCHOOL**

<p>H. A. Doolin Middle (Page 56)</p>	<p style="text-align: center;">None</p>	<p>Financial Management/Records</p> <ul style="list-style-type: none"> <li>- some bank reconciliations contained adjustments due to late postings of checks and receipts</li> <li>- small overages/shortages noted</li> <li>- conditions occurred during tenure of former treasurer</li> <li>- former treasurer resigned from position August 2002</li> <li>- similar item noted in prior audit</li> </ul> <p>Fund-raising Activities</p> <ul style="list-style-type: none"> <li>- M-DCPS Police conducted investigation at request of principal</li> <li>- school administration discovered discrepancy with fund-raising proceeds from candy sale</li> <li>- we determined difference of \$906 between potential candy sales of \$2,836 and deposits of \$1,930 posted to account</li> <li>- proper fund-raising procedures not followed; therefore, audit and M-DCPS Police investigation unable to determine identify of individual(s) who misappropriated funds</li> <li>- sponsor in charge of activity no longer at this school</li> </ul> <p>Yearbook</p> <ul style="list-style-type: none"> <li>- yearbook invoice disclosed overpayment of \$1,083</li> <li>- overpayment resulted from charges in excess of amounts quoted, excess books not returned for credit, and erroneous charge from prior year</li> </ul> <p>P.E. Uniforms and Locks</p> <ul style="list-style-type: none"> <li>- difference of \$875 between potential sales of uniforms of \$8,960 and deposits of \$8,085; represents approximately 90 sets</li> <li>- difference of \$335 between potential sales of locks of \$2,015 and deposits of \$1,680; represents approximately 100 locks</li> <li>- Inventory and Operating Statements for both activities contained numerous errors</li> </ul>
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**ACCESS CENTER 6 SECONDARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**CURRENT AUDIT PERIOD  
2002-03 AND 2003-04**

**PRIOR AUDIT PERIOD  
2001-02**

**SCHOOL**

Miami Sunset Senior (Page 35)	None	<p>Yearbook</p> <ul style="list-style-type: none"> <li>- final yearbook invoice contained some errors and resulted in overpayment of \$5,200</li> <li>- some invoice charges could not be traced to bid or addenda</li> <li>- yearbook publisher refunded overpayment at request of auditor</li> <li>- final operating report contained some errors.</li> </ul> <p>Procurement Credit Card Program</p> <ul style="list-style-type: none"> <li>- several invoices did not include signature of person acknowledging receipt of goods/services</li> <li>- several Purchase Authorization Forms approved by purchasing clerk instead of principal</li> </ul>
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**SCHOOLS WITH NO AUDIT EXCEPTIONS NOTED DURING  
BOTH AUDIT PERIODS ARE EXCLUDED FROM THIS SECTION**



PROPERTY SCHEDULES





**SECONDARY-- ACCESS CENTER 6 SCHOOLS  
CURRENT PROPERTY INVENTORY RESULTS  
(COMPARED TO PRIOR INVENTORY)**

School	CURRENT INVENTORY			PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items	No. of Unloc. Items	Dollar Value
Coral Reef Senior	1,589	\$ 2,891,855	None	None	
Homestead Senior	1,597	2,424,740	None	None	
Miami Southridge Senior	1,625	2,176,143	None	15	\$ 16,625
Miami Sunset Senior	1,115	1,926,200	None	None	
South Dade Senior	1,053	1,900,618	None	None	
Felix Varela Senior	1,832	3,735,241	None	None	
Herbert A. Ammons Middle	832	1,287,285	None	None	
Campbell Drive Middle	782	1,073,653	None	None	
Centennial Middle	538	731,657	None	None	
Cutler Ridge Middle	715	975,974	None	None	
Howard A. Doolin Middle	755	1,056,242	None	None	
Hammocks Middle	842	1,083,607	None	None	
Homestead Middle	761	1,138,171	None	None	
Mays Middle	575	877,300	None	None	
Redland Middle	669	972,111	None	None	
Richmond Heights Middle	843	1,202,822	None	None	
<b>TOTAL</b>	<b>16,123</b>	<b>\$ 25,453,619</b>	<b>0</b>	<b>15</b>	<b>\$ 16,625</b>

**SECONDARY--ACCESS CENTER 6 SCHOOLS  
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS  
SINCE PRIOR PHYSICAL INVENTORY**

School	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)			Total Depreciated Value
				Audio Visual	Computers	Radios	
Coral Reef Senior	2	3	\$ 4,112	\$ 1,550	\$ 2,034	\$ 528	\$ 3,322
Miami Southridge Senior	2	2	1,293	-	765	528	1,144
Miami Sunset Senior	1	4	4,290	-	4,290	-	1,800
Herbert A. Ammons Middle	2	2	2,130	-	1,602	528	1,015
Cutler Ridge Middle	1	1	729	-	729	-	201
Hammocks Middle	1	3	1,965	-	-	1,965	1,152
Arthur and Polly Mays Middle	1	1	1,705	1,705	-	-	1,327
<b>TOTAL</b>	<b>10</b>	<b>16</b>	<b>\$ 16,224</b>	<b>\$ 3,255</b>	<b>\$ 9,420</b>	<b>\$ 3,549</b>	<b>\$ 9,961</b>

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

II. INDIVIDUAL AUDIT REPORTS AND RESPONSES  
(Schools with audit exceptions are listed first)



CORAL REEF SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 10101 S. W. 152 Street, Miami, Florida 33157

Date School Established: 1997

Grades: 9-12

Principals: Mr. Gregory Zawyer (Through June 2003; presently at Robert Morgan Educational Ctr.)  
 Ms. Adrienne Leal

Treasurer: Ms. Kantrecia Bowles

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Community Bank of Florida	--	0.24	\$ 8,213.44	
	--	0.15		\$ 25,472.56
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	175,144.21	
	Open-end	1.86		194,372.67
<b>TOTAL</b>			<u>\$183,357.65</u>	<u>\$219,845.23</u>

## CORAL REEF SENIOR HIGH SCHOOL (Continued)

### AUDIT EXCEPTION

#### Financial Management

1. The school contacted M-DCPS Police and submitted a Plant Security Report when the treasurer discovered that collections amounting to \$1,505 were missing from the school's vault safe. According to the report and documentation presented for audit, on December 19 and 24, 2003 the Athletic Director submitted to the treasurer monies, some candy bags, and documents from several fund-raisers and athletic activities to store in the school's safe over the winter recess. These funds, mostly in cash, were not receipted and left in the safe over the winter recess. On January 5, 2004, when the treasurer opened the safe, she discovered that the money was missing. Section 3-3 of the Manual of Internal Accounting and Section II Chapters 2 and 3 of the new Manual of Internal Fund Accounting require that any funds received by the treasurer be deposited when they exceed \$150 and at the end of the week and month regardless of the amounts. We recommend that collections be deposited in the bank prior to any recess and that greater care be placed in safeguarding collections to avoid future theft of funds. We also recommend that when monies are placed or retrieved from the safe that two persons jointly perform this duty to improve internal controls over collected funds.

### OTHER COMMENTS

#### Internal Funds

The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

#### Property and Payroll

There were no significant audit exceptions noted in our review of the property records. In addition, there was general adherence to payroll procedures.

