

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

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



All 34 Schools/Centers Reported Herein  
Were Generally Compliant With Policies  
And Procedures, And Site Records Were  
Maintained In Good Order.

The Financial Statements  
Corresponding To These 34  
Schools/Centers Were Fairly Stated.

Property Inventory Results Were  
Satisfactory For Most Schools/Centers In  
This Report, And Overall Equipment  
Losses Were Minimal.

**September 2015**

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

Ms. Perla Tabares Hantman, Chair  
Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Ms. Susie V. Castillo  
Dr. Wilbert "Tee" Holloway  
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Ms. Raquel A. Regalado

Mr. Alberto M. Carvalho  
Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA  
Chief Auditor  
Office of Management and Compliance Audits

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Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
**Alberto M. Carvalho**

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

**Miami-Dade County School Board**  
*Perta Tabares Hantman, Chair*  
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*Dr. Martin Karp*  
*Lubby Navarro*  
*Dr. Marta Pérez*  
*Raquel A. Regalado*

September 16, 2015

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida  
Members of The School Board Audit and Budget Advisory Committee  
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

This report includes the audit results of 34 schools/centers. Of this total, four schools/centers report to the North Region Office, 23 schools/centers report to the Central Region Office, and four schools/centers report to the South Region Office. The remaining three schools/centers previously reported to the Education Transformation Office (ETO); however, these schools were closed after the 2013-2014 school year and their final audits are reported herein. At nine of these 34 schools/centers, there was a change of Principal since the prior audit.

The audit period of 28 of the 34 schools/centers included herein is two fiscal years ended June 30, 2015. The audit period of five schools/centers is one fiscal year ended June 30, 2015; while for one of the three ETO schools/centers, the audit period was the fiscal year ended June 30, 2014.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds at all the schools/centers. On a selected basis, we reviewed payroll, credit card purchases, Title I Program expenditures and procedures, Full-Time-Equivalent (FTE) reporting and student records, and selected aspects of data security. The audits also included the results of property inventories.

Our audits disclosed that the financial statements of all 34 schools/centers reported herein were fairly stated. At these schools/centers, we found general compliance with prescribed policies and procedures, site records were maintained in good order, and there were no findings. At the time of publication of this report, we performed property inventories at 24 of the 34 schools/centers reported herein. Property inventory results were mostly satisfactory.

We would like to thank the schools' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Jose F. Montes de Oca, CPA  
Chief Auditor  
Office of Management and Compliance Audits

JFM:mtg



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## EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the internal audits of 34 schools/centers. Of this total, four schools/centers report to the North Region Office, 23 schools/centers report to the Central Region Office, and four schools/centers report to the South Region Office. The remaining three schools previously reported to the Education Transformation Office (ETO); however, these schools ceased operating after the 2013-2014 school year, and the results of their final audits are reported herein. At nine of these 34 schools/centers, there was a change of Principal since the prior audit.

The audit period of 28 of the 34 schools/centers included herein is two fiscal years ended June 30, 2015. The audit period of five schools/centers is one fiscal year ended June 30, 2015; while the audit period corresponding to Miami Edison Middle (one of the three ETO schools that closed) was the fiscal year ended June 30, 2014.

*The audits disclosed that all 34 schools/centers reported herein maintained their records in accordance with prescribed policies and procedures and in good order. There were no findings to report.*

*At all 34 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 and/or 2014-2015 fiscal year(s), depending on the school/center audited, on the cash basis of accounting.*

*As of June 30, 2014 for 29 of the 34 schools/centers reported herein, total combined receipts and disbursements amounted to \$6,540,622 and \$6,560,247, respectively; while total combined cash and investments amounted to \$922,513 (Pages 6-9).*

*As of June 30, 2015, for 33 of the 34 schools/centers reported herein, total combined receipts and disbursements amounted to \$7,861,852 and \$7,842,857, respectively; while total combined cash and investments amounted to \$1,234,414 (Pages 10-14).*

As of June 30, 2014 and/or June 30, 2015, depending on the school audited, the internal control structure at all schools/centers reported herein generally functioned as designed by the District and implemented by the school administration, and there were no findings.

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

## INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 34 schools/centers. We found general compliance with the procedures established in the *Manual of Internal Fund Accounting* at all 34 schools/centers.

## PAYROLL

We reviewed current payroll records and procedures at the following 13 schools/centers:

School/Center Name	Region	School/Center Name	Region
Madie Ives Elementary <sup>1</sup>	North	South Miami K-8 Center <sup>1</sup>	Central
Myrtle Grove K-8 Center <sup>1</sup>	North	Rockway Middle	Central
Dr. Michael M. Krop Senior <sup>1</sup>	North	Goulds Elementary <sup>1</sup>	South
Kinloch Park Elementary <sup>1</sup>	Central	Dr. Gilbert L. Porter Elementary	South
Rockway Elementary <sup>1</sup>	Central	Vineland K-8 Center <sup>1</sup>	South
Southside Elementary	Central	Miami Sunset Senior <sup>1</sup>	South
Ada Merritt K-8 Center	Central		

At all 13 schools/centers, there was general compliance with the *Payroll Processing Procedures Manual*.

## PROPERTY

The results of physical inventories of property items with an individual cost of \$1,000 or more are reported for 24 of the 34 schools/centers. Property audits for seven schools/centers could not be finalized in time to include in this report and will be reported at a later date this fiscal year. For the three ETO schools/centers (Charles R. Drew Middle, Miami Edison Middle and Parkway Middle), property inventories could not be performed at this time because they are presently closed. Their last property inventories were reported back in 2013-2014.

