

**AUDIT OF THE INTERNAL FUNDS
OF SELECTED SCHOOLS
IN THE SOUTH CENTRAL AREA
FISCAL YEARS 1999, 2000 AND 2001**

**SCHOOL BOARD MEETING
JUNE 4, 2002**

OFFICE OF MANAGEMENT/FACILITY AUDITS



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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SCHOOL BOARD

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DR. FRANK TILL
Superintendent of Schools

April 17, 2002

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee

and

Frank Till
Superintendent of Schools

We have audited the Statement of Changes in Fund Balances for the internal accounts at ten South Central schools for the fiscal years ended June 30, 1999, 2000 and 2001, 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 were free of material misstatement.

The audits at these ten schools included an examination of the internal accounts, payroll, After School Care and the Community School Programs, 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 for the fiscal years ended June 30, 1999, 2000 and 2001, 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
Frank Till
Page 2
April 17, 2002

The schools' records were maintained in conformity with the School Board's accounting procedures for internal accounts. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, nor accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position nor the results of operations of the schools in the manner required by generally accepted accounting principles.

Our audits indicated that six schools in this report complied with prescribed policies and procedures. The remaining four schools' reports contained some audit exceptions.

The findings noted in this report were discussed with the appropriate Area Office Staff and the Principals, whose responses are included in this report. We concur with these responses.

In our opinion, the Statements of Changes in Fund Balances, for the ten schools present fairly the cash receipts and disbursements of the schools' internal accounts, 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.



Patrick Reilly, CPA
Executive Director
Office of Management/Facility Audits

Audits Supervised and Reviewed by:
Delores McKinley, CPA

Audits Performed by:
Wanda Barlow, CPA
Bob Brueckner
Ann Conway, CPA
Mary Downing
William Hunter
Rupert Jairam
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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 2001-2002 fiscal year, the Office of Management/Facility Audits has audited the financial statements for the years ended June 30, 1999, 2000 and 2001 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, during the 1998-99, 1999-00 and 2000-01 fiscal years, 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 accounts, 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 distribution of the payroll checks was made at the schools to determine adherence to Standard Practice Bulletin A-445 Time and Attendance Recordkeeping. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated.

The results of our audits for the individual schools are included within each report and are summarized in the following subsection.

**SELECTED SCHOOLS
AREAS OF AUDIT FINDINGS
1998-99, 1999-00 & 2000-01**

School	Page No.	Total Findings	Internal Funds								Negative Accounts Balance
			Facility Rental	Year-book	Financial Reports	Docu-ments	Late Deposits	Book-keeping	Pictures	Disburs-ments	
Dillard High School	35	2	1	1							
New River Middle School	45	2		1	1						
North Fork Elementary School	52	5				1	1	1	1	1	
Plantation High School	62	2			1						1
TOTAL		11	1	2	2	1	1	1	1	1	1