REGION VI SBM

SCHOOL - 7101 CORAL REEF SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	4,865.70	82,725.28	123,840.55	60,222.20	23,972.63
MUSIC	97.20	6,451.00	4,825.04	225.50-	1,499.66
CLASSES AND CLUBS	120,654.52	424,472.80	468,968.10	17,574.16	93,733.38
TRUST	11,947.93	111,413.27	110,017.14	8,888.16	22,232.22
PROPERTY DEPOSITS	2,127.36	2,947.75	3.25	3.25	5,075.11
INSTRUCTIONAL AIDS	43,233.89	68,810.68	99,417.06	2,637.28	15,264.79
GENERAL	7,095.08	147,752.07	61,193.53	89,226.68-	4,426.94
INSTRUCTIONAL MATE	17,534.10	12,054.53	12,771.01	.00	16,817.62
AGRICULTURE	300.26	6,809.60	6,899.69	125.13	335.30
TOTAL	207,856.04	863,436.98	887,935.37	.00	183,357.65

CHECKING 8,213.44 INVESTMENTS .00 SBMMF 175,144.21 TOTAL 183,357.65  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI

SCHOOL - 7101 CORAL REEF SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	23,972.63	85,676.62	136,257.50	51,078.10	24,469.85
MUSIC	1,499.66	72,006.25	72,605.26	.00	900.65
CLASSES AND CLUBS	93,733.38	496,979.54	491,682.45	13,770.65	112,801.12
TRUST	22,232.22	142,463.99	124,201.44	2,513.25-	37,981.52
PROPERTY DEPOSITS	5,075.11	3,425.50	4,192.44	3,886.25-	421.92
INSTRUCTIONAL AIDS	15,264.79	68,878.00	59,030.96	2,088.75-	23,023.08
GENERAL	4,426.94	98,247.68	39,492.12	56,652.70-	6,529.80
INSTRUCTIONAL MATE	16,817.62	20,598.70	25,228.01	.00	12,188.31
AGRICULTURE	335.30	17,480.55	16,579.07	292.20	1,528.98
TOTAL	183,357.65	1,005,756.83	969,269.25	.00	219,845.23

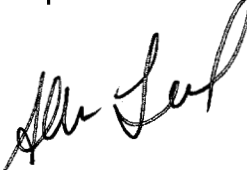
CHECKING	25,472.56	INVESTMENTS	.00	SBMMF	194,372.67	TOTAL	219,845.23
				ACCOUNTS PAYABLE	.00		



MEMORANDUM

October 5, 2004

**TO:** Mr. Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

**FROM:** Adrienne Leal, Principal  
Coral Reef Senior High School 

**SUBJECT: RESPONSE TO INTERNAL FUND AUDIT FOR 2002-2003 AND  
2003-2004 FISCAL YEARS**

Please be informed that the purpose of this memorandum is to provide a response to the above-mentioned audit for the 2002-2003 and 2003-2004 fiscal years.

This administrator discussed the results of the audit with the current treasurer and reviewed the appropriate sections of the Manual of Internal Accounting and the **new Manual of Internal Fund Accounting**. In addition, the treasurer received a memorandum from this administrator outlining preventative procedures that will be implemented immediately.

In the future, this administrator will closely monitor the security of funds to prevent another recurrence as cited in this audit exception and to avoid future audit exceptions in internal funds. In addition, she will seek the assistance of the ACCESS Center 6 Business Director for staff development in the area of financial management and other areas of internal funds.

Financial Management

The following new procedures have been implemented as corrective actions by this administrator and fully reviewed with the treasurer to address and remedy the area cited as an audit exception:

- The principal has had the building completely re-keyed and a rigorous key check-out/tracking system is now in place. In addition, the principal has greatly reduced the number of master keys issued to personnel. (October 2004)
- The principal directed the treasurer to remove money from the vault and deposit funds on a daily basis. In her directions, she emphasized that funds must be removed from the vault and deposited before a weekend or a long recess. (October 2004)
- Prior to the opening of school, the principal will require that all staff members who will be handling money attend a training session to ensure that they are familiar with the Miami-Dade County Public Schools' guidelines. (August 2005)

- The principal assigned a part-time clerical person to assist the treasurer with the management of money during the collection for fundraising activities. (October 2004)
- The principal will direct the treasurer's assistant to send an e-mail 24 hours prior to the beginning of the fundraising activity to ensure that the sponsor is aware of his/her responsibility to deposit monies, account for receipts, and/or tickets with the treasurer daily. (October 2004)
- In order to accommodate the sponsors' busy schedules, the principal has directed the treasurer to keep her office open until 5:00 p.m. to receive deposits. (October 2004)
- The principal has directed the treasurer to send an e-mail to any sponsor who fails to deposit money daily. (October 2004)
- The principal will monitor fundraising activities. (October 2004)
- The principal directed the treasurer to contact a member of the administrative staff to accompany her when monies are placed in or retrieved from the vault. This will ensure that there are two persons performing this task. She further directed that the treasurer create a log for persons to sign when entering the vault. (October 2004)

The following preventative steps have been established and will be monitored by the principal:

- The principal, on an ongoing basis, will visually check the facility to ensure that personnel who were not issued master keys have not gained access to master keys. The principal will confiscate keys from unauthorized personnel.
- The principal will review with the treasurer the MSAF input screen on a daily basis to ensure that funds are being deposited as per the guidelines. When this is not occurring, she will discuss this with the treasurer immediately for corrective action.
- The principal will attend the training session at the beginning of the school year with designated staff members to ensure that they were given the necessary instructions. Persons not in attendance may not be able to collect funds until they demonstrate that they are familiar with the fundraising guidelines as outlined in the **new Manual of Internal Fund Accounting**.
- The principal will ensure that the part-time clerical assigned to work with the treasurer is trained. This person will not be allowed to collect funds until after he/she is trained.

- The principal will require the treasurer's assistant to e-mail her also when sending reminders via e-mail to club sponsors at the beginning of the fundraising activity. The principal will follow-up with the sponsors to ensure that they received the e-mail.
- The principal will review the recap of collections daily during fundraising activities with the treasurer. When monies are not deposited as required, a meeting will be held between the principal and the sponsor to stress the importance of following the Miami-Dade County Public Schools guidelines. The sponsor may be sent for further training in the proper procedures for conducting fundraising activities and handling money.
- The principal, on an ongoing basis, will review the log to ensure that when funds are placed in or retrieved from the vault an administrator accompanied the treasurer. If she has concerns, she will discuss them with the treasurer for immediate corrective action.
- The principal will review the list of sponsors who have not complied with the fundraising guidelines. These persons will be restricted from future fundraising.

Active monitoring of these activities will be ongoing throughout the school year and will be targeted in the Principal's performance plan. If there are any questions, I may be contacted at 305-232-2044, ext. 2101.

cc: Dr. Janice Cruse-Sanchez

HOMESTEAD SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 2351 S. E. 12 Avenue, Homestead, Florida 33035

Date School Established: 1979

Grades: 9-12

Principals: Ms. Adrienne Leal (Through March 2003; presently at Coral Reef Senior High School)  
 Mr. Timothy Dawson

Treasurers: Ms. Norma De Ramos (Through October 2003)  
 Ms. Caridad Diaz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:					
Community Bank of Florida	--	--	0.24	\$ 6,283.08	
	--	--	0.15		\$ 38,905.75
Investments:					
Community Bank of Florida	6/13/2004	12 mos.	1.42	10,000.00	
	6/13/2005	12 mos.	1.37		10,000.00
MDCPS-Money Market Pool Fund	Open-end	--	2.37	232,788.01	
	Open-end	--	1.86		187,360.96
TOTAL				<u>\$249,071.09</u>	<u>\$236,266.71</u>

## HOMESTEAD SENIOR HIGH SCHOOL (continued)

### AUDIT EXCEPTION

#### Financial Management

1. Our review of the financial records disclosed that the Athletic Fund had a deficit balance of \$(5,045), while other athletics-related accounts in the Trust Fund also had deficit balances amounting to \$(5,008) at the end of the 2003-04 fiscal year. We also noted a few other accounts in the Classes and Clubs and Trust Funds with small deficit balances at the end of the 2003-04 fiscal year. Section 4 of the Manual of Internal Accounting and Section III, Chapters 1, 3, and 4 of the *new* Manual of Internal Fund Accounting provide that uncommitted funds must be available before authorizing any purchases; that the school must not end the year with a negative overall balance in the Athletic Program; that expenditures in the Classes and Clubs accounts must not exceed revenues; and that Trust Fund accounts may not have negative balances. We recommend that the school administration closely monitor the financial activities to make sure that there are available funds in the accounts before any expenditures are authorized.

