

**INTERNAL AUDIT REPORT**

**Internal Audit Report – Audit of the Internal Funds  
of Selected Schools**



*The Nation's Sixth Largest School District*

**To be presented to the:**

**Audit Committee on  
January 21, 2016**

**The School Board of Broward County, Florida on  
February 9, 2016**

**By**

**The Office of the Chief Auditor**



# **Broward County Public Schools**

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## **The School Board of Broward County, Florida**

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## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
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### SCHOOL BOARD

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*Superintendent of Schools*

January 13, 2016

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at twenty-three (23) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.087(2) and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

The audits at these twenty-three (23) schools included an examination of the Internal Funds, Payroll, and After School Care, as applicable.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
Robert W. Runcie, Superintendent of Schools  
Page 2

The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Our audits indicated that twenty-two (22) schools in this report complied with prescribed policies and procedures. The one (1) remaining school's report contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the twenty-three (23) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Patrick Reilly, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly  
Ann Conway

Audits Performed by:

Luis Castaño  
Meredith Filcman  
Ceci Guerrero  
Joy Hipolito  
Hermine James  
Danielle Thomas  
David Sabra



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## TABLE OF CONTENTS

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	<u>PAGE</u>
AUTHORIZATION .....	1
SCOPE, OBJECTIVE, AND METHODOLOGY .....	1-2
ANALYSIS OF CURRENT AND PRIOR AUDIT FINDINGS BY SCHOOL.....	3-6

### **SECTION I:     Audit Reports (with No Exceptions)**

Bright Horizons School .....	7-8
Broward Virtual School.....	9-10
Coconut Creek Elementary School .....	11-12
Cresthaven Elementary School.....	13-14
Deerfield Beach Elementary School .....	15-16
Deerfield Beach Middle School .....	17-18
Embassy Creek Elementary School.....	19-20
Endeavour Primary Learning Center .....	21-22
Fox Trail Elementary School.....	23-24
Glades Middle School .....	25-26
Hallandale Elementary School .....	27-29
Hollywood Hills Elementary School.....	30-31
McNicol Middle School .....	32-34
Panther Run Elementary School.....	35-36
Park Lakes Elementary School.....	37-39
Piper High School .....	40-41
Pompano Beach Middle School .....	42-43
Quiet Waters Elementary School .....	44-45
Sanders Park Elementary School.....	46-47
Silver Ridge Elementary School .....	48-49
Silver Trail Middle School .....	50-51
Stranahan High School .....	52-53

### **SECTION II:    Audit Reports (with Exceptions)**

Eagle Ridge Elementary School.....	54-60
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## INTERNAL AUDITOR'S REPORT

### AUTHORIZATION

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2015-2016 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

### SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

#### Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, on the cash basis of accounting.

#### Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

### Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

### **OTHER FUNCTIONS EXAMINED**

In addition to the audit of the Internal Funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the payroll procedures.

### **PAYROLL**

A review of selected payroll procedures related to the preparation of the payroll and the documentation supporting wage and salary expenditures was made at the schools to determine adherence to Standard Practice Bulletins and Business Practice Bulletins. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated. Business Practice Bulletin PR-100 PAYROLL AND TIME ENTRY has been implemented which provides payroll procedural requirements.

The results of our audits for the individual schools are included within each report.

## Areas of Audit Findings

### Eagle Ridge Elementary School (2013-14 and 2014-15)

1. Payroll and Time Entry

1 Finding

TOTAL FINDINGS

1 Finding

**SELECTED SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR  
AUDIT FINDINGS BY SCHOOL**

SCHOOL	CURRENT AUDIT PERIOD 2013-14 AND 2014-15	PRIOR AUDIT PERIOD 2012-13
<b>Eagle Ridge Elementary School</b>	<b>Payroll and Time Entry</b>  Our review of payroll records supporting the school's wage and salary expenditures disclosed that seven employees of the school's 2015 Summer Camp were not paid in accordance with the time recorded on the Summer Camp employees' time sheets. The largest overpayment involved a Substitute Teacher working as a Certified Child Care Monitor who was paid for 109.75 hours in excess of actual work time documented, at \$12 per hour, for a total overpayment of \$1,317. Six other Child Care Monitors were paid for 59.75, 44.75, 23.25, 10, 9.75, and 7 hours in excess of documented work time, at rates of \$8.05, \$10, or \$12. One Child Care Monitor II was paid for 5 hours at the Overtime Premium rate due to the over-reported hours of work. Over the ten-week period, the excess wages totaled approximately \$2,650.	<b>No Prior Audit Findings</b>

**SELECTED SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR  
AUDIT FINDINGS BY SCHOOL**

SCHOOL	CURRENT AUDIT PERIOD 2013-14 AND 2014-15	PRIOR AUDIT PERIOD 2012-13
<b>Eagle Ridge Elementary School</b>	<b>Payroll and Time Entry Cont'd</b>	<b>No Prior Audit Findings</b>
	<p>We observed that, for many of the workdays in question, the payroll processor first entered the correct hours worked in the SAP payroll system, in agreement with the Summer Camp's sign-in, sign-out sheets, but subsequently over-wrote the correct SAP entries with incorrect entries, inflating the number of work hours reported.</p>	
	<p>For the July 6 through July 10, 2015 work week, the payroll processor first entered incorrect, inflated hours for three of the Summer Camp employees, but corrected the time reported in SAP to agree with the sign-in, sign-out sheets by the end of the payroll period, after the auditor began examining the payroll records.</p>	
	<p>The payroll processor admitted to inflating work hours of three of the employees, and resigned after being asked to explain the time entry irregularities. The school's Principal requested a Broward District Schools Police Department investigation, and contacted the Payroll Department to initiate recovery of the overpayments from the employees.</p>	