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

SCHOOL	CURRENT AUDIT PERIOD 1998-99 & 1999-00	PRIOR AUDIT PERIOD 1997-98
Dillard High School (See page 35)	<p>Facility Rentals (REPEAT FINDING – SCHOOL)</p> <p>During our examination of the school’s facility rental collections during the period July 1998 through June 2001, we noted:</p> <ol style="list-style-type: none"> a. The school could not account for \$13,048 in rental income for five leases. The school had contracted for rentals totaling \$17,228 and made collections totaling \$4,180. We could not determine if some of these events had been cancelled. b. Staff could not account for 118 pre-numbered facility rental contracts. c. Sales tax was not charged and sales tax exemption forms were not on file for 22 leases involving 14 different lessees. d. Facility rental payments were not made to the School Board on a monthly basis. e. One Certificate of Insurance did not name the School Board of Broward County as an additional insured and another did not cover the entire rental period. 	<p>Negative Year-End Balance</p> <p>During our examination of Athletic activities, we noted the Athletic account had a negative balance of (\$25,645), as of year-end.</p> <p>Missing Facility Rental Agreements</p> <p>During our examination of inventoried items, we noted that 25 pre-numbered Facility Rental Agreements were not available for audit. These agreements are accounting source documents used to record rental contracts at the school. Without the source documents, the verification of compliance with the contract for cash receipts is difficult, if not impossible.</p> <p>Incorrect Processing of Payroll</p> <p>We noted the following incorrect payroll procedures:</p> <p><u>Day Teachers</u></p> <p>Two employees were erroneously paid \$2,911, because of recordkeeping errors. Prior to this audit, the payroll processor requested the Accounting Department - Payroll Section to make the necessary corrections.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 1998-99 & 1999-00	PRIOR AUDIT PERIOD 1997-98
<p>Dillard High School (continued from page 4)</p>	<p>Yearbook</p> <p>During our evaluation of the school's yearbook operations, we noted:</p> <p>a. The 1999 yearbook account had a deficit of (\$2,722). The final yearbook invoice plus other expenses totaled \$40,380. The cash balance on hand was \$37,658. The school paid the deficit using the FY 1999-00 collections in the yearbook account.</p> <p>b. The 2000 yearbook account had a deficit of (\$1,371). Yearbook expenses totaled \$35,760. The cash balance on hand was \$34,389.</p> <p>c. Based upon the re-occurring deficit, we extended our scope to include the 2001 yearbook. As of June 18, 2001, the yearbook account balance was \$1,012.34 when the school owed the yearbook vendor \$14,000. The school needs to raise the remaining deficit of (\$12,987.66) to pay the final vendor invoice.</p> <p>d. The RFPs/bids/contracts pertaining to the 1999 and 2000 yearbooks were not presented for audit.</p> <p>e. The final payment for the 2000 yearbook was made from a statement of account rather than an invoice, resulting in an overpayment of \$1,288. The bookkeeper obtained a credit for this overpayment, at the auditor's request.</p>	<p><u>Day Maintenance and Facilities</u></p> <p>Approximately \$5,000 in overtime premium hours were not documented.</p> <p>For the pay periods July 22, through September 30, 1998 (five periods), we found several incorrect hours reported for seven employees resulting in a net overpayment of \$385.18.</p> <p><u>Day County/Area/Principal</u></p> <p>For the pay periods July 6 through September 15, 1998 (six periods), we found several incorrect hours reported for two employees, resulting in an overpayment of \$392.68.</p> <p><u>Day Assistant Principal and Others</u></p> <p>One employee was charged twice for 35 hours of sick leave, representing a \$428 error to the leave balance.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
Fort Lauderdale High School (See page 21)	No Audit Exceptions	<p>Late remittances</p> <p>During our examination of receipts and monies collected envelopes through June 2000, we noted collections were held from 4 to 100 days before being remitted to the bookkeeper.</p> <p>We also noted a late remittance to the bookkeeper was \$50 less than the collections documented by official receipts. A certificate of loss was properly prepared and signed by the Principal to document the shortage.</p> <p>Yearbooks</p> <p>During our evaluation of the school's yearbook operations, we noted:</p> <ul style="list-style-type: none"> a. An accurate and complete yearbook distribution and sales report showing sales of \$15,570 was not presented for audit. b. The list of complimentary yearbooks was not signed by recipients. c. Staff could not locate 26 yearbooks valued at \$1,430, due to insufficient recordkeeping. d. Forty-four yearbooks were not timely returned to the publisher, causing the forfeit of a \$1,056 credit.

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00-2000-01	PRIOR AUDIT PERIOD 1998-99
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Fort Lauderdale High School
(continued from page 6)

- e. The final yearbook payment was made from a statement of account rather than an invoice, resulting in an overpayment of \$220.

We also noted the school had a change in yearbook sponsors during the school year.

Property

An inventory of property items valued over \$750, indicated staff could not locate 47 items with a value of \$89,819.81.

