

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
May 10, 2018**

**The School Board of Broward County, Florida on
June 12, 2018**

By

The Office of the Chief Auditor



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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor
Ann Conway, Task-Assigned Chief Auditor
www.browardschools.com

The School Board of Broward County, Florida

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Robert W. Runcie,
Superintendent of Schools

May 3, 2018

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 fourteen (14) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 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 fourteen (14) 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 thirteen (13) schools in this report complied with prescribed policies and procedures. The one (1) remaining school's report contained an audit exception.

In our opinion, the Statements of Changes in Fund Balances for the fourteen (14) 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,



Ann Conway, CPA
Task-Assigned Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Ann Conway
Hermine James

Audits Performed by:

Patrick Beauvoir
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-1.001, 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 2017-2018 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)

BAIR MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 9100 NW 21st Manor, Sunrise, Florida 33322

Principal: Dr. Keietta Givens (September 2016 - Current)
 James McDermott (July 2013-August 2016)

Bookkeepers: Rhonda Tribbey - Business Support Center (July 2017 - Current)
 Michelle Allen - Business Support Center (July 2014 - June 2017)

Payroll Processor: Patricia Moran

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,831.11	\$ 3,649.50
Investment:		
Treasurer’s Pool Account	20,000.00	20,000.00
TOTAL	\$ 31,831.11	\$ 23,649.50

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Bair Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

BAIR MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,039.59	\$ 10,305.50	\$ 8,982.97	\$ 6,362.12
Music	79.63	665.00	205.00	539.63
Classes	1,964.94	12,666.96	14,631.90	-
Clubs	10,734.02	3,775.04	6,570.47	7,938.59
Departments	1,990.39	1,009.58	1,322.85	1,677.12
Trusts	13,116.75	6,970.11	9,337.26	10,749.60
General	14,602.84	2,543.30	12,582.09	4,564.05
TOTALS	\$ 47,528.16	\$ 37,935.49	\$ 53,632.54	\$ 31,831.11

BAIR MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,362.12	\$ 4,512.00	\$ 6,451.82	\$ 4,422.30
Music	539.63	1,268.99	1,180.66	627.96
Classes	-	7,919.40	7,919.40	-
Clubs	7,938.59	3,899.58	3,004.35	8,833.82
Departments	1,677.12	588.42	696.48	1,569.06
Trusts	10,749.60	46,587.23	49,550.29	7,786.54
General	<u>4,564.05</u>	<u>1,216.01</u>	<u>5,370.24</u>	<u>409.82</u>
TOTALS	<u><u>\$ 31,831.11</u></u>	<u><u>\$ 65,991.63</u></u>	<u><u>\$ 74,173.24</u></u>	<u><u>\$ 23,649.50</u></u>

BOYD ANDERSON HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 3050 NW 41st Street, Lauderdale Lakes, Florida 33309

Principal: Dr. Angel Almanzar

Bookkeepers: Alicia Owens-Walden - Business Support Center (February 2017-Current)
Juanita Boggan (July 2011 - January 2017)

Payroll Processor: Lakesha Wyche

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 96,949.98
Investment:	
Treasurer’s Pool Account	<u>22,000.00</u>
 TOTAL	 <u>\$ 118,949.98</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Boyd Anderson High School for the 2016-17 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 2016-17 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.

BOYD ANDERSON HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 31,087.39	\$ 28,854.54	\$ 2,232.85
Music	687.09	7,467.86	6,166.96	1,987.99
Classes	15,901.45	35,333.54	40,064.98	11,170.01
Clubs	48,687.68	71,716.54	61,671.00	58,733.22
Departments	11,555.97	4,017.82	2,263.08	13,310.71
Trusts	18,060.79	84,288.78	82,011.44	20,338.13
General	<u>13,846.59</u>	<u>9,886.92</u>	<u>12,556.44</u>	<u>11,177.07</u>
TOTALS	<u><u>\$ 108,739.57</u></u>	<u><u>\$ 243,798.85</u></u>	<u><u>\$ 233,588.44</u></u>	<u><u>\$ 118,949.98</u></u>

