

INTERNAL AUDIT REPORT

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



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District



To be presented to the:

**Audit Committee on
September 8, 2016**

**The School Board of Broward County, Florida on
October 5, 2016**

By

The Office of the Chief Auditor



Broward County Public Schools

The School Board of Broward County, Florida

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SE 3rd AVENUE • FORT LAUDERDALE, FLORIDA 33301 • TEL 754-321-2400 • FAX 754-321-2719

Office of the Chief Auditor
Patrick Reilly, Chief Auditor
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August 29, 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 ten (10) 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 ten (10) 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
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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 ten (10) schools in this report complied with prescribed policies and procedures. This report contained no audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the ten (10) 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:

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

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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.

SECTION I:
Audit Reports (with No Exceptions)

ATLANTIC TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 4700 Coconut Creek Parkway, Coconut Creek, FL 33063
Principal: Robert B. Crawford
Bookkeeper: Marie L. Adams
Payroll Processors: Susan Duffy, Karen Blakley,
Tiffany Bernhardt, and Jamie Enlow

CASH AND INVESTMENT SUMMARY

| | |
|--|----------------------|
| | <u>6/30/15</u> |
| Cash Account: | |
| Checking Account – Regent Bank | \$ 90,172.37 |
| Investment: | |
| Money Market Savings Account – Regent Bank | <u>495,429.72</u> |
| TOTAL | <u>\$ 585,602.09</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Atlantic Technical College 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.

ATLANTIC TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|------------------------|----------------------------|----------------------------|
| Classes | \$ 18,869.77 | \$ 43,578.28 | \$ 47,573.32 | \$ 14,874.73 |
| Clubs | 31,276.04 | 266,347.72 | 254,723.56 | 42,900.20 |
| Departments | 2,807.87 | 2,651.31 | 3,514.35 | 1,944.83 |
| Trusts | 105,564.71 | 4,738,717.45 | 4,744,130.83 | 100,151.33 |
| General | <u>407,944.17</u> | <u>543,744.36</u> | <u>525,957.53</u> | <u>425,731.00</u> |
| TOTALS | <u>\$ 566,462.56</u> | <u>\$ 5,595,039.12</u> | <u>\$ 5,575,899.59</u> | <u>\$ 585,602.09</u> |

COLLINS ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1050 Northwest Second Street, Dania Beach, Florida 33004

Principals: Dr. Tracy Jackson (July 2015 - Current)
 Lincoln B. Pasteur (July 2006 - June 2015)

Bookkeeper: Geneva Randall

Payroll Processor: Stephanie Jordan

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> | <u>6/30/16</u> |
|-----------------------------------|--------------------|--------------------|
| Cash Account: | | |
| Checking Account–Wells Fargo Bank | \$ 5,594.97 | \$ 9,353.68 |
| TOTAL | <u>\$ 5,594.97</u> | <u>\$ 9,353.68</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Collins Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 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.

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Classes | \$ 2,142.59 | \$ 2,405.00 | \$ 4,184.50 | \$ 363.09 |
| Clubs | 349.49 | 1,049.51 | 658.70 | 740.30 |
| Departments | 727.17 | 2,781.20 | 2,777.20 | 731.17 |
| Trusts | 1,350.88 | 15,672.67 | 14,429.57 | 2,593.98 |
| General | <u>706.89</u> | <u>1,403.55</u> | <u>944.01</u> | <u>1,166.43</u> |
| TOTALS | <u>\$ 5,277.02</u> | <u>\$ 23,311.93</u> | <u>\$ 22,993.98</u> | <u>\$ 5,594.97</u> |

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------------|----------------------------|----------------------------|
| Classes | \$ 363.09 | \$ 2,111.50 | \$ 2,064.60 | \$ 409.99 |
| Clubs | 740.30 | 1,951.50 | 2,059.03 | 632.77 |
| Departments | 731.17 | 3,158.82 | 3,230.74 | 659.25 |
| Trusts | 2,593.98 | 20,110.00 | 15,855.01 | 6,848.97 |
| General | <u>1,166.43</u> | <u>936.95</u> | <u>1,300.68</u> | <u>802.70</u> |
| TOTALS | <u>\$ 5,594.97</u> | <u>\$ 28,268.77</u> | <u>\$ 24,510.06</u> | <u>\$ 9,353.68</u> |

COMMUNITY SCHOOLS SOUTH
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1300 SW 32 Court, Fort Lauderdale, Florida 33315
Principal: Carletha B. Shaw
Bookkeeper: Betsy Clinger
Payroll Processor: Barbara Davis

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> |
|------------------------------|-----------------------------|
| Cash Account: | |
| Checking Account–Wells Fargo | \$ 67,130.47 |
| Investment: | |
| Treasurer’s Pool Account | <u>325,000.00</u> |
| TOTAL | <u>\$ 392,130.47</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Community Schools South 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.