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00	PRIOR AUDIT PERIOD 1998-99
New River Middle School (See page 45)	<p>Financial Reports - REPEAT FINDING - PRINCIPAL</p> <p>During our examination of fund-raising activities, we noted that two financial reports were not available for fundraisers with sales over \$11,300.</p> <p>Yearbook</p> <p>During our examination of yearbook's operations, we noted:</p> <p>a. The invoice revealed the school overpaid \$1,050 to the vendor for the yearbook. The bid base price per book was \$16.10 and the invoice base price per book was \$18.20. Also, \$718.53 was included on the invoice for items that were not included on the bid or a supplementary agreement.</p> <p>b. The yearbook was bid as a memory book, although it included sections other than class pictures.</p>	<p>Incomplete Financial Reports - SECOND YEAR REPEAT FINDING</p> <p>During our examination of fund-raising activities, we noted that several financial reports were not completed for fund-raising activities and several financial reports contained inaccurate sales data. In addition, one financial report did not account for 171 units purchased which had a sales value of over \$1,000.</p> <p>Missing Documents - Receipting REPEAT FINDING</p> <p>During our review of the school's receipting documents, we noted the following items were not available for audit:</p> <p>a. One pre-numbered Facility Rental Application.</p> <p>b. Eighteen pre -numbered Monies Collection Envelopes.</p> <p>Property</p> <p>An inventory of property items valued over \$750, indicated staff could not locate 22 items with a value of \$39,245.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
North Fork Elementary School (See page 52)	<p>The bookkeeper for the majority of the audit period (January 2000 – December 2001) has been reassigned to a non-bookkeeping position at another school. On January 23, 2002, the school hired a new bookkeeper.</p> <p>Missing Pre-Numbered Documents</p> <p>During our examination of the school's receipting documents for the FY 2000 and 2001, we noted the following items were not available for audit:</p> <p><u>FY 2000</u></p> <ul style="list-style-type: none"> a. Fifty-eight of ninety-six (60.4%) pre-numbered Monies Collection Envelopes. b. Four (100%) voided cash receipts. c. Nine of thirty-five (25.71%) BC-40P receipt books. d. Six voided checks. e. Twelve checks used out of sequence. <p><u>FY 2001</u></p> <ul style="list-style-type: none"> a. Five voided receipts. b. A voided check. <p>Late Deposits</p> <p><u>FY 2001</u></p> <p>Our review of the receipting process uncovered severe weaknesses in the internal control structure. Numerous instances were found where staff collected monies and such monies were given to the bookkeeper for receipting.</p>	No Audit Exceptions

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
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North Fork Elementary School
(continued from page 9)

The bookkeeper on the other hand did not issue official receipts to the collectors. Monies were accumulated and held for extended periods of time before deposit. On 11/14/01, the bookkeeper had \$4,454.60 on hand. We advised her to deposit such funds promptly.

Furthermore, the preceding amount was not traceable in its entirety to source documents, due in large part, to negligence by staff in adhering to policies and procedures governing the receipting and depositing of internal funds.

Bookkeeping Practices And Procedures

Our examination of the receipting process utilized by the school revealed several discrepancies. Numerous receipting documents are missing and a more thorough analysis was not feasible. Consequently, the items listed below are indicative of some of the problems encountered.

FY 2000

- a. A deposit shortage of \$25.10 for the period of 12/99.
- b. A deposit overage of \$80.00 for 5/23/00.
- c. A deposit in transit for \$84.70 on 5/31/00 not credited on a subsequent bank statement.
- d. Monies Collection Envelopes were not cross-referenced.
- e. BC-40P receipt books were not cross-referenced.

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
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North Fork Elementary School
(continued from page 10)

FY 2001

No Audit Exceptions

- a. An official receipt issued on 8/15/00 for \$14.00, which was not credited on a bank statement.
- b. Pre-K Collections of \$296.75 on 9/25/00, a net shortage posted to the Over/Under account.
- c. A check for \$15.00 listed as part of a deposit for 9/25/00 went to the bank with a subsequent deposit.
- d. A deposit shortage of \$25.00 on 1/22/01.
- e. A deposit shortage of \$105.00 taken from Account G 7025.
- f. Monies Collection Envelopes were not cross-referenced.
- g. BC-40P receipt books were not cross-referenced.