### OTHER COMMENTS

#### Internal Funds

The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

#### Property and Payroll

There were no significant audit exceptions noted in our review of the property records. In addition, there was general adherence to payroll procedures.

REGION VI SBM

SCHOOL - 7151 HOMESTEAD SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	30,343.07	82,874.41	104,072.23	14,747.93	23,893.18
MUSIC	748.95	28,965.28	28,195.30	616.77-	902.16
CLASSES AND CLUBS	120,215.19	223,391.18	266,852.77	30,357.74	107,111.34
TRUST	83,591.16	61,792.11	80,871.24	20,505.38	85,017.41
PROPERTY DEPOSITS	3,163.55	1,905.00	2,051.26	136.05-	2,881.24
INSTRUCTIONAL AIDS	7,409.78	17,649.00	16,138.93	10.00-	8,909.85
GENERAL	16,812.38	87,408.47	26,935.87	64,818.24-	12,466.74
INSTRUCTIONAL MATE	9,504.42	35,431.13	39,455.83	29.99-	5,449.73
PRODUCTION/SERVICE	4,175.24	13,700.00	15,435.80	.00	2,439.44
TOTAL	275,963.74	553,116.58	580,009.23	.00	249,071.09

CHECKING	6,283.08	INVESTMENTS	10,000.00	SBMMF	232,788.01	TOTAL	249,071.09
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI

SCHOOL - 7151 HOMESTEAD SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	23,893.18	62,928.72	92,363.04	495.52	5,045.62-
MUSIC	902.16	728.50	61.19	46.00-	1,523.47
CLASSES AND CLUBS	107,111.34	285,794.81	283,522.91	11,758.63	121,141.87
TRUST	85,017.41	59,473.98	74,241.12	13,863.63	84,113.90
PROPERTY DEPOSITS	2,881.24	2.50	.00	7.50	2,891.24
INSTRUCTIONAL AIDS	8,909.85	10,083.53	10,035.01	610.00	9,568.37
GENERAL	12,466.74	51,555.60	28,791.61	26,603.76-	8,626.97
INSTRUCTIONAL MATE	5,449.73	50,689.45	44,367.66	85.52-	11,686.00
PRODUCTION/SERVICE	2,439.44	14,970.00	15,648.93	.00	1,760.51
TOTAL	249,071.09	536,227.09	549,031.47	.00	236,266.71

CHECKING 38,905.75 INVESTMENTS 10,000.00 SBMMF 187,360.96 TOTAL 236,266.71  
 ACCOUNTS PAYABLE .00

## MEMORANDUM

October 5, 2004

To: Mr. Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

From: Mr. Timothy Dawson, Principal   
Homestead Senior High School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT FOR JULY 1,  
2002 THROUGH JUNE 30, 2004**

I have discussed the results of the financial audit covering July 1, 2002 through June 30, 2004 with the school's treasurer and other pertinent personnel. I reviewed the guidelines and procedures as stated in Section 4 of the Manual of Internal Accounting, and Section III, Chapters 1, 3, and 4 of the new Manual of Internal Fund Accounting. Furthermore, the treasurer received a copy of the Internal Funds Audit Report to help ensure that the exception and discussion items do not occur again.

I will continue to take an active role in the implementation and monitoring of all internal fund activities throughout the 2004-2005 school year and in the future. Continued utilization of the District Business Manager and ACCESS Center 6 Business Director as added resources, will further help to ensure compliance with the guidelines.

### Financial Management

The following corrective strategies have been established and will be implemented by this principal:

- The principal discussed the audit findings and reviewed Section 4 of the Manual of Internal Accounting and Section III, Chapters 1, 3, and 4 of the new Manual of Internal Fund Accounting with the appropriate staff members. (October 2004)
- The principal directed the treasurer, athletic director, and club sponsors to adhere to the guidelines as stipulated in the new Manual of Internal Fund Accounting. (October 2004)
- The principal directed the treasurer to print the fund balance from the MSAF screen before writing a check from any account. (October 2004)
- The principal directed the treasurer to deposit funds in the appropriate accounts and enter monies received in the MSAF system daily. (October 2004)



- The principal met with the athletic director and directed him to monitor the Athletic Fund and other athletic accounts in order to avoid deficit balances. (October 2004)
- The principal directed the athletic director, other athletic sponsors, and club sponsors to get a receipt from the treasurer each time a deposit is made and to keep a record of the balance in their respective accounts. (October 2004)
- The principal directed the club sponsors to review their balances before submitting a check requisition to the treasurer. (October 2004)
- The principal directed the treasurer to ensure that there are sufficient funds in all accounts at the end of the school year. (October 2004)

The following preventative strategies have been established and will be implemented by the principal:

- The principal, when check requisitions are presented for his signature, will review the MSAF printout of clubs and athletic accounts to make sure that there are available funds in the account before he authorizes any expenditure. Discrepancies will be addressed immediately with the treasurer, the club sponsor, and the athletic director.
- The principal, on a daily basis, will meet with the treasurer and review the MSAF printout to ensure that funds deposited were entered into the system. Concerns will be addressed immediately.
- The principal, on a monthly basis, will meet with the athletic director and the treasurer to review the operating reports of all athletic activities. The principal will check that these reports are accurate and do not reflect negative balances. Discrepancies will be addressed immediately.
- Before approving any expenditure for the athletic department or other clubs and classes, the principal will check the MSAF printout to ensure that the funds are available. If funds are not in the account as per the MSAF printout, the request for the expenditure will be denied.
- Before the end of the year, the principal will review all accounts and outstanding expenditures to ensure that there will be sufficient funds to cover all purchases. If discrepancies are noted, corrective action will be taken immediately.

All internal funds accounts and District procedures will be monitored throughout the year. All appropriate personnel and resources will be utilized to ensure that there are no exceptions in the future. If you have any questions or need additional information, you may contact me at (305) 245-7000.

cc: Dr. Janice Cruse-Sanchez

MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 19355 S. W. 114 Avenue, Miami, Florida 33157

Date School Established: 1976

Grades: 9-12

Principal: Mr. Carzell J. Morris

Business Manager: Mr. David Oppelt

Treasurer: Ms. Susanne Thweatt

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Community Bank of Florida	--	0.24	\$33,063.64	
	--	0.15		\$16,017.90
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	228,893.66	
	Open-end	1.86		239,203.39
TOTAL			<u>\$261,957.30</u>	<u>\$255,221.29</u>

## MIAMI SOUTHRIDGE SENIOR HIGH SCHOOL (Continued)

### AUDIT EXCEPTION

#### Payroll Expenditures Through Internal Funds

1. Our review of expenditures disclosed that the school received a check for \$3,707 from an outside agency to pay for services rendered by two school employees during the summer of 2003. Payments of \$1,387 and \$2,320 were made to these employees from internal funds, instead of processing the payments through the District's Payroll Department for proper deductions and withholdings. In addition, supporting documentation for most of the hours paid and the purpose for which the funds were received was not presented for audit. Section 7-6 of the Manual of Internal Accounting and Section II, Chapter 6 of the **new** Manual of Internal Fund Accounting establish that payments to employees for off-duty services must be processed through the District's Payroll Department. We recommend that the Office of the Controller be contacted to determine how to best correct the unreported income received by these employees. We also recommend that the school administration monitor the payments made to employees from internal funds to ensure that payroll-related expenditures are properly made.

### OTHER COMMENTS

#### Internal Funds

The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

#### Property

There were no significant audit exceptions noted in our review of the property records.