COMMUNITY SCHOOLS SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|
| Clubs | \$ 247.40 | \$ 566.77 | \$ 68.43 | \$ 745.74 |
| Trusts | 365,782.31 | 1,271,880.94 | 1,293,941.51 | 343,721.74 |
| General | <u>54,772.86</u> | <u>5,307.87</u> | <u>12,417.74</u> | <u>47,662.99</u> |
| TOTALS | <u><u>\$ 420,802.57</u></u> | <u><u>\$ 1,277,755.58</u></u> | <u><u>\$ 1,306,427.68</u></u> | <u><u>\$ 392,130.47</u></u> |

CORAL GLADES HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065
Principal: Steven Carruth
Bookkeeper: Jacquelyn A. Bell
Payroll Processors: Christy Maynard – (July 2015 - Current)
 Lynn Dwiggin – (July 2012 - June 2015)

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> | <u>6/30/16</u> |
|-----------------------------------|-----------------------------|-----------------------------|
| Cash Account: | | |
| Checking Account–Wells Fargo Bank | \$ 76,153.18 | \$ 120,080.58 |
| Investment: | | |
| Treasurer’s Pool Account | <u>60,000.00</u> | <u>60,000.00</u> |
| TOTAL | <u>\$ 136,153.18</u> | <u>\$ 180,080.58</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coral Glades High School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 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.

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics | \$ 752.70 | \$ 51,930.18 | \$ 50,967.78 | \$ 1,715.10 |
| Music | 1,656.03 | 50,619.26 | 51,486.21 | 789.08 |
| Classes | 9,763.18 | 93,629.03 | 89,974.99 | 13,417.22 |
| Clubs | 70,735.08 | 476,565.35 | 481,887.29 | 65,413.14 |
| Departments | 25,879.08 | 85,750.53 | 83,495.29 | 28,134.32 |
| Trusts | 21,194.70 | 50,186.81 | 50,121.85 | 21,259.66 |
| General | <u>17,317.97</u> | <u>35,139.85</u> | <u>47,033.16</u> | <u>5,424.66</u> |
| TOTALS | <u>\$ 147,298.74</u> | <u>\$ 843,821.01</u> | <u>\$ 854,966.57</u> | <u>\$ 136,153.18</u> |

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics | \$ 1,715.10 | \$ 42,296.83 | \$ 43,206.55 | \$ 805.38 |
| Music | 789.08 | 54,136.66 | 53,071.79 | 1,853.95 |
| Classes | 13,417.22 | 89,386.95 | 90,268.32 | 12,535.85 |
| Clubs | 65,413.14 | 496,651.58 | 464,890.40 | 97,174.32 |
| Departments | 28,134.32 | 49,857.08 | 53,782.19 | 24,209.21 |
| Trusts | 21,259.66 | 58,537.12 | 48,891.49 | 30,905.29 |
| General | <u>5,424.66</u> | <u>36,161.78</u> | <u>28,989.86</u> | <u>12,596.58</u> |
| TOTALS | <u>\$ 136,153.18</u> | <u>\$ 827,028.00</u> | <u>\$ 783,100.60</u> | <u>\$ 180,080.58</u> |

CORAL SPRINGS HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 7201 West Sample Road, Coral Springs, Florida 33065

Principal: Susan Leon

Bookkeepers: Eleanor McCoy – Business Support Center (October 2014 - Current)
 Zuwania Smith (August 2014 - September 2014)

Payroll Processors: Sandra Geliga - (July 2015 - Current)
 Carla Thonsgard - (July 2014 - June 2015)

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> | <u>6/30/16</u> |
|-----------------------------------|-----------------------------|-----------------------------|
| Cash Account: | | |
| Checking Account–Wells Fargo Bank | \$ 171,876.97 | \$ 187,459.90 |
| Investment: | | |
| Treasurer’s Pool Account | <u>180,000.00</u> | <u>180,000.00</u> |
| TOTAL | <u>\$ 351,876.97</u> | <u>\$ 367,459.90</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coral Springs High School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 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.

