

**INTERNAL AUDIT REPORT**

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



**To be presented to the:**

**Audit Committee on  
November 16, 2017**

**The School Board of Broward County, Florida on  
December 5, 2017**

**By**

**The Office of the Chief Auditor**



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*Superintendent of Schools*

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**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

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Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
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**The School Board of  
Broward County, Florida**

Abby M. Freedman, Chair  
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Robert W. Runcie  
Superintendent of Schools

November 9, 2017

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 the ten (10) schools in this report complied with prescribed policies and procedures.

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:

Patrick Beauvoir  
Ceci Guerrero  
Joy Hipolito  
Hermine James  
David Sabra  
Meredith Filcman

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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 2016-2017 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)**



COCONUT CREEK 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: 1400 NW 44<sup>th</sup> Avenue, Coconut Creek, Florida 33066  
Principal: Scott Fiske  
Bookkeeper: Regina Van Wie  
Payroll Processor: Melissa Alford

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 22,175.96	\$ 24,401.63
Investment:		
Treasurer’s Pool Account	<u>40,000.00</u>	<u>40,000.00</u>
<b>TOTAL</b>	<b><u>\$ 62,175.96</u></b>	<b><u>\$ 64,401.63</u></b>

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

**COCONUT CREEK HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 35,607.34	\$ 35,607.34	\$ -
Music	733.85	8,741.00	7,399.74	2,075.11
Classes	12,434.55	58,722.10	60,711.24	10,445.41
Clubs	20,322.67	76,179.96	68,998.50	27,504.13
Departments	1,576.45	3,055.79	2,000.85	2,631.39
Trusts	12,932.92	45,362.49	42,719.74	15,575.67
General	<u>7,734.34</u>	<u>6,951.23</u>	<u>10,741.32</u>	<u>3,944.25</u>
<b>TOTALS</b>	<u><u>\$ 55,734.78</u></u>	<u><u>\$ 234,619.91</u></u>	<u><u>\$ 228,178.73</u></u>	<u><u>\$ 62,175.96</u></u>

**COCONUT CREEK HIGH SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 28,860.98	\$ 28,860.98	\$ -
Music	2,075.11	9,628.30	10,103.96	1,599.45
Classes	10,445.41	41,110.87	45,295.48	6,260.80
Clubs	27,504.13	97,338.65	93,210.65	31,632.13
Departments	2,631.39	12,222.35	11,023.63	3,830.11
Trusts	15,575.67	38,410.62	37,751.75	16,234.54
General	<u>3,944.25</u>	<u>7,139.19</u>	<u>6,238.84</u>	<u>4,844.60</u>
<b>TOTALS</b>	<u><u>\$ 62,175.96</u></u>	<u><u>\$ 234,710.96</u></u>	<u><u>\$ 232,485.29</u></u>	<u><u>\$ 64,401.63</u></u>

COLLEGE ACADEMY AT BROWARD COLLEGE  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 3501 SW Davie Road, Davie, Florida 33314

Principal: Deborah Davey

Bookkeeper: Deyanira Quintero-Lewis

Payroll Processors: Veronica Whitsett (January 2017 – Current)  
 Pamela Curtis (July 2015 – December 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>15,195.63</u>	\$ <u>21,082.12</u>
<b>TOTAL</b>	<b>\$ <u>15,195.63</u></b>	<b>\$ <u>21,082.12</u></b>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of College Academy at Broward College 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.