REGION VI

SCHOOL - 7731 MIAMI SOUTHRIDGE SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	5,289.97	162,137.54	179,125.72	19,480.00	7,781.79
MUSIC	3,630.60	9,494.00	8,106.64	316.16-	4,701.80
CLASSES AND CLUBS	100,983.75	424,299.28	414,187.48	5,380.87-	105,714.68
TRUST	131,373.48	17,199.55	143,575.90	64,350.95	69,348.08
PROPERTY DEPOSITS	1,146.61	2,689.00	.00	2,637.95-	1,197.66
SCHOOL STORE	236.18	.00	.00	.00	236.18
INSTRUCTIONAL AIDS	6,885.51	36,993.11	29,705.83	.00	14,172.79
GENERAL	1,942.79	265,852.15	146,569.44	75,495.97-	45,729.53
PRODUCTION/SERVICE	16,022.57	17,233.00	20,180.78	.00	13,074.79
TOTAL	267,511.46	935,897.63	941,451.79	.00	261,957.30

CHECKING 33,063.64 INVESTMENTS .00 SBMMF 228,893.66 TOTAL 261,957.30  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI  
 SCHOOL - 7731 MIAMI SOUTHRIDGE SENIO


FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	7,781.79	132,034.49	157,003.95	27,093.98	9,906.31
MUSIC	4,701.80	8,809.00	7,805.29	704.01-	5,001.50
CLASSES AND CLUBS	105,714.68	420,485.78	406,713.36	2,610.15	122,097.25
TRUST	69,348.08	139,514.84	169,461.12	18,789.02	58,190.82
PROPERTY DEPOSITS	1,197.66	2,156.00	1,950.00	.00	1,403.66
SCHOOL STORE	236.18	.00	.00	236.18-	.00
INSTRUCTIONAL AIDS	14,172.79	33,570.85	39,640.31	20.00	8,123.33
GENERAL	45,729.53	114,603.44	81,602.02	47,572.96-	31,157.99
PRODUCTION/SERVICE	13,074.79	28,061.76	21,796.12	.00	19,340.43
TOTAL	261,957.30	879,236.16	885,972.17	.00	255,221.29

CHECKING 16,017.90 INVESTMENTS .00 SBMMF 239,203.39 TOTAL 255,221.29  
 ACCOUNTS PAYABLE .00

## MEMORANDUM

October 6, 2004

**TO:** Mr. Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

**FROM:** Carzell J. Morris, Principal   
Miami Southridge Senior High School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT EXCEPTION FOR  
THE 2002-03 and 2003-04 SCHOOL YEARS**

The principal has reviewed and thoroughly discussed the internal funds audit report for the 2002-03 and the 2003-04 school years with the appropriate personnel. A meeting was held with the treasurer and business manager to review Section II, Chapter 6 of the **new Manual of Internal Fund Accounting**.

The principal will monitor payments to employees from internal funds to ensure that payroll-related expenditures are properly made. He will further monitor all areas of internal funds accounting to avoid audit exceptions in the future. Further, the principal has implemented corrective and preventative strategies to prevent the reoccurrence of similar conditions in future audits.

### Payroll Expenditures through Internal Funds

The following corrective actions were taken to avoid the reoccurrence of the exception identified in this audit:

1. The principal will review the **new Manual of Internal Fund Accounting** Section II, Chapter 6 with the treasurer and business manager to assure compliance with procedures.
2. The principal has directed the payroll clerk to ensure that all payroll-related expenditures are properly made. (October 2004)
3. The principal directed the treasurer to submit funds to pay for services rendered by school employees from outside agencies to the District for processing. (October 2004)
4. The principal directed the treasurer to ensure that the proper supporting documentation for hours that employees work for outside agencies is provided before submitting funds to the District. (October 2004)

The principal has implemented the following preventative strategies and will monitor all staff members to ensure adherence to all guidelines and procedures:

1. If checks are received from an outside agency to pay for services rendered, the principal will not sign the transmittal of funds until the appropriate documentation is attached. Further, the principal will seek the advice of the Office of the Controller before processing payment for off duty hours for employees.
2. The principal will review with the treasurer all payment requests for employees from internal funds to ensure that payroll-related expenditures are properly made. Discrepancies will be addressed immediately.
3. The principal will not approve payment for employees unless the proper supporting documentation, explaining the purpose for which the work was done is attached. Errors will be corrected. Without proper documentation, the employee will not be paid.

The principal will closely monitor all internal funds accounts to prevent audit exceptions in the future. Close attention will be given to payroll expenditures through internal funds. When the payment is questionable, the principal will seek assistance from the Office of the Controller and the District's Payroll Department.

Should you have questions, please contact the principal at 305-238-6110.

cc: Dr. Janice Cruse-Sanchez

MIAMI SUNSET SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 13125 S. W. 72 Street, Miami, Florida 33183

Date School Established: 1978

Grades: 9-12

Principal: Dr. Daniel Tosado

Treasurer: Ms. Lourdes F. Gomez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Metro Bank of Dade County	--	0.25	\$43,938.04	\$2,007.32
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	259,679.11	
	Open-end	1.86		245,690.42
TOTAL			<u>\$303,617.15</u>	<u>\$247,697.74</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.



REGION VI SBM

SCHOOL - 7531 MIAMI SUNSET SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	9,529.52	81,116.32	170,844.27	102,292.74	22,094.31
MUSIC	6,575.90	10,010.00	10,574.55	534.28-	5,477.07
CLASSES AND CLUBS	172,558.98	304,643.90	393,140.94	52,028.29	136,090.23
TRUST	38,734.39	111,609.91	88,412.39	7,156.58	69,088.49
PROPERTY DEPOSITS	13,499.60	3,528.00	2,546.63	14,480.97-	.00
SCHOOL STORE	2,004.09	4,816.70	4,451.48	114.00	2,483.31
INSTRUCTIONAL AIDS	15,611.17	44,366.00	39,260.81	52.00-	20,664.36
GENERAL	51,001.62	191,334.19	60,426.38	143,215.36-	38,694.07
INSTRUCTIONAL MATE	10,000.00	.00	10,000.00	.00	.00
PRODUCTION/SERVICE	10,935.20	62,562.00	61,162.89	3,309.00-	9,025.31
TOTAL	330,450.47	813,987.02	840,820.34	.00	303,617.15

CHECKING	43,938.04	INVESTMENTS	.00	SBMMF	259,679.11	TOTAL	303,617.15
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI

SCHOOL - 7531 MIAMI SUNSET SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	22,094.31	82,299.45	156,434.66	65,884.99	13,844.09
MUSIC	5,477.07	1,972.55	3,543.44	221.55	4,127.73
CLASSES AND CLUBS	136,090.23	339,748.73	373,794.50	16,092.48	118,136.94
TRUST	69,088.49	71,702.35	115,253.42	22,904.50	48,441.92
SCHOOL STORE	2,483.31	2,059.35	906.83	776.00	4,411.83
INSTRUCTIONAL AIDS	20,664.36	40,325.00	40,510.81	136.00	20,614.55
GENERAL	38,694.07	158,545.44	56,182.08	106,015.52	35,041.91
PRODUCTION/SERVICE	9,025.31	41,510.95	47,457.49	.00	3,078.77
<b>TOTAL</b>	<b>303,617.15</b>	<b>738,163.82</b>	<b>794,083.23</b>	<b>.00</b>	<b>247,697.74</b>

CHECKING	2,007.32	INVESTMENTS	.00	SBMMF	245,690.42	TOTAL	247,697.74
			ACCOUNTS PAYABLE		.00		

SOUTH DADE SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 28401 S. W. 167 Avenue, Homestead, Florida 33030

Date School Established: 1953

Grades: 9-12

Principal: Mr. Thomas Halfaker

Treasurer: Ms. Luz Cordero

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Community Bank of Florida	--	0.25	\$28,483.98	
	--	0.15		\$4,141.58
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	162,999.49	
	Open-end	1.86		156,409.32
TOTAL			<u>\$191,483.47</u>	<u>\$160,550.90</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI SBM

