

# **INTERNAL AUDIT REPORT**

## **REGION CENTER V SECONDARY SCHOOLS**

**MAY 2005**

**OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**



***Miami-Dade County Public Schools***

*giving our students the world*

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

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Miami-Dade County  
Public Schools

*giving our students the world*

**INTERNAL AUDIT REPORT  
REGION CENTER V SECONDARY SCHOOLS**

**MAY 2005**

**AUDIT COMMITTEE MEETING**

**MAY 3, 2005**

**SCHOOL BOARD MEETING**

**MAY 18, 2005**

**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**  
Frank J. Bolaños, Chair  
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Dr. Martin Karp  
Ana Rivas Logan  
Dr. Marta Pérez  
Dr. Solomon C. Stinson

April 26, 2005

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 14 of the remaining 15 secondary schools from Region Center V. The audit period was one fiscal year ended June 30, 2004. Although audit fieldwork was conducted at Paul W. Bell Middle School, we were unable to formally discuss the audit results with the administration on time for publication, and those results will be presented at the June 2005 Audit Committee meeting. The audits of Howard A. Doolin Middle, Glades Middle, and Miami Killian Senior High schools are not included in this report, because they were previously published.

The audits included a review of internal funds, property, and payroll records. We also reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. A review of the Purchasing Credit Card Program was performed at five schools, while food service records and procedures were reviewed at three schools. In addition, the most current "Authorized Applications for Employees by Locations Report" was reviewed at four schools. Property inventory results are included in this report, as well as an analysis of property losses reported missing through the Plant Security Report process.

Our audits disclosed that 12 of the 14 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were audit exceptions in the fund-raising activities and yearbook areas of internal funds. Our reviews of the Purchasing Credit Card Program, food service, and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed. The physical inventory results showed that all 14 schools were in compliance with the prescribed procedures related to property; and the principal whose school showed the most significant losses in the Plant Security Report analysis provided a written response delineating the corrective action taken at his school to prevent future property losses.

The findings noted in this report were discussed with the appropriate Region Center V staff and the principals, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its May 3, 2005 meeting and to the School Board at its May 18, 2005 meeting.

Sincerely,

Allen M. Vann, CPA  
Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

## TABLE OF CONTENTS

**Page  
Number**

### I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY .....	1
BACKGROUND .....	4
OBJECTIVES, SCOPE, AND METHODOLOGY .....	7
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL .....	9
PROPERTY SCHEDULES	
Comparative Property Inventory Results and Analysis of Property Losses .....	10
Response to Plant Security Report Losses from Southwest Miami Senior .....	11
RESPONSES FROM SENIOR MANAGEMENT	
Curriculum and Instruction Deputy Superintendent .....	12
Region Operational Centers Associate Superintendent.....	13
Region Superintendent at Region Center V .....	14

### II. INDIVIDUAL AUDIT REPORTS

W. R. Thomas Middle .....	15
Southwood Middle .....	24
G. Holmes Braddock Senior .....	30
John A. Ferguson Senior .....	32
Miami Palmetto Senior.....	34
South Miami Senior .....	36
Southwest Miami Senior .....	38
Arvida Middle .....	40
Lamar Louise Curry Middle.....	42
Howard D. McMillan Middle .....	44
Palmetto Middle .....	46
Riviera Middle .....	48
South Miami Middle .....	50
West Miami Middle .....	52

## **I. INTRODUCTORY SECTION**

## **EXECUTIVE SUMMARY**

The Office of Management and Compliance Audits has completed the audits of the internal funds of 14 of the remaining 15 secondary schools from Region Center V. The audit period was one fiscal year ended June 30, 2004. Although the audit fieldwork was completed at Paul W. Bell Middle School, we could not formally discuss the audit results with the administration on time for publication; and the results of that audit will be presented at the Audit Committee meeting scheduled for June 2005. The audits of Howard A. Doolin Middle, Glades Middle, and Miami Killian Senior High schools were previously published, the first of these three schools in October 2004, as a two-year audit that included the 2003-04 fiscal year; and the last two schools in March 2005, as a result of a change in principal at these schools.

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 the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at five schools; (5) review of food service procedures at three schools; and (6) review of the "Authorized Applications for Employees by Locations Report" at four schools.

### **Financial Statements and Control over Financial Reporting**

In our opinion, the financial statements of all 14 schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting. In addition, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

### **Summary of Audit Findings**

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 12 of the 14 schools in this report (See Schedule on page 9).
- **We commend the administration and staff of these schools, as well as Region Center V and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

## Internal Funds

- o At W. R. Thomas Middle School the final yearbook invoice had not been paid in full because of disputed charges; however, the yearbook account did not have sufficient funds at year-end to cover the undisputed portion of the charges. During the audit, the school made a payment, partly with proceeds from the sale of 2005 yearbooks. A similar item regarding unpaid balances was discussed with the school administration during the prior audit. Also, some yearbook documents were not evident, while some yearbook reports showed errors. In several occasions, the sponsor of a school candy sale purchased candy for her church's fund-raiser; however, for her convenience, received the candy at the school and used the school's name to make the purchases. As a result of our discovery, the school administration contacted the vendor and cleared the school's name from those church-related purchases. Internal funds were not used to pay for any of these candy purchases (Page 15). The administration concurred with our findings. See responses from senior management on pages 12-14; and responses from the school administration on pages 19-23).
- o At Southwood Middle, the school conducted several student performances; however, the corresponding potential revenues could not be reliably confirmed, because admission tickets were printed by the school, instead of purchased from a vendor, and we could not verify the exact number of tickets procured for these activities. In addition, there was a shortfall in the candy monies raised by one of the school clubs. Although a portion of the loss was documented, it appears that losses resulted when monies were either not turned in or candy was removed from an unsecured storage room (Page 24). The administration concurred with our findings. See responses from senior management on pages 12-14; and responses from the school administration on pages 27-29).
  - **We recommend that the Region Center V office closely monitor the schools' adherence to the procedures in the new Manual of Internal Fund Accounting<sup>1</sup> to prevent recurrence of these findings.**

## Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 14 schools. Results indicated that the schools were in compliance with property procedures and there were "no unlocated" items. Approximately \$17.6 million was inventoried at these schools. In addition, property losses reported through the Plant Security Report process showed 35 items at a cost of \$59,772 and a depreciated value of \$26,563 reported missing at eight schools (Page 10). The principal at

<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 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 2003-04 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the new Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.



Southwest Miami Senior, whose school reported the most significant losses in the Plant Security Report analysis, provided a written response delineating the initiatives taken at his school to correct the situation, improve controls over the inventory, and prevent future losses (Page 11).

- **We recommend that the Region Center V office closely monitor the school's adherence to established procedures to prevent future property losses.**

#### Payroll

- o Our review of the payroll preparation and check distribution procedures disclosed that there was generally 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 as described by the Payroll Processing Procedures Manual.