**COLLEGE ACADEMY AT BROWARD COLLEGE**  
**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**  
**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 10,975.42	\$ 34,169.47	\$ 32,052.12	\$ 13,092.77
Departments	868.22	21,860.74	21,878.06	850.90
Trusts	(25.40)	3,296.74	3,021.89	249.45
General	1,291.74	262.81	552.04	1,002.51
<b>TOTALS</b>	<b>\$ 13,109.98</b>	<b>\$ 59,589.76</b>	<b>\$ 57,504.11</b>	<b>\$ 15,195.63</b>

**COLLEGE ACADEMY AT BROWARD COLLEGE**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 13,092.77	\$ 50,715.13	\$ 45,758.47	\$ 18,049.43
Departments	850.90	4,437.50	4,211.61	1,076.79
Trusts	249.45	3,813.71	4,063.16	-
General	<u>1,002.51</u>	<u>1,478.57</u>	<u>525.18</u>	<u>1,955.90</u>
<b>TOTALS</b>	<u><u>\$ 15,195.63</u></u>	<u><u>\$ 60,444.91</u></u>	<u><u>\$ 54,558.42</u></u>	<u><u>\$ 21,082.12</u></u>

HOLLYWOOD HILLS 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: 5400 Stirling Road, Hollywood, Florida 33021  
Principal: Lourdes Gonzalez  
Bookkeeper: Sharon Jackson  
Payroll Processor: Lela Lynch

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 45,283.98	\$ 57,431.79
Investment:		
Treasurer’s Pool Account	<u>56,000.00</u>	<u>56,000.00</u>
<b>TOTAL</b>	<b><u>\$ 101,283.98</u></b>	<b><u>\$ 113,431.79</u></b>

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

**HOLLYWOOD HILLS HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 886.15	\$ 52,721.52	\$ 53,607.67	\$ -
Music	285.74	8,387.69	7,419.69	1,253.74
Classes	8,812.13	66,538.35	63,339.49	12,010.99
Clubs	47,205.23	124,609.18	124,665.01	47,149.40
Departments	9,476.20	6,514.20	9,127.79	6,862.61
Trusts	30,181.64	63,596.78	65,941.68	27,836.74
General	<u>9,485.87</u>	<u>5,590.63</u>	<u>8,906.00</u>	<u>6,170.50</u>
<b>TOTALS</b>	<u><u>\$ 106,332.96</u></u>	<u><u>\$ 327,958.35</u></u>	<u><u>\$ 333,007.33</u></u>	<u><u>\$ 101,283.98</u></u>



**HOLLYWOOD HILLS HIGH SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 28,560.84	\$ 28,556.84	\$ 4.00
Music	1,253.74	9,638.00	10,564.48	327.26
Classes	12,010.99	67,493.85	69,903.70	9,601.14
Clubs	47,149.40	125,892.75	116,470.21	56,571.94
Departments	6,862.61	7,339.26	5,886.35	8,315.52
Trusts	27,836.74	84,563.24	81,156.17	31,243.81
General	<u>6,170.50</u>	<u>7,526.40</u>	<u>6,328.78</u>	<u>7,368.12</u>
<b>TOTALS</b>	<u><u>\$ 101,283.98</u></u>	<u><u>\$ 331,014.34</u></u>	<u><u>\$ 318,866.53</u></u>	<u><u>\$ 113,431.79</u></u>

JAMES S. RICKARDS 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: 6000 NE 9<sup>th</sup> Avenue, Oakland Park, Florida 33334  
Principal: Washington Collado  
Bookkeeper: Susanne Winebrenner  
Payroll Processor: Kathy Breitenkam

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 11,069.12	\$ 22,837.10
Investment:		
Treasurer’s Pool Account	10,000.00	10,000.00
<b>TOTAL</b>	<b>\$ 21,069.12</b>	<b>\$ 32,837.10</b>

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

**JAMES S. RICKARDS MIDDLE SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,069.51	\$ 7,361.57	\$ 7,881.21	\$ 1,549.87
Music	3,011.85	3,273.00	5,593.52	691.33
Classes	12.00	2,000.00	1,729.94	282.06
Clubs	8,822.19	15,762.60	17,953.18	6,631.61
Departments	7,725.33	1,109.39	2,020.49	6,814.23
Trusts	4,377.21	75,455.71	76,511.36	3,321.56
General	2,805.09	1,913.47	2,940.10	1,778.46
<b>TOTALS</b>	<b>\$ 28,823.18</b>	<b>\$ 106,875.74</b>	<b>\$ 114,629.80</b>	<b>\$ 21,069.12</b>