SCHOOL - 7701 SOUTH DADE SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	27,749.04	77,024.20	95,869.44	24,197.02	33,100.82
MUSIC	1,163.54	4,103.72	3,710.06	101.30-	1,455.90
CLASSES AND CLUBS	60,388.63	202,173.24	226,173.40	16,702.12	53,090.59
TRUST	33,364.95	84,284.07	81,467.63	8,936.11	45,117.50
PROPERTY DEPOSITS	4,361.99	15,844.10	15,089.39	326.10	5,442.80
SCHOOL STORE	10.65	.00	.00	10.65-	.00
INSTRUCTIONAL AIDS	9,057.97	21,134.52	15,607.35	561.96-	14,023.18
GENERAL	12,978.37	65,665.70	24,533.63	47,500.69-	6,609.75
INSTRUCTIONAL MATE	13,545.37	46,775.10	43,309.79	.00	17,010.68
AGRICULTURE	5,284.01	10,546.04	13,683.99	748.02-	1,398.04
PRODUCTION/SERVICE	12,111.32	18,090.49	14,728.87	1,238.73-	14,234.21
<b>TOTAL</b>	<b>180,015.84</b>	<b>545,641.18</b>	<b>534,173.55</b>	<b>.00</b>	<b>191,483.47</b>

CHECKING	28,483.98	INVESTMENTS	.00	SBMMF	162,999.49	TOTAL	191,483.47
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI

SCHOOL - 7701 SOUTH DADE SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	33,100.82	69,133.65	110,440.48	17,943.92	9,737.91
MUSIC	1,455.90	15,045.60	15,006.32	351.10-	1,144.08
CLASSES AND CLUBS	53,090.59	204,672.21	213,388.56	7,441.63	51,815.87
TRUST	45,117.50	86,098.96	79,979.60	2,125.62-	49,111.24
PROPERTY DEPOSITS	5,442.80	26,784.87	24,413.94	.00	7,813.73
INSTRUCTIONAL AIDS	14,023.18	19,649.00	23,311.92	85.83	10,446.09
GENERAL	6,609.75	45,850.67	27,739.19	20,624.92-	4,096.31
INSTRUCTIONAL MATE	17,010.68	51,477.28	58,489.24	.00	9,998.72
AGRICULTURE	1,398.04	14,382.53	14,011.53	538.93-	1,230.11
PRODUCTION/SERVICE	14,234.21	24,541.39	21,787.95	1,830.81-	15,156.84
TOTAL	191,483.47	557,636.16	588,568.73	.00	160,550.90

CHECKING	4,141.58	INVESTMENTS	.00	SBMMF	156,409.32	TOTAL	160,550.90
			ACCOUNTS PAYABLE		.00		

FELIX VARELA SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 15255 S.W. 96 Street, Miami, Florida 33196

Date School Established: 2000

Grades: 9-12

Principal: Ms. Milagros Fornell

Treasurer: Ms. Sharon E. Coleman

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Metro Bank of Dade County	--	0.25	\$12,825.97	\$37,348.88
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	200,418.39	
	Open-end	1.86		175,102.59
<b>TOTAL</b>			<u>\$213,244.36</u>	<u>\$212,451.47</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI SBM

SCHOOL - 7781 FELIX VARELA SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	11,563.18	83,088.13	119,026.46	46,862.96	22,487.81
MUSIC	3,015.92	1,236.00	855.90	1,254.60	4,650.62
CLASSES AND CLUBS	58,613.07	444,342.81	409,282.30	15,352.64	109,026.22
TRUST	26,563.98	141,206.86	146,408.29	14,763.27	36,125.82
PROPERTY DEPOSITS	2,749.07-	5,030.80	3,187.46	.00	905.73-
INSTRUCTIONAL AIDS	13,154.74	70,686.91	61,090.62	800.00-	21,951.03
GENERAL	6,388.33	129,486.36	51,338.86	77,433.47-	7,102.36
INSTRUCTIONAL MATE	16,875.42	26,128.48	30,197.67	.00	12,806.23
TOTAL	133,425.57	901,206.35	821,387.56	.00	213,244.36

CHECKING 12,825.97 INVESTMENTS .00 SBMMF 200,418.39 TOTAL 213,244.36  
 ACCOUNTS PAYABLE .00

SCHOOL - 7781 FELIX VARELA SENIOR ACCESS CENTER VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	22,487.81	101,107.52	139,248.37	36,425.47	20,772.43
MUSIC	4,650.62	3,285.50	2,429.05	947.75	6,454.82
CLASSES AND CLUBS	109,026.22	575,309.18	592,018.18	20,628.97	112,946.19
TRUST	36,125.82	154,680.93	172,800.02	11,684.38	29,691.11
PROPERTY DEPOSITS	905.73-	4,660.00	3,203.50	.00	550.77
INSTRUCTIONAL AIDS	21,951.03	86,178.95	78,533.45	2,598.00-	26,998.53
GENERAL	7,102.36	119,519.91	47,538.78	67,088.57-	11,994.92
INSTRUCTIONAL MATE	12,806.23	29,764.17	39,527.70	.00	3,042.70
TOTAL	213,244.36	1,074,506.16	1,075,299.05	.00	212,451.47

CHECKING 37,348.88 INVESTMENTS .00 SBMMF 175,102.59 TOTAL 212,451.47  
 ACCOUNTS PAYABLE .00



HERBERT A. AMMONS MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 17990 S.W. 142 Avenue, Miami, Florida 33177

Date School Established: 1997

Grades: 6-8

Principal: Mr. Irwin N. Adler

Treasurer: Ms. Denise D. Ross

CASH AND/OR INVESTMENTS SUMMARY

	Maturity <u>Date</u>	Interest <u>Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Wachovia Bank, N.A.	--	0.14	\$15,212.38	
	--	0.10		\$24,572.61
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	39,420.52	
	Open-end	1.86		40,161.13
TOTAL			<u>\$54,632.90</u>	<u>\$64,733.74</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI

SCHOOL - 6001 HERBERT A. AMMONS

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	2,828.82	2,054.20	4,547.77	253.40	588.65
CLASSES AND CLUBS	46,823.87	153,199.12	180,776.95	7,021.51	26,267.55
TRUST	7,683.79	65,210.05	61,126.23	67.40-	11,700.21
INSTRUCTIONAL AIDS	1,943.35	6,830.00	6,778.94	181.12	2,175.53
GENERAL	6,333.45	24,628.47	18,592.33	7,278.63-	5,090.96
INSTRUCTIONAL MATE	7,634.23	30,165.14	28,879.37	110.00-	8,810.00
TOTAL	73,247.51	282,086.98	300,701.59	.00	54,632.90

CHECKING	15,212.38	INVESTMENTS	.00	SBMMF	39,420.52	TOTAL	54,632.90
			ACCOUNTS PAYABLE		.00		

SCHOOL - 6001 HERBERT A. AMMONS ACCESS CENTER VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	588.65	1,415.90	1,408.38	.00	596.17
CLASSES AND CLUBS	26,267.55	141,337.93	131,032.09	5,670.50	42,243.89
TRUST	11,700.21	90,735.07	94,086.57	1,210.54	9,559.25
INSTRUCTIONAL AIDS	2,175.53	6,765.00	6,572.88	4.00	2,371.65
GENERAL	5,090.96	22,951.32	20,080.49	6,885.04-	1,076.75
INSTRUCTIONAL MATE	8,810.00	24,915.45	24,839.42	.00	8,886.03
TOTAL	54,632.90	288,120.67	278,019.83	.00	64,733.74

CHECKING 24,572.61 INVESTMENTS .00 SBMMF 40,161.13 TOTAL 64,733.74  
 ACCOUNTS PAYABLE .00

CAMPBELL DRIVE MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 900 N.E. 23 Avenue, Homestead, Florida 33033

Date School Established: 1976

Grades: 6-8

Principals: Dr. Isabel Siblesz (Through October 2002; presently Executive Director  
 Office of Professional Standards)