At 24 schools/centers, Property Audits staff inventoried a total of approximately 4,240 equipment items with a total approximate cost of \$9.6 million. Of the 24 schools/centers, 23 proved satisfactory. At Myrtle Grove K-8 Center, one equipment item with a

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<sup>1</sup> Change of Principal at this school/center since previous audit (9 schools/centers).



depreciated value of zero and a total cost of approximately \$1,100 could not be located (refer to Property Schedule on pages 28-29).

Property inventories also include the review of property losses reported by the schools/centers through the Plant Security Report process; *however, none of the schools/centers reported herein had any losses to report via this mechanism.*

### **PURCHASING CREDIT CARD (P-CARD) PROGRAM**

We reviewed the P-Card Program’s procedures and records at the following two schools/centers:

School/Center Name	Region
Dr. Michael M. Krop Senior	North
Carrie P. Meek/Westview K-8 Center	Central

Our review disclosed that both schools/centers listed above generally complied with the *Purchasing Card Program Policies and Procedures Manual*.

### **TITLE I PROGRAM EXPENDITURES AND PROCEDURES**

A review of Title I Program expenditures and procedures for the 2013-2014 and 2014-2015 fiscal years was conducted at the following school/center since our last report in June 2015:

School/Center Name	Region Office	Audit Period	Total Expenditures
Rockway Middle	Central	2013-2014	\$ 313,312
		2014-2015	186,764
Total Title I Program Expenditures			\$ 500,076

Total expenditures incurred under various Title I programs amounted to approximately \$500 thousand for both fiscal years combined. Results of our audits disclosed that the school was generally compliant with the policies and procedures established by the *Title I Administration Handbook*.

## FULL-TIME-EQUIVALENT (FTE) FUNDING

The following 12 schools/centers were selected for these audits:

School/Center Name	Region Office	Survey Period (SP)	FTE Funding
Dr. Michael M. Krop Senior	North	2014-2015 SP 3	\$ 6,565,808
Coral Park Elementary	Central	2014-2015 SP 3	2,918,824
Henry M. Flagler Elementary	Central	2014-2015 SP 3	1,919,339
Kinloch Park Elementary	Central	2014-2015 SP 3	1,910,218
Rockway Elementary	Central	2014-2015 SP 3	1,043,129
Shenandoah Elementary	Central	2014-2015 SP 3	2,634,444
Sylvania Heights Elementary	Central	2014-2015 SP 3	1,246,890
Everglades K-8 Center	Central	2014-2015 SP 3	2,658,877
Key Biscayne K-8 Center	Central	2014-2015 SP 3	3,615,519
Miami Springs Middle	Central	2014-2015 SP 3	3,021,120
Dr. Gilbert L. Porter Elementary	South	2014-2015 SP 2	1,910,506
Miami Sunset Senior	South	2014-2015 SP 3	4,366,239
<b>Total FTE Funding</b>			<b>\$ 33,810,913</b>

The total FTE funding amounted to approximately \$33.8 million for the 12 schools/centers combined. FTE records reviewed corresponded to the 2014-2015 fiscal year Survey Period 2 (October 2014) or 2014-2015 Survey Period 3 (February 2015), as noted in the previous table. Our FTE reviews disclosed that all 12 schools/centers were generally compliant with District policy.

## DATA SECURITY

We reviewed the report titled “Authorized Applications for Employees by Locations Report” at the following five schools/centers:

School/Center Name	Region
Dr. Robert B. Ingram Elementary	North
David Fairchild Elementary	Central
Sunset Elementary	Central
Key Biscayne K-8 Center	Central
Carrie P. Meek/Westview K-8 Center	Central

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

## AUDIT OPINION

The following tables summarize total cash receipts and disbursements, and financial position of cash and investments as of June 30, 2014 and/or June 30, 2015, depending on the school/center audited, for the 34 schools/centers included herein. It also provides the audit opinion regarding the schools/centers’ financial statements:

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2014**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2014 for 29 of the 34 schools/centers reported herein are (two-year audits):

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office School/Center</u>									
4121	Dr. Robert B. Ingram Elementary	\$ 19,609.98	\$ 23,042.75	\$ 28,373.78	\$ 14,278.95	\$ 2,795.14	\$ 11,483.81	\$ -	\$ 14,278.95
<u>Central Region Office Schools/Centers</u>									
0401	Van E. Blanton Elementary	49,541.41	24,043.32	25,621.59	47,963.14	803.03	47,160.11	-	47,963.14
0721	George Washington Carver Elementary	24,885.47	29,186.76	30,279.89	23,792.34	7,720.83	16,071.51	-	23,792.34
1001	Coral Park Elementary	28,711.19	628,461.61	617,963.02	39,209.78	21,560.84	17,648.94	-	39,209.78
1641	Emerson Elementary	7,081.36	146,466.03	144,165.50	9,381.89	4,953.14	4,428.75	-	9,381.89
1761	David Fairchild Elementary	19,572.86	131,232.63	118,266.03	32,539.46	21,271.07	11,268.39	-	32,539.46