**JAMES S. RICKARDS MIDDLE SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,549.87	\$ 8,093.44	\$ 6,363.02	\$ 3,280.29
Music	691.33	3,104.74	3,796.07	-
Classes	282.06	1,946.34	1,946.34	282.06
Clubs	6,631.61	21,703.18	14,081.15	14,253.64
Departments	6,814.23	1,484.03	3,815.15	4,483.11
Trusts	3,321.56	60,844.32	55,653.49	8,512.39
General	<u>1,778.46</u>	<u>3,224.19</u>	<u>2,977.04</u>	<u>2,025.61</u>
<b>TOTALS</b>	<u><u>\$ 21,069.12</u></u>	<u><u>\$ 100,400.24</u></u>	<u><u>\$ 88,632.26</u></u>	<u><u>\$ 32,837.10</u></u>

LAUDERHILL 6-12 SCHOOL  
 AUDIT REPORT  
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS  
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1901 NW 49<sup>th</sup> Avenue, Lauderhill, Florida 33313

Principal: Dr. Ryan Reardon

Bookkeepers: Muhammad Uppal - Business Support Center (August 2017 – Current)  
 Denise Nonamaker - Business Support Center (July 2015 – July 2017)

Payroll Processor: Leticia Mercado

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,837.56	\$ 19,746.66
<b>TOTAL</b>	<u>\$ 17,837.56</u>	<u>\$ 19,746.66</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lauderhill 6-12 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.

**LAUDERHILL 6-12 SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,574.34	\$ 5,082.25	\$ 5,446.00	\$ 1,210.59
Classes	1,549.00	7,930.81	8,410.81	1,069.00
Clubs	3,097.40	18,076.43	17,356.48	3,817.35
Departments	161.97	967.33	604.46	524.84
Trusts	7,062.74	35,347.66	32,128.43	10,281.97
General	1,330.50	3,491.84	3,888.53	933.81
<b>TOTALS</b>	<b>\$ 14,775.95</b>	<b>\$ 70,896.32</b>	<b>\$ 67,834.71</b>	<b>\$ 17,837.56</b>

**LAUDERHILL 6-12 SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,210.59	\$ 3,138.50	\$ 2,910.14	\$ 1,438.95
Classes	1,069.00	33,078.76	30,647.72	3,500.04
Clubs	3,817.35	11,005.01	9,993.17	4,829.19
Departments	524.84	947.09	-	1,471.93
Trusts	10,281.97	31,260.92	33,313.92	8,228.97
General	933.81	2,793.04	3,449.27	277.58
<b>TOTALS</b>	<b>\$ 17,837.56</b>	<b>\$ 82,223.32</b>	<b>\$ 80,314.22</b>	<b>\$ 19,746.66</b>

POMPANO BEACH HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2015-16 FISCAL YEAR  
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 600 NE 13<sup>th</sup> Avenue, Pompano Beach, Florida 33060

Principal: Hudson Thomas

Bookkeeper: Judy Lefort

Payroll Processors: Mary Morden (July 2017 – Current)  
Lynn Verlinde (July 2010 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 261,316.16</u>
 TOTAL	 <u><u>\$ 261,316.16</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pompano Beach High School for the 2015-16 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 2015-16 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.



