

**AUDIT OF THE INTERNAL FUNDS
OF SELECTED SCHOOLS
IN THE NORTH AREA
FISCAL YEAR 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 24, 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 eleven North Area schools for the fiscal year ended June 30, 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 eleven 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 year ended June 30, 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.

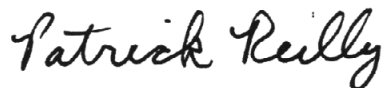
Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Frank Till
Page 2
April 24, 2002

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 ten schools in this report complied with prescribed policies and procedures. The remaining one school's report contained an audit exception.

In our opinion, the Statements of Changes in Fund Balances, for the eleven 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
Mary Downing
William Hunter
Rupert Jairam
Robert Travaglino

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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 year ended June 30, 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 2000-01 fiscal year, on the cash basis of accounting.

Compliance

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

**SELECTED SCHOOLS
AREAS OF AUDIT FINDINGS
1999-00**

School	Page No.	Total Findings	Internal Funds
			Yearbook
Margate Middle School	32	1	1
		1	1

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
Coconut Creek High School (See Page 14)	No Audit Exceptions	<p>Picture Commissions</p> <p>For fiscal years 1999 and 2000, photographer took orders directly from students and remitted a commission check to the school. For fiscal year 1999, receipts were not available for audit. Therefore, we could not verify the accuracy of the commission check. For fiscal year 2000, receipts were available and we were able to establish that the school should have received commission of \$3,835, but only received \$3,478, a difference of \$357 is due to the school.</p> <p>In addition, the sponsor did not verify the total of the receipts for either of the years. Therefore we could not determine whether the school received accurate commission checks.</p> <p>Sales Tax</p> <p>For fiscal years 1999 and 2000 fund raising drives, sales tax was not properly submitted, or was submitted when it should not have been. The school did not remit sales tax on the sale of parking decals. The amount due is \$517.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
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Coconut Creek High School
(continued from page 4)

Yearbook Operations

Our examination of the school's yearbook operation for the fiscal years 1999 & 2000 revealed that:

1998-99

- a. The composition of the school's evaluation committee was not in compliance with School Board Policy 2081.
- b. In reviewing the school's evaluation sheets it was noted that the scores, which were summarized and posted, were incorrect. In fact, the school awarded the yearbook contract to the vendor who ranked second on the committee's evaluation sheets.
- c. The school overpaid the yearbook vendor \$836, based on the price on the final invoice, and the prices on the bid that was presented by the vendor.
- d. The school could not account for 32 books. The value of these books, at cost, is approximately \$1,646.

1999-2000

- a. The contract awarded to the vendor in 1998-99 was renewed for 1999-00.

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
Coconut Creek High School (continued from page 5)		<ul style="list-style-type: none"> b. The school overpaid the yearbook vendor \$325, based on the price on the final invoice, and the prices on the bid as presented by the vendor. c. In comparing potential revenue for ads with actual receipts, the school was short \$225.

Student Obligations

The school has approximately \$55,000 in student obligations. The majority of these obligations were for lost and damaged textbooks. Some of the obligations covered lost fund raising merchandise.

Although this problem is not unique to this school, this school is one of the only schools to keep a detailed list showing both the students and amounts due. This is why we were able to review this item. We would like to compliment the school on their record keeping.

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
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Coconut Creek High School
(continued from page 6)

Facility Rentals

During our examination of the school's facility rental collections for both years, we noted:

- a. The monies collected for facility rentals were not being properly remitted to the District. In 1998-99, 100% of the monies were remitted late, and in 1999-00, 81% of the monies were remitted late.
- b. During 1999-00, 22% of the monies received by the school were received after the lessee used the facility.
- c. During 1999-00, there were two leases, which were not signed by the Principal, but by an Assistant Principal.
- d. For school year 2000, staff received the Area Superintendent's approval after the facilities were used for 5 of 15 leases.

Payroll - Certificate of Absences

The school's payroll records for 2000-01, showed two teachers had Certificates of Absences on hand, but were not charged for the leave that was shown on these certificates. This accounted for \$297.85, representing 7.5 hours. During the audit, staff processed the necessary corrections.