#### Purchasing Credit Card Program

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

#### Food Service

- o A review of the food service procedures at three schools disclosed that there was general compliance with the Food and Nutrition Procedures Manual.

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

- o Our review of the "Authorized Applications for Employees by Locations Report" at four schools disclosed that the reports were signed by the principals to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
- **We commend the administration and staff of these schools, as well as Region Center V and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

## BACKGROUND

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

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

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2004 was 1.86%.

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

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

### Property

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Accordingly, our office conducts yearly inventories at each school of all property items with an individual value of \$1,000 or more, the results of which are reported herein.

### Payroll

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

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

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

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

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

#### Food Service

The National School Lunch and School Breakfast Programs, as administered by M-DCPS under the Department of Food and Nutrition guidelines, provide free and reduced priced meals to needy students. Students from households who receive food stamps and/or Temporary Aid to Needy Families (TANF) and who have a social security number on file at the school may be eligible for direct certification. Students who are not directly certified must submit applications to participate in the free and reduced price meals program, and eligibility is based on certain eligibility requirements.

Student applications are maintained at the schools and must be renewed each year. The federal government requires random sample verification of income. While M-DCPS operates a centralized school food service program, at the schools the principal and food service manager are responsible for maintaining food service records as prescribed in the Food and Nutrition Procedures Manual.

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

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

SUPERINTENDENT OF SCHOOLS  
Dr. Rudolph F. Crew

CURRICULUM AND INSTRUCTION  
DEPUTY SUPERINTENDENT  
Dr. Sonia E. Diaz

REGION OPERATIONAL CENTERS  
ASSOCIATE SUPERINTENDENT  
Ms. Willa S. Young

REGION CENTER V  
REGION SUPERINTENDENT  
Mr. John F. Gilbert

REGION CENTER V BUSINESS DIRECTOR  
Dr. Melanie K. Fox

<u>School</u>	<u>Principal</u>
W. R. Thomas Middle	Dr. Verona C. McCarthy
Southwood Middle	Ms. Kristal B. Hickmon
G. Holmes Braddock Senior	Mr. Manuel S. Garcia
John A. Ferguson Senior	Dr. Donald A. Hoecherl
Miami Palmetto Senior	Ms. Janet S. Hupp
South Miami Senior	Mr. Craig V. Speziale
Southwest Miami Senior	Mr. Jorge O. Sotolongo
Arvida Middle	Mr. Herbert S. Koross
Lamar Louise Curry Middle	Ms. Caridad H. Montano
Howard D. McMillan Middle	Dr. Winston A. Whyte
Palmetto Middle	Mr. Paul M. Merker
Riviera Middle	Ms. Valerie V. Carrier
South Miami Middle	Ms. Colleen M. Del Terzo
West Miami Middle	Mr. Gilberto D. Bonce

## OBJECTIVE, SCOPE, AND METHODOLOGY

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 year ended June 30, 2004, of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

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

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

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

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. Accordingly, we planned and performed the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources.

### **Internal Controls**

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 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 generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories.

**REGION CENTER V SECONDARY SCHOOLS  
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

School	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDING	Total per School	AREA OF FINDING
W. R. Thomas Middle	15	2	• Yearbook • Fund-raising	None	
Southwood Middle	24	1	• Fund-raising	None	
G. Holmes Braddock Senior <sup>(1)(2)</sup>	30	None		None	
John A. Ferguson Senior <sup>(1)(2)(3)(4)</sup>	32	None		None	
Miami Killian Senior <sup>(5)</sup>	--	--		--	
Miami Palmetto Senior <sup>(1)(3)</sup>	34	None		None	
South Miami Senior	36	None		None	
Southwest Miami Senior	38	None		None	
Arvida Middle	40	None		None	
Paul W. Bell Middle <sup>(6)</sup>	--	--		--	
Lamar Louise Curry Middle <sup>(3)(4)</sup>	42	None		None	
Howard A. Doolin Middle <sup>(7)</sup>	--	--		--	
Glades Middle <sup>(5)</sup>	--	--		--	
Howard D. McMillan Middle	44	None		None	
Palmetto Middle <sup>(1)(3)</sup>	46	None		None	
Riviera Middle <sup>(1)</sup>	48	None		1	• Yearbook
South Miami Middle	50	None		None	
West Miami Middle <sup>(2)</sup>	52	None		None	
<b>TOTAL</b>		<b>3</b>		<b>1</b>	

**Notes:**

- (1) Purchasing Credit Card Program records and procedures reviewed at this school (5 schools)
- (2) Food service records and procedures reviewed at this school (3 schools)
- (3) "Authorized Applications for Employees by Locations" Report reviewed at this school (4 schools).
- (4) First year of operations at this school (2 schools).
- (5) Audit Report published in March 2005, as a result of a request for audit due to a change in principal at this school.
- (6) Audit results not formally discussed as of this publication. To be published in June 2005.
- (7) Audit Report published in October 2004, as part of two-year audit.

**PROPERTY SCHEDULES**



**REGION CENTER V SECONDARY SCHOOLS  
COMPARATIVE PROPERTY INVENTORY RESULTS**

SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
			No. of items	At Cost	At Deprec. Value		
W.R. Thomas Middle	508	\$ 673,620	None			None	
Southwood Middle	641	1,008,635	None			None	
G. Holmes Braddock Senior	2,202	2,884,050	None			None	
John A. Ferguson Senior	645	1,177,178	None			None	
Miami Killian Senior*	--						
Miami Palmetto Senior	1,107	1,601,713	None			None	
South Miami Senior	1,245	1,990,499	None			None	
Southwest Miami Senior	1,074	1,649,154	None			None	
Arvida Middle	710	1,060,953	None			None	
Paul W. Bell Middle**	--						
Lamar Louise Curry Middle	573	823,758	None			None	
Howard A. Doolin Middle***	--						
Glades Middle*	--						
Howard D. McMillan Middle	627	873,522	None			None	
Palmetto Middle	630	758,235	None			None	
Riviera Middle	850	1,444,744	None			None	
South Miami Middle	503	829,863	None			None	
West Miami Middle	593	863,513	None			None	
<b>TOTAL</b>	<b>11,908</b>	<b>\$ 17,639,437</b>	<b>None</b>	<b>\$ -</b>	<b>\$ -</b>	<b>None</b>	<b>\$ -</b>

**Notes:**

- \* Property inventory results previously reported in March 2005.
- \*\* Property inventory results to be published at the June 2005 Audit Committee.
- \*\*\* Property inventory results previously reported in October 2004.

**ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS  
SINCE PRIOR PHYSICAL INVENTORY**

SCHOOLS	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)			Total Depreciated Value
				Audio Visual	Computers	Other	
Southwood Middle	1	1	\$ 1,800		\$ 1,800		\$ 1,800
G. Holmes Braddock Sr.	2	2	2,779	\$ 1,097	1,682		18
John A. Ferguson Senior	1	1	1,049		1,049		857
Miami Palmetto Senior	1	1	1,180		1,180		590
Southwest Miami Senior*	6	23	42,025	5,784	35,146	\$ 1,095	19,041
Howard D. McMillan Middle	1	4	4,262		4,262		712
Riviera Middle	2	2	3,087		3,087		1,092
South Miami Middle	1	1	3,590	3,590			2,453
<b>TOTAL</b>	<b>15</b>	<b>35</b>	<b>\$ 59,772</b>	<b>\$ 10,471</b>	<b>\$ 48,206</b>	<b>\$ 1,095</b>	<b>\$ 26,563</b>

**Notes:**

- \* School administration provided a written response regarding property losses (Page 11).
- Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

**MEMORANDUM**

April 11, 2005  
Revised

**TO:** Mr. John F. Gilbert, Assistant Superintendent  
Region Center V

**FROM:** Jorge O. Sotolongo, Principal  
Southwest Miami High School



**SUBJECT: PROPERTY LOSSES PER PLANT SECURITY REPORTS**

An analysis of property losses during this last Physical Inventory Audit period indicates a large number of Plant Security Reports with considerable loss of school property. The Plant Security Reports include #248518, 249906, 249910, 249911, 249912, and 249915. All of these incidents resulted from break-ins to the school during days and times the school was closed.

Southwest Miami High School staff has taken the following corrective actions to try to prevent reoccurrences of these break-ins. Custodial and security staff have been directed to assure that all doors and entry ways are secured at the end of the work day, the Miami-Dade School Police Department has been involved in addressing point of entry in order to work with maintenance to reinforce those door locks, and windows, and a watch for the school has been ordered by the school police at night and on weekends. Since these strategies have been implemented Southwest Miami High School has not experienced any break-ins.

Southwest Miami High School does not have an operational security alarm system, nor an adequate surveillance camera system. We have been working with the Region V, and District Office staff to provide these security devices in future construction and renovation plans.

Please contact me at (305) 274-0188 for additional information.

JOS:tc

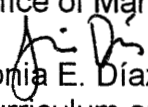
cc: Dr. Melanie Fox  
Mr. Jose Montes de Oca

**RESPONSES FROM SENIOR MANAGEMENT**

**MEMORANDUM**

**April 22, 2005**

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

From:   
Sonia E. Díaz, Deputy Superintendent  
Curriculum and Instruction

**SUBJECT: RESPONSE TO 2003-2004 INTERNAL FUNDS AUDITS  
AND PROPERTY AUDITS FOR REGION V SECONDARY  
SCHOOLS**

The responses to the internal funds audits conducted for the 2003-2004 fiscal year by the Office of Management and Compliance Audits at the following schools and centers are attached:

- √ Southwood Middle School
- √ W. R. Thomas Middle School
- √ Southwest Miami Senior High School (property)


The Region Superintendents will provide assistance to the affected personnel at these schools and centers. This office will monitor the ongoing actions of the administrators at these locations and Region V in order to prevent future audit exceptions in the internal funds and property management.

SED/pag  
Attachments  
M219

**MEMORANDUM**

**April 20, 2005**  
**WSY/#M156/2004-2005**

To: Dr. Sonía Diaz, Deputy Superintendent  
Curriculum and Instruction

From: Willa S. Young, Associate Superintendent  
Region Operational Centers 

**SUBJECT: RESPONSES TO 2003-2004 INTERNAL FUNDS AUDITS  
AND PROPERTY AUDITS FOR REGION V SECONDARY  
SCHOOLS**

Please find attached responses to the internal funds audits and property audits conducted for the 2003-2004 fiscal year for the following schools in Region V:

- √ Southwood Middle School
- √ W. R. Thomas Middle School
- √ Southwest Miami Senior High School (property)

I concur with the assistance that the Region Superintendent plans to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate audit exceptions in internal funds and property management.

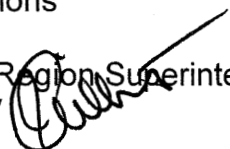
WSY/pag  
Attachments

cc: Mr. John Gilbert

MEMORANDUM

April 20, 2005  
JFG/2004-05/M#397

TO: Ms. Willa S. Young, Associate Superintendent  
Regional Operations

FROM: John F. Gilbert, Region Superintendent  
Region Center V 

SUBJECT: **RESPONSE TO 2003-2004 INTERNAL FUNDS AND PROPERTY  
AUDITS – REGION CENTER V SCHOOLS**

Attached please find the responses to the internal funds audits for the 2003-2004 school year and property audits conducted for the 2004-2005 school year for the schools listed below. Attached for your review are memoranda from the principals of the schools addressing the audit exceptions for their respective schools.

- W. R. Thomas Middle School (internal funds)
- Southwood Middle School (internal funds)
- Southwest Miami Senior High School (property)

The principals have indicated the immediate corrective actions taken and what preventative strategies would be put in place to avoid the recurrence of any further audit exceptions in either internal funds or property management.

The Region Center Business Director will conduct mini-audits, closely monitor the financial transactions at these schools, and work individually with each of these principals. We look forward to working with the principals to promote efficient fiscal practices at their respective schools.

JFG/MF/jh  
Attachments

cc: Mr. Jose Montes de Oca  
Dr. Melanie Fox  
Mr. Carlos Fernandez  
Dr. Kenneth Wheeler  
Selected Principals

## **II. INDIVIDUAL AUDIT REPORTS**

W. R. THOMAS MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 13001 S. W. 26 Street, Miami, Florida 33175

Date School Established: 1975

Grades: 6-8

Principal: Dr. Verona C. McCarthy

Treasurer: Ms. Ysel R. Torres

Community School Assistant Principal: Ms. Christina New

Community School Secretary: Ms. Nuria Davidson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 622.73
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>20,534.49</u>
TOTAL			<u><u>\$ 21,157.22</u></u>



W. R. THOMAS MIDDLE SCHOOL (Continued)

AUDIT EXCEPTIONS

Yearbook

1. Our review of the yearbook activity disclosed the following discrepancies:
  - a. At June 30, the final invoice for the 2004 yearbooks reflected a balance owed of \$7,182, but the yearbook account had a balance of only \$2,123. According to the yearbook adviser, the invoice had not been paid in full because the school was disputing the charges. During the audit, the school paid \$3,283; however, part of this payment was made from sale proceeds of the 2005 yearbooks. A similar item regarding unpaid balances was discussed with the school administration during the prior audit.
  - b. The monthly operating and distribution reports contained some errors, and only two of the three required bids were presented for audit.

Section 7-12 of the Manual of Internal Accounting and Section IV, Chapter 6 of the new Manual of Internal Fund Accounting establish the procedures for conducting the yearbook operation. We recommend compliance with established procedures and that payments for yearbook expenditures be made from the corresponding year's collections. We also recommend that the principal contact the yearbook vendor to resolve the disputed charges.