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|------------------------|----------------------------|----------------------------|
| Athletics | \$ 6,186.46 | \$ 70,922.73 | \$ 74,423.34 | \$ 2,685.85 |
| Music | 9,344.09 | 58,776.01 | 59,488.56 | 8,631.54 |
| Classes | 31,537.36 | 135,191.60 | 135,033.44 | 31,695.52 |
| Clubs | 91,789.32 | 350,196.43 | 314,157.71 | 127,828.04 |
| Departments | 11,218.71 | 23,419.72 | 18,739.51 | 15,898.92 |
| Trusts | 105,234.63 | 376,717.29 | 382,707.16 | 99,244.76 |
| General | 66,777.38 | 15,530.96 | 16,416.00 | 65,892.34 |
| TOTALS | \$ 322,087.95 | \$ 1,030,754.74 | \$ 1,000,965.72 | \$ 351,876.97 |

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|------------------------|----------------------------|----------------------------|
| Athletics | \$ 2,685.85 | \$ 134,996.39 | \$ 115,750.93 | \$ 21,931.31 |
| Music | 8,631.54 | 53,110.78 | 51,553.32 | 10,189.00 |
| Classes | 31,695.52 | 132,615.93 | 135,191.34 | 29,120.11 |
| Clubs | 127,828.04 | 387,907.56 | 377,541.62 | 138,193.98 |
| Departments | 15,898.92 | 27,080.61 | 30,371.53 | 12,608.00 |
| Trusts | 99,244.76 | 340,741.29 | 341,797.64 | 98,188.41 |
| General | 65,892.34 | 7,037.81 | 15,701.06 | 57,229.09 |
| TOTALS | \$ 351,876.97 | \$ 1,083,490.37 | \$ 1,067,907.44 | \$ 367,459.90 |

NORTHEAST HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 700 NE 56th Street, Oakland Park, Florida 33334
Principal: Anthony Valachovic
Bookkeeper: Anita Nieves – Business Support Center (July 2014 - Current)
Payroll Processor: Shirley Neal

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> | <u>6/30/16</u> |
|-----------------------------------|----------------------|----------------------|
| Cash Account: | | |
| Checking Account–Wells Fargo Bank | \$ 34,487.79 | \$ 64,462.21 |
| Investment: | | |
| Treasurer’s Pool Account | <u>85,000.00</u> | <u>85,000.00</u> |
| TOTAL | <u>\$ 119,487.79</u> | <u>\$ 149,462.21</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Northeast High School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 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.

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics | \$ - | \$ 31,963.30 | \$ 31,963.30 | \$ - |
| Music | 1,395.79 | 5,306.86 | 3,507.85 | 3,194.80 |
| Classes | 14,799.38 | 122,978.03 | 123,232.61 | 14,544.80 |
| Clubs | 56,071.61 | 141,858.34 | 135,457.89 | 62,472.06 |
| Departments | 4,663.79 | 4,384.20 | 2,977.83 | 6,070.16 |
| Trusts | 19,058.19 | 41,036.26 | 32,936.26 | 27,158.19 |
| General | <u>9,831.66</u> | <u>22,962.28</u> | <u>26,746.16</u> | <u>6,047.78</u> |
| TOTALS | <u><u>\$ 105,820.42</u></u> | <u><u>\$ 370,489.27</u></u> | <u><u>\$ 356,821.90</u></u> | <u><u>\$ 119,487.79</u></u> |

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics | \$ - | \$ 66,677.86 | \$ 63,001.75 | \$ 3,676.11 |
| Music | 3,194.80 | 10,859.24 | 13,984.60 | 69.44 |
| Classes | 14,544.80 | 115,965.26 | 118,158.03 | 12,352.03 |
| Clubs | 62,472.06 | 132,677.64 | 117,752.85 | 77,396.85 |
| Departments | 6,070.16 | 6,192.55 | 4,651.09 | 7,611.62 |
| Trusts | 27,158.19 | 98,358.96 | 84,867.46 | 40,649.69 |
| General | <u>6,047.78</u> | <u>4,369.31</u> | <u>2,710.62</u> | <u>7,706.47</u> |
| TOTALS | <u><u>\$ 119,487.79</u></u> | <u><u>\$ 435,100.82</u></u> | <u><u>\$ 405,126.40</u></u> | <u><u>\$ 149,462.21</u></u> |