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
Deerfield Beach Middle School (See page 20)	No Audit Exceptions	<p>Payroll</p> <p>During our examination of payroll procedures for one pay period we noted:</p> <ul style="list-style-type: none"> a. Certificates of Absence and Temporary Duty Authorizations (TDA's) were not available for several employees who had taken leave. b. Leave totaling \$997.55 was not reported or charged against employees' leave balances. c. Leave totaling \$1,050.42 was not charged to one employee for seven days absence, as the Payroll Department had not processed the school's requested correction. <p>Excessive Checking Account</p> <p>Month-end checking account balances averaged more than \$30,000 in excess cash funds than was required to meet the school's immediate expenditures.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
Margate Middle School (See page 32)	<p>Yearbook Operations</p> <p>The 2001 yearbook operations had a deficit of (\$2,854). The final invoice was \$11,824 and funds available from operations were \$8,970. The deficit was paid by a transfer from the General Account. The ending inventory included 177 books, valued at \$4,177.34.</p>	<p>Yearbook</p> <p>A review of the yearbook account revealed the following departures from School Board Policy 2081 and the Yearbook Contract Terms:</p> <ol style="list-style-type: none"> a. Yearbook bid evaluation committee did not consist of the appropriate members for selection of yearbook vendor. b. Minutes from the yearbook committee were not retained for audit. c. The Yearbook distribution report was not presented for audit. d. A total of \$411.50 was paid to the vendor for freight charges, when yearbook contract agreement prohibited a fee for freight.

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
Morrow Elementary School (See page 26)	No Audit Exceptions	Property An inventory of property items valued over \$750, indicated staff could not locate 5 items with a value of \$13,506.

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

SCHOOL	CURRENT AUDIT PERIOD 2000-01	PRIOR AUDIT PERIOD 1999-00
Pompano Beach Middle School (See page 28)	No Audit Exceptions	<p>Payroll</p> <p>During our examination of payroll operations for a single payroll period, we noted staff did not:</p> <ul style="list-style-type: none"> a. Correctly process the payroll and charge leave for all school employees. We found payroll errors involving 9 employees, totaling \$835.88. b. Maintain a permanent record of absent teachers by pay period. c. Require the head custodian to sign/certify attendance reports prepared for all employees under his supervision. d. Maintain employee's sign-out records chronologically by pay period, noting if employees used "sick", "personal", or "school business", as reasons for signing out and leaving work early.

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

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

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

PROFILE OF THE SCHOOL

Address: 500 NW 45 Avenue, Coconut Creek, Florida 33066

Principal: Robert Collins

Bookkeeper: Pam Apollo

CASH AND INVESTMENTS SUMMARY

	<u>6/30/01</u>
Cash Account:	
Checking Account – First Union	\$ 21,547.05
Investment:	
Treasurer's Pool Account	15,000.00
TOTAL	\$ <u>36,547.05</u>

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

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,259.50	\$ 28,571.25	\$ 24,871.75	\$ 6,959.00
Clubs	3,349.13	5,868.66	4,497.95	4,719.84
Departments	960.89	226.00	15.00	1,171.89
Trust	9,689.52	221,423.81	227,083.62	4,029.71
General	20,495.32	6,708.99	7,537.70	19,666.61
Support Fund	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>0.00</u>
TOTALS	<u>\$ 37,754.36</u>	<u>\$ 277,798.71</u>	<u>\$ 279,006.02</u>	<u>\$ 36,547.05</u>

COCONUT CREEK HIGH SCHOOL
AUDIT REPORT
FOR THE 2000-01 FISCAL YEAR
JULY 1, 2000 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

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

Principal: J. Dawn Rippley

Bookkeeper: Eugenia Derespina

CASH AND/OR INVESTMENT SUMMARY

	<u>6/30/01</u>
Cash Account:	
NOW Account – First Union	\$ 38,051.83
Investments:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	\$ <u>98,051.83</u>

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

COCONUT CREEK HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,601.22	\$ 63,928.96	\$ 54,680.98	\$ 13,849.20
Music	2,883.77	7,285.18	8,001.61	2,167.34
Classes	9,906.84	62,537.53	62,134.41	10,309.96
Clubs	33,698.44	152,997.45	149,080.59	37,615.30
Departments	1,524.17	1,972.34	2,461.42	1,035.09
Trust	23,471.95	44,600.42	52,534.80	15,537.57
General	8,168.46	18,682.25	9,313.34	17,537.37
Support Fund	<u>0.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>0.00</u>
TOTALS	<u>\$ 84,254.85</u>	<u>\$ 354,504.13</u>	<u>\$ 340,707.15</u>	<u>\$ 98,051.83</u>

CRYSTAL LAKE COMMUNITY SCHOOL
AUDIT REPORT
FOR THE 2000-01 FISCAL YEAR
JULY 1, 2000 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 3551 NE 3 Avenue, Pompano Beach, Florida 33064

Principal: Andrew Luciani

Bookkeeper: Rebecca Wright

CASH SUMMARY

Cash Account:	<u>6/30/01</u>
Checking Account – First Union	\$ <u>23,978.44</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Crystal Lake Community 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 payroll procedures.