Fund-raising Activities

2. Our review of a candy sale disclosed that in three separate instances, during the audit period and the current year, the sponsor of the candy sale received candy at the school for her convenience, for a fund-raiser for her church. The total amount of candy ordered under the school's name, but for the church's fund-raiser, amounted to \$3,049. After these issues were brought to the attention of the school administration, the vendor was contacted to request that the school's name be cleared from those invoices that belong to the sponsor's church. Internal funds were not used to pay for any of the church-related purchases. Sections 7-1 and 7-2 of the Manual of Internal Accounting and Section IV, Chapter 2 of the new Manual of Internal Fund Accounting establish the procedures for conducting fund-raising activities. We recommend compliance with established procedures. We also recommend closer monitoring of these activities by the school administration to prevent the commingling of school activities with activities of organizations outside the school system, and avoid the possibility that the school may become responsible for someone else's liability.

W. R. THOMAS MIDDLE SCHOOL (Continued)

OTHER COMMENTS

Internal Funds

The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 6901 W.R. THOMAS MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	148.18	960.00	864.40	100.18-	143.60
CLASSES AND CLUBS	5,438.92	81,896.25	80,444.70	436.24	7,326.71
TRUST	5,623.03	21,017.07	26,157.07	5,267.17	5,750.20
PROPERTY DEPOSITS	1,975.34	1,829.75	1,628.39	546.00-	1,630.70
INSTRUCTIONAL AIDS	1,234.06	1,430.00	1,427.75	357.52-	878.79
GENERAL	2,652.26	16,526.51	12,481.61	4,699.71-	1,997.45
INSTRUCTIONAL MATE	8,448.30	8,013.93	15,485.75	.00	976.48
COMMUNITY SCHOOL	1,570.55	69,595.68	68,712.94	.00	2,453.29
TOTAL	27,090.64	201,269.19	207,202.61	.00	21,157.22

CHECKING 622.73 INVESTMENTS .00 SBMMF 20,534.49 TOTAL 21,157.22  
 ACCOUNTS PAYABLE .00

**M E M O R A N D U M**

VMC/bc:2004-05:M:0069  
April 11, 2005

**TO:** Mr. John F. Gilbert, Region Superintendent  
Region Center V

**FROM:** Verona McCarthy, Principal   
W. R. Thomas Middle Community School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT FOR 2003-04 FISCAL YEAR**

Please be informed that the purpose of this memorandum is to provide a response to the above-mentioned audit for W. R. Thomas Middle Community School. The principal met with her current treasurer and discussed the audit findings. The principal also reviewed Sections 7-1, 7-2 and 7-12 of the Manual of Internal Accounting and Section IV, Chapters 2 and 6 of the **new** Manual of Internal Fund Accounting. She has implemented corrective and preventative strategies to prevent the reoccurrence of similar conditions in future audits. The principal will take a more active role in monitoring the school treasurer and all teachers that are involved in fund raising activities.

Attached please find audit responses with immediate corrective actions and preventative strategies that have been implemented to prevent future reoccurrence on these audit exceptions.

Should you have any questions, please feel free to contact this administrator at 305-995-3850.

cc: Dr. Melanie Fox, Director  
Region Center V

**W. R. Thomas Middle School  
Dr. Verona McCarthy, Principal  
Action Plan for the 2003-2004 Audit Exceptions  
at W. R. Thomas Middle School**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Yearbook</u>	<ul style="list-style-type: none"> <li>• The principal contacted the vendor and the account has been settled. All disputed charges have been paid. (April 2005)</li> <li>• The principal met with the treasurer and yearbook sponsor and reviewed the audit findings and Section 7-12 of the Manual of Internal Accounting and Section IV, Chapter 6 of the <u>new Manual of Internal Fund Accounting</u>. (April 2005)</li> <li>• The principal directed the sponsor to obtain her permission and signature before entering into any agreement with the vendor once the final bid has been approved.</li> <li>• The principal directed the yearbook sponsor and the treasurer to monitor the yearbook account and to make payments in a timely manner. (April 2005)</li> </ul>	<ul style="list-style-type: none"> <li>• Periodically, the principal will review the applicable sections of the manual with the treasurer and the yearbook sponsor to check for understanding of and adherence to the guidelines.</li> <li>• The principal will review with the treasurer all outstanding invoices to ensure that they are being paid in a timely manner. Concerns will be addressed immediately.</li> <li>• The principal will review the monthly operating reports to ensure that activities are raising sufficient funds to pay the final invoice. If she has concerns, she will discuss ways to increase the funds in the yearbook account in order to prevent a shortfall when the final invoice is presented.</li> </ul>	<p>Principal Yearbook Sponsor Treasurer</p> <p>Principal Yearbook Sponsor Treasurer</p> <p>Principal Yearbook Sponsor Treasurer</p>

**W. R. Thomas Middle School  
 Dr. Verona McCarthy, Principal  
 Action Plan for the 2003-2004 Audit Exceptions  
 at W. R. Thomas Middle School**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Yearbook</u>	<ul style="list-style-type: none"> <li>The principal directed the yearbook sponsor to complete monthly operating reports. She further directed the sponsor to monitor the yearbook account and to notify her of any possible shortfalls. (April 2005)</li> <li>The principal directed the yearbook sponsor to complete the monthly operating reports correctly. (April 2005)</li> </ul>	<ul style="list-style-type: none"> <li>Between January and April, the principal will request a preliminary invoice from the vendor to review charges to date. Any discrepancy will be discussed with the vendor immediately.</li> <li>After the final invoice has been received, the principal will review it with the yearbook sponsor and the treasurer to ensure that the charges are correct and that there are no discrepancies. Concerns will be addressed with the treasurer and the sponsor.</li> <li>On a monthly basis, the principal will review with the treasurer the monthly operating reports. If there are errors, these will be returned to the sponsor for correction.</li> </ul>	<p>Principal Yearbook Sponsor Treasurer</p> <p>Principal Yearbook Sponsor Treasurer</p> <p>Principal Yearbook Sponsor Treasurer</p>

**W. R. Thomas Middle School  
Dr. Verona McCarthy, Principal  
Action Plan for the 2003-2004 Audit Exceptions  
at W. R. Thomas Middle School**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<u>Yearbook Continued</u>	<ul style="list-style-type: none"> <li>The principal directed the sponsor to obtain three bids and present these for audit as required. (April 2005)</li> </ul>	<ul style="list-style-type: none"> <li>Before signing the final bid, the principal will ensure that there are three bids presented. She will sign the bid that has been selected. She will check to ensure that all three bids have been presented to the treasurer for safekeeping and filed for audit.</li> </ul>	Principal Yearbook Sponsor Treasurer
2. <u>Fund-raising Activities</u>	<ul style="list-style-type: none"> <li>The principal directed the club sponsor to immediately cease the commingling of school activities with activities of organizations outside the school system. She further directed her, as specified in Section IV, Chapter 2 of the <u>new Manual of Internal Fund Accounting</u>, to only use the school's name for school related activities to avoid the possibility that the school may become responsible for someone else's liability. (April 2005)</li> </ul>	<ul style="list-style-type: none"> <li>The principal along with the treasurer will check all invoices for candy sales to ensure that the purchases are for the school and not an outside organization. If this should occur, the principal will meet with the sponsor. If the sponsor continues to disregard procedures as outlined in the <u>new Manual of Internal Fund Accounting</u>, the sponsor will not be allowed to conduct fund-raisers for the school's organization.</li> </ul>	Principal Club Sponsor Treasurer