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

PROFILE OF THE SCHOOL

Address: 6901 NW 16th Street, Plantation, Florida 33313
Principal: Alona DiPaolo
Bookkeeper: Robin Sabourin
Payroll Processor: Mari Anne McDonnell

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> |
|-------------------------------------|--------------------------|
| Cash Account: | |
| Checking Account – Wells Fargo Bank | \$ 111,305.25 |
| Investment: | |
| Treasurer’s Pool Account | <u>80,000.00</u> |
| TOTAL | <u>\$ 191,305.25</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Plantation High 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.

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------|----------------------------|----------------------------|
| Athletics | \$ - | \$ 36,157.96 | \$ 36,157.96 | \$ - |
| Music | 1,227.29 | 5,375.50 | 5,650.60 | 952.19 |
| Classes | 26,917.59 | 103,133.07 | 103,066.17 | 26,984.49 |
| Clubs | 58,081.41 | 264,016.40 | 255,516.57 | 66,581.24 |
| Departments | 8,703.44 | 17,919.49 | 18,067.40 | 8,555.53 |
| Trusts | 41,920.16 | 115,247.13 | 106,607.09 | 50,560.20 |
| General | <u>32,244.20</u> | <u>44,235.89</u> | <u>38,808.49</u> | <u>37,671.60</u> |
| TOTALS | <u>\$ 169,094.09</u> | <u>\$ 586,085.44</u> | <u>\$ 563,874.28</u> | <u>\$ 191,305.25</u> |

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

PROFILE OF THE SCHOOL

Address: 6600 West Sunrise Boulevard, Plantation, Florida 33313

Principal: Dr. Sherri Wilson (July 2015 - Current)

Principal during Audit Period: Patricia Hague (July 2008 - June 2015)

Bookkeeper: Michelle Allen - Business Support Center (July 2014 - Current)

Payroll Processor: Juliann Vitale

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> |
|-------------------------------------|----------------------------|
| Cash Account: | |
| Checking Account – Wells Fargo Bank | \$ 16,358.44 |
| Investment: | |
| Treasurer’s Pool Account | <u>20,000.00</u> |
| TOTAL | <u>\$ 36,358.44</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Plantation 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.

PLANTATION MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Athletics | \$ 183.11 | \$ 2,146.00 | \$ 1,608.83 | \$ 720.28 |
| Music | 1,378.72 | 3,599.21 | 1,913.65 | 3,064.28 |
| Classes | 782.56 | 11,198.50 | 11,750.35 | 230.71 |
| Clubs | 7,187.39 | 10,713.10 | 10,363.96 | 7,536.53 |
| Departments | 4,340.51 | 714.20 | - | 5,054.71 |
| Trusts | 21,255.98 | 51,837.75 | 65,820.40 | 7,273.33 |
| General | <u>11,015.72</u> | <u>2,292.31</u> | <u>829.43</u> | <u>12,478.60</u> |
| TOTALS | <u>\$ 46,143.99</u> | <u>\$ 82,501.07</u> | <u>\$ 92,286.62</u> | <u>\$ 36,358.44</u> |

SOUTH BROWARD HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-2016 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1901 North Federal Highway, Hollywood, Florida 33020
Principal: Olayemi Awofadeju
Bookkeeper: Marvlette McCloud
Payroll Processor: LaShune Rabb

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> | <u>6/30/16</u> |
|-----------------------------------|----------------------|----------------------|
| Cash Account: | | |
| Checking Account–Wells Fargo Bank | \$ 132,601.50 | \$ 99,499.27 |
| Investment: | | |
| Treasurer’s Pool Account | <u>50,000.00</u> | <u>50,000.00</u> |
| TOTAL | <u>\$ 182,601.50</u> | <u>\$ 149,499.27</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of South Broward High School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 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.