Ms. Luz M. Navarro

Treasurer: Ms. Blanca Osuna

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Wachovia Bank, N.A.	--	0.13	\$8,685.91	
	--	0.10		\$5,942.15
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	18,024.38	
	Open-end	1.86		18,429.74
TOTAL			<u>\$26,710.29</u>	<u>\$24,371.89</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI SBM

SCHOOL - 6061 CAMPBELL DRIVE MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
MUSIC	71.78	12.00	.00	.00	83.78	
CLASSES AND CLUBS	11,819.83	56,781.50	60,731.42	752.73	8,622.64	
TRUST	3,460.01	4,888.27	7,468.18	1,300.97	2,181.07	
PROPERTY DEPOSITS	2,162.88	258.00	.00	.00	2,420.88	
INSTRUCTIONAL AIDS	1,230.08	2,065.00	1,829.91	.00	1,465.17	
GENERAL	5,539.06	7,275.82	7,724.46	2,053.70-	3,036.72	
INSTRUCTIONAL MATE	6,657.37	27,689.87	25,447.21	.00	8,900.03	
TOTAL	30,941.01	98,970.46	103,201.18	.00	26,710.29	
CHECKING	8,685.91	INVESTMENTS	.00 SBMMF	18,024.38	TOTAL	26,710.29
			ACCOUNTS PAYABLE	.00		

ACCESS CENTER VI  
 SCHOOL - 6061 CAMPBELL DRIVE MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	83.78	.00	.00	.00	83.78
CLASSES AND CLUBS	8,622.64	40,623.34	43,757.06	1,574.59-	3,914.33
TRUST	2,181.07	11,882.95	9,008.31	768.50	5,824.21
PROPERTY DEPOSITS	2,420.88	252.00	1,778.07	.00	894.81
INSTRUCTIONAL AIDS	1,465.17	2,345.00	2,968.16	.00	842.01
GENERAL	3,036.72	3,691.61	4,161.55	806.09	3,372.87
INSTRUCTIONAL MATE	8,900.03	27,204.94	26,665.09	.00	9,439.88
TOTAL	26,710.29	85,999.84	88,338.24	.00	24,371.89

CHECKING	5,942.15	INVESTMENTS	.00	SBMMF	18,429.74	TOTAL	24,371.89
			ACCOUNTS PAYABLE		.00		

CENTENNIAL MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 8601 S. W. 212 Street, Miami, Florida 33189

Date School Established: 1976

Grades: 6-8

Principal: Ms. Elvoyd Fischer

Treasurer: Ms. Petra Rodzewicz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
TotalBank	--	0.32	\$ 4,213.29	
	--	0.82		\$ 1,115.97
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	69,690.93	
	Open-end	1.86		66,100.00
TOTAL			<u>\$73,904.22</u>	<u>\$67,215.97</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI SBM

SCHOOL - 6081 CENTENNIAL MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	380.23	22,021.80	20,970.19	343.78-	1,088.06
CLASSES AND CLUBS	22,563.56	51,930.48	47,807.18	2,863.29	29,550.15
TRUST	10,128.40	17,151.22	18,998.75	1,026.76	9,307.63
PROPERTY DEPOSITS	4,514.97	1,839.00	1,533.31	2,807.41-	2,013.25
SCHOOL STORE	1,080.14	.00	.00	.00	1,080.14
INSTRUCTIONAL AIDS	7,536.63	9,922.00	10,105.17	802.51-	6,550.95
GENERAL	21,482.82	10,031.08	14,361.41	63.65	17,216.14
INSTRUCTIONAL MATE	2,010.94	42,312.28	37,225.32	.00	7,097.90
TOTAL	69,697.69	155,207.86	151,001.33	.00	73,904.22

CHECKING	4,213.29	INVESTMENTS	.00	SBMMF	69,690.93	TOTAL	73,904.22
			ACCOUNTS PAYABLE		.00		



ACCESS CENTER VI  
 SCHOOL - 6081 CENTENNIAL MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,088.06	24,547.65	21,473.43	422.10-	3,740.18
CLASSES AND CLUBS	29,550.15	78,613.06	76,112.98	62.66	32,112.89
TRUST	9,307.63	6,832.02	10,164.73	112.03-	5,862.89
PROPERTY DEPOSITS	2,013.25	1,644.50	2,239.44	.00	1,418.31
SCHOOL STORE	1,080.14	.00	.00	.00	1,080.14
INSTRUCTIONAL AIDS	6,550.95	9,080.00	10,282.91	.00	5,348.04
GENERAL	17,216.14	10,100.55	14,776.64	471.47	13,011.52
INSTRUCTIONAL MATE	7,097.90	25,964.21	28,420.11	.00	4,642.00
TOTAL	73,904.22	156,781.99	163,470.24	.00	67,215.97

CHECKING 1,115.97 INVESTMENTS .00 SBMMF 66,100.00 TOTAL 67,215.97  
 ACCOUNTS PAYABLE .00

CUTLER RIDGE MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 19400 Gulfstream Road, Miami, Florida 33157

Date School Established: 1960

Grades: 6-8

Principal: Dr. Elizabeth Ferreira-Alves

Treasurer: Ms. Dawn Torres

Community School Manager/Secretary: Ms. Rene Raiden

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Bank of America, N.A.	--	0.14	\$5,506.54	
	--	0.10		\$4,580.30
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	30,759.32	
	Open-end	1.86		28,402.11
<b>TOTAL</b>			<u><u>\$36,265.86</u></u>	<u><u>\$32,982.41</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in funds balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI SBM

SCHOOL - 6111 CUTLER RIDGE MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	29.66	526.00	495.78	6.00-	53.88
CLASSES AND CLUBS	10,602.80	63,167.63	62,575.65	2,451.67-	8,743.11
TRUST	34,734.72	23,856.11	49,600.60	189.73-	8,800.50
PROPERTY DEPOSITS	1,429.44	868.00	743.59	.00	1,553.85
INSTRUCTIONAL AIDS	1,972.50	8,986.13	6,266.11	8.00-	4,684.52
GENERAL	8,957.44	15,533.09	24,759.57	2,655.40	2,386.36
INSTRUCTIONAL MATE	10,666.89	70,109.75	70,755.24	.00	10,021.40
COMMUNITY SCHOOL	203.91	22,125.00	22,306.67	.00	22.24
TOTAL	68,597.36	205,171.71	237,503.21	.00	36,265.86

CHECKING	5,506.54	INVESTMENTS	.00	SBMMF	30,759.32	TOTAL	36,265.86
			ACCOUNTS PAYABLE		.00		

SCHOOL - 6111 CUTLER RIDGE MIDDLE SC ACCESS CENTER VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	53.88	158.00	164.00	.00	47.88
CLASSES AND CLUBS	8,743.11	55,790.83	57,308.42	1,413.03-	5,812.49
TRUST	8,800.50	19,304.50	22,547.91	1,566.24	7,123.33
PROPERTY DEPOSITS	1,553.85	772.00	742.00	.00	1,583.85
INSTRUCTIONAL AIDS	4,684.52	6,286.45	8,348.36	113.50-	2,509.11
GENERAL	2,386.36	18,077.10	18,738.27	39.71-	1,685.48
INSTRUCTIONAL MATE	10,021.40	53,732.84	49,556.21	.00	14,198.03
COMMUNITY SCHOOL	22.24	23,504.00	23,504.00	.00	22.24
TOTAL	36,265.86	177,625.72	180,909.17	.00	32,982.41

CHECKING	4,580.30	INVESTMENTS	.00	SBMMF	28,402.11	TOTAL	32,982.41
			ACCOUNTS PAYABLE		.00		

HOWARD A. DOOLIN MIDDLE SCHOOL\*  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 6400 S. W. 152 Avenue, Miami, Florida 33193

Date School Established: 1997

Grades: 6-8

Principal: Mr. Eduardo Tillet

Treasurer: Ms. Irina Uskova

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
SunTrust Bank	--	--	\$4,270.31	\$13,069.57
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	40,196.11	
	Open-end	1.86		30,920.13
TOTAL			<u>\$44,466.42</u>	<u>\$43,989.70</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

\*This school reported to ACCESS Center 6 during the 2002-03 fiscal year. During the 2003-04 fiscal year and currently it reports to ACCESS Center 5.