**W. R. Thomas Middle School  
 Dr. Verona McCarthy, Principal  
 Action Plan for the 2003-2004 Audit Exceptions  
 at W. R. Thomas Middle School**

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<u>Fund-raising Activities</u>	<ul style="list-style-type: none"> <li>The principal met with the staff and directed them to only order materials, supplies, candies, and other fund-raising materials for school related activities. (April 2005)</li> <li>The principal established a system with the treasurer and discussed it with staff that prior to ordering materials for fund-raisers, a purchase order must be approved by the principal. (April 2005)</li> </ul>	<ul style="list-style-type: none"> <li>Periodically, the principal will review the disbursements to ensure that they are supported by a properly approved purchase order.</li> </ul>	Principal Treasurer Staff



SOUTHWOOD MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 16301 S. W. 80 Avenue, Miami, Florida 33157

Date School Established: 1976

Grades: 6-8

Principal: Ms. Kristal B. Hickmon

Treasurer: Ms. Beverly Jamerson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SOFISA Bank of Florida	--	0.45	\$ 7,321.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>58,015.28</u>
TOTAL			<u><u>\$ 65,336.35</u></u>

## SOUTHWOOD MIDDLE SCHOOL (Continued)

### AUDIT EXCEPTION

#### Fund-raising Activities

1. Our review of fund-raising activities disclosed the following discrepancies:
  - a. The school conducted several student performances and an Eighth Grade dance that resulted in revenues of approximately \$30,000. Admission tickets were printed at the school. These activities require that pre-printed, pre-numbered serialized tickets reflecting a dollar amount be obtained independently from the school. Except for the dance, where the total number of meals purchased was evident, potential revenues for the remaining activities could not be reliably confirmed, since there were no invoices from a vendor verifying the total number of tickets provided for these activities.
  - b. There was an unfavorable difference of \$2,628 between potential sales of \$12,035 and deposited collections of \$9,407 for several candy sales held during the school year. Certificates of Loss were presented to account for only \$744 of the difference and according to the documentation presented, monies were either not turned in or inventory was not properly secured when the door to the candy storage room was left unlocked at times.

Sections 7-1 and 7-2 of the Manual of Internal Accounting and Section IV, Chapter 2 of the **new** Manual of Internal Fund Accounting establish the procedures for conducting fund-raising activities, and require that admission tickets be purchased from a vendor or from a vocational printing instructor and does not allow for tickets to be produced by the school. We recommend that the school administration closely monitor these activities to avoid future losses and properly document admissions to school events.

### OTHER COMMENTS

#### Internal Funds

The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V

SCHOOL - 6861 SOUTHWOOD MIDDLE SCHOO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	5,104.74	7,119.00	8,855.27	108.35	3,476.82
CLASSES AND CLUBS	32,494.84	112,859.94	100,278.34	10,210.78-	34,865.66
TRUST	12,078.28	22,983.28	31,959.76	7,657.84	10,759.64
PROPERTY DEPOSITS	994.59	1,544.00	2,365.93	162.75	335.41
INSTRUCTIONAL AIDS	16,287.93	32,200.57	39,990.53	437.73-	8,060.24
GENERAL	8,490.65	35,981.72	41,709.23	2,719.57	5,482.71
INSTRUCTIONAL MATE	15,000.00	57,577.73	70,221.86	.00	2,355.87
TOTAL	90,451.03	270,266.24	295,380.92	.00	65,336.35

CHECKING 7,321.07 INVESTMENTS .00 SBMMF 58,015.28 TOTAL 65,336.35  
 ACCOUNTS PAYABLE .00

MEMORANDUM

April 11, 2005

TO: Mr. John Gilbert, Region Superintendent  
Region Center V

FROM: Kristal B. Hickmon, Principal  
Southwood Middle School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF SOUTHWOOD  
MIDDLE SCHOOL FOR THE 2003-2004 SCHOOL YEAR**

As principal of Southwood Middle School, a thorough review of the internal funds audit report for the 2003-2004 school year was conducted with the appropriate school personnel. Additionally, a detailed discussion was held of Sections 7-1 and 7-2 of the Manual of Internal Accounting, which establishes the procedures for conducting fund-raising activities. Section IV, Chapter 2 of the **new** Manual of Internal Fund Accounting was also discussed, which requires that admission tickets be purchased from a vendor or from a vocational printing instructor and prohibits the use of tickets produced by the school.

The principal has implemented corrective and preventative strategies to avoid the recurrence of similar conditions in future audits. A more active role in monitoring all personnel involved in fundraising and preparing activity reports will be taken by the principal.

The principal will confer with the Region Center V Business Director and the Business Manager in Internal Fund Accounting Department for assistance and support in maintaining compliance with all of the guidelines established in the **new** Manual of Internal Fund Accounting.

AUDIT EXCEPTION

Fund-raising Activities

The following corrective actions were taken:

1. The principal directed all club sponsors to obtain pre-printed, pre-numbered serialized tickets, independently from the school, which reflect a dollar amount when conducting student performances, Eighth Grade dance and other like events. (April 2005)
2. The principal directed the club sponsors and treasurer to request an invoice from the vendor verifying the total number of tickets printed for

these activities and ensure that the invoice includes numerical series of tickets purchased and that the price of the event is printed on the ticket. (April 2005)

3. The principal directed the club sponsors to submit payment for these tickets only after receiving a proper invoice from the vendor. (April 2005)
4. The principal directed the treasurer to maintain an inventory of tickets and ensure that all unused tickets are on file for audit. (April 2005)
5. The principal directed all staff members engaged in candy sales to deposit funds with the treasurer on the day collected, using the recap of collections and official receipts if there are pre-sales. She further directed the staff members to include the name of student(s) submitting the funds. (April 2005)
6. The principal directed the sponsor to ensure that the operating reports reflect the number of tickets used, numerical sequence, dollar amount, and series of unused tickets. (April 2005)
7. The principal directed the sponsor to keep the distribution log for candy sales and to reconcile the log daily. (April 2005)
8. The principal directed all club sponsors to complete the student activity operating reports shortly after the completion of candy sales and other fund-raisers. The principal further directed the sponsors to ensure that the final operating reports are accurate and all collections are accounted for. If there is loss of candy, she directed the sponsors to attach certificates of loss to explain discrepancies between the sales and deposited collections. (April 2005)
9. The principal has designated an assistant principal to assist her in monitoring fund-raising activity documents. She further directed the designated assistant principal and the treasurer to inform her of any discrepancies. (April 2005)

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

1. The principal and the designated assistant principal will monitor all fund-raising activities and related documents.
2. The treasurer, assistant principal, and the principal will check to ensure that tickets for all events meet the guidelines as outlined in the **new**

Manual of Internal Fund Accounting. All discrepancies will be addressed immediately.