BROWARD VIRTUAL SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1400 NW 44 Avenue, Coconut Creek, Florida 33066

Principal: Christopher McGuire

Bookkeepers: Debra Stainton (January 2018 - Current)
Regina Niskar (July 2009 - December 2017)

Payroll Processors: Debra Stainton (January 2018 - Current)
Regina Niskar (July 2009 - December 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 6,865.43</u>
TOTAL	<u>\$ 6,865.43</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Broward Virtual School for the 2016-17 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 2016-17 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)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 71.54	\$ 366.54	\$ 434.03	\$ 4.05
Clubs	1,389.23	3,058.92	2,708.02	1,740.13
Departments	554.81	1,138.00	821.03	871.78
Trusts	202.54	8,241.98	4,620.49	3,824.03
General	<u>840.15</u>	<u>706.83</u>	<u>1,121.54</u>	<u>425.44</u>
TOTALS	<u><u>\$ 3,058.27</u></u>	<u><u>\$ 13,512.27</u></u>	<u><u>\$ 9,705.11</u></u>	<u><u>\$ 6,865.43</u></u>

CORAL GLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065
Principal: Steven Carruth
Bookkeeper: Jacquelyn A. Bell
Payroll Processors: Christy Maynard – AA Payroll
Lynn Dwiggins – BB Payroll

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 135,349.16
Investment:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u>\$ 195,349.16</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Coral Glades High School for the 2016-17 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 statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2016-17 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.

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 805.38	\$ 59,360.12	\$ 48,309.74	\$ 11,855.76
Music	1,853.95	39,983.71	40,945.66	892.00
Classes	12,535.85	81,777.97	76,034.09	18,279.73
Clubs	97,174.32	421,874.96	416,353.08	102,696.20
Departments	24,209.21	50,219.61	56,970.33	17,458.49
Trusts	30,905.29	46,974.86	43,973.23	33,906.92
General	<u>12,596.58</u>	<u>17,896.33</u>	<u>20,232.85</u>	<u>10,260.06</u>
TOTALS	<u><u>\$ 180,080.58</u></u>	<u><u>\$ 718,087.56</u></u>	<u><u>\$ 702,818.98</u></u>	<u><u>\$ 195,349.16</u></u>

DEERFIELD BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 910 SW 15th Street, Deerfield Beach, Florida 33441

Principal: Jon Marlow

Bookkeepers: Kim Reid - Business Support Center (July 2017 – Present)
Amar Chand – Business Support Center (August 2016 – June 2017)
Eleanor McCoy – Business Support Center (August 2014 – July 2016)

Payroll Processor: Sue Costa

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 143,490.38
Investment:	
Treasurer’s Pool Account	<u>90,000.00</u>
TOTAL	<u>\$ 233,490.38</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Deerfield Beach High School for the 2016-17 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 2016-17 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 HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 207.99	\$ 121,476.87	\$ 121,354.78	\$ 330.08
Music	1,979.55	5,319.50	2,186.76	5,112.29
Classes	5,116.03	121,221.04	103,066.72	23,270.35
Clubs	84,016.48	239,848.60	241,519.56	82,345.52
Departments	20,803.09	23,353.95	10,571.66	33,585.38
Trusts	38,615.70	178,677.32	168,107.57	49,185.45
General	34,749.97	18,891.55	13,980.21	39,661.31
TOTALS	\$ 185,488.81	\$ 708,788.83	\$ 660,787.26	\$ 233,490.38

DILLARD 6-12 SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 2501 NW 11th Street, Fort Lauderdale, Florida 33311
Principal: Casandra D. Robinson
Bookkeeper: Kimberly Richardson - Business Support Center
Payroll Processor: Alicia Mercado - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Bank of America	\$ 101,122.46
Investment:	
Treasurer’s Pool Account	<u>30,000.00</u>
 TOTAL	 <u>\$ 131,122.46</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Dillard 6-12 School for the 2016-17 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 2016-17 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.