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2014**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
1881	Henry M. Flagler Elementary	9,755.76	228,621.59	223,341.12	15,036.23	12,324.15	2,712.08	-	15,036.23
2781	Kinloch Park Elementary	42,768.67	152,554.62	154,877.14	40,446.15	3,460.56	36,985.59	-	40,446.15
3061	Ludlam Elementary	28,303.57	193,393.57	197,596.41	24,100.73	3,613.84	20,486.89	-	24,100.73
4721	Rockway Elementary	12,202.47	152,541.00	151,693.98	13,049.49	3,213.06	9,836.43	-	13,049.49
5001	Shenandoah Elementary	15,599.22	42,798.93	40,674.67	17,723.48	2,351.69	15,371.79	-	17,723.48
5321	Southside Elementary	32,960.11	495,587.06	488,350.22	40,196.95	27,368.84	12,828.11	-	40,196.95
5401	Sunset Elementary	75,258.23	705,672.77	736,452.89	44,478.11	29,321.33	15,156.78	-	44,478.11
5441	Sylvania Heights Elementary	10,230.40	127,160.01	125,572.33	11,818.08	5,207.48	6,610.60	-	11,818.08
5561	Frances S. Tucker Elementary	12,070.87	27,922.72	31,114.61	8,878.98	6,997.07	1,881.91	-	8,878.98

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2014**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
1721	Everglades K-8 Center	36,322.99	397,789.10	403,412.28	30,699.81	17,396.59	13,303.22	-	30,699.81
2741	Key Biscayne K-8 Center	19,074.78	486,072.59	482,084.18	23,063.19	16,988.38	6,074.81	-	23,063.19
5901	Carrie P. Meek/Westview K-8 Center	14,420.78	35,426.24	31,848.85	17,998.17	2,702.41	15,295.76	-	17,998.17
3191	Ada Merritt K-8 Center	26,835.58	461,494.45	457,705.05	30,624.98	18,651.46	11,973.52	-	30,624.98
5241	South Miami K-8 Center	31,544.28	407,068.30	401,805.75	36,806.83	19,686.08	17,120.75	-	36,806.83
6121	Ruben Dario Middle	28,792.01	255,737.00	254,001.49	30,527.52	10,475.22	20,052.30	-	30,527.52
6521	Miami Springs Middle	44,937.53	132,478.02	135,666.39	41,749.16	7,780.84	33,968.32	-	41,749.16
6821	Rockway Middle	59,448.44	190,511.46	187,317.73	62,642.17	9,787.21	52,854.96	-	62,642.17
6961	West Miami Middle	38,001.01	82,628.19	80,916.26	39,712.94	13,379.79	26,333.15	-	39,712.94

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2014**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>South Region Office Schools/Centers</u>									
4511	Dr. Gilbert L. Porter Elementary	10,343.80	326,792.36	326,253.80	10,882.36	4,286.25	6,596.11	-	10,882.36
7531	Miami Sunset Senior	181,762.75	568,707.65	539,784.61	210,685.79	28,536.70	182,149.09	-	210,685.79
<u>Education Transformation Office (ETO) Schools/Centers</u>									
6141	Charles R. Drew Middle	16,007.80	41,236.58	55,280.60	1,963.78	1,963.78	-	-	1,963.78
6481	Miami Edison Middle	24,801.47	25,269.02	50,070.49	-	-	-	-	-
6721	Parkway Middle	21,293.08	20,725.44	39,755.92	2,262.60	2,262.60	-	-	2,262.60
<b>TOTALS</b>		\$ 942,137.87	\$ 6,540,621.77	\$ 6,560,246.58	\$ 922,513.06	\$ 306,859.38	\$ 615,653.68	\$ -	\$ 922,513.06

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015**

The Condensed Annual Financial Reports and Total Cash and Investments as of June 30, 2015 for 33 of the 34 schools/centers reported herein are:

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
<u>North Region Office Schools/Centers</u>									
4121	Dr. Robert B. Ingram Elementary	\$ 14,278.95	\$ 17,005.08	\$ 17,719.42	\$ 13,564.61	\$ 2,008.88	\$ 11,555.73	\$ -	\$ 13,564.61
2581	Madie Ives Elementary	36,126.10	33,040.84	34,214.70	34,952.24	2,524.45	32,427.79	-	34,952.24
3581	Myrtle Grove K-8 Center	14,986.59	41,552.96	38,570.08	17,969.47	11,604.35	6,365.12	-	17,969.47
7141	Dr. Michael M. Krop Senior	188,781.26	886,278.29	868,494.79	206,564.76	63,963.54	142,601.22	-	206,564.76
<u>Central Region Office Schools/Centers</u>									
0401	Van E. Blanton Elementary	47,963.14	18,077.64	49,415.44	16,625.34	918.58	15,706.76	-	16,625.34
0721	George Washington Carver Elementary	23,792.34	47,252.20	46,802.59	24,241.95	8,069.75	16,172.20	-	24,241.95



**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
1001	Coral Park Elementary	39,209.78	710,303.71	703,427.39	46,086.10	28,326.62	17,759.48	-	46,086.10
1641	Emerson Elementary	9,381.89	144,714.58	144,056.59	10,039.88	5,583.40	4,456.48	-	10,039.88
1761	David Fairchild Elementary	32,539.46	115,058.78	98,280.58	49,317.66	37,978.67	11,338.99	-	49,317.66
1881	Henry M. Flagler Elementary	15,036.23	257,460.45	254,078.67	18,418.01	15,688.95	2,729.06	-	18,418.01
2781	Kinloch Park Elementary	40,446.15	161,866.61	161,759.49	40,553.27	3,336.01	37,217.26	-	40,553.27
3061	Ludlam Elementary	24,100.73	178,014.56	184,299.67	17,815.62	2,204.92	15,610.70	-	17,815.62
4721	Rockway Elementary	13,049.49	143,376.77	141,908.54	14,517.72	4,619.68	9,898.04	-	14,517.72
5001	Shenandoah Elementary	17,723.48	35,101.91	35,718.34	17,107.05	4,653.36	12,453.69	-	17,107.05