**SELECTED SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR  
AUDIT FINDINGS BY SCHOOL**

<b>SCHOOL</b>	<b>CURRENT AUDIT PERIOD 2013-14 AND 2014-15</b>	<b>PRIOR AUDIT PERIOD 2012-13</b>
<b>Eagle Ridge Elementary School</b>	<b>Payroll and Time Entry Cont'd</b>	<b>No Prior Audit Findings</b>
	<p>We also noted:</p> <ul style="list-style-type: none"> <li>a. For the payroll period from May 25 to June 2, 2015, in six instances, the work date entered in the SAP payroll system did not accurately record the date worked, although the total work hours entered for the pay period were correct, and no overpayment occurred.</li> <li>b. Two Summer Camp employees were not paid for time worked on June 19, 2015. This was corrected at the auditor's request.</li> <li>c. A Facilities Serviceperson was not charged eight hours of vacation time for one absence documented on the sign-in, sign-out timesheet. This was corrected at the auditor's request.</li> <li>d. The Facilities Servicepersons' sign-in sheet for one week was pre-printed with the wrong dates.</li> </ul>	

**SECTION I:**  
**Audit Reports (with No Exceptions)**



BRIGHT HORIZONS SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 3901 NE 1 Terrace, Pompano Beach, Florida 33064

Principal: Ann Andersen-Kowalski

Bookkeeper: Mary Jo Kulovitz

Payroll Processor: Deborah Bardill

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account–Wells Fargo	\$ 12,116.27
Investment:	
Treasurer's Pool Account	<u>6,000.00</u>
TOTAL	<u>\$ 18,116.27</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Bright Horizons School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# BRIGHT HORIZONS SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014-15

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 1,808.68	\$ 3,659.36	\$ 3,819.65	\$ 1,648.39
Departments	-	434.61	434.61	-
Trusts	15,648.75	14,311.18	16,191.52	13,768.41
General	<u>1,839.77</u>	<u>1,546.65</u>	<u>686.95</u>	<u>2,699.47</u>
TOTALS	<u>\$ 19,297.20</u>	<u>\$ 19,951.80</u>	<u>\$ 21,132.73</u>	<u>\$ 18,116.27</u>

BROWARD VIRTUAL SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1400 NW 44 Avenue, Coconut Creek, Florida 33066  
Principal: Christopher McGuire  
Bookkeeper: Regina Niskar  
Payroll Processors: Regina Niskar (August 2015 - Current)  
Zefiryna Granek (April 2013 - August 2015)

CASH AND INVESTMENT SUMMARY

6/30/15

Cash Account:

Checking Account – Wells Fargo	\$ 3,344.05
<b>TOTAL</b>	<b><u>\$ 3,344.05</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Broward Virtual School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# BROWARD VIRTUAL SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 0.00	\$ 649.26	\$ 649.26	\$ 0.00
Clubs	677.05	6,180.09	5,682.14	1,175.00
Departments	655.20	1,398.00	1,298.95	754.25
Trusts	730.28	6,007.49	6,727.06	10.71
General	<u>955.19</u>	<u>919.71</u>	<u>470.81</u>	<u>1,404.09</u>
<b>TOTALS</b>	<u><u>\$ 3,017.72</u></u>	<u><u>\$ 15,154.55</u></u>	<u><u>\$ 14,828.22</u></u>	<u><u>\$ 3,344.05</u></u>

COCONUT CREEK ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 500 NW 45<sup>th</sup> Avenue, Coconut Creek, Florida 33066  
Principal: Katherine Good  
Bookkeeper: Karen Voss – Business Support Center  
Payroll Processor: Joan Corrao

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 23,463.66
Investment:	
Treasurer's Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 38,463.66</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Coconut Creek Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# COCONUT CREEK ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,281.78	\$ 40,251.80	\$ 38,375.11	\$ 3,158.47
Clubs	496.11	6,966.89	6,823.93	639.07
Departments	2,431.35	1,104.55	795.08	2,740.82
Trusts	5,664.47	292,014.05	279,844.18	17,834.34
General	<u>14,437.40</u>	<u>8,219.25</u>	<u>8,565.69</u>	<u>14,090.96</u>
<b>TOTALS</b>	<u>\$ 24,311.11</u>	<u>\$ 348,556.54</u>	<u>\$ 334,403.99</u>	<u>\$ 38,463.66</u>

CRESTHAVEN ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 801 NE 25th Street, Pompano Beach, Florida 33064  
Principal: Joshua Kisten  
Bookkeeper: Marian Youse - Business Support Center  
Payroll Processor: Susan May

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account—Wells Fargo	<u>\$ 13,392.30</u>
TOTAL	<u>\$ 13,392.30</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Cresthaven Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# CRESTHAVEN ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 28.10	\$ 772.00	\$ 622.90	\$ 177.20
Classes	1,295.52	25,794.09	25,994.27	1,095.34
Clubs	314.55	1,862.24	1,987.28	189.51
Departments	1,994.74	7,505.22	7,029.25	2,470.71
Trusts	5,006.18	148,042.53	148,748.88	4,299.83
General	<u>9,029.02</u>	<u>4,329.76</u>	<u>8,199.07</u>	<u>5,159.71</u>
<b>TOTALS</b>	<u><u>\$ 17,668.11</u></u>	<u><u>\$ 188,305.84</u></u>	<u><u>\$ 192,581.65</u></u>	<u><u>\$ 13,392.30</u></u>