CRYSTAL LAKE COMMUNITY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Trusts	\$ 6,250.61	\$ 60,809.60	\$ 56,923.52	\$ 10,136.69
General	17,353.01	13,602.50	17,113.76	13,841.75
Support Fund	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>
TOTALS	<u>\$ 23,603.62</u>	<u>\$ 75,912.10</u>	<u>\$ 75,537.28</u>	<u>\$ 23,978.44</u>

CRYSTAL LAKE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2000-01 FISCAL YEAR
JULY 1, 2000 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 3551 NE 3 Avenue, Pompano Beach, Florida 33064

Principal: Andrew Luciani

Bookkeeper: Nancy Noland

CASH SUMMARY

Cash Account:

6/30/01

Checking Account – First Union

\$ 27,032.05

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Crystal Lake Middle 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 payroll procedures.

CRYSTAL LAKE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,472.52	\$ 9,592.47	\$ 14,628.98	\$ 436.01
Music	2,320.60	4,620.00	2,203.49	4,737.11
Classes	2,237.74	1,842.51	3,267.50	812.75
Clubs	5,195.45	34,347.42	32,573.73	6,969.14
Departments	2,035.40	2,322.07	2,297.19	2,060.28
Trusts	15,584.22	70,171.69	77,917.53	7,838.38
General	<u>2,977.62</u>	<u>6,219.90</u>	<u>5,019.14</u>	<u>4,178.38</u>
TOTALS	<u>\$ 35,823.55</u>	<u>\$ 129,116.06</u>	<u>\$ 137,907.56</u>	<u>\$ 27,032.05</u>

DEERFIELD BEACH MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2000-01 FISCAL YEAR
JULY 1, 2000 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 701 SE 6 Avenue, Deerfield, Florida 33441
Principal: Walter Cooper
Bookkeepers: Diane Kohle (August 2001 to present)
Ranie Sanichara (July 2000 through July 2001)

CASH SUMMARY

	<u>6/30/01</u>
Cash Account:	
Checking Account – Union Planters	\$ 23,453.31
Savings Account – First Union	<u>1,236.03</u>
TOTAL	<u>24,689.34</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Deerfield Beach Middle 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 payroll procedures.

DEERFIELD BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 295.64	\$ 2,168.43	\$ 2,464.07	\$ (0.00)
Music	876.18	1,900.00	1,573.18	1,203.00
Classes	2,770.75	74,499.03	75,290.59	1,979.19
Clubs	6,396.79	11,129.09	11,521.72	6,004.16
Departments	2,777.18	(2,131.44)	149.78	495.96
Trust	24,274.58	10,955.74	21,037.08	14,193.24
General	5,559.34	5,504.54	10,250.09	813.79
Support Fund	<u>0.00</u>	<u>8,800.00</u>	<u>8,800.00</u>	<u>0.00</u>
TOTALS	<u>\$ 42,950.46</u>	<u>\$ 112,825.39</u>	<u>\$ 131,086.51</u>	<u>\$ 24,689.34</u>

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

PROFILE OF THE SCHOOL

Address: 1501 NW 15th Avenue, Pompano Beach, Florida 33060

Principal: Dr. Johnny Roundtree (November 2001 to current)

Principals During

Audit Period: Mattie Benson (October 2001 through November 2001)
Dr. Brenda Snipes (July 2000 through October 2001, presently Area Director
North Central Area Office)

Bookkeeper: Vacant
Glinda Bradley (July 2000 through January 2002)

CASH SUMMARY

Cash Account:	<u>6/30/01</u>
Checking Account – SunTrust	\$ <u>15,118.93</u>

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

MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 258.81	\$ 9,148.25	\$ 6,503.77	\$ 2,903.29
Clubs	283.84	3,402.59	3,349.07	337.36
Departments	227.94	1,477.28	1,094.33	610.89
Trust	10,223.24	8,695.20	11,842.95	7,093.49
General	<u>1,852.99</u>	<u>5,024.26</u>	<u>2,703.35</u>	<u>4,173.90</u>
TOTALS	<u>\$ 12,846.82</u>	<u>\$ 27,747.58</u>	<u>\$ 25,493.47</u>	<u>\$ 15,118.93</u>