DILLARD 6-12 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 933.16	\$ 106,794.19	\$ 107,727.35	\$ -
Music	2,532.96	39,030.93	40,351.07	1,212.82
Classes	7,247.90	137,738.18	139,381.63	5,604.45
Clubs	79,659.65	262,880.04	271,656.53	70,883.16
Departments	19,377.84	69,095.09	67,145.64	21,327.29
Trusts	33,829.94	158,655.70	168,879.93	23,605.71
General	<u>3,320.23</u>	<u>19,738.69</u>	<u>14,569.89</u>	<u>8,489.03</u>
TOTALS	<u><u>\$ 146,901.68</u></u>	<u><u>\$ 793,932.82</u></u>	<u><u>\$ 809,712.04</u></u>	<u><u>\$ 131,122.46</u></u>

FORT LAUDERDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1600 NE 4th Avenue, Fort Lauderdale, Florida 33305

Principal: Priscilla Ribeiro

Bookkeeper: Denise Nonamaker (August 2017 – Current)
Denise Nonamaker – Business Support Center (July 2016 – July 2017)

Payroll Processors: Judith Jay - AA Payroll
Jessica Almeida - BB Payroll

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – SunTrust Bank	\$ 163,118.35
Investment:	
Treasurer’s Pool Account	<u>145,000.00</u>
TOTAL	<u>\$ 308,118.35</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Fort Lauderdale High School for the 2016-17 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 2016-17 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.

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9,933.68	\$ 82,874.71	\$ 87,450.95	\$ 5,357.44
Music	3,370.97	45,174.00	44,868.22	3,676.75
Classes	8,776.62	167,080.29	167,621.32	8,235.59
Clubs	84,080.21	292,828.34	256,334.58	120,573.97
Departments	10,736.05	10,422.81	6,400.37	14,758.49
Trusts	100,995.76	154,445.23	124,177.78	131,263.21
General	<u>34,293.41</u>	<u>5,192.85</u>	<u>15,233.36</u>	<u>24,252.90</u>
TOTALS	<u><u>\$ 252,186.70</u></u>	<u><u>\$ 758,018.23</u></u>	<u><u>\$ 702,086.58</u></u>	<u><u>\$ 308,118.35</u></u>

HALLANDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 720 NW Ninth Avenue, Hallandale Beach, Florida 33009

Principal: Mark Howard

Bookkeepers: Michelle Walker – Business Support Center (August 2017 – Current)
Anita Nieves – Business Support Center (July 2014 – July 2017)

Payroll Processor: Frinette Volquez

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,312.26
Investment:	
Treasurer’s Pool Account	<u>43,000.00</u>
 TOTAL	 <u>\$ 72,312.26</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Hallandale High School for the 2016-17 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 2016-17 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.

HALLANDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,565.35	\$ 59,345.51	\$ 64,910.86	\$ -
Music	47.58	80.00	40.00	87.58
Classes	5,995.95	106,485.27	106,249.77	6,231.45
Clubs	37,596.22	98,140.98	98,768.32	36,968.88
Departments	11,677.06	16,955.78	17,338.09	11,294.75
Trusts	11,082.27	134,906.65	130,429.74	15,559.18
General	4,062.65	15,504.72	17,396.95	2,170.42
TOTALS	\$ 76,027.08	\$ 431,418.91	\$ 435,133.73	\$ 72,312.26

J.P. TARAVELLA HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 10600 Riverside Drive, Coral Springs, Florida 33071
Principal: Dr. Jason Nault
Bookkeeper: Denise M. Daley
Payroll Processors: Anuradha Mahabir (July 2017 - Current)
Susan Baader (July 2007 - June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 38,199.53
Investment:	
Treasurer’s Pool Account	<u>100,000.00</u>
TOTAL	<u>\$ 138,199.53</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of J.P. Taravella High School for the 2016-17 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 2016-17 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.