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
5321	Southside Elementary	40,196.95	561,382.79	557,357.58	44,222.16	31,313.70	12,908.46	-	44,222.16
5401	Sunset Elementary	44,478.11	713,364.21	715,823.65	42,018.67	26,766.95	15,251.72	-	42,018.67
5441	Sylvania Heights Elementary	11,818.08	133,968.40	134,868.00	10,918.48	4,266.48	6,652.00	-	10,918.48
5561	Frances S. Tucker Elementary	8,878.98	32,984.80	34,439.37	7,424.41	5,530.72	1,893.69	-	7,424.41
1721	Everglades K-8 Center	30,699.81	332,895.24	332,209.36	31,385.69	17,999.14	13,386.55	-	31,385.69
2741	Key Biscayne K-8 Center	23,063.19	574,046.60	575,988.79	21,121.00	15,008.14	6,112.86	-	21,121.00
5901	Carrie P. Meek/Westview K-8 Center	17,998.17	43,692.66	44,383.72	17,307.11	6,941.56	10,365.55	-	17,307.11
3191	Ada Merritt K-8 Center	30,624.98	503,378.84	497,345.02	36,658.80	24,610.29	12,048.51	-	36,658.80

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
5241	South Miami K-8 Center	36,806.83	531,159.63	515,113.21	52,853.25	35,625.26	17,227.99	-	52,853.25
6121	Ruben Dario Middle	30,527.52	274,368.47	274,193.64	30,702.35	10,524.44	20,177.91	-	30,702.35
6521	Miami Springs Middle	41,749.16	98,106.39	107,887.12	31,968.43	3,786.63	28,181.80	-	31,968.43
6821	Rockway Middle	62,642.17	134,667.95	142,701.95	54,608.17	3,403.69	51,204.48	-	54,608.17
6961	West Miami Middle	39,712.94	95,383.01	92,106.99	42,988.96	16,490.85	26,498.11	-	42,988.96
<u>South Region Office Schools/Centers</u>									
0311	Goulds Elementary	12,228.47	10,822.88	11,240.43	11,810.92	4,128.42	7,682.50	-	11,810.92
4511	Dr. Gilbert L. Porter Elementary	10,882.36	358,044.31	359,638.69	9,287.98	2,650.55	6,637.43	-	9,287.98

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2015**

Work Loc. No.	Schools/Centers	Beginning Balance	Receipts	Disbursements	End Balance	Cash	Investments		Total Cash and Investments
							Money Market Pool Fund	Other	
5671	Vineland K-8 Center	40,782.90	184,878.11	152,913.69	72,747.32	53,640.78	19,106.54	-	72,747.32
7531	Miami Sunset Senior	210,685.79	489,256.71	511,325.75	188,616.75	5,326.67	183,290.08	-	188,616.75
<u>Education Transformation Office (ETO) Schools/Centers</u>									
6141	Charles R. Drew Middle	1,963.78	289.00	2,252.78	-	-	-	-	-
6721	Parkway Middle	2,262.60	58.00	2,320.60	-	-	-	-	-
<b>TOTALS</b>		\$ 1,215,418.38	\$ 7,861,852.38	\$ 7,842,856.63	\$ 1,234,414.13	\$ 459,495.43	\$ 774,918.70	\$	\$ 1,234,414.13

**CONDENSED ANNUAL FINANCIAL REPORTS  
AND TOTAL CASH AND INVESTMENTS AS OF JUNE 30, 2014 AND/OR JUNE 30, 2015**

**AUDIT OPINION**

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

At all 34 schools/centers, the financial statements present fairly, in all material respects, the changes in fund balances arising from the cash transactions of the schools/centers during the 2013-2014 and/or 2014-2015 fiscal year(s), depending on the school/center audited, on the cash basis of accounting.

As of June 30, 2014 for 29 of the 34 schools/centers reported herein, total combined receipts and disbursements amounted to \$6,540,622 and \$6,560,247, respectively; while total combined cash and investments amounted to \$922,513 (Pages 6-9).

As of June 30, 2015, for 33 of the 34 schools/centers reported herein, total combined receipts and disbursements amounted to \$7,861,852 and \$7,842,857, respectively; while total combined cash and investments amounted to \$1,234,414 (Pages 10-14).

As of June 30, 2014 and/or June 30, 2015, depending on the school audited, the internal control structure at all schools/centers reported herein generally functioned as designed by the District and implemented by the school administration.

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

## INTERNAL CONTROLS RATING

The internal control ratings for the 34 schools/centers reported herein **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Dr. Robert B. Ingram Elementary	✓			✓			Not likely to impact.
Madie Ives Elementary	✓			✓			Not likely to impact.
Myrtle Grove K-8 Center	✓			✓			Not likely to impact.
Dr. Michael M. Krop Senior	✓			✓			Not likely to impact.
<u>Central Region Office Schools/Centers</u>							
Van E. Blanton Elementary	✓			✓			Not likely to impact.
George Washington Carver Elementary	✓			✓			Not likely to impact.
Coral Park Elementary	✓			✓			Not likely to impact.
Emerson Elementary	✓			✓			Not likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
David Fairchild Elementary	✓			✓			Not likely to impact.
Henry M. Flagler Elementary	✓			✓			Not likely to impact.
Kinloch Park Elementary	✓			✓			Not likely to impact.
Ludlam Elementary	✓			✓			Not likely to impact.
Rockway Elementary	✓			✓			Not likely to impact.
Shenandoah Elementary	✓			✓			Not likely to impact.
Southside Elementary	✓			✓			Not likely to impact.
Sunset Elementary	✓			✓			Not likely to impact.
Sylvania Heights Elementary	✓			✓			Not likely to impact.
Frances S. Tucker Elementary	✓			✓			Not likely to impact.
Everglades K-8 Center	✓			✓			Not likely to impact.

## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Key Biscayne K-8 Center	✓			✓			Not likely to impact.
Carrie P. Meek/Westview K-8 Center	✓			✓			Not likely to impact.
Ada Merritt K-8 Center	✓			✓			Not likely to impact.
South Miami K-8 Center	✓			✓			Not likely to impact.
Ruben Dario Middle	✓			✓			Not likely to impact.
Miami Springs Middle	✓			✓			Not likely to impact.
Rockway Middle	✓			✓			Not likely to impact.
West Miami Middle	✓			✓			Not likely to impact.
<u>South Region Office Schools/Centers</u>							
Goulds Elementary	✓			✓			Not likely to impact.
Dr. Gilbert L. Porter Elementary	✓			✓			Not likely to impact.



## INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Vineland K-8 Center	✓			✓			Not likely to impact.
Miami Sunset Senior	✓			✓			Not likely to impact.
<u>Education Transformation Office (ETO) Schools/Centers</u>							
Charles R. Drew Middle	✓			✓			Not likely to impact.
Miami Edison Middle	✓			✓			Not likely to impact.
Parkway Middle	✓			✓			Not likely to impact.

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

Summary of findings of the 34 schools/centers reported herein **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
<u>North Region Office Schools/Centers</u>					
4121	Dr. Robert B. Ingram Elementary	None		None	
2581	Madie Ives Elementary	None		None	
3581	Myrtle Grove K-8 Center	None		None	
7141	Dr. Michael M. Krop Senior	None		None	
<u>Central Region Office Schools/Centers</u>					
0401	Van E. Blanton Elementary	None		None	
0721	George Washington Carver Elementary	None		None	
1001	Coral Park Elementary	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
1641	Emerson Elementary	None		None	
1761	David Fairchild Elementary	None		None	
1881	Henry M. Flagler Elementary	None		None	
2781	Kinloch Park Elementary	None		None	
3061	Ludlam Elementary	None		None	
4721	Rockway Elementary	None		None	
5001	Shenandoah Elementary	None		None	
5321	Southside Elementary	None		None	
5401	Sunset Elementary	None		2	<ul style="list-style-type: none"> <li>▪ Bookkeeping</li> <li>▪ Pre-K Program</li> </ul>
5441	Sylvania Heights Elementary	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
5561	Frances S. Tucker Elementary	None		None	
1721	Everglades K-8 Center	None		None	
2741	Key Biscayne K-8 Center	None		None	
5901	Carrie P. Meek/Westview K-8 Center	None		None	
3191	Ada Merritt K-8 Center	None		None	
5241	South Miami K-8 Center	None		None	
6121	Ruben Dario Middle	None		None	
6521	Miami Springs Middle	None		None	
6821	Rockway Middle	None		None	
6961	West Miami Middle	None		None	

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

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT YEAR FINDINGS		PRIOR YEAR FINDINGS	
		Total Per School	Area Of Findings	Total Per School	Area Of Findings
<u>South Region Office Schools/Centers</u>					
0311	Goulds Elementary	None		None	
4511	Dr. Gilbert L. Porter Elementary	None		None	
5671	Vineland K-8 Center	None		None	
7531	Miami Sunset Senior	None		1	▪ Yearbook
<u>Education Transformation Office (ETO) Schools/Centers</u>					
6141	Charles R. Drew Middle	None		None	
6481	Miami Edison Middle	None		None	
6721	Parkway Middle	None		None	
TOTAL		None		3	

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Listed below are the names of the former and current principals/administrators, as applicable for the 34 schools/centers reported herein **without audit exceptions**. **The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center during the audit period:**

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
<u>North Region Office Schools/Centers</u>			
4121	Dr. Robert B. Ingram Elementary	Dr. Cynthia Clay	N/A = No Change of Principal Since Prior Audit.
2581	Madie Ives Elementary <sup>2</sup>	Ms. Deborah P. Johnson-Brinson	Dr. Tanya Brown-Major (Through June 2015; resigned).
3581	Myrtle Grove K-8 Center <sup>2</sup>	Dr. Apryle L. Kirnes	Mr. John D. Pace (Through June 2015; presently Administrative Director, Education Transformation).
7141	Dr. Michael M. Krop Senior <sup>2</sup>	Dr. Allison Harley	Ms. Dawn M. Baglos (Through June 2015; presently Administrative Director, Labor Relations).
<u>Central Region Office Schools/Centers</u>			
0401	Van E. Blanton Elementary	Ms. Tangelia D. Goa	N/A = No Change of Principal Since Prior Audit.
0721	George Washington Carver Elementary	Dr. Cheryl E. Johnson	N/A = No Change of Principal Since Prior Audit.
1001	Coral Park Elementary	Ms. Maria F. Nuñez	N/A = No Change of Principal Since Prior Audit.

<sup>2</sup> Change of Principal since Prior Audit at this school/center (9 schools/centers).