DEERFIELD BEACH ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 650 NE 1 Street, Deerfield Beach, Florida. 33441

Principals: JoEllen Scott (July 2015 - Current)  
Dr. Victoria Thurston (October 2012 - June 2015)

Bookkeepers: Lisa Mitrani - Business Support Center (July 2015 - Current)  
David Franklin – Business Support Center (September 2013 - June 2015)

Payroll Processors: Valerie Jones (July 2015 - Current)  
Jacqueline McKenzie-Elliott (July 2014 - June 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 12,290.54
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 22,290.54</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Deerfield Beach Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**DEERFIELD BEACH ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 62.38	\$ 756.24	\$ 818.62	\$ -
Classes	1,572.68	8,171.72	8,545.38	1,199.02
Clubs	1,806.70	4,738.11	5,609.84	934.97
Departments	2,190.31	705.28	53.00	2,842.59
Trusts	7,488.70	69,942.55	66,137.19	11,294.06
General	<u>6,205.40</u>	<u>6,913.97</u>	<u>7,099.47</u>	<u>6,019.90</u>
<b>TOTALS</b>	<u><u>\$ 19,326.17</u></u>	<u><u>\$ 91,227.87</u></u>	<u><u>\$ 88,263.50</u></u>	<u><u>\$ 22,290.54</u></u>

DEERFIELD BEACH MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 701 SE 6<sup>th</sup> Avenue, Deerfield Beach, Florida 33441

Principal: Francine Baugh

Bookkeepers: Lisa Mitrani – Business Support Center (July 2015 – Current)  
Amar Chand – Business Support Center (October 2014 – June 2015)  
Latoya Clark – (July 2013 – September 2014)

Payroll Processor: Gloria Mathis-Robinson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Regions Bank	\$ 27,547.96
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 37,547.96</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Deerfield Beach Middle School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**DEERFIELD BEACH MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 270.00	\$ 4,960.81	\$ 5,230.81	\$ -
Music	45.78	220.00	220.00	45.78
Classes	3,375.42	68,810.50	69,571.37	2,614.55
Clubs	4,105.43	19,399.59	19,940.49	3,564.53
Departments	484.54	2,331.56	1,730.25	1,085.85
Trusts	10,702.76	216,957.34	202,498.00	25,162.10
General	<u>8,156.38</u>	<u>3,392.63</u>	<u>6,473.86</u>	<u>5,075.15</u>
<b>TOTALS</b>	<u><u>\$ 27,140.31</u></u>	<u><u>\$ 316,072.43</u></u>	<u><u>\$ 305,664.78</u></u>	<u><u>\$ 37,547.96</u></u>

EMBASSY CREEK ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 10905 SE Lake Boulevard, Cooper City, Florida 33026  
Principal: Robert Becker  
Bookkeeper: Denise Piaggio  
Payroll Processor: Terry Ficara

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 30,365.66
Investment:	
Treasurer's Pool Account	<u>5,000.00</u>
TOTAL	<u>\$ 35,365.66</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Embassy Creek Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**EMBASSY CREEK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 830.76	\$ -	\$ 79.15	\$ 751.61
Classes	2,415.49	185,573.56	181,370.44	6,618.61
Clubs	4,255.40	6,014.56	4,824.59	5,445.37
Departments	3,422.39	1,326.78	172.84	4,576.33
Trusts	10,611.03	147,904.38	147,718.60	10,796.81
General	<u>5,867.00</u>	<u>3,516.54</u>	<u>2,206.61</u>	<u>7,176.93</u>
<b>TOTALS</b>	<u><u>\$ 27,402.07</u></u>	<u><u>\$ 344,335.82</u></u>	<u><u>\$ 336,372.23</u></u>	<u><u>\$ 35,365.66</u></u>

ENDEAVOUR PRIMARY LEARNING CENTER  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 2701 NW 56<sup>th</sup> Avenue, Lauderhill, Florida 33313

Principal: Denise Lawrence

Bookkeeper: Linda Morrow - Business Support Center

Payroll Processors: Carla Mizell - Business Support Center (November 2015 – Current)  
Arlene Bartyzel - Business Support Center (August 2014- November 2015)  
Iris Connery (Through July 2014)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 2,976.19
TOTAL	<u>\$ 2,976.19</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Endeavour Primary Learning Center for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**ENDEAVOUR PRIMARY LEARNING CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 359.25	\$ 841.00	\$ 719.75	\$ 480.50
Clubs	614.31	747.73	468.90	893.14
Departments	554.73	6,059.49	6,036.95	577.27
Trusts	1,086.24	5,445.11	5,848.80	682.55
General	<u>598.64</u>	<u>603.73</u>	<u>859.64</u>	<u>342.73</u>
<b>TOTALS</b>	<u><u>\$ 3,213.17</u></u>	<u><u>\$ 13,697.06</u></u>	<u><u>\$ 13,934.04</u></u>	<u><u>\$ 2,976.19</u></u>



FOX TRAIL ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1250 Nob Hill Road, Davie, Florida 33324  
Principal: Lynn Burgess  
Bookkeeper: Cathy Shapiro  
Payroll Processor: Deborah Puma

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,566.41
 TOTAL	 <u>\$ 29,566.41</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Fox Trail Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**FOX TRAIL ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 2,495.06	\$ 1,904.00	\$ 2,212.92	\$ 2,186.14
Classes	2,106.88	50,561.00	50,933.82	1,734.06
Clubs	4,513.53	6,045.01	5,124.54	5,434.00
Departments	7,947.96	16,597.19	10,994.84	13,550.31
Trusts	9,817.75	182,137.87	186,911.11	5,044.51
General	<u>3,836.55</u>	<u>1,687.38</u>	<u>3,906.54</u>	<u>1,617.39</u>
<b>TOTALS</b>	<u><u>\$ 30,717.73</u></u>	<u><u>\$ 258,932.45</u></u>	<u><u>\$ 260,083.77</u></u>	<u><u>\$ 29,566.41</u></u>