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (45,267.60)	\$ 67,437.84	\$ 57,655.34	\$ (35,485.10)
Music	2,036.27	64,924.90	57,929.72	9,031.45
Classes	13,178.17	173,928.45	162,765.99	24,340.63
Clubs	94,703.33	773,967.49	765,933.42	102,737.40
Departments	8,167.28	78,418.55	82,074.92	4,510.91
Trusts	25,619.54	180,165.15	181,695.81	24,088.88
General	<u>9,370.19</u>	<u>30,272.95</u>	<u>30,667.78</u>	<u>8,975.36</u>
TOTALS	<u><u>\$ 107,807.18</u></u>	<u><u>\$ 1,369,115.33</u></u>	<u><u>\$ 1,338,722.98</u></u>	<u><u>\$ 138,199.53</u></u>

LAUDERDALE LAKES MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 3911 NW 30th Avenue, Lauderdale Lakes, Florida 33309

Principal: James Griffin

Bookkeepers: Lanetre Mosley - Business Support Center (August 2017 - Current)
 Denise Nonamaker - Business Support Center (July 2013 - July 2017)

Payroll Processor: Tracy-Ann Smith

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 12,888.31</u>	<u>\$ 17,354.49</u>
TOTAL	<u>\$ 12,888.31</u>	<u>\$ 17,354.49</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Lauderdale Lakes Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

LAUDERDALE LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 576.20	\$ -	\$ 405.00	\$ 171.20
Music	0.35	-	-	0.35
Classes	312.33	18,987.04	18,389.54	909.83
Clubs	1,288.34	17,337.76	17,052.35	1,573.75
Departments	3,355.26	558.03	1,239.09	2,674.20
Trusts	1,766.54	28,284.99	22,028.90	8,022.63
General	59.60	4,286.03	4,809.28	(463.65)
TOTALS	<u>\$ 7,358.62</u>	<u>\$ 69,453.85</u>	<u>\$ 63,924.16</u>	<u>\$ 12,888.31</u>

LAUDERDALE LAKES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 171.20	\$ 9,067.22	\$ 7,195.84	\$ 2,042.58
Music	0.35	2,872.98	2,282.53	590.80
Classes	909.83	3,859.81	4,029.84	739.80
Clubs	1,573.75	18,762.66	15,711.97	4,624.44
Departments	2,674.20	368.93	2,506.63	536.50
Trusts	8,022.63	42,559.10	43,103.18	7,478.55
General	<u>\$ (463.65)</u>	<u>3,095.83</u>	<u>1,290.36</u>	<u>1,341.82</u>
TOTALS	<u><u>\$ 12,888.31</u></u>	<u><u>\$ 80,586.53</u></u>	<u><u>\$ 76,120.35</u></u>	<u><u>\$ 17,354.49</u></u>

NORTHEAST HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 700 NE 56th Street, Oakland Park, Florida 33334

Principal: Anthony Valachovic

Bookkeepers: Muhammad Uppal - Business Support Center (July 2017 – Present)
Anita Nieves – Business Support Center (July 2014 – June 2017)

Payroll Processor: Teresa Lupo

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 45,489.86
Investment:	
Treasurer’s Pool Account	<u>85,000.00</u>
 TOTAL	 <u>\$ 130,489.86</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Northeast High School for the 2016-17 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 2016-17 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.

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,676.11	\$ 102,734.46	\$ 106,410.57	\$ -
Music	69.44	16,607.40	15,361.86	1,314.98
Classes	12,352.03	113,154.76	117,428.27	8,078.52
Clubs	77,396.85	119,645.61	120,351.35	76,691.11
Departments	7,611.62	2,591.79	2,199.71	8,003.70
Trusts	40,649.69	55,065.72	67,833.86	27,881.55
General	<u>7,706.47</u>	<u>9,832.90</u>	<u>9,019.37</u>	<u>8,520.00</u>
TOTALS	<u><u>\$ 149,462.21</u></u>	<u><u>\$ 419,632.64</u></u>	<u><u>\$ 438,604.99</u></u>	<u><u>\$ 130,489.86</u></u>

SOUTH BROWARD HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

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

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 122,786.06
Investment:	
Treasurer’s Pool Account	<u>50,000.00</u>
 TOTAL	 <u>\$ 172,786.06</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of South Broward High School for the 2016-17 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 2016-17 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.