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
1641	Emerson Elementary	Mr. Ramon J. Garrigo	N/A = No Change of Principal Since Prior Audit.
1761	David Fairchild Elementary	Ms. Lucy Amengual	N/A = No Change of Principal Since Prior Audit.
1881	Henry M. Flagler Elementary	Ms. Zulema C. Lamazares	N/A = No Change of Principal Since Prior Audit.
2781	Kinloch Park Elementary <sup>2</sup>	Ms. Kisa D. Humphrey	Ms. Martha M. Muñoz (Through June 2015; presently Principal at Dr. Rolando Espinosa K-8 Center).
3061	Ludlam Elementary	Dr. Georgette C. Menocal	N/A = No Change of Principal Since Prior Audit.
4721	Rockway Elementary <sup>2</sup>	Ms. Mayra Barreira	Ms. Debbie F. Saumell (Through June 2015; presently Principal at Eugenia B. Thomas K-8 Center).
5001	Shenandoah Elementary	Ms. Gloria I. Garcia	N/A = No Change of Principal Since Prior Audit.
5321	Southside Elementary	Mr. Salvatore Schiavone	N/A = No Change of Principal Since Prior Audit.
5401	Sunset Elementary	Dr. Marlene Leyte-Vidal	N/A = No Change of Principal Since Prior Audit.
5441	Sylvania Heights Elementary	Ms. Amor Reyes	N/A = No Change of Principal Since Prior Audit.
5561	Frances S. Tucker Elementary	Ms. Annette DeGoti	N/A = No Change of Principal Since Prior Audit.

<sup>2</sup> Change of Principal since Prior Audit at this school/center (9 schools/centers).

## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
1721	Everglades K-8 Center	Dr. Lilia A. Dobao	N/A = No Change of Principal Since Prior Audit.
2741	Key Biscayne K-8 Center	Ms. Silvia Tarafa	N/A = No Change of Principal Since Prior Audit.
5901	Carrie P. Meek/Westview K-8 Center	Ms. Tracey D. Crews	N/A = No Change of Principal Since Prior Audit.
3191	Ada Merritt K-8 Center	Ms. Carmen M. Garcia	N/A = No Change of Principal Since Prior Audit.
5241	South Miami K-8 Center <sup>2</sup>	Ms. Lourdes A. Lopez	Ms. Anamarie G. Moreiras (Through June 2015; presently Administrative Director, Central Region Office).
6121	Ruben Dario Middle	Dr. Verona C. McCarthy	N/A = No Change of Principal Since Prior Audit.
6521	Miami Springs Middle	Ms. Kimberley F. Emmanuel	N/A = No Change of Principal Since Prior Audit.
6821	Rockway Middle	Ms. Melanie E. Megias	N/A = No Change of Principal Since Prior Audit.
6961	West Miami Middle	Ms. Katyna D. Lopez-Martin	N/A = No Change of Principal Since Prior Audit.
<u>South Region Office Schools/Centers</u>			
0311	Goulds Elementary <sup>2</sup>	Mr. Alonza Pendergrass III	Mr. Raul F. Garcia (Through June 2015; presently Principal at Southwood Middle School).

<sup>2</sup> Change of Principal since Prior Audit at this school/center (9 schools/centers).



## LIST OF SCHOOL PRINCIPALS/ADMINISTRATORS

Work Loc. No.	Schools/Centers	Current Principal(s)/Administrator(s)	Former Principal(s)/Administrator(s)
4511	Dr. Gilbert L. Porter Elementary	Mr. Raul J. Gutierrez	N/A = No Change of Principal Since Prior Audit.
5671	Vineland K-8 Center <sup>2</sup>	Ms. Catherine T. Krtausch	Ms. MaryAnn MacLaren (Through June 2015; retired).
7531	Miami Sunset Senior <sup>2</sup>	Mr. John C. Lux	Dr. Lucia Cox (Through January 2015; retired).
<u>Education Transformation Office (ETO) Schools/Centers</u>			
6141	Charles R. Drew Middle	N/A= School closed effective June 30, 2014.	Mr. Patrick LaCouty (Through June 2014; presently Principal at North Miami Middle School).
6481	Miami Edison Middle	N/A= School closed effective June 30, 2014.	Mr. Keith A. Anderson (Through June 2014; presently Principal at Homestead Middle).
6721	Parkway Middle	N/A= School closed effective June 30, 2014.	Mr. Fabrice Laguerre (Through June 2014; presently Principal at North Dade Middle).

<sup>2</sup> Change of Principal since Prior Audit at this school/center (9 schools/centers).

## PROPERTY SCHEDULE

The results of the 24 property inventories at the 34 schools/centers reported herein are as follows:

WORK LOCATION NO.	SCHOOLS/CENTERS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
<u>North Region Office Schools/Centers</u>								
4121	Dr. Robert B. Ingram Elementary <sup>(a)</sup>	--	--	--	--	--	--	--
2581	Madie Ives Elementary	177	\$ 358,880	--	--	--	--	--
3581	Myrtle Grove K-8 Center	147	301,281	1	\$ 1,129	\$ 0	--	--
7141	Dr. Michael M. Krop Senior <sup>(a)</sup>	--	--	--	--	--	--	--
<u>Central Region Office Schools/Centers</u>								
0401	Van E. Blanton Elementary	92	216,203	--	--	--	--	--
0721	George Washington Carver Elementary	115	219,532	--	--	--	--	--
1001	Coral Park Elementary	118	269,486	--	--	--	--	--
1641	Emerson Elementary	118	263,944	--	--	--	--	--
1761	David Fairchild Elementary	135	263,688	--	--	--	--	--
1881	Henry M. Flagler Elementary	143	306,909	--	--	--	--	--
2781	Kinloch Park Elementary	144	315,294	--	--	--	--	--
3061	Ludlam Elementary	102	233,681	--	--	--	--	--
4721	Rockway Elementary <sup>(a)</sup>	--	--	--	--	--	--	--
5001	Shenandoah Elementary	196	396,655	--	--	--	--	--
5321	Southside Elementary	95	317,844	--	--	--	--	--
5401	Sunset Elementary	157	308,411	--	--	--	--	--
5441	Sylvania Heights Elementary	162	350,914	--	--	--	--	--
5561	Frances S. Tucker Elementary <sup>(a)</sup>	--	--	--	--	--	--	--
1721	Everglades K-8 Center	277	630,086	--	--	--	--	--

Note:

(a) Property inventory results pending at this time. Results to be reported later in 2015-2016 Fiscal Year (7 schools/centers).