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

PROFILE OF THE SCHOOL

Address: 1350 SE 9 Avenue, Pompano Beach, Florida 33060

Principal: Diane Wansor

Bookkeepers: Jill Aycock, (April 2001 to present)
No bookkeeper on staff from March 2001 through April 15, 2001)
Ann Bailey, (July 2000 through February 2001)

CASH AND/INVESTMENT SUMMARY

	<u>6/30/01</u>
Cash Account:	
Checking Account – Bank of America	\$ 4,707.37
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	\$ <u>14,707.37</u>

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

McNAB ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,802.01	\$ 20,643.84	\$ 20,974.10	\$ 1,471.75
Clubs	926.34	6,353.69	5,892.24	1,387.79
Departments	212.87	1,940.32	2,140.24	12.95
Trust	2,072.46	6,675.14	8,486.36	261.24
General	<u>10,186.37</u>	<u>4,339.71</u>	<u>2,952.44</u>	<u>11,573.64</u>
TOTALS	<u><u>\$ 15,200.05</u></u>	<u><u>\$ 39,952.70</u></u>	<u><u>\$ 40,445.38</u></u>	<u><u>\$ 14,707.37</u></u>

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

PROFILE OF THE SCHOOL

Address: 408 SW 76 Terrace, North Lauderdale, Florida 33068

Principal: Cheryl Youngblood

Bookkeeper: Luanne McCutcheon

CASH AND INVESTMENTS SUMMARY

Cash Account:	<u>6/30/01</u>
Checking Account – First Union	\$ 7,950.74
Investments:	
Treasurer's Pool Account	<u>22,000.00</u>
TOTAL	\$ <u>29,950.74</u>

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

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 536.94	\$ 24,854.34	\$ 25,296.67	\$ 94.61
Clubs	974.32	2,444.12	2,894.29	524.15
Departments	106.20	0.00	53.97	52.23
Trust	8,136.57	14,649.78	15,582.38	7,203.97
General	<u>20,049.73</u>	<u>3,865.32</u>	<u>1,839.27</u>	<u>22,075.78</u>
TOTALS	<u><u>\$ 29,803.76</u></u>	<u><u>\$ 45,813.56</u></u>	<u><u>\$ 45,666.58</u></u>	<u><u>\$ 29,950.74</u></u>

POMPANO BEACH MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2000-01 FISCAL YEAR
JULY 1, 2000 THROUGH JUNE 30, 2001

PROFILE OF THE SCHOOL

Address: 310 NE 6 Street, Pompano Beach, Florida 33060

Principal: Sonja Braziel

Bookkeeper: Olivia Vans

CASH AND INVESTMENT SUMMARY

	<u>6/30/01</u>
Cash Account:	
Checking Account	\$ 11,791.96
Investment:	
Treasurer's Pool Account	<u>15,000.00</u>
TOTAL	\$ <u>26,791.96</u>

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

POMPANO BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,028.25	\$ 1,873.50	\$ 2,501.07	\$ 400.68
Music	1,309.87	5,893.61	4,444.26	2,759.22
Classes	741.27	39,157.57	39,858.84	40.00
Clubs	8,294.98	19,436.25	22,943.82	4,787.41
Departments	3,270.85	6,536.55	4,284.54	5,522.86
Trust	19,053.08	63,840.97	75,049.62	7,844.43
General	3,213.95	13,430.05	11,206.64	5,437.36
Support Fund	<u>0.00</u>	<u>23,000.00</u>	<u>23,000.00</u>	<u>0.00</u>
TOTALS	<u>\$ 36,912.25</u>	<u>\$ 173,168.50</u>	<u>\$ 183,288.79</u>	<u>\$ 26,791.96</u>

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

PROFILE OF THE SCHOOL

Address: 7601 University Drive, Tamarac, Florida 33321

Principal: Nancy Seiler (March 2001 to present)

Principal During
Audit Period: Kathleen Goldstein, July 1999 through February 2001, presently at Challenger Elementary School)

Bookkeeper: Linda Moskos

CASH AND INVESTMENTS SUMMARY

	<u>6/30/01</u>
Cash Account:	
Checking Account – Bank of America	\$ 41,574.18
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	\$ <u>61,574.18</u>