GLADES MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 16700 SW 48<sup>th</sup> Court, Miramar, Florida 33027

Principals: Ricardo Santana (December 2015 – Current)  
Patricia Hague - Interim (October 2015 – December 2015)  
Krista Herrera (July 2004 – October 2015)

Bookkeeper: Lisa Bailey - Business Support Center

Payroll Processor: Veronica Smith

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Bank of America	\$ 109,537.85
 TOTAL	 <u>\$ 109,537.85</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Glades Middle School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# GLADES MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,242.75	\$ 9,567.98	\$ 10,242.67	\$ 568.06
Music	9,699.65	34,702.46	31,362.76	13,039.35
Classes	4,875.59	117,155.25	114,672.48	7,358.36
Clubs	37,593.58	28,877.29	23,627.98	42,842.89
Departments	10,528.37	312.59	46.65	10,794.31
Trusts	11,920.20	175,020.17	168,653.77	18,286.60
General	<u>20,304.73</u>	<u>6,086.69</u>	<u>9,743.14</u>	<u>16,648.28</u>
<b>TOTALS</b>	<u><u>\$ 96,164.87</u></u>	<u><u>\$ 371,722.43</u></u>	<u><u>\$ 358,349.45</u></u>	<u><u>\$ 109,537.85</u></u>

HALLANDALE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 900 SW 8th Street, Hallandale Beach, Florida 33009

Principal: Leena Itty

Bookkeepers: Danette Viso - Business Support Center (September 2013- Current)  
Angela Garcia (July 2013 – August 2013)

Payroll Processor: Kathy Wernecke

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 44,903.74	\$ 87,474.47
TOTAL	<u>\$ 44,903.74</u>	<u>\$ 87,474.47</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Hallandale Elementary School for the 2013-14 and 2014-15 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2013-14 and 2014-15 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**HALLANDALE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,035.60	\$ 16,029.75	\$ 12,792.41	\$ 5,272.94
Clubs	1,255.75	1,714.02	2,208.13	761.64
Departments	4,236.84	20,096.27	19,394.53	4,938.58
Trusts	0.00	209,215.28	181,813.75	27,401.53
General	<u>2,307.51</u>	<u>7,078.65</u>	<u>2,857.11</u>	<u>6,529.05</u>
<b>TOTALS</b>	<u><u>\$ 9,835.70</u></u>	<u><u>\$ 254,133.97</u></u>	<u><u>\$ 219,065.93</u></u>	<u><u>\$ 44,903.74</u></u>

**HALLANDALE ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,272.94	\$ 40,872.00	\$ 39,889.15	\$ 6,255.79
Clubs	761.64	2,183.99	1,869.14	1,076.49
Departments	4,938.58	15,705.89	9,824.07	10,820.40
Trusts	27,401.53	281,868.91	279,264.12	30,006.32
General	<u>6,529.05</u>	<u>49,123.62</u>	<u>16,337.20</u>	<u>39,315.47</u>
<b>TOTALS</b>	<u><u>\$ 44,903.74</u></u>	<u><u>\$ 389,754.41</u></u>	<u><u>\$ 347,183.68</u></u>	<u><u>\$ 87,474.47</u></u>

HOLLYWOOD HILLS ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 3501 Taft Street, Hollywood, Florida 33021

Principal: John Fossas (October 2015 – Current)  
Gigi Rivera (July 2015 – October 2015)  
Vered Roberts ( July 2011 – July 2015)

Bookkeepers: Kim Bergmann - Business Support Center (July 2015 - Current)  
Laurie Curfman – Business Support Center (July 2012 - July 2015)

Payroll Processors: Yavonga L. Brownlee-Freeman (October 2015 - Current)  
Kathleen O'Brien (July 2014 - July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 28,390.02
 TOTAL	 <u>\$ 28,390.02</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Hollywood Hills Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.



# HOLLYWOOD HILLS ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,185.53	\$ 48,974.76	\$ 49,486.16	\$ 674.13
Clubs	3,179.91	5,038.97	4,427.63	3,791.25
Departments	768.15	870.44	1,009.30	629.29
Trusts	9,028.19	404,217.71	404,727.93	8,517.97
General	<u>13,481.07</u>	<u>8,325.06</u>	<u>7,028.75</u>	<u>14,777.38</u>
<b>TOTALS</b>	<u><u>\$ 27,642.85</u></u>	<u><u>\$ 467,426.94</u></u>	<u><u>\$ 466,679.77</u></u>	<u><u>\$ 28,390.02</u></u>

McNICOL MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1602 S. 27<sup>th</sup> Avenue, Hollywood, Florida 33020

Principals: Melissa M. Gurreonero (February 2014 – Current)  
Horace Hamm (June 2009 -- February 2014)

Bookkeepers: Kim Bergmann -- Business Support Center (November 2014 - Current)  
Lisa Bailey -- Business Support Center (October 2012 -- November 2014)