REGION VI

SCHOOL - 6131 HOWARD A. DOOLIN MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	456.81	3,418.00	3,283.50	226.17-	365.14
CLASSES AND CLUBS	14,862.49	43,867.83	42,351.89	646.12-	15,732.31
TRUST	6,654.15	13,492.54	16,266.43	3,511.14	7,391.40
PROPERTY DEPOSITS	802.20	19.50-	.00	.00	782.70
INSTRUCTIONAL AIDS	1,283.89	16,297.75	16,143.93	203.50-	1,234.21
GENERAL	3,011.49	13,864.76	10,484.01	2,431.58-	3,960.66
INSTRUCTIONAL MATE	11,952.92	23,673.27	20,592.42	33.77-	15,000.00
COMMUNITY SCHOOL	.00	18,614.00	18,644.00	30.00	.00
TOTAL	39,023.95	133,208.65	127,766.18	.00	44,466.42

CHECKING 4,270.31 INVESTMENTS .00 SBMMF 40,196.11 TOTAL 44,466.42  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI  
 SCHOOL - 6131 HOWARD A. DOOLIN MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	365.14	780.00	850.49	.00	294.65
CLASSES AND CLUBS	15,732.31	31,609.00	32,697.31	518.06	15,162.06
TRUST	7,391.40	16,276.79	17,359.70	1,453.96	7,762.45
PROPERTY DEPOSITS	782.70	1,872.50	1,767.26	.00	887.94
INSTRUCTIONAL AIDS	1,234.21	16,926.00	17,516.68	94.52-	549.01
GENERAL	3,960.66	11,128.86	8,878.43	1,877.50-	4,333.59
INSTRUCTIONAL MATE	15,000.00	17,488.11	17,488.11	.00	15,000.00
TOTAL	44,466.42	96,081.26	96,557.98	.00	43,989.70

CHECKING 13,069.57 INVESTMENTS .00 SBMMF 30,920.13 TOTAL 43,989.70  
 ACCOUNTS PAYABLE .00

HAMMOCKS MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 9889 Hammocks Boulevard, Miami, Florida 33196

Date School Established: 1984

Grades: 6-8

Principal: Ms. Vera R. Hirsh

Treasurer: Ms. Lourdes Rodriguez

Community School Assistant Principal: Ms. Reine Price

Community School Secretary: Mr. Donny Miranda

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Metro Bank of Dade County	--	0.25	\$7,148.61	\$4,308.03
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	78,950.68	
	Open-end	1.86		80,683.16
<b>TOTAL</b>			<u><u>\$86,099.29</u></u>	<u><u>\$84,991.19</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.



REGION VI SBM

SCHOOL - 6221 HAMMOCKS MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	4,577.83	24,850.00	21,173.39	620.95-	7,633.49
CLASSES AND CLUBS	33,645.58	94,100.36	103,169.46	6,053.19	30,629.67
TRUST	12,756.95	52,611.08	57,243.91	3,485.66	11,609.78
PROPERTY DEPOSITS	6,809.09	3,135.00	2,553.99	5,000.00-	2,390.10
SCHOOL STORE	241.06	.00	.00	.00	241.06
INSTRUCTIONAL AIDS	4,071.00	24,695.00	22,641.14	10.00-	6,114.86
GENERAL	12,691.51	33,867.17	29,195.24	3,950.90-	13,412.54
INSTRUCTIONAL MATE	7,878.34	33,925.37	27,936.10	.00	13,867.61
COMMUNITY SCHOOL	5.18	79,288.10	79,136.10	43.00	200.18
TOTAL	82,676.54	346,472.08	343,049.33	.00	86,099.29

CHECKING	7,148.61	INVESTMENTS	.00	SBMMF	78,950.68	TOTAL	86,099.29
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI  
 SCHOOL - 6221 HAMMOCKS MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	7,633.49	10,169.00	9,698.82	673.16-	7,430.51
CLASSES AND CLUBS	30,629.67	101,886.04	104,779.55	4,198.87	31,935.03
TRUST	11,609.78	75,222.52	77,688.97	5,221.13	14,364.46
PROPERTY DEPOSITS	2,390.10	3,492.00	3,505.98	.00	2,376.12
SCHOOL STORE	241.06	.00	.00	.00	241.06
INSTRUCTIONAL AIDS	6,114.86	30,171.51	31,593.22	814.17-	3,878.98
GENERAL	13,412.54	35,617.17	28,659.76	7,077.67-	13,292.28
INSTRUCTIONAL MATE	13,867.61	34,996.54	37,982.67	.00	10,881.48
COMMUNITY SCHOOL	200.18	74,161.03	72,914.94	855.00-	591.27
TOTAL	86,099.29	365,715.81	366,823.91	.00	84,991.19

CHECKING 4,308.03 INVESTMENTS .00 SBMMF 80,683.16 TOTAL 84,991.19  
 ACCOUNTS PAYABLE .00

HOMESTEAD MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 650 N.W. Second Avenue, Homestead, Florida 33030

Date School Established: 1921

Grades: 6-8

Principals: Ms. Janice Reineke (Through May 2004; presently Principal on Special Assignment at ACCESS Center 6)

Ms. Vanessa Strickland

Treasurer: Ms. Terisa Carroll

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
First National Bank of South Florida	--	--	\$7,446.72	\$7,752.53
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	18,916.84	
	Open-end	1.86		20,441.52
<b>TOTAL</b>			<u>\$26,363.56</u>	<u>\$28,194.05</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI

SCHOOL - 6251 HOMESTEAD MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,670.56	3,395.00	2,575.43	500.00	2,990.13
CLASSES AND CLUBS	2,597.38	13,001.00	12,958.61	10.00-	2,629.77
TRUST	6,308.61	61,046.67	61,002.81	1,934.65	8,287.12
PROPERTY DEPOSITS	306.12	237.25	304.37	.00	239.00
INSTRUCTIONAL AIDS	930.51	416.00	422.54	.00	923.97
GENERAL	4,305.69	4,501.57	1,747.41	2,424.65-	4,635.20
INSTRUCTIONAL MATE	5,704.20	10,738.73	9,784.56	.00	6,658.37
<b>TOTAL</b>	<b>21,823.07</b>	<b>93,336.22</b>	<b>88,795.73</b>	<b>.00</b>	<b>26,363.56</b>

CHECKING	7,446.72	INVESTMENTS	.00	SBMMF	18,916.84	TOTAL	26,363.56
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI  
 SCHOOL - 6251 HOMESTEAD MIDDLE SCHOO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	2,990.13	1,800.00	2,050.50	.00	2,739.63
CLASSES AND CLUBS	2,629.77	7,955.76	6,786.04	410.00	4,209.49
TRUST	8,287.12	45,329.36	46,663.88	1,354.61	8,307.21
PROPERTY DEPOSITS	239.00	255.50	408.84	.00	85.66
INSTRUCTIONAL AIDS	923.97	.00	.00	.00	923.97
GENERAL	4,635.20	3,735.00	823.47	1,764.61-	5,782.12
INSTRUCTIONAL MATE	6,658.37	15,346.54	15,858.94	.00	6,145.97
TOTAL	26,363.56	74,422.16	72,591.67	.00	28,194.05

CHECKING 7,752.53 INVESTMENTS .00 SBMMF 20,441.52 TOTAL 28,194.05  
 ACCOUNTS PAYABLE .00

MAYS MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 11700 S.W. 216 Street, Goulds, Florida 33170