**POMPANO BEACH HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 199.07	\$ 54,636.88	\$ 46,223.39	\$ 8,612.56
Music	34.79	1,194.00	500.97	727.82
Classes	9,104.38	121,141.39	116,881.93	13,363.84
Clubs	65,099.44	690,231.91	638,053.23	117,278.12
Departments	13,324.51	12,694.95	4,989.75	21,029.71
Trusts	108,431.41	338,014.53	357,986.87	88,459.07
General	<u>8,719.49</u>	<u>18,284.50</u>	<u>15,158.95</u>	<u>11,845.04</u>
<b>TOTALS</b>	<u><u>\$ 204,913.09</u></u>	<u><u>\$ 1,236,198.16</u></u>	<u><u>\$ 1,179,795.09</u></u>	<u><u>\$ 261,316.16</u></u>

POMPANO BEACH 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: 310 NE 6<sup>th</sup> Street., Pompano Beach, Florida 33060

Principal: Sonja Braziel

Bookkeepers: Kimberly Reid - Business Support Center (July 2016 - Current)  
 Olivia Vans (July 2015 - June 2016)

Payroll Processors: Elaine Palumbo (July 2017 – Current)  
 Jannette Thompson-Irwin (July 2015 – June 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 18,872.98</u>	<u>\$ 17,715.48</u>
<b>TOTAL</b>	<u><u>\$ 18,872.98</u></u>	<u><u>\$ 17,715.48</u></u>

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

**POMPANO BEACH MIDDLE SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 2,081.55	\$ 9,410.54	\$ 7,209.80	\$ 4,282.29
Classes	320.94	7,346.88	7,158.29	509.53
Clubs	8,932.12	15,637.20	20,715.93	3,853.39
Departments	3,760.37	4,843.37	5,601.74	3,002.00
Trusts	3,741.29	80,920.24	81,876.55	2,784.98
General	<u>852.02</u>	<u>19,306.53</u>	<u>15,717.76</u>	<u>4,440.79</u>
<b>TOTALS</b>	<u>\$ 19,688.29</u>	<u>\$ 137,464.76</u>	<u>\$ 138,280.07</u>	<u>\$ 18,872.98</u>

**POMPANO BEACH MIDDLE SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,282.29	\$ 8,846.28	\$ 10,256.72	\$ 2,871.85
Classes	509.53	22,988.42	23,458.22	39.73
Clubs	3,853.39	12,189.06	12,586.47	3,455.98
Departments	3,002.00	4,525.16	2,129.65	5,397.51
Trusts	2,784.98	56,508.15	56,140.52	3,152.61
General	<u>4,440.79</u>	<u>1,716.66</u>	<u>3,359.65</u>	<u>2,797.80</u>
<b>TOTALS</b>	<u>\$ 18,872.98</u>	<u>\$ 106,773.73</u>	<u>\$ 107,931.23</u>	<u>\$ 17,715.48</u>

SEMINOLE 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: 6200 SW 16<sup>th</sup> Street, Plantation, Florida 33317

Principal: Kathryn Marlow

Bookkeepers: Maria Rengifo - Business Support Center (July 2016-Current)  
 Rhonda Tribbey - Business Support Center (July 2015 – June 2016)

Payroll Processors: Maureen Brodie (February 2016-Current)  
 Sophia Weinstein (July 2015-January 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 47,954.86	\$ 44,932.25
<b>TOTAL</b>	<b><u>\$ 47,954.86</u></b>	<b><u>\$ 44,932.25</u></b>

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

**SEMINOLE MIDDLE SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,780.07	\$ 1,874.00	\$ 4,212.81	\$ 3,441.26
Music	1,657.82	9,869.00	9,376.95	2,149.87
Classes	214.26	68,137.00	68,095.22	256.04
Clubs	11,103.88	109,486.83	104,397.76	16,192.95
Departments	4,202.92	1,232.81	-	4,809.80
Trusts	11,791.81	31,912.16	26,257.50	17,446.47
General	<u>3,478.41</u>	<u>6,287.14</u>	<u>6,107.08</u>	<u>3,658.47</u>
<b>TOTALS</b>	<u><u>\$ 38,229.17</u></u>	<u><u>\$ 228,798.94</u></u>	<u><u>\$ 219,073.25</u></u>	<u><u>\$ 47,954.86</u></u>