Payroll Processors: Krystal Morman (June 2015 -- Current)  
Lawanda Henderson (July 2009 -- March 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 9,738.96	\$ 14,842.16
Investment:		
Treasurer's Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 29,738.96</u>	<u>\$ 34,842.16</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of McNicol Middle School for the 2013-14 and 2014-15 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2013-14 and 2014-15 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**McNICOL MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,263.51	\$ 2,415.00	\$ 1,994.51	\$ 1,684.00
Music	970.89	-	970.89	-
Classes	2,723.48	57,954.00	57,687.56	2,989.92
Clubs	7,001.64	10,068.03	10,418.13	6,651.54
Departments	1,365.42	92.89	-	1,458.31
Trusts	12,938.30	84,410.82	84,599.52	12,749.60
General	<u>5,252.35</u>	<u>3,619.50</u>	<u>4,666.26</u>	<u>4,205.59</u>
<b>TOTALS</b>	<u><u>\$ 31,515.59</u></u>	<u><u>\$ 158,560.24</u></u>	<u><u>\$ 160,336.87</u></u>	<u><u>\$ 29,738.96</u></u>

# McNICOL MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,684.00	\$ 1,364.00	\$ 2,959.76	\$ 88.24
Classes	2,989.92	48,141.35	50,408.09	723.18
Clubs	6,651.54	24,988.62	20,303.83	11,336.33
Departments	1,458.31	1,157.11	1,071.09	1,544.33
Trusts	12,749.60	145,801.39	142,676.76	15,874.23
General	<u>4,205.59</u>	<u>9,314.51</u>	<u>8,244.25</u>	<u>5,275.85</u>
<b>TOTALS</b>	<u><u>\$ 29,738.96</u></u>	<u><u>\$ 230,766.98</u></u>	<u><u>\$ 225,663.78</u></u>	<u><u>\$ 34,842.16</u></u>

PANTHER RUN ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 801 NW 172<sup>nd</sup> Avenue, Pembroke Pines, Florida 33029  
Principal: Elaine Saef  
Bookkeeper: Angella Jardine  
Payroll Processor: Danielle Austin

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 35,496.56
Investment:	
Treasurer's Pool Account	<u>8,000.00</u>
 TOTAL	 <u>\$ 43,496.56</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Panther Run Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**PANTHER RUN ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 28.63	\$ -	\$ 28.63	\$ -
Classes	4,865.14	26,146.50	28,518.59	2,493.05
Clubs	543.38	2,158.13	2,126.66	574.85
Departments	1,449.69	323.23	29.61	1,743.31
Trusts	19,259.66	61,103.24	68,162.52	12,200.38
General	<u>25,875.94</u>	<u>5,070.05</u>	<u>4,461.02</u>	<u>26,484.97</u>
<b>TOTALS</b>	<u><u>\$ 52,022.44</u></u>	<u><u>\$ 94,801.15</u></u>	<u><u>\$ 103,327.03</u></u>	<u><u>\$ 43,496.56</u></u>

PARK LAKES ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2013-2014 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 3925 State Road 7, Lauderdale Lakes, Florida 33319

Principal: Orinthia Dias

Bookkeepers: Kim Bergmann – Business Support Center (November 2014 – Current)  
Eleanor McCoy – Business Support Center (August 2014 –November 2014)  
Maria Rengifo – Business Support Center (July 2013 – August 2014)

Payroll Processor: Joycelyn Foster

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 11,333.94	\$ 9,409.58
TOTAL	<u>\$ 11,333.94</u>	<u>\$ 9,409.58</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Park Lakes Elementary School for the 2013-14 and 2014-15 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2013-14 and 2014-15 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**PARK LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,325.15	\$ 28,722.13	\$ 28,487.93	\$ 1,559.35
Clubs	430.52	1,494.43	1,082.74	842.21
Departments	808.86	9,956.33	10,514.29	250.90
Trusts	3,602.18	27,585.06	26,997.41	4,189.83
General	<u>2,343.92</u>	<u>5,794.52</u>	<u>3,646.79</u>	<u>4,491.65</u>
<b>TOTALS</b>	<u><u>\$ 8,510.63</u></u>	<u><u>\$ 73,552.47</u></u>	<u><u>\$ 70,729.16</u></u>	<u><u>\$ 11,333.94</u></u>



**PARK LAKES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,559.35	\$ 36,385.44	\$ 36,135.60	\$ 1,809.19
Clubs	842.21	1,312.21	1,248.36	906.06
Departments	250.90	11,143.60	10,632.66	761.84
Trusts	4,189.83	32,224.76	32,359.29	4,055.30
General	<u>4,491.65</u>	<u>3,941.36</u>	<u>6,555.82</u>	<u>1,877.19</u>
<b>TOTALS</b>	<u><u>\$ 11,333.94</u></u>	<u><u>\$ 85,007.37</u></u>	<u><u>\$ 86,931.73</u></u>	<u><u>\$ 9,409.58</u></u>

PIPER HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 8000 NW 44<sup>th</sup> Street, Sunrise, Florida 33351  
Principal: Mr. Angel Gomez  
Bookkeeper: Ranie Sanichara  
Payroll Processor: Roni Berger

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 171,516.50
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 251,516.50</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Piper High School for the 2014-2015 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-2015 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# PIPER HIGH SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 45.68	\$ 56,127.87	\$ 44,655.53	\$ 11,518.02
Music	3,101.21	50,271.05	50,204.78	3,167.48
Classes	13,904.12	101,914.19	100,253.89	15,564.42
Clubs	74,386.61	193,314.58	195,471.76	72,229.43
Departments	12,300.51	5,257.30	2,907.50	14,650.31
Trusts	20,270.91	123,719.26	119,682.75	24,307.42
General	<u>76,115.48</u>	<u>61,863.54</u>	<u>27,899.60</u>	<u>110,079.42</u>
<b>TOTALS</b>	<u>\$ 200,124.52</u>	<u>\$ 592,467.79</u>	<u>\$ 541,075.81</u>	<u>\$ 251,516.50</u>