3. The treasurer will check to ensure that the original invoice for the tickets used for the event is attached to the check requisition and it is in order before submitting payment to the vendor. If the original invoice is not presented, the treasurer will inform the designated assistant principal who will ensure that the sponsor obtains the original invoice.
4. On a daily basis, the principal or her designee will review with the treasurer, the recaps of collections and the computer generated receipt to ensure that funds are being properly submitted. Discrepancies will be addressed immediately.
5. The principal will review the operating reports on a monthly basis to ensure that they are accurate and sales are properly documented. Further, the principal will check the distribution log at the end of the sale to make sure that all candy has been accounted for. If there are discrepancies, the principal will discuss the issue with the sponsor and documentation will be resubmitted for immediate corrective action. If losses are substantial in candy sales, these sales will be suspended as fund-raisers.
6. When reviewing operating reports, the principal will ensure that if tickets were used for the activity, tickets were purchased from an outside vendor and unused tickets have been filed for audit.

Should you have questions, please contact me at 305 251-5361.

cc: Dr. Melanie Fox, Director  
Region Center V

G. HOLMES BRADDOCK SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 3601 S. W. 147 Avenue, Miami, Florida 33185

Date School Established: 1990

Grades: 9-12

Principal: Mr. Manuel S. Garcia

Treasurer: Ms. Liliana Pava

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 5,045.68
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>681,707.85</u>
TOTAL			<u><u>\$ 686,753.53</u></u>

AUDIT EXCEPTION

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, purchasing credit card, food service, and property records. In addition, there was general adherence to payroll procedures. The financial statement the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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 functioning as designed by the District administration.

ACCESS CENTER V  
 SCHOOL - 7051 G. HOLMES BRADDOCK SEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	20,519.45	85,547.66	149,799.70	63,367.36	19,634.77
MUSIC	8,167.01	8,490.50	12,438.76	4,971.38	9,190.13
CLASSES AND CLUBS	109,325.57	465,935.21	499,223.55	26,489.10	102,526.33
TRUST	70,091.93	136,771.32	151,892.49	4,561.32	59,532.08
PROPERTY DEPOSITS	1,855.96	4,143.75	2,406.88	171.92-	3,420.91
INSTRUCTIONAL AIDS	19,635.32	61,788.57	62,641.39	227.50-	18,555.00
GENERAL	406,804.28	190,341.77	45,281.46	99,459.74-	452,404.85
INSTRUCTIONAL MATE	9,268.41	57,893.47	55,346.79	.00	11,815.09
PRODUCTION/SERVICE	7,682.45	29,413.76	27,891.84	470.00	9,674.37
<b>TOTAL</b>	<b>653,350.38</b>	<b>1,040,326.01</b>	<b>1,006,922.86</b>	<b>.00</b>	<b>686,753.53</b>

CHECKING	5,045.68	INVESTMENTS	.00	SBMMF	681,707.85	TOTAL	686,753.53
			ACCOUNTS PAYABLE		.00		



JOHN A. FERGUSON SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 15900 S.W. 56 Street, Miami, Florida 33185

Date School Established: 2003\*

Grades: 9-12

Principal: Dr. Donald A. Hoecherl

Treasurer: Ms. Petra Rodzewicz

CASH AND/OR INVESTMENTS SUMMARY\*\*

	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:		
Metro Bank of Dade County	0.25	<u>\$45,797.49</u>
TOTAL		<u>\$45,797.49</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, purchasing credit card, food service, and property records; and there was general adherence to payroll procedures. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

\* First year of operations.

\*\* M-DCPS Money Market Pool Fund account opened in October 2004.

ACCESS CENTER V  
 SCHOOL - 7121 JOHN A. FERGUSON SENIO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	7,922.50	8,188.29	62.50-	328.29-
MUSIC	.00	2,995.00	2,146.44	286.25-	562.31
CLASSES AND CLUBS	.00	48,151.83	31,056.08	149.60	17,245.35
TRUST	.00	52,452.83	47,025.04	949.77	6,377.56
PROPERTY DEPOSITS	.00	1,198.75	320.25	.00	878.50
INSTRUCTIONAL AIDS	.00	4,011.00	2,926.52	.00	1,084.48
GENERAL	.00	8,777.31	7,039.38	750.62-	987.31
INSTRUCTIONAL MATE	.00	30,753.18	11,762.91	.00	18,990.27
TOTAL	.00	156,262.40	110,464.91	.00	45,797.49

CHECKING	45,797.49	INVESTMENTS	.00	SBMMF	.00	TOTAL	45,797.49
			ACCOUNTS PAYABLE		.00		

MIAMI PALMETTO SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 7460 S. W. 118 Street, Pinecrest, Florida 33156

Date School Established: 1958

Grades: 9-12

Principal: Ms. Janet S. Hupp

Treasurer: Ms. Maria Dozo-Moreno

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 15,505.82
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>238,887.32</u>
TOTAL			<u><u>\$ 254,393.14</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, purchasing credit card, and property records; and there was general adherence to payroll procedures. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 7431 MIAMI PALMETTO SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	94,027.86	127,850.94	195,776.36	24,528.49	50,630.93
MUSIC	5,996.18	12,266.00	7,274.66	2,093.62-	8,893.90
CLASSES AND CLUBS	138,832.67	409,080.08	428,017.34	14,294.24-	105,601.17
TRUST	89,471.78	172,828.34	236,225.77	22,968.52	49,042.87
INSTRUCTIONAL AIDS	5,813.51	45,624.52	39,372.79	.00	12,065.24
GENERAL	30,326.52	116,492.17	98,284.13	31,109.15-	17,425.41
INSTRUCTIONAL MATE	5,697.58	49,760.79	44,724.75	.00	10,733.62
TOTAL	370,166.10	933,902.84	1,049,675.80	.00	254,393.14

CHECKING 15,505.82 INVESTMENTS .00 SBMMF 238,887.32 TOTAL 254,393.14  
 ACCOUNTS PAYABLE .00

SOUTH MIAMI SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 6856 S. W. 53rd Street, Miami, Florida, 33155