**SEMINOLE MIDDLE SCHOOL**

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

**2016 - 2017**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,441.26	\$ 27,210.71	\$ 17,271.37	\$ 13,380.60
Music	2,149.87	8,190.63	8,162.07	2,178.43
Classes	256.04	4,375.18	2,979.27	1,651.95
Clubs	16,192.95	63,031.88	67,236.81	11,988.02
Departments	4,809.80	1,367.85	1,014.21	5,163.44
Trusts	17,446.47	192,857.02	202,327.81	7,975.68
General	<u>3,658.47</u>	<u>4,561.10</u>	<u>5,625.44</u>	<u>2,594.13</u>
<b>TOTALS</b>	<u><u>\$ 47,954.86</u></u>	<u><u>\$ 301,594.37</u></u>	<u><u>\$ 304,616.98</u></u>	<u><u>\$ 44,932.25</u></u>

SHERIDAN TECHNICAL COLLEGE  
AUDIT REPORT  
FOR THE 2015-16 FISCAL YEAR  
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 5400 W. Sheridan Street, Hollywood, Florida 33021

Principals: Thomas Moncilovich (October 2017 – Current)  
Daniel Robert Boegli (July 2005 – September 2017)

Bookkeeper: Tina S. Mosley

Payroll Processor: Jessica Solis

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Stonegate Bank	\$ 586,540.37
Investment:	
Treasurer’s Pool Account	<u>400,000.00</u>
 TOTAL	 <u>\$ 986,540.37</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Sheridan Technical College for the 2015-16 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 2015-16 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.



**SHERIDAN TECHNICAL COLLEGE**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,430.67	\$ 110,880.54	\$ 108,753.39	\$ 4,557.82
Clubs	9,567.96	60,398.05	51,285.77	18,680.24
Departments	3,183.56	560,194.22	562,927.05	450.73
Trusts	534,947.61	5,328,448.15	5,229,262.47	634,133.29
General	<u>234,761.47</u>	<u>1,378,708.43</u>	<u>1,284,751.61</u>	<u>328,718.29</u>
<b>TOTALS</b>	<u><u>\$ 784,891.27</u></u>	<u><u>\$ 7,438,629.39</u></u>	<u><u>\$ 7,236,980.29</u></u>	<u><u>\$ 986,540.37</u></u>

STRANAHAN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2015-16 FISCAL YEAR  
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

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

Principals: Michelle Padura (July 2016 - Current)  
Deborah Owens (July 2015 - June 2016)

Bookkeepers: Kim Richardson-Smith - Business Support Center (August 2016 - Current)  
Denise Nonamaker - Business Support Center (January 2016 - July 2016)  
Kenneth Stone (July 2015 - December 2015)

Payroll Processor: Olga Sifonte

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 7,626.49
Investment:	
Treasurer’s Pool Account	<u>166,000.00</u>
 TOTAL	 <u>\$ 173,626.49</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Stranahan High School for the 2015-16 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 2015-16 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

**STRANAHAN HIGH SCHOOL**

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

**2015 - 2016**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,217.53	\$ 28,290.16	\$ 30,356.09	\$ 1,151.60
Music	23,742.87	22,014.84	40,082.51	5,675.20
Classes	9,003.02	79,590.31	71,432.65	17,160.68
Clubs	96,798.94	111,935.26	128,201.71	80,532.49
Departments	14,526.32	5,478.81	4,361.20	15,643.93
Trusts	24,365.14	149,480.28	134,023.43	39,821.99
General	<u>16,945.54</u>	<u>24,338.88</u>	<u>27,643.82</u>	<u>13,640.60</u>
<b>TOTALS</b>	<u><u>\$ 188,599.36</u></u>	<u><u>\$ 421,128.54</u></u>	<u><u>\$ 436,101.41</u></u>	<u><u>\$ 173,626.49</u></u>