## PROPERTY SCHEDULE

WORK LOCATION NO.	SCHOOLS/CENTERS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
2741	Key Biscayne K-8 Center	346	653,992	--	--	--	--	--
5901	Carrie P. Meek/Westview K-8 Center	191	457,730	--	--	--	--	--
3191	Ada Merritt K-8 Center	94	225,439	--	--	--	--	--
5241	South Miami K-8 Center	311	791,733	--	--	--	--	--
6121	Ruben Dario Middle	247	562,126	--	--	--	2	\$ 2,048
6521	Miami Springs Middle	291	759,850	--	--	--	--	--
6821	Rockway Middle <sup>(a)</sup>	--	--	--	--	--	--	--
6961	West Miami Middle	263	592,718	--	--	--	--	--
<u>South Region Office Schools/Centers</u>								
0311	Goulds Elementary <sup>(a)</sup>	--	--	--	--	--	--	--
4511	Dr. Gilbert L. Porter Elementary	123	313,590	--	--	--	--	--
5671	Vineland K-8 Center	200	471,318	--	--	--	--	--
7531	Miami Sunset Senior <sup>(a)</sup>	--	--	--	--	--	--	--
<u>Education Transformation Office (ETO) Schools/Centers</u>								
6141	Charles R. Drew Middle <sup>(b)</sup>	--	--	--	--	--	4	8,168
6481	Miami Edison Middle <sup>(b)</sup>	--	--	--	--	--	4	9,578
6721	Parkway Middle <sup>(b)</sup>	--	--	--	--	--	--	--
<b>TOTAL</b>		<b>4,244</b>	<b>\$ 9,581,304</b>	<b>1</b>	<b>\$ 1,129</b>	<b>\$ 0</b>	<b>10</b>	<b>\$ 19,794</b>

Notes:

- (a) Property inventory results pending at this time. Results to be reported later in 2015-2016 Fiscal Year (7 schools/centers).
- (b) School/center closed at the end of FY 2013-2014. No property results to report after the closing. The last property inventory was reported in May 2014 (Parkway Middle) or June 2014 (Charles R. Drew Middle and Miami Edison Middle).

## OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the fiscal year ended June 30, 2014 and/or June 30, 2015, depending on the school audited, on the cash basis of accounting;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with *current payroll procedures*, as well as compliance with *current purchasing card program procedures*; and *certain information technology controls*;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth by the *No Child Left Behind Act of 2001, Title I Program*, and the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Rules, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

While the scope of our audits generally covered operations during the period of July 1, 2013 through June 30, 2014 and/or July 1, 2014 through June 30, 2015 (depending on whether the audit scope was one or two-year audit at the individual school being audited), payroll, purchasing card transactions, and information technology controls included current periods. The scope of the Title I Program audit was the 2013-2014 and 2014-2015 fiscal years for financial reporting purposes. FTE audits covered the October 2014 survey period (2014-2015 survey period 2) or the February 2015 survey period (2014-2015 survey period 3), depending on the school audited.

Our procedures were as follows:

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

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

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

### **Internal Control Matters**

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

## BACKGROUND

### INTERNAL FUNDS

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

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

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

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2014 and June 30, 2015 was 0.62% and 0.64%, respectively.

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

- ◆ Annual audits of internal funds are required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087
- ◆ Internal Funds are revenues generated from student activities at the school level which are not part of the school's budget process
- ◆ Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*
- ◆ Banks for school funds must be approved by the School Board and certified by the State Treasurer
- ◆ Idle funds in the operational account may be invested to yield interest revenue in a savings account, certificate of deposit or in the MDCPS-Money Market Pool Fund
- ◆ At June 30, 2014 and June 30, 2015, the MDCPS-Money Market Pool Fund's interest rate was 0.62% and 0.64%, respectively.

## PAYROLL

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

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the 'behind-the-scenes' system processes are significantly different and updated, the payroll procedures for documenting employees' time and attendance at the school sites have not changed when compared to the former system.

**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.

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related payments, and were directed to the Employee Portal located in the District's website to access their payroll information and print the payroll check advices. Although payroll check distribution at the sites has been greatly minimized, sites are still required to maintain controls over the distribution of payroll checks for those employees who have not signed for direct deposit at this time.

## 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. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that "all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government's financial system as property for inventory purposes".

Our office conducts yearly inventories at each school of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites **after the first day of school and before the end of the school year**. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the schools/centers and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

## PURCHASING CARD (P-CARD) PROGRAM

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

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

## TITLE I PROGRAM

Schools/centers implementing Title I Programs are required to meet the requirements of the *No Child Left Behind Act of 2001*. Each year, an *Economic Survey* is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.



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

At the schools/centers, principals administer Title I programs with oversight from the Regional Centers, under the overall direction of Title I Administration Office.

To promote schoolwide compliance with Federal, State, and District regulations and guidelines, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers effective February 2007.