School Pictures

Based on the review of school pictures activity, we noted the following:

- a. Bookkeeper retained collections for school pictures and paid the vendor in cash. She did not make an entry into the accounting system.
- b. A shortage of \$229.90 in school profits from pictures was discovered on February 15, 2001.
- c. Bookkeeper did not obtain detail individual receipts to verify the accuracy of the vendor's invoice.

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
North Fork Elementary School (continued from page 11)	<p data-bbox="602 430 857 455">Cash Disbursements</p> <p data-bbox="602 497 1073 758">Our examination of cash disbursements for FY 2000 revealed staff did not adhere to established record retention policies and procedures as set forth by the School Board. For both years, the bookkeeper did not obtain /retain supporting documentation for disbursements.</p>	No Audit Exceptions

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
Parkway Community School (See page 26)	No Audit Exceptions	<p>Late Payments – REPEAT FINDING</p> <p>As of August 18, 1999 the bookkeeper had not remitted \$5,444 of trust funds due to the School Board by June 30, 1999. The \$5,444 is 59% (\$9,233) of the June 30, 1999 total fund balance.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
Plantation High School (See page 62)	<p>Statement of Changes In Fund Balances</p> <p>At June 2000, the bookkeeper closed the year with a negative balance of (\$35,242) in the internal accounts checking account, per the accounting records. The bookkeeper made a \$51,850 deposit on June 22, 2000, which covered outstanding checks to maintain a positive cash balance in the bank account.</p> <p>Negative Account Balances</p> <p>At June 2001, we noted that the General Fund had a negative year-end balance of (\$28,705.95).</p>	<p>Late Remittances – REPEAT FINDING</p> <ul style="list-style-type: none"> ▪ Staff held collections from 5 to 27 days before being remitted to the bookkeeper. <p>Receipting</p> <ul style="list-style-type: none"> ▪ The amount of funds collected could not be verified because some departmental receipts were not legible. In addition, many receipts were improperly prepared with 2 different amounts recorded, and other receipts were not properly dated. <p>Facility Rentals</p> <ul style="list-style-type: none"> ▪ Based on our examination of facility rental operations, we noted the following: <ol style="list-style-type: none"> a. Facility rental contracts and certificates of insurance were not prepared for four different lessees. b. Seven facility rental applications were not accounted for on the school's log. c. Several lessees were granted access to the school's facilities before prepayment of rental charges.

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
Plantation High School (continued from page 14)		<ul style="list-style-type: none"> d. A lessee owes \$3,075 to the school. e. Another contract did not indicate a schedule of lease dates. <p>Fund - Raising</p> <ul style="list-style-type: none"> ▪ We noted staff did not: <ul style="list-style-type: none"> a. Prepare financial reports for 8 fund raising drives with over \$7,400 in recorded sales. b. Account for over \$5,400 in potential sales on the financial statement for an Academy of Finance's cookie sale. c. Account for \$1,230 in potential sales involving a HOSA doughnut sale. d. Correctly prepare a financial report for a SGA Christmas tree sale. We found: <ul style="list-style-type: none"> 1. The report did not properly account for Christmas trees sold at about 30 different unit prices.

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
Plantation High School (continued from page 15)		<p>2. A Certificate of Loss was not prepared for 95 damaged trees with a potential sales value of over \$5,000. In addition, the cost of the damaged trees was not deducted from the vendor's invoice.</p> <p>3. The report stated that 528 trees were sold as compared with our analysis, which indicated that only 518 trees were sold.</p> <p>Yearbook - Anticipated Deficit</p> <p>a. The yearbook account will sustain an operating loss of over \$4,000, when the final invoice is paid</p> <p>b. The financial report prepared for yearbooks did not properly account for yearbooks sold at 8 different unit prices. Also, the financial report did not account for \$452 in missing and/or stolen yearbook funds.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 1999-00 & 2000-01	PRIOR AUDIT PERIOD 1998-99
Plantation High School (continued from page 16)		<p>c. Our comparative analysis of the yearbook's RFP and final invoice, disclosed about \$16,924 in charges were not delineated in the RFP or approved by the Principal.</p> <p>Athletic Travel</p> <ul style="list-style-type: none"> ▪ Documentation was not available to support payments made to 5 coaches for various athletic functions. In addition, travel vouchers were not prepared and approved for meal subsistence allowance payments. As a result, we could not determine whether the subsistence payments were correct. Also, an approved Temporary Duty Authorization did not contain an estimate of expenses for another function. <p>Property</p> <p>An inventory of property items valued over \$750, indicated staff could not locate 98 items with a value of \$150,526.</p>

Schools with no audit exceptions during both audit periods are excluded from this section.