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 461.65	\$ 75,978.76	\$ 76,240.41	\$ 200.00
Music	503.69	64,069.78	61,051.29	3,522.18
Classes	5,619.69	91,759.17	87,738.58	9,640.28
Clubs	79,346.97	253,800.02	239,871.89	93,275.10
Departments	18,121.10	16,749.66	18,165.46	16,705.30
Trusts	43,272.44	378,616.79	378,926.41	42,962.82
General	<u>2,173.73</u>	<u>24,504.15</u>	<u>20,197.50</u>	<u>6,480.38</u>
TOTALS	<u><u>\$ 149,499.27</u></u>	<u><u>\$ 905,478.33</u></u>	<u><u>\$ 882,191.54</u></u>	<u><u>\$ 172,786.06</u></u>

WESTERN HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1200 SW 136th Avenue, Davie, Florida 33325
Principal: Jimmy Arrojo
Bookkeeper: Nancy Munson
Payroll Processor: Julia Altschuler

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 225,749.58	\$ 255,235.98
Investment:		
Treasurer’s Pool Account	<u>135,000.00</u>	<u>135,000.00</u>
TOTAL	<u>\$ 360,749.58</u>	<u>\$ 390,235.98</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Western High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

WESTERN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 291.79	\$ 59,710.84	\$ 59,092.07	\$ 910.56
Music	780.70	8.00	-	788.70
Classes	38,708.18	178,093.61	188,931.65	27,870.14
Clubs	115,034.70	421,903.07	389,183.00	147,754.77
Departments	12,326.25	20,161.44	22,594.59	9,893.10
Trusts	96,864.50	267,108.86	243,864.66	120,108.70
General	<u>67,616.84</u>	<u>120,671.07</u>	<u>134,864.30</u>	<u>53,423.61</u>
TOTALS	<u><u>\$ 331,622.96</u></u>	<u><u>\$ 1,067,656.89</u></u>	<u><u>\$ 1,038,530.27</u></u>	<u><u>\$ 360,749.58</u></u>

WESTERN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 910.56	\$ 67,185.77	\$ 68,096.33	\$ -
Music	788.70	18,288.62	15,478.00	3,599.32
Classes	27,870.14	176,464.12	165,069.50	39,264.76
Clubs	147,754.77	482,371.62	463,962.45	166,163.94
Departments	9,893.10	22,221.44	22,440.99	9,673.55
Trusts	120,108.70	257,736.71	233,200.03	144,645.38
General	<u>53,423.61</u>	<u>45,502.65</u>	<u>72,037.23</u>	<u>26,889.03</u>
TOTALS	<u><u>\$ 360,749.58</u></u>	<u><u>\$ 1,069,770.93</u></u>	<u><u>\$ 1,040,284.53</u></u>	<u><u>\$ 390,235.98</u></u>

SECTION II:
Audit Reports (with Exceptions)

BLANCHE ELY HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1201 NW 6th Avenue, Pompano Beach, Florida 33060
Principal: Dr. Karlton O. Johnson
Bookkeeper: Cornet Brown
Payroll Processor: Tammy Rozier

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Bank of America	\$ 49,813.32	\$ 36,127.27
Investments:		
Certificate of Deposit – Wells Fargo Bank	25,000.00	25,000.00
Treasurer’s Pool Account	<u>70,000.00</u>	<u>70,000.00</u>
TOTAL	<u>\$ 144,813.32</u>	<u>\$ 131,127.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Blanche Ely High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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

Negative Account Balances

Our review of the school’s June 2017 Year-to-Date Report revealed a negative balance of (\$2,153.86) in the General Account (7025-0000) at year-end closing.