POMPAÑO BEACH MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 310 NE 6<sup>th</sup> Street, Pompano Beach, Florida 33060  
Principal: Sonja Braziel  
Bookkeeper: Olivia Vans  
Payroll Processors: Jannette Thompson-Irwin and Olivia Vans

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 19,688.29
TOTAL	<u>\$ 19,688.29</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pompano Beach Middle School for the 2014-2015 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-2015 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**POMPANO BEACH MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,564.05	\$ 14,334.99	\$ 13,817.49	\$ 2,081.55
Classes	203.94	11,360.00	11,243.00	320.94
Clubs	13,096.56	14,682.41	18,846.85	8,932.12
Departments	8,183.36	4,751.86	9,174.85	3,760.37
Trusts	3,194.34	88,204.86	87,657.91	3,741.29
General	<u>3,568.69</u>	<u>2,185.73</u>	<u>4,902.40</u>	<u>852.02</u>
<b>TOTALS</b>	<u><u>\$ 29,810.94</u></u>	<u><u>\$ 135,519.85</u></u>	<u><u>\$ 145,642.50</u></u>	<u><u>\$ 19,688.29</u></u>

QUIET WATERS ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 4150 West Hillsboro Boulevard, Deerfield Beach, Florida 33442

Principals: Geoffrey Henning (April 2015 - Current)  
Lori McConaughy (November 2005 - March 2015)

Bookkeepers: Pamela Hunter – Business Support Center (July 2015 - Current)  
David Franklin – Business Support Center (July 2013 - June 2015)

Payroll Processor: Cathy Blankenship

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/15</u>
Checking Account – Wells Fargo	\$ 74,997.07
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 84,997.07</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Quiet Waters Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# **QUIET WATERS ELEMENTARY SCHOOL**

## **STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 668.37	\$ 48,675.50	\$ 48,967.85	\$ 376.02
Clubs	1,225.82	3,063.41	2,746.94	1,542.29
Departments	1,320.21	1,404.00	736.66	1,987.55
Trusts	26,048.59	527,790.95	507,505.13	46,334.41
General	<u>29,269.02</u>	<u>9,660.31</u>	<u>4,172.53</u>	<u>34,756.80</u>
<b>TOTALS</b>	<u><u>\$ 58,532.01</u></u>	<u><u>\$ 590,594.17</u></u>	<u><u>\$ 564,129.11</u></u>	<u><u>\$ 84,997.07</u></u>

SANDERS PARK ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 800 NW 16 Street, Pompano Beach, Florida 33060  
Principal: Rhonda Parris  
Bookkeeper: Wilma Brooks  
Payroll Processor: Camille Ferguson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 2,548.54
 TOTAL	 \$ 2,548.54

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Sanders Park Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.



**SANDERS PARK ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 569.64	\$ 6,276.58	\$ 6,115.45	\$ 730.77
Clubs	356.32	3,183.89	3,189.83	350.38
Departments	222.11	1,510.31	1,664.47	67.95
Trusts	100.00	58,478.54	57,978.54	600.00
General	<u>2,014.76</u>	<u>2,325.44</u>	<u>3,540.76</u>	<u>799.44</u>
<b>TOTALS</b>	<u><u>\$ 3,262.83</u></u>	<u><u>\$ 71,774.76</u></u>	<u><u>\$ 72,489.05</u></u>	<u><u>\$ 2,548.54</u></u>

SILVER RIDGE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 9100 SW 36 Street, Davie, Florida 33328  
Principal: Saemone Hollingsworth Luis  
Bookkeeper: Charlene Walbroehl  
Payroll Processor: Lucille Duchinsky

CASH AND INVESTMENT SUMMARY

Cash Account:

6/30/15

Checking Account—Wells Fargo

\$ 76,949.37

TOTAL

\$ 76,949.37

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Silver Ridge Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**SILVER RIDGE ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 0.00	\$ 0.02	\$ 0.00	\$ 0.02
Classes	811.45	64,972.86	62,115.19	3,669.12
Clubs	4,527.17	10,463.55	9,050.70	5,940.02
Departments	31.50	3,519.49	3,086.55	464.44
Trusts	65,076.07	925,952.23	931,537.24	59,491.06
General	<u>22,963.89</u>	<u>64,461.07</u>	<u>80,040.25</u>	<u>7,384.71</u>
<b>TOTALS</b>	<u><u>\$ 93,410.08</u></u>	<u><u>\$ 1,069,369.22</u></u>	<u><u>\$ 1,085,829.93</u></u>	<u><u>\$ 76,949.37</u></u>

SILVER TRAIL MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 18300 Sheridan Street, Pembroke Pines, Florida 33331  
Principal: Stephen Frazier  
Bookkeeper: Danette Viso – Business Support Center  
Payroll Processor: Jeanette Capullo

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 141,521.22
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
TOTAL	<u>\$ 216,521.22</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Silver Trail Middle School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# SILVER TRAIL MIDDLE SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10,558.24	\$ 3,707.75	\$ 6,481.75	\$ 7,784.24
Music	-	20,544.90	20,544.90	-
Classes	794.92	152,553.66	151,569.47	1,779.11
Clubs	59,059.63	60,332.83	50,829.76	68,562.70
Departments	8,307.41	13,176.99	11,617.51	9,866.89
Trusts	34,046.36	188,450.94	123,467.94	99,029.36
General	<u>24,289.55</u>	<u>8,199.93</u>	<u>2,990.56</u>	<u>29,498.92</u>
<b>TOTALS</b>	<u><u>\$ 137,056.11</u></u>	<u><u>\$ 446,967.00</u></u>	<u><u>\$ 367,501.89</u></u>	<u><u>\$ 216,521.22</u></u>