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

FORT LAUDERDALE COMMUNITY SCHOOL
AUDIT REPORT
FOR THE 1999-00 & 2000-01 FISCAL YEARS
JULY 1, 1999 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

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

Principal: Joanne Boggus

Bookkeeper: Doreen Bragonier

CASH SUMMARY

	<u>6/30/00</u>	<u>6/30/01</u>
Cash Account:		
Checking Account – First Union	\$ <u>59,567.59</u>	\$ <u>67,459.74</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statements of Fort Lauderdale Community School for the 1999-00 and 2000-01 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 1999-00 and 2000-01 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.

FORT LAUDERDALE COMMUNITY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

1999 - 2000

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Trusts	\$ 15,808.56	\$ 148,278.78	\$ 130,984.73	\$ 33,102.61
General	<u>19,788.67</u>	<u>30,392.17</u>	<u>23,715.86</u>	<u>26,464.98</u>
TOTALS	<u><u>\$ 35,597.23</u></u>	<u><u>\$ 178,670.95</u></u>	<u><u>\$ 154,700.59</u></u>	<u><u>\$ 59,567.59</u></u>

FORT LAUDERDALE COMMUNITY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Trusts	\$ 33,102.61	\$ 158,842.80	\$ 152,345.38	\$ 39,600.03
General	<u>26,464.98</u>	<u>18,166.10</u>	<u>16,771.37</u>	<u>27,859.71</u>
TOTALS	<u><u>\$ 59,567.59</u></u>	<u><u>\$ 177,008.90</u></u>	<u><u>\$ 169,116.75</u></u>	<u><u>\$ 67,459.74</u></u>

FORT LAUDERDALE HIGH SCHOOL
 AUDIT REPORT
 FOR THE 1999-00 & 2000-01 FISCAL YEARS
 JULY 1, 1999 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

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

Principal: Joanne Boggus

Bookkeeper: Denise Nonamaker

CASH SUMMARY

	<u>6/30/00</u>	<u>6/30/01</u>
Cash Account:		
NOW Account – SunTrust Bank	\$ 78,876.72	\$ 25,286.82
Investment:		
Treasurer's Pool Account	<u>110,000.00</u>	<u>125,000.00</u>
TOTAL	\$ <u>188,876.72</u>	\$ <u>150,286.82</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Fort Lauderdale High School for the 1999-00 and 2000-01 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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 1999-00 and 2000-01 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.

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

1999 - 2000

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 11.00	\$ 34,102.18	\$ 31,563.39	\$ 2,549.79
Music	1,288.22	1,275.68	2,540.31	23.59
Classes	13,938.89	58,694.02	55,516.44	17,116.47
Clubs	45,134.55	111,798.15	111,474.78	45,457.92
Departments	3,082.64	4,783.50	4,536.15	3,329.99
Trust	57,804.40	57,120.61	58,160.09	56,764.92
General	58,312.73	9,945.04	4,623.73	63,634.04
Support Fund	<u>0.00</u>	<u>23,007.24</u>	<u>23,007.24</u>	<u>0.00</u>
TOTALS	<u>\$ 179,572.43</u>	<u>\$ 300,726.42</u>	<u>\$ 291,422.13</u>	<u>\$ 188,876.72</u>