- a. At year-end closing in June 2016, \$22,926.13 was transferred from the General Account to clear negative balances in the Athletics, Class of 2015, Basketball-Varsity Girls, Drama Club, and Key Club Accounts. In August 2016, a total of \$448.37 was transferred back to the General Account from the Basketball-Varsity Girls Account and Key Club Account. The \$20,379.05, which was transferred into the Athletic Account to bring the account's closing balance up to zero, remained in the Athletic Account
- b. At year-end closing in June 2016, \$10,892 was transferred from the Class of 2016 Account to cover the negative balance in the Yearbook Account. This amount was transferred back to the Class of 2016 Account in August 2016.
- c. At year-end closing in June 2017, a total of \$31,378.38 was transferred from the General, Band, and Cheerleading-Varsity Accounts to cover negative balances in the Athletics, Basketball-Varsity Boys, Football-Varsity, Yearbook, and ROTC Accounts. \$15,659.10 was transferred from the receiving accounts back to the Band, Cheerleading-Varsity, and General Accounts in July 2017. The \$15,719.28, which was transferred into the Athletic Account to bring the account's closing balance up to zero, remained in the Athletic Account.
- d. As of March 27, 2018, the Yearbook Account had a negative balance of (\$21,940.74) and the Basketball Varsity Girls Account had a negative balance of (\$228.52).
- e. The General Account year-end account balance was \$17,850.75 in June 2015 and \$5,905.83 in June 2016, with a negative balance of (\$2,153.86) in June 2017. As of March 27, 2018, the balance in the General Account was \$1,406.48.

Account Number	Account Title	June 2016 Amount Transferred	August 2016 Amount Transferred	June 2017 Amount Transferred	July 2017 Amount Transferred	March 27, 2018 Account Balance
7025	General	\$ (22,926.13)	\$ 448.37	\$ (18,981.47)	\$ 3,262.10	\$ 1,406.48
2200	Band			\$ (6,199.00)	\$ 6,199.00	\$ 10,985.39
3035	Class of FY 16	\$ (10,892.15)	\$ 10,892.15			\$ -
4100	Cheerleading--Varsity			\$ (6,197.91)	\$ 6,198.00	\$ 2,130.14
1000	Athletics	\$ 20,379.05	\$ -	\$ 15,719.28	\$ -	\$ 10,140.11
3030	Class of FY 15	\$ 2,066.25	\$ -			\$ -
4010	Basketball-Varsity Boys			\$ 158.04	\$ (158.04)	\$ 27.02
4012	Basketball-Varsity Girls	\$ 434.98	\$ (434.98)			\$ (228.52)
4025	Football-Varsity			\$ 901.52	\$ (901.52)	\$ 8,289.87
4259	Drama Club	\$ 32.46				\$ -
4436	Key Club	\$ 13.39	\$ (13.39)			\$ 754.26
4882	Yearbook	\$ 10,892.15	\$ (10,892.15)	\$ 14,356.16	\$ (14,356.16)	\$ (21,940.74)
4890	ROTC			\$ 243.38	\$ (243.38)	\$ 267.05

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2017, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “Purchases from internal accounts shall not exceed the resources of the applicable student activity/project account, except for items acquired for resale or items authorized by district school board rules. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

We recommend the Principal review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the Bookkeeper, Athletic Director, and Yearbook Sponsor. Financial management best practices, including budgeting, should be implemented, so that Sponsors in charge of clubs and activities do not expend funds exceeding any organization’s revenues.