STRANAHAN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2014-15 FISCAL YEAR  
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1800 SW 5<sup>th</sup> Place, Fort Lauderdale, Florida 33312

Principal: Deborah Owens

Bookkeepers: Kenneth Stone -- (July 2015 - Current)  
Alicia Mercado -- (July 2014 - June 2015)

Payroll Processor: Olga Sifonte

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/15</u>
Checking Account -- Wells Fargo	\$ 22,599.36
Investment:	
Treasurer's Pool Account	<u>166,000.00</u>
TOTAL	<u>\$ 188,599.36</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Stranahan High School for the 2014-2015 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2014-2015 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

# STRANAHAN HIGH SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,533.02	\$ 38,063.15	\$ 37,378.64	\$ 3,217.53
Music	15,717.32	17,357.28	9,331.73	23,742.87
Classes	8,478.07	83,626.39	83,101.44	9,003.02
Clubs	105,551.86	169,621.36	178,374.28	96,798.94
Departments	12,220.54	4,826.65	2,520.87	14,526.32
Trusts	24,663.13	43,497.52	43,795.51	24,365.14
General	<u>27,569.41</u>	<u>14,192.93</u>	<u>24,816.80</u>	<u>16,945.54</u>
<b>TOTALS</b>	<u><u>\$ 196,733.35</u></u>	<u><u>\$ 371,185.28</u></u>	<u><u>\$ 379,319.27</u></u>	<u><u>\$ 188,599.36</u></u>

**SECTION II:**  
**Audit Reports (with Exceptions)**



EAGLE RIDGE ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 2013-14 AND 2014-15 FISCAL YEARS  
JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 11500 Westview Drive, Coral Springs, Florida 33067

Principal: Marina Rashid

Bookkeeper: David Franklin - Business Support Center

Payroll Processors: Teresa Basilone (October 2015 – Current)  
Christine Bradford (September 2013 to September 2015)  
Sandra Stachura (July 2007 to August 2013)

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account–Wells Fargo	\$ 27,428.51	\$ 73,868.30
Investment:		
Treasurer's Pool Account	<u>35,000.00</u>	<u>35,000.00</u>
TOTAL	<u>\$ 62,428.51</u>	<u>\$ 108,868.30</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Eagle Ridge Elementary School for the 2013-14 and 2014-15 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2013-14 and 2014-15 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Our review of payroll records supporting the school's wage and salary expenditures disclosed that seven employees of the school's 2015 Summer Camp were not paid in accordance with the time recorded on the Summer Camp employees' time sheets. The largest overpayment involved a Substitute Teacher working as a Certified Child Care Monitor who was paid for 109.75 hours in excess of actual work time documented, at \$12 per hour, for a total overpayment of \$1,317. Six other Child Care Monitors were paid for 59.75, 44.75, 23.25, 10, 9.75, and 7 hours in excess of documented work time, at rates of \$8.05, \$10, or \$12. One Child Care Monitor II was paid for 5 hours at the Overtime Premium rate due to the over-reported hours of work. Over the ten-week period, the excess wages totaled approximately \$2,650.

We observed that, for many of the workdays in question, the payroll processor first entered the correct hours worked in the SAP payroll system, in agreement with the Summer Camp's sign-in, sign-out sheets, but subsequently over-wrote the correct SAP entries with incorrect entries, inflating the number of work hours reported.

For the July 6 through July 10, 2015 work week, the payroll processor first entered incorrect, inflated hours for three of the Summer Camp employees, but corrected the time reported in SAP to agree with the sign-in, sign-out sheets by the end of the payroll period, after the auditor began examining the payroll records.

The payroll processor admitted to inflating work hours of three of the employees, and resigned after being asked to explain the time entry irregularities. The school's Principal requested a Broward District Schools Police Department investigation, and contacted the Payroll Department to initiate recovery of the overpayments from the employees.

We also noted:

- a. For the payroll period from May 25 to June 2, 2015, in six instances, the work date entered in the SAP payroll system did not accurately record the date worked, although the total work hours entered for the pay period were correct, and no overpayment occurred.
- b. Two Summer Camp employees were not paid for time worked on June 19, 2015. This was corrected at the auditor's request.
- c. A Facilities Serviceperson was not charged eight hours of vacation time for one absence documented on the sign-in, sign-out timesheet. This was corrected at the auditor's request.
- d. The Facilities Servicepersons' sign-in sheet for one week was pre-printed with the wrong dates.

Business Practice Bulletin PR-100 Payroll and Time Entry states "Accurate compensation requires synchronization and collaboration between the location and District departments. The employee, Payroll Contact, HR Action Processor, Principal/Director, the Payroll Department and the Human Resources Departments all play an integral role in accurately processing payment for or to employees. Documentation and approval of all payroll data including, but not limited to time cards, timesheets, Vacation/Leave Request forms, overtime and compensatory time forms, Temporary Duty Assignment forms (TDAs) and all related payroll reports is required." Business Practice Bulletin PR-100 also states "If an employee has been overpaid, a Payroll Notification - Adjustment of Wages/Deletion of Hours Form must be completed by the Payroll Contact as soon as the overpayment is identified in the system."