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,549.79	\$ 40,380.73	\$ 40,660.60	\$ 2,269.92
Music	23.59	6,008.10	5,086.93	944.76
Classes	17,116.47	43,968.03	51,945.80	9,138.70
Clubs	45,457.92	91,047.79	90,800.24	45,705.47
Departments	3,329.99	3,952.98	4,510.67	2,772.30
Trust	56,764.92	44,809.64	78,631.36	22,943.20
General	63,634.04	27,518.27	24,639.84	66,512.47
Support Fund	<u>0.00</u>	<u>15,113.44</u>	<u>15,113.44</u>	<u>0.00</u>
TOTALS	<u>\$ 188,876.72</u>	<u>\$ 272,798.98</u>	<u>\$ 311,388.88</u>	<u>\$ 150,286.82</u>

HARBORDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2000-01 FISCAL YEAR
JULY 1, 2000 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 900 SE 15 Street, Fort Lauderdale, Florida 33316

Principal: Chris Carney

Bookkeeper: Eugenie Georgion

CASH SUMMARY

Cash Account:

6/30/01

Checking Account – First Union

\$ 13,016.01

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Harbordale Elementary School for the 2000-01 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 2000-01 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.

HARBORDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 994.74	\$ 17,176.76	\$ 17,573.17	\$ 598.33
Clubs	331.67	1,435.48	1,509.63	257.52
Departments	192.25	154.00	266.67	79.58
Trust	1,502.31	10,369.45	11,475.83	395.93
General	<u>11,763.46</u>	<u>11,484.64</u>	<u>11,563.45</u>	<u>11,684.65</u>
TOTALS	<u><u>\$ 14,784.43</u></u>	<u><u>\$ 40,620.33</u></u>	<u><u>\$ 42,388.75</u></u>	<u><u>\$ 13,016.01</u></u>

PARKWAY COMMUNITY SCHOOL
AUDIT REPORT
FOR THE 1999-00 & 2000-01 FISCAL YEARS
JULY 1, 1999 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 3600 NW 5 Court, Fort Lauderdale, Florida 33311

Principal: Victoria Smith (July 2001 to present)

Principal During
Audit Period: Melva Chennault (July 1999 through January 2000)

Bookkeeper: Susan Davis

CASH SUMMARY

Cash Account:	<u>6/30/00</u>	<u>6/30/01</u>
Checking Account –Bank of America	\$ <u>6,957.74</u>	\$ <u>6,973.44</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Parkway Community School for the 1999-00 and 2000-01 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 statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 1999-00 and 2000-01 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.

PARKWAY COMMUNITY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

1999 - 2000

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 283.47	(\$ 283.47)	\$ 0.00	\$ 0.00
Trusts	6,774.42	16,708.90	19,750.59	3,732.73
General	2,175.08	1,135.66	85.73	3,225.01
Support Fund	<u>0.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00</u>
TOTALS	<u><u>\$ 9,232.97</u></u>	<u><u>\$ 20,561.09</u></u>	<u><u>\$ 22,836.32</u></u>	<u><u>\$ 6,957.74</u></u>

PARKWAY COMMUNITY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Trusts	\$ 3,732.73	\$ 5,418.00	\$ 5,376.00	\$ 3,774.73
General	<u>3,225.01</u>	<u>27.38</u>	<u>53.68</u>	<u>3,198.71</u>
TOTALS	<u><u>\$ 6,957.74</u></u>	<u><u>\$ 5,445.38</u></u>	<u><u>\$ 5,429.68</u></u>	<u><u>\$ 6,973.44</u></u>

PLANTATION COMMUNITY SCHOOL
 AUDIT REPORT
 FOR THE 1999-00 AND 2000-01 FISCAL YEARS
 JULY 1, 1999 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 6901 NW 16 Street, Plantation, Florida 33313

Principal: Mary McGinnis

Bookkeeper: Susan Squires

CASH AND INVESTMENTS SUMMARY

	<u>6/30/00</u>	<u>6/30/01</u>
Cash Account:		
Checking Account – Bank of America	\$ 75,064.89	\$ 89,830.53
Investments:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>25,000.00</u>
TOTAL	\$ <u>85,064.89</u>	\$ <u>114,885.48</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statements of Plantation Community School for the 1999-00 and 2000-01 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 1999-00 and 2000-01 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 payroll procedures.