Yearbook

Our review of the school’s Yearbook activities for fiscal years 2016 and 2017 disclosed the following:

- a. The publication has not supported itself for the past five years.
- b. At year-end closing in June 2016, the Yearbook Account had a negative balance of (\$10,892.15) which was cleared by a transfer from the Class of 2016 Account. The funds were transferred back in August 2016.
- c. At year-end closing in June 2017, the Yearbook Account had a negative balance of (\$14,356.16) which was cleared by transfers from the General Account, the Band Account, and the Cheerleading-Varsity Account. The funds were transferred back in July 2017.
- d. As of March 27, 2018, the Yearbook Account had a negative balance of (\$21,940.74).
- e. Ninety-four (94) books remained unsold in 2016, and one hundred fifty-three (153) in 2017.

- f. Advertisements were not sold to offset the cost of the Yearbook.
- g. Twenty (20) books were listed as “Number of units not returned by students” on the 2017 Financial Report.
- h. An incomplete and unsigned Yearbook Questionnaire was provided to the auditor.

	Deficit in Yearbook Account at June 30	Increase in Size of Deficit During Fiscal Year	Total Paid to Yearbook Publisher	Picture Commissions Received in YB Account	Yearbook Ad Sales Received in Account	Yearbook Sales Received in Account
2013	\$ (3,504.50)	\$ (6,097.93)	\$ 13,434.16	\$ 2,966.23	\$ -	\$ 4,650.00
2014	\$ (5,476.08)	\$ (1,971.58)	\$ 16,310.00	\$ 7,896.42	\$ 400.00	\$ 6,140.00
2015	\$ (9,588.30)	\$ (4,112.22)	\$ 8,712.25	\$ 4,128.68	\$ 75.00	\$ 2,815.00
2016	\$ (10,892.15)	\$ (1,303.85)	\$ 14,378.98	\$ 2,840.00	\$ -	\$ 9,240.00
2017	\$ (14,356.16)	\$ (3,464.01)	\$ 15,381.93	\$ 6,114.92	\$ -	\$ 5,908.00
As of 3/27/18	\$ (21,940.74)		\$ 10,850.38	\$ 2,835.78	\$ -	\$ 370.00

We recommend the Principal review the requirements of School Board Policy 6207 Publications, and Standard Practice Bulletins I-305 Disbursements and I-405 Student Publications with the Bookkeeper and the Yearbook Sponsor, and implement procedures to ensure the Yearbook is a self-supporting publication. We recommend:

1. Developing a strategy for reducing the deficit, and meeting monthly to review the progress of this plan.
2. Generating additional funds through fundraisers and selling advertisements to replenish the Yearbook Account.
3. Conducting pre-sales of Yearbooks to better judge the quantity to be ordered.
4. Reducing the number of Yearbooks ordered from the publisher.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

BLANCHE ELY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,791.43	\$ 114,634.09	\$ 119,425.52	\$ -
Music	438.64	44,388.03	44,314.63	512.04
Classes	592.34	114,085.69	101,536.02	13,142.01
Clubs	78,647.90	172,880.27	182,204.34	69,323.83
Departments	23,386.47	4,621.13	12,410.18	15,597.42
Trusts	39,484.44	82,459.85	82,290.59	39,653.70
General	<u>18,529.24</u>	<u>30,518.54</u>	<u>42,463.46</u>	<u>6,584.32</u>
TOTALS	<u><u>\$ 165,870.46</u></u>	<u><u>\$ 563,587.60</u></u>	<u><u>\$ 584,644.74</u></u>	<u><u>\$ 144,813.32</u></u>

BLANCHE ELY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 77,380.31	\$ 77,380.31	\$ -
Music	512.04	77,012.74	73,330.41	4,194.37
Classes	13,142.01	108,688.33	117,626.45	4,203.89
Clubs	69,323.83	178,101.67	171,858.24	75,567.26
Departments	15,597.42	6,891.38	5,476.62	17,012.18
Trusts	39,653.70	66,810.61	74,160.88	32,303.43
General	<u>6,584.32</u>	<u>20,292.89</u>	<u>29,031.07</u>	<u>(2,153.86)</u>
TOTALS	<u><u>\$ 144,813.32</u></u>	<u><u>\$ 535,177.93</u></u>	<u><u>\$ 548,863.98</u></u>	<u><u>\$ 131,127.27</u></u>