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics | \$ - | \$ 55,624.66 | \$ 37,129.13 | \$ 18,495.53 |
| Music | 447.58 | 15,659.16 | 14,773.06 | 1,333.68 |
| Classes | 12,957.71 | 84,320.79 | 91,110.15 | 6,168.35 |
| Clubs | 66,277.80 | 254,906.08 | 241,022.71 | 80,161.17 |
| Departments | 6,885.40 | 12,830.22 | 9,216.69 | 10,498.93 |
| Trusts | 53,445.47 | 199,924.88 | 205,441.03 | 47,929.32 |
| General | <u>22,704.66</u> | <u>72,292.15</u> | <u>76,982.29</u> | <u>18,014.52</u> |
| TOTALS | <u><u>\$ 162,718.62</u></u> | <u><u>\$ 695,557.94</u></u> | <u><u>\$ 675,675.06</u></u> | <u><u>\$ 182,601.50</u></u> |

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics | \$ 18,495.53 | \$ 38,442.77 | \$ 56,476.65 | \$ 461.65 |
| Music | 1,333.68 | 43,127.74 | 43,957.73 | 503.69 |
| Classes | 6,168.35 | 86,577.77 | 87,126.43 | 5,619.69 |
| Clubs | 80,161.17 | 270,544.04 | 271,358.24 | 79,346.97 |
| Departments | 10,498.93 | 12,449.14 | 4,826.97 | 18,121.10 |
| Trusts | 47,929.32 | 292,479.53 | 297,136.41 | 43,272.44 |
| General | <u>18,014.52</u> | <u>19,043.84</u> | <u>34,884.63</u> | <u>2,173.73</u> |
| TOTALS | <u><u>\$ 182,601.50</u></u> | <u><u>\$ 762,664.83</u></u> | <u><u>\$ 795,767.06</u></u> | <u><u>\$ 149,499.27</u></u> |

STONEMAN DOUGLAS HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076

Principal: Ty Thompson (July 2013 - Current)

Bookkeeper: Deborah Letter

Payroll Processors: Teresa Basilone (BB Payroll, June 2015 - Current)
 Patricia Wexler (AA Payroll, August 2015 - Current)
 Joan Bloom (February 2015 – June 2015)
 Felice Canamella (June 2013 - January 2015)

CASH AND INVESTMENT SUMMARY

| | <u>6/30/15</u> | <u>6/30/16</u> |
|-----------------------------------|-----------------------------|-----------------------------|
| Cash Account: | | |
| Checking Account–Wells Fargo Bank | \$ 126,174.41 | \$ 130,036.02 |
| Investment: | | |
| Treasurer’s Pool Account | <u>140,000.00</u> | <u>140,000.00</u> |
| TOTAL | <u>\$ 266,174.41</u> | <u>\$ 270,036.02</u> |

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Stoneman Douglas High School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 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.

STONEMAN DOUGLAS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|
| Athletics | \$ 16,504.93 | \$ 86,608.58 | \$ 103,113.51 | \$ - |
| Music | 7,102.56 | 75,321.25 | 72,377.74 | 10,046.07 |
| Classes | 14,351.98 | 87,158.16 | 87,376.55 | 14,133.59 |
| Clubs | 148,902.22 | 728,912.67 | 738,661.46 | 139,153.43 |
| Departments | 15,455.89 | 35,358.92 | 43,291.54 | 7,523.27 |
| Trusts | 55,929.89 | 316,132.94 | 302,770.99 | 69,291.84 |
| General | <u>41,598.69</u> | <u>8,008.79</u> | <u>23,581.27</u> | <u>26,026.21</u> |
| TOTALS | <u>\$ 299,846.16</u> | <u>\$ 1,337,501.31</u> | <u>\$ 1,371,173.06</u> | <u>\$ 266,174.41</u> |

STONEMAN DOUGLAS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|------------------------|----------------------------|----------------------------|
| Athletics | \$ - | \$ 88,306.98 | \$ 88,306.98 | \$ - |
| Music | 10,046.07 | 113,510.47 | 114,362.07 | 9,194.47 |
| Classes | 14,133.59 | 121,281.70 | 118,153.23 | 17,262.06 |
| Clubs | 139,153.43 | 911,091.17 | 891,389.94 | 158,854.66 |
| Departments | 7,523.27 | 55,382.90 | 48,994.98 | 13,911.19 |
| Trusts | 69,291.84 | 299,969.95 | 310,949.64 | 58,312.15 |
| General | 26,026.21 | 13,071.23 | 26,595.95 | 12,501.49 |
| TOTALS | \$ 266,174.41 | \$ 1,602,614.40 | \$ 1,598,752.79 | \$ 270,036.02 |