Date School Established: 1951

Grades: 6-8

Principal: Mr. Kenneth Cooper

Treasurer: Ms. Vivian S. Morales

Community School Assistant Principal: Dr. James Tranthem

Community School Secretary: Ms. Clara O. Sanchez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Date</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
TotalBank	--	0.32	\$3,137.19	\$4,251.42
Investment:				
TotalBank	Open-end	0.32	17,919.91	
	Open-end	0.86		17,994.52
Total			<u>\$21,057.10</u>	<u>\$22,245.94</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI SBM

SCHOOL - 6431 MAYS COMMUNITY MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,292.43	1,296.00	2,109.15	.00	479.28
CLASSES AND CLUBS	10,191.31	18,029.46	20,529.65	.00	7,691.12
TRUST	1,947.63	12,794.13	14,254.00	1,155.94	1,643.70
PROPERTY DEPOSITS	522.00	.00	.00	.00	522.00
INSTRUCTIONAL AIDS	4,237.54	4,498.00	6,500.43	.00	2,235.11
GENERAL	5,651.99	9,970.98	12,436.95	1,143.94-	2,042.08
INSTRUCTIONAL MATE	3,271.29	13,164.34	11,824.65	.00	4,610.98
COMMUNITY SCHOOL	2,059.92	92,305.40	92,520.49	12.00-	1,832.83
TOTAL	29,174.11	152,058.31	160,175.32	.00	21,057.10

CHECKING	3,137.19	INVESTMENTS	17,919.91	SBMMF	.00	TOTAL	21,057.10
			ACCOUNTS PAYABLE		.00		

SCHOOL - 6431 MAYS COMMUNITY MIDDLE ACCESS CENTER VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	479.28	414.30	874.38	.00	19.20
CLASSES AND CLUBS	7,691.12	24,334.32	22,001.76	366.13-	9,657.55
TRUST	1,643.70	10,641.86	11,694.36	1,933.52	2,524.72
PROPERTY DEPOSITS	522.00	10.00	.00	532.00-	.00
INSTRUCTIONAL AIDS	2,235.11	4,026.00	3,693.69	.00	2,567.42
GENERAL	2,042.08	7,104.18	6,500.89	1,035.39-	1,609.98
INSTRUCTIONAL MATE	4,610.98	15,846.94	16,942.47	.00	3,515.45
COMMUNITY SCHOOL	1,832.83	93,396.66	92,877.87	.00	2,351.62
TOTAL	21,057.10	155,774.26	154,585.42	.00	22,245.94

CHECKING	4,251.42	INVESTMENTS	17,994.52	SBMMF	.00	TOTAL	22,245.94
			ACCOUNTS PAYABLE		.00		



REDLAND MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 16001 S. W. 248 Street, Homestead, Florida 33031

Date School Established: 1926

Grades: 6-8

Principal: Mr. Craig DePriest

Treasurer: Ms. Patricia L. Padrick

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
First National Bank of South Florida	--	--	\$3,104.18	\$2,063.83
Savings Account:				
Wachovia Bank, N.A.	--	0.23	1,416.58	
	--	0.15		1,418.99
Investments:				
First National Bank of South Florida	--	0.75	4,063.81	9,097.14
MDCPS-Money Market Pool Fund	Open-end	2.37	75,957.28	
	Open-end	1.86		59,493.03
TOTAL			<u>\$84,541.85</u>	<u>\$72,072.99</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI

SCHOOL - 6761 REDLAND MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,681.28	12,695.00	13,676.12	16.32-	683.84
CLASSES AND CLUBS	17,811.21	52,183.11	52,685.45	66.34-	17,242.53
TRUST	31,440.24	28,845.59	29,288.81	815.18-	30,181.84
PROPERTY DEPOSITS	3,420.45	1,007.50	2,868.53	.00	1,559.42
SCHOOL STORE	898.05	367.75	281.16	.00	984.64
INSTRUCTIONAL AIDS	4,440.20	4,935.00	7,832.74	65.37-	1,477.09
GENERAL	38,061.35	14,294.45	23,416.21	963.21	29,902.80
INSTRUCTIONAL MATE	3,103.95	27,477.11	28,071.37	.00	2,509.69
<b>TOTAL</b>	<b>100,856.73</b>	<b>141,805.51</b>	<b>158,120.39</b>	<b>.00</b>	<b>84,541.85</b>

CHECKING	3,104.18	INVESTMENTS	5,480.39	SBMMF	75,957.28	TOTAL	84,541.85
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI  
 SCHOOL - 6761 REDLAND MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	683.84	13,340.50	12,470.32	6.00-	1,548.02
CLASSES AND CLUBS	17,242.53	56,157.96	52,962.93	616.33-	19,821.23
TRUST	30,181.84	28,420.18	40,508.60	2,254.22	20,347.64
PROPERTY DEPOSITS	1,559.42	1,095.25	.00	3.25	2,657.92
SCHOOL STORE	984.64	.00	.00	.00	984.64
INSTRUCTIONAL AIDS	1,477.09	5,372.00	4,020.58	16.56-	2,811.95
GENERAL	29,902.80	12,445.17	13,978.99	1,618.58-	26,750.40
INSTRUCTIONAL MATE	2,509.69	24,997.19	30,355.69	.00	2,848.81-
TOTAL	84,541.85	141,828.25	154,297.11	.00	72,072.99

CHECKING	2,063.83	INVESTMENTS	10,516.13	SBMMF	59,493.03	TOTAL	72,072.99
			ACCOUNTS PAYABLE		.00		

RICHMOND HEIGHTS MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 15015 S. W. 103 Avenue, Miami, Florida 33176

Date School Established: 1963

Grades: 6-8

Principal: Ms. Mona B. Jackson

Treasurer: Ms. Anne M. Petrocelli

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
TOTAL BANK	--	0.32	\$14,496.27	
	--	0.86		22,160.89
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	41,987.20	
	Open-end	1.86		42,836.12
TOTAL			<u>\$56,483.47</u>	<u>\$64,997.01</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

REGION VI SBM

SCHOOL - 6781 RICHMOND HEIGHTS MIDL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	394.21	1,217.00	1,022.50	9.47	598.18
CLASSES AND CLUBS	19,906.28	61,411.07	66,359.55	1,753.72	16,711.52
TRUST	11,532.91	84,364.01	86,771.45	2,229.43-	6,896.04
PROPERTY DEPOSITS	1,739.65	1,280.50	956.18	.00	2,063.97
INSTRUCTIONAL AIDS	2,514.98	6,102.50	4,145.20	.00	4,472.28
GENERAL	15,112.73	17,062.00	12,447.95	466.24	20,193.02
INSTRUCTIONAL MATE	6,194.33	7,385.29	8,031.16	.00	5,548.46
TOTAL	57,395.09	178,822.37	179,733.99	.00	56,483.47

CHECKING	14,496.27	INVESTMENTS	.00	SBMMF	41,987.20	TOTAL	56,483.47
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI  
 SCHOOL - 6781 RICHMOND HEIGHTS MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	598.18	3,756.00	3,749.33	12.55-	592.30
CLASSES AND CLUBS	16,711.52	66,485.75	68,266.25	1,589.06	16,520.08
TRUST	6,896.04	49,953.86	42,303.28	486.50-	14,060.12
PROPERTY DEPOSITS	2,063.97	1,319.50	1,912.36	.00	1,471.11
INSTRUCTIONAL AIDS	4,472.28	4,980.00	2,736.93	54.55	6,769.90
GENERAL	20,193.02	14,506.23	12,189.50	1,144.56-	21,365.19
INSTRUCTIONAL MATE	5,548.46	8,921.63	10,251.78	.00	4,218.31
TOTAL	56,483.47	149,922.97	141,409.43	.00	64,997.01

CHECKING 22,160.89 INVESTMENTS .00 SBMMF 42,836.12 TOTAL 64,997.01  
 ACCOUNTS PAYABLE .00

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.*