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

Valerie S. Wanza, Ph.D.
Chief Officer

Phone: 754-321-3838

Facsimile: 754-321-3886

DATE: April 25, 2018

TO: Ann Conway
Task- Assigned Chief Auditor

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

SUBJECT: **INTERNAL ACCOUNTS AUDIT RESPONSE-FISCAL YEARS 2016 & 2017
BLANCHE ELY HIGH SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FYS 2016 & 2017 for Blanche Ely High School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will review the Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the principal. He will work with the principal to establish and monitor school procedures that are consistent with expectations of this Business Practice Bulletin to eliminate expenditures that exceed the cash resources available in the Internal Accounts.
- The cadre director will work with the principal to schedule training relating to school fundraising procedures, clubs and organizations and all related business practice bulletins for the principal, administrators in charge of athletics and activities, all athletic coaches and all academic/club sponsors prior to May 31, 2018. Documentation of the training activities will be kept on file at the school and made available upon request.
- The cadre director will include a review of the newly adopted school procedures in his regularly scheduled site visits with the principal and provide appropriate recommendations for improvement.

The Office of School Performance & Accountability recognizes the seriousness of these audit findings. We will work with the school to develop, implement and monitor sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/AS: mag

Cc: Alan Strauss, School Performance & Accountability Director
Dr. Karlton Johnson, Blanche Ely High School, Principal
Nell Johnson, Business Support Center Director



BLANCHE ELY HIGH SCHOOL
Karlton O. Johnson, Ph.D., Principal
1201 North West 6th Avenue
Pompano Beach, FL 33060
754-322-0950 Telephone
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<http://blancheely.browardschools.com>

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

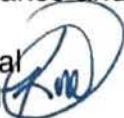
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Robert W. Runcie
Superintendent of Schools

April 17, 2018

To: Alan Strauss, Cadre Director
Office of School Performance and Accountability (OSPA)

From: Karlton Johnson, Principal
Blanche Ely High School 

**Subject: INTERNAL ACCOUNTS AUDIT RESPONSE
FISCAL YEAR 2016 AND 2017**

In response to the Fiscal Years 2016 and 2017 Audit Exceptions, there were two (2) findings: 1) Negative balance in General Accounts at the end of year closing, and 2) Yearbook Account.

1) Negative Account Balances

Corrective Action:

- All Internal Accounts have been dramatically impacted by the loss of vending machine commissions (approximately \$15,000 per year since 2015). Moving forward, we will ensure to adhere to the Standard Practice Bulletins.
- I will closely monitor all expenditure requests. All future expenditure requests will require my prior approval.

- Bookkeeper will verify that expenditures not exceed the available balance in the account unless purchasing fundraising items (and this will done with caution).
- In May of 2018, I will meet with the Bookkeeper, all Coaches and Club Sponsors to once again review and reiterate best practices and procedures per Standard Practice Bulletin I-203 Classes, Clubs, and Departments.

2) Yearbook Account

Corrective Action:

- Per my directive, the Bookkeeper requested and received confirmation from the yearbook vendor to reduce this year's order of 251 books to 101.
- The previous years' yearbooks will be posted for sale on the school's website and will be marketed to the Blanche Ely Alumni Association in an effort to generate funds to assist in reducing the negative balance in the Yearbook Account.
- I will meet with Yearbook Sponsor and Bookkeeper to strategize fundraisers as well as advertisement sales to Class Seniors and Business Partners, in an effort to replenish the Yearbook Account.
- I will meet regularly with Bookkeeper and Yearbook Sponsor to ensure that progress is being made in reducing the deficit in the Yearbook Account.
- At my last meeting with the Yearbook/Senior Class Sponsor we have 5 individual yearbooks sold and 100 senior packages sold. Total books sold to date is 105.

cc: Dr. Valerie Wanza
Nell Johnson
David Sabra
Ann Conway