Date School Established: 1971

Grades: 9-12

Principal: Mr. Craig V. Speziale

Treasurer: Ms. Marta Morales

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 5,410.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	296,536.99
TOTAL			<u>\$ 301,947.56</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 statement the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 7721 SOUTH MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	9,398.23	69,493.75	94,623.45	27,805.28	12,073.81
MUSIC	2,061.41	26,961.28	28,257.38	1,562.85	2,328.16
CLASSES AND CLUBS	101,853.08	250,631.62	297,258.14	20,603.65	75,830.21
TRUST	62,160.87	138,372.47	82,021.16	74,975.64-	43,536.54
PROPERTY DEPOSITS	3,903.59	4,199.00	5,672.38	259.70-	2,170.51
SCHOOL STORE	314.87	.00	.00	.00	314.87
INSTRUCTIONAL AIDS	15,519.29	29,508.00	30,572.85	1,408.98-	13,045.46
GENERAL	109,259.72	83,248.77	85,878.06	26,672.54	133,302.97
INSTRUCTIONAL MATE	19,478.14	12,540.11	14,020.05	.00	17,998.20
PRODUCTION/SERVICE	646.83	700.00	.00	.00	1,346.83
<b>TOTAL</b>	<b>324,596.03</b>	<b>615,655.00</b>	<b>638,303.47</b>	<b>.00</b>	<b>301,947.56</b>

CHECKING	5,410.57	INVESTMENTS	.00	SBMMF	296,536.99	TOTAL	301,947.56
			ACCOUNTS PAYABLE		.00		

SOUTHWEST MIAMI SENIOR HIGH SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 8855 S. W. 50 Terrace, Miami, Florida 33165

Date School Established: 1956

Grades: 9-12

Principal: Mr. Jorge O. Sotolongo

Treasurer: Ms. Cristina Garcia

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 15,126.31
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>174,253.63</u>
TOTAL			<u><u>\$189,379.94</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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 7741 SOUTHWEST MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	18,236.27	66,181.49	121,498.03	61,247.99	24,167.72
MUSIC	6,626.47	23,728.27	28,328.32	47.71-	1,978.71
CLASSES AND CLUBS	52,663.73	361,390.69	387,014.49	39,502.10	66,542.03
TRUST	70,272.69	101,471.60	126,464.26	3,233.55	48,513.58
PROPERTY DEPOSITS	55.25	458.25	104.65	.00	408.85
INSTRUCTIONAL AIDS	11,285.13	26,761.07	31,069.29	75.00-	6,901.91
GENERAL	30,859.93	144,597.85	37,606.66	103,860.93-	33,990.19
INSTRUCTIONAL MATE	7,162.97	47,067.87	50,027.79	.00	4,203.05
PRODUCTION/SERVICE	2,052.57	11,267.45	10,646.12	.00	2,673.90
<b>TOTAL</b>	<b>199,215.01</b>	<b>782,924.54</b>	<b>792,759.61</b>	<b>.00</b>	<b>189,379.94</b>

CHECKING 15,126.31 INVESTMENTS .00 SBMMF 174,253.63 TOTAL 189,379.94  
 ACCOUNTS PAYABLE .00



ARVIDA MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 10900 S. W. 127 Avenue, Miami, Florida 33186

Date School Established: 1976

Grades: 6-8

Principal: Mr. Herbert S. Koross

Treasurer: Ms. Vivian Guerra

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 13,860.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>50,540.27</u>
TOTAL			<u><u>\$ 64,401.04</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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V

SCHOOL - 6021 ARVIDA MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,977.06	1,620.00	1,446.78	.00	2,150.28
CLASSES AND CLUBS	16,411.82	48,854.73	52,865.91	.00	12,400.64
TRUST	4,639.90	50,228.51	51,143.05	5,623.54	9,348.90
PROPERTY DEPOSITS	3,794.43	2,404.50	2,231.08	900.00-	3,067.85
INSTRUCTIONAL AIDS	17,947.19	27,902.50	24,432.24	24.10-	21,393.35
GENERAL	4,140.01	28,364.90	26,765.45	4,699.44-	1,040.02
INSTRUCTIONAL MATE	12,958.58	8,764.09	6,722.67	.00	15,000.00
<b>TOTAL</b>	<b>61,868.99</b>	<b>168,139.23</b>	<b>165,607.18</b>	<b>.00</b>	<b>64,401.04</b>

CHECKING	13,860.77	INVESTMENTS	.00	SBMMF	50,540.27	TOTAL	64,401.04
			ACCOUNTS PAYABLE		.00		

LAMAR LOUISE CURRY MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2003-04 FISCAL YEAR  
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 15750 S.W. 47 Street, Miami, Florida 33185

Date School Established: 2003\*

Grade: 6

Principal: Ms. Caridad H. Montano

Treasurer: Ms. Marina Martinez

CASH AND/OR INVESTMENTS SUMMARY\*

	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:		
Wachovia Bank, N. A.	0.10	<u>\$ 12,812.67</u>
TOTAL		<u><u>\$ 12,812.67</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records; and there was general adherence to payroll procedures. In addition, there was general compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

\* First year of operations.

ACCESS CENTER V  
 SCHOOL - 6921 LAMAR LOUISE CURRY MID

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	.00	3,671.90	2,189.78	596.50-	885.62
CLASSES AND CLUBS	.00	830.00	1,263.61	490.00	56.39
TRUST	.00	14,207.58	13,043.35	413.78	1,578.01
INSTRUCTIONAL AIDS	.00	544.00	499.63	.00	44.37
GENERAL	.00	5,230.48	3,964.07	307.28-	959.13
INSTRUCTIONAL MATE	.00	25,323.51	16,034.36	.00	9,289.15
TOTAL	.00	49,807.47	36,994.80	.00	12,812.67

CHECKING	12,812.67	INVESTMENTS	.00	SBMMF	.00	TOTAL	12,812.67
			ACCOUNTS PAYABLE		.00		

HOWARD D. MCMILLAN MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 13100 S. W. 59 Street, Miami, Florida, 33183

Date School Established: 1976

Grades: 6-8

Principal: Dr. Winston A. Whyte

Treasurers: Ms. Debbie Suarez (Through June 2004)  
 Ms. Odette Palomo

Community School Assistant Principal: Mr. Otto Chappotin

Community School Secretary: Ms. Maria E. Mosley

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
<u>Checking Account:</u>			
Wachovia Bank, N. A.	--	0.10	\$ 16,361.13
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>46,737.46</u>
<b>TOTAL</b>			<u><b>\$ 63,098.59</b></u>

AUDIT EXCEPTION

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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 6441 HOWARD D. MCMILLAN MID