PLANTATION COMMUNITY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

1999 - 2000

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 0.00	\$ 191.50	\$ 143.75	\$ 47.75
Trusts	56,144.62	468,060.13	466,409.54	57,795.21
General	27,714.02	11,473.65	12,020.69	27,166.98
Support Fund	<u>0.00</u>	<u>17,000.00</u>	<u>16,945.05</u>	<u>54.95</u>
TOTALS	<u>\$ 83,858.64</u>	<u>\$ 496,725.28</u>	<u>\$ 495,519.03</u>	<u>\$ 85,064.89</u>

PLANTATION COMMUNITY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 47.75	\$ 0.00	\$ 10.84	\$ 36.91
Trusts	57,795.21	419,558.81	391,448.84	85,905.18
General	27,166.98	9,753.64	8,032.18	28,888.44
Support Fund	<u>54.95</u>	<u>0.00</u>	<u>0.00</u>	<u>54.95</u>
TOTALS	<u>\$ 85,064.89</u>	<u>\$ 429,312.45</u>	<u>\$ 399,491.86</u>	<u>\$ 114,885.48</u>

SUNRISE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 1999-00 & 2000-01 FISCAL YEARS
JULY 1, 1999 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 1750 NE 14 Street, Fort Lauderdale, Florida 33304

Principal: Rebecca Dahl

Bookkeeper: Joyce King

CASH AND INVESTMENTS SUMMARY

Cash Account:	<u>6/30/00</u>	<u>6/30/01</u>
NOW Account – Bank of America	\$ <u>40,192.81</u>	\$ <u>38,043.28</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statements of Sunrise Middle School for the 1999-00 and 2000-01 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 1999-00 and 2000-01 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

In addition, the school generally adhered to the payroll procedures.

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

1999 - 2000

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 427.77	\$ 4,753.06	\$ 3,499.74	\$ 1,681.09
Music	643.97	1,328.20	895.50	1,076.67
Classes	894.53	27,648.55	28,251.46	291.62
Clubs	3,338.51	21,829.25	17,979.37	7,188.39
Departments	2,889.85	880.29	1,352.78	2,417.36
Trust	15,159.26	89,419.19	88,160.52	16,417.93
General	6,066.40	8,750.64	3,697.29	11,119.75
Support Fund	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>
TOTALS	<u>\$ 29,420.29</u>	<u>\$ 174,609.18</u>	<u>\$ 163,836.66</u>	<u>\$ 40,192.81</u>

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,681.09	\$ 13,512.43	\$ 14,256.41	\$ 937.11
Music	1,076.67	4,010.84	3,975.99	1,111.52
Classes	291.62	29,844.81	30,068.63	67.80
Clubs	7,188.39	47,918.34	50,804.71	4,302.02
Departments	2,417.36	302.92	1,424.18	1,296.10
Trust	16,417.93	65,339.54	72,811.39	8,946.08
General	11,119.75	16,333.88	6,070.98	21,382.65
Support Fund	<u>0.00</u>	<u>15,216.97</u>	<u>15,216.97</u>	<u>0.00</u>
TOTALS	<u>\$ 40,192.81</u>	<u>\$ 192,479.73</u>	<u>\$ 194,629.26</u>	<u>\$ 38,043.28</u>

DILLARD HIGH SCHOOL
AUDIT REPORT
FOR THE 1998-99 & 1999-00 FISCAL YEARS
JULY 1, 1998 THROUGH JUNE 30, 2000

PROFILE OF THE SCHOOL

Address: 2501 NW 11 Street, Fort Lauderdale, Florida 33311
Principal: Deborah Stubbs
Bookkeeper: Betty Winslow

CASH AND/OR INVESTMENT SUMMARY

	<u>6/30/99</u>	<u>6/30/00</u>
Cash Account:		
NOW Account – SunTrust Bank	\$ 27,156.75	\$ 19,747.07
Investment:		
Treasurer's Pool Account	<u>105,000.00</u>	<u>135,000.00</u>
TOTAL	<u>\$ 132,156.75</u>	<u>\$ 154,747.07</u>