We recommend the Principal follow-up to ensure the overpayments are recovered. We also recommend a staff member, other than the payroll processor, reconcile the documentation supporting payroll time reporting to SAP payroll records on Monday of each week, after the payroll correction window closes.

We would like to commend the Before and After School Child Care Department for providing schools with a timekeeping program which accurately documents time worked by employees of school-operated Before and After Care programs and Summer Camps.

**EAGLE RIDGE ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2013 - 2014**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 215.59	\$ -	\$ -	\$ 215.59
Classes	1,770.01	28,117.13	26,608.63	3,278.51
Clubs	6,007.21	12,435.34	13,735.34	4,707.21
Departments	1,261.19	771.97	644.18	1,388.98
Trusts	13,321.67	398,632.89	385,524.71	26,429.85
General	<u>25,301.33</u>	<u>7,992.14</u>	<u>6,885.10</u>	<u>26,408.37</u>
<b>TOTALS</b>	<u><u>\$ 47,877.00</u></u>	<u><u>\$ 447,949.47</u></u>	<u><u>\$ 433,397.96</u></u>	<u><u>\$ 62,428.51</u></u>

**EAGLE RIDGE ELEMENTARY SCHOOL**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2014 - 2015**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 215.59	\$ -	\$ -	\$ 215.59
Classes	3,278.51	51,092.00	51,705.62	2,664.89
Clubs	4,707.21	12,361.05	12,286.12	4,782.14
Departments	1,388.98	983.68	17.00	2,355.66
Trusts	26,429.85	541,166.09	485,705.74	81,890.20
General	<u>26,408.37</u>	<u>10,372.52</u>	<u>19,821.07</u>	<u>16,959.82</u>
<b>TOTALS</b>	<u><u>\$ 62,428.51</u></u>	<u><u>\$ 615,975.34</u></u>	<u><u>\$ 569,535.55</u></u>	<u><u>\$ 108,868.30</u></u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY

Valerie S. Wanza, Ph.D.  
Chief Officer

Telephone: 754-321-3838

Facsimile: 754-321-3886

November 20, 2015

TO: Patrick O. Reilly  
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.  
Chief School Performance & Accountability Officer

SUBJECT: **INTERNAL ACCOUNTS AUDIT RESPONSE –  
EAGLE RIDGE ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2013-14 and 2014-15 internal account audits for Eagle Ridge Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability has worked with the school to accomplish the following:

- The school's administration and before and after school employees received training from the district office on 11/12/15.
- The school's administration participated in an orientation session with the Business Support Center (BSC). Effective 11/23/15, payroll will be processed through the BSC.

While the payroll processing functions are moving to the BSC, the Office of School Performance & Accountability will provide the following support and oversight to assist the school in this area:

- The payroll processor from the Office of School Performance & Accountability will work with the site-based BSC liaison to establish processes and procedures that are consistent with Business Practice Bulletin PR-100, *Payroll and Time Entry*. A quarterly monitoring schedule will be implemented.
- The cadre director will review the school's progress in this area during his regularly scheduled school visits.
- Another school that has demonstrated accuracy and efficiency in this area will be identified to work with this principal to share best practices as well.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business processes that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/IC:ca

cc: Irene Cejka, School Performance & Accountability Director  
Marina S. Rashid, Principal, Eagle Ridge Elementary School

The School Board of Broward County, Florida  
Marina Sanchez-Rashid, Principal  
EAGLE RIDGE ELEMENTARY SCHOOL  
11500 Westview Drive  
Coral Springs, Florida 33076  
Phone 754-322-6300 FAX 754-322-6340

November 9, 2015

TO: Dr. Valerie Wanza, Chief School Performance and Accountability  
FROM: Marina Sanchez-Rashid, Principal  
SUBJECT: Audit Report on Internal Accounts – Fiscal Years 2013-14 and 2014-15

In response to the Audit report on Internal Accounts – Fiscal Year 2013-14 and 2014-15, corrective measures have been implemented to improve the monitoring of payroll records at Eagle Ridge Elementary.

- This audit took place over the summer of 2015. As soon as I became aware via a phone call from the Audit Department on Thursday, September 10, 2015 I began to fine comb through the BASCC Summer Camp time sheets, ZTIM reports, etc. Although the original call inquired about one Summer Camp employee's payroll; after my investigation I became aware that several other camp employees had been overpaid as well.
- I spoke to the employees and got written statements.
- I requested an investigation by SBBC Police.
- I made all the necessary arrangements to recuperate the money that was overpaid and this has been done successfully.
- Both the Payroll Processor and the BASCC Camp employee resigned.

I have taken the following steps to monitor and improve our payroll procedures at Eagle Ridge:

- Running of ZTIM reports on a regular basis to compare to sign in sheets from PDMS.
- Running ZEarnings and overtime reports for each paid period.
- Spot checking for "odd amounts" in retro column of ZEarnings report on a regular basis.
- Running CADO reports to check for any changes.

- Attend trainings conducted by District BASCC for Eagle Ridge Administration and BASCC personnel, conducted at Eagle Ridge Elementary to make sure that we are provided with the necessary training and resources to accurately document time worked by BASCC and Summer Camp employees.
- Our BSC will be handling our payroll effective in November, 2015 after an initial informational meeting with Eagle Ridge faculty and staff.

We have collaborated with the management staff from the Office of the Chief Auditor in an effort to continue our improvement in this area. I would also like to ensure you that in all the years that I have been principal my school has always had and maintained exception-free audits. Although I listed the most important measures that I will implement to make sure that our payroll is accurate, I do welcome any other recommendations that you may have for us.

Thank you for your continued support.

Cc: Mrs. Irene Cejka, Cadre Director