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	76.92	4,303.57	2,466.89	250.30-	1,663.30
CLASSES AND CLUBS	13,798.12	114,081.66	109,840.91	3,026.70-	15,012.17
TRUST	17,718.42	26,785.47	33,294.98	3,725.15	14,934.06
PROPERTY DEPOSITS	35.52	1,773.00	1,790.58	1.50	19.44
INSTRUCTIONAL AIDS	3,339.74	12,198.00	8,012.44	.00	7,525.30
GENERAL	10,689.63	24,035.06	25,048.50	449.65-	9,226.54
INSTRUCTIONAL MATE	11,936.04	20,249.48	18,100.23	.00	14,085.29
COMMUNITY SCHOOL	598.78	120,463.95	120,430.24	.00	632.49
<b>TOTAL</b>	<b>58,193.17</b>	<b>323,890.19</b>	<b>318,984.77</b>	<b>.00</b>	<b>63,098.59</b>

CHECKING 16,361.13 INVESTMENTS .00 SBMMF 46,737.46 TOTAL 63,098.59  
 ACCOUNTS PAYABLE .00

PALMETTO MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 7351 S. W. 128 Street, Miami, Florida 33156

Date School Established: 1961

Grades: 6-8

Principal: Mr. Paul M. Merker

Treasurer: Ms. Myah Mohammed

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 2,677.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>64,641.53</u>
TOTAL			<u><u>\$ 67,318.85</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, purchasing credit card, and property records; and there was general adherence to payroll procedures. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 6701 PALMETTO MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	750.55	1,060.00	927.79	.00	882.76
CLASSES AND CLUBS	28,048.02	128,730.21	126,239.69	26.39	30,564.93
TRUST	21,220.33	43,199.05	55,822.80	1,102.01	9,698.59
PROPERTY DEPOSITS	7,186.18	3,651.00	1,624.13	8,212.00-	1,001.05
INSTRUCTIONAL AIDS	5,602.29	10,738.78	11,123.47	.00	5,217.60
GENERAL	2,085.54	57,340.48	53,639.32	7,083.60	12,870.30
INSTRUCTIONAL MATE	6,137.24	19,701.76	18,755.38	.00	7,083.62
<b>TOTAL</b>	<b>71,030.15</b>	<b>264,421.28</b>	<b>268,132.58</b>	<b>.00</b>	<b>67,318.85</b>

CHECKING	2,677.32	INVESTMENTS	.00	SBMMF	64,641.53	TOTAL	67,318.85
			ACCOUNTS PAYABLE		.00		



RIVIERA MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 10301 S. W. 48 Street, Miami, Florida 33165

Date School Established: 1958

Grades: 6 - 8

Principal: Ms. Valerie V. Carrier

Treasurer: Ms. Mayda Del Valle

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	--	\$ 26,578.88
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	85,108.06
TOTAL			<u>\$ 111,686.94</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, purchasing credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 6801 RIVIERA MIDDLE SCHOOL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	447.07	.00	.00	.00	447.07
CLASSES AND CLUBS	27,196.76	59,766.89	56,245.47	3,171.74-	27,546.44
TRUST	8,694.76	14,133.65	15,741.25	3,216.75	10,303.91
PROPERTY DEPOSITS	1,109.06	610.50	3.25	.00	1,716.31
INSTRUCTIONAL AIDS	2,528.14	3,099.00	2,489.42	5.00	3,142.72
GENERAL	54,847.65	9,914.86	10,046.88	50.01-	54,665.62
INSTRUCTIONAL MATE	12,441.61	7,521.53	7,071.62	.00	12,891.52
COMMUNITY SCHOOL	973.35	.00	.00	.00	973.35
<b>TOTAL</b>	<b>108,238.40</b>	<b>95,046.43</b>	<b>91,597.89</b>	<b>.00</b>	<b>111,686.94</b>

CHECKING 26,578.88 INVESTMENTS .00 SBMMF 85,108.06 TOTAL 111,686.94  
 ACCOUNTS PAYABLE .00

SOUTH MIAMI MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 6750 S. W. 60 Street, Miami, Florida 33143

Date School Established: 1956

Grades: 6-8

Principal: Ms. Colleen M. Del Terzo

Treasurer: Ms. Lilliam E. Rivero

Community School Assistant Principal: Ms. Clara Tano

Community School Secretaries: Ms. Farah Arab (Through September 2004)  
 Ms. Silvia Bradshaw

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 24,027.16
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>45,017.44</u>
TOTAL			<u><u>\$ 69,044.60</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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 6881 SOUTH MIAMI COMMUNITY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,020.34	83,023.70	80,664.22	150.00-	3,229.82
CLASSES AND CLUBS	19,266.27	105,341.17	95,464.79	150.78	29,293.43
TRUST	6,580.42	21,581.29	28,037.76	6,414.87	6,538.82
PROPERTY DEPOSITS	1,318.61	1,001.00	.00	687.86-	1,631.75
INSTRUCTIONAL AIDS	8,348.60	20,768.67	22,019.23	27.00	7,125.04
GENERAL	2,810.39	20,110.60	12,712.72	8,813.59-	1,394.68
INSTRUCTIONAL MATE	7,863.65	65,297.14	60,035.26	.00	13,125.53
COMMUNITY SCHOOL	7,795.38	120,079.53	124,228.18	3,058.80	6,705.53
<b>TOTAL</b>	<b>55,003.66</b>	<b>437,203.10</b>	<b>423,162.16</b>	<b>.00</b>	<b>69,044.60</b>

CHECKING	24,027.16	INVESTMENTS	.00	SBMMF	45,017.44	TOTAL	69,044.60
			ACCOUNTS PAYABLE		.00		

WEST MIAMI MIDDLE SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 7525 S. W. 24 Street, Miami, Florida 33155

Date School Established: 1954

Grades: 6-8

Principal: Mr. Gilberto D. Bonce

Treasurer: Ms. Carmen Gil

Community School Assistant Principal: Mr. Alberto Diaz

Community School Secretary: Ms. Mirtha Fernandez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 23,557.56
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>47,572.58</u>
TOTAL			<u>\$ 71,130.14</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, food service, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, 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.

ACCESS CENTER V  
 SCHOOL - 6961 WEST MIAMI MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	4,156.63	270.00	1,354.33	.00	3,072.30
CLASSES AND CLUBS	42,981.01	41,131.46	39,449.05	62.19	44,725.61
TRUST	5,128.57	18,771.74	21,814.48	1,440.67	3,526.50
INSTRUCTIONAL AIDS	5,581.97	4,574.00	5,138.57	.00	5,017.40
GENERAL	11,805.65	13,416.76	18,222.56	1,330.06-	5,669.79
INSTRUCTIONAL MATE	2,327.03	38,065.99	34,082.15	147.80-	6,163.07
COMMUNITY SCHOOL	399.54	160,849.60	158,268.67	25.00-	2,955.47
<b>TOTAL</b>	<b>72,380.40</b>	<b>277,079.55</b>	<b>278,329.81</b>	<b>.00</b>	<b>71,130.14</b>

CHECKING	23,557.56	INVESTMENTS	.00	SBMMF	47,572.58	TOTAL	71,130.14
			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.*

Revised 5/9/03