## FULL-TIME EQUIVALENT (FTE)

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

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

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

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2014-2015 fiscal year, months selected by the FDOE for these surveys are as follows:

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

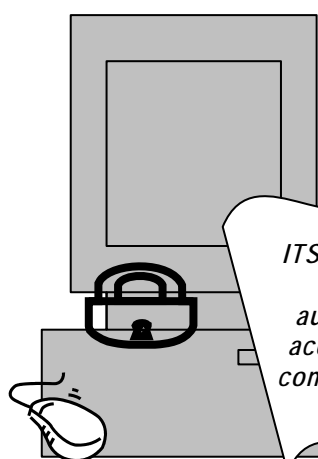
Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Rules as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

Incomplete/inaccurate student records which do not adequately support/justify funding levels may give rise to losses in funding. Similarly, teacher certification is closely linked to FTE funding and must be monitored on an ongoing basis to prevent similar losses in

funding to the District. Aside from the monetary losses, non-compliance issues are closely reviewed by the Auditor General and included in their reports.

As of the 2007-2008 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

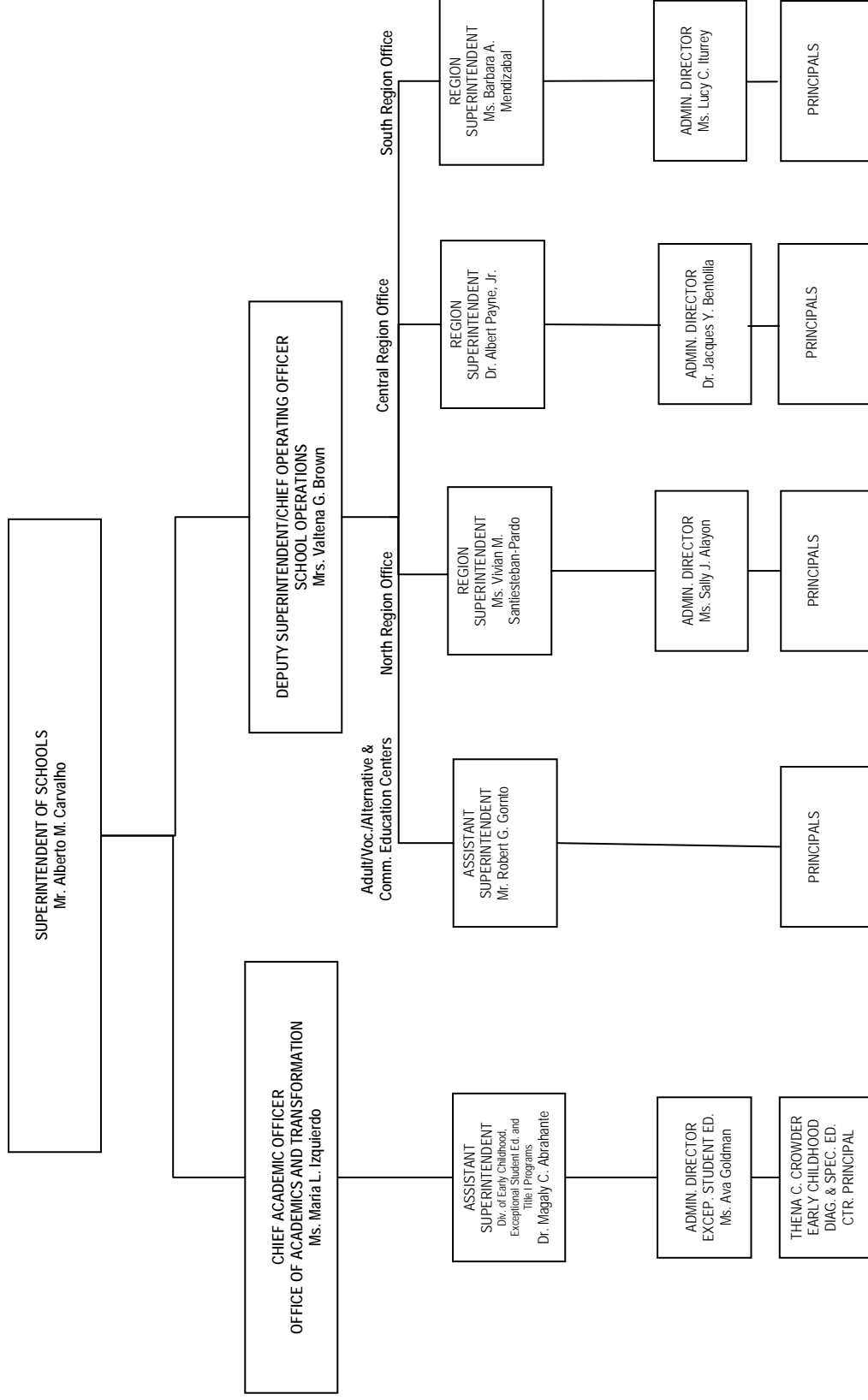
## DATA SECURITY MANAGEMENT REPORT



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

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

# ORGANIZATIONAL CHART (SCHOOLS/CENTERS)



**Note:** Effective June 15, 2015, ETO schools are operationally realigned into the three existing geographic regions under School Operations (North, Central and South) based on feeder patterns; and to the Office of Academics and Transformation for educational support and wraparound services.



## Anti-Discrimination Policy

### Federal and State Laws

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

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

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

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**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 gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

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

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

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

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

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

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

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

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

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

#### **In Addition:**

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

# MIAMI-DADE COUNTY PUBLIC SCHOOLS



## *INTERNAL AUDIT REPORT SELECTED SCHOOLS/CENTERS SEPTEMBER 2015*



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