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

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,426.29	\$ 561.54	\$ 515.24	\$ 1,472.59
Classes	1,639.01	16,300.05	15,775.20	2,163.86
Clubs	2,404.85	5,434.78	6,139.95	1,699.68
Departments	18,123.86	23,441.97	32,423.81	9,142.02
Trust	19,089.81	96,140.06	77,865.84	37,364.03
General	21,338.63	24,518.88	36,125.51	9,732.00
Support Fund	0.00	4,866.32	4,866.32	0.00
TOTALS	\$ 64,022.45	\$ 171,263.60	\$ 173,711.87	\$ 61,574.18

**SECTION II:
Audit Report (with Exception)**

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

PROFILE OF THE SCHOOL

Address: 500 NW 65 Avenue, Margate, Florida 33063

Principal: Bettye Brown

Bookkeepers: Donna Povio, (December 2000 to present)
Delores Klockziem, (November 1990 through November 2000)

CASH SUMMARY

	<u>6/30/01</u>
Cash Account:	
NOW Account – First Union	\$ 13,106.32
Investments:	
Treasurer's Pool Account	<u>83,000.00</u>
TOTAL	\$ <u>96,106.32</u>

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Margate Middle 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. However, as indicated by the finding, the school administration should emphasize adherence to the policies and procedures in the School Board's Policies and the Standard Practice Bulletins, which establishes the system of internal controls designed by the District administration.

AUDIT EXCEPTIONS

Yearbook Operations

The 2001 yearbook operations had a deficit of (\$2,854). The final invoice was \$11,824 and funds available from operations were \$8,970. The deficit was paid by a transfer from the General Account. The ending inventory included 177 books, valued at \$4,177.34.

School Board Policy 6207, Publications states "Approval for publications will be based on the ability of the publication to support itself."

We recommend the principal implement procedures to ensure the yearbook is a self-supporting activity.

OTHER COMMENTS

Payroll

The school generally adhered to payroll procedures.

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2000 - 2001

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 0.00	\$ 6,825.33	\$ 6,825.33	\$ 0.00
Music	527.60	760.00	0.00	1,287.60
Classes	304.99	20,860.45	21,022.60	142.84
Clubs	9,872.04	20,098.02	22,241.86	7,728.20
Departments	2,299.04	4,077.07	4,680.26	1,695.85
Trust	17,855.08	100,299.02	87,562.43	30,591.67
General	56,161.79	5,478.03	6,979.66	54,660.16
Support Fund	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>
TOTALS	<u>\$ 87,020.54</u>	<u>\$ 159,897.92</u>	<u>\$ 150,812.14</u>	<u>\$ 96,106.32</u>

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT**

Telephone: (954) 786-7850

Facsimile: (954) 786-7858

February 27, 2002

TO: Mr. Patrick Reilly, Director
Management/Facility Audits

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS-
FISCAL YEAR 2001

This office has reviewed the audit response for Margate Middle School. We have implemented the following monitory strategies to strengthen the Principal's business management competence and prevent recurrence of audit exceptions. The Area office will provide the following assistance:

The Principal will be required to include a performance objective, focusing on audit exceptions in the 2002-2003 performance plans.

The Principal and staff will participate in Internal Funds training courses.

The Principal will schedule a meeting with the Area Director twice a year to review the status of the corrective and monitoring actions for each audit exception.

The Principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free Internal Accounts in the future.

JWH/cj

Cc: Ms. Sharon Airaghi
Ms. Bettye Brown
Mr. Ronald Smith

02 FEB 29 11 51 52
HARRISON FACILITY AUDIT

FILED 19 2002



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MARGATE MIDDLE SCHOOL
Mrs. Bettye W. Brown, Principal
500 Challenger Blvd.
Margate, Florida 33063
(954) 977-2277

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DR. FRANK TILL
Superintendent of Schools

February 5, 2002

TO: Dr. Joanne Harrison
North Area Superintendent

FROM: Bettye W. Brown, Principal
Margate Middle School

SUBJECT: Audit Report on Internal Accounts -
Fiscal Year 2001 - Exception Response

In response to an audit exception the following actions will be taken:

Yearbook Operations

Principal will implement the following procedures to ensure that the yearbook is self-supporting.

- a. Principal will decrease the number of books ordered for the 2001-02 school year.
- b. Principal will solicit ads from the PTA and local business to cover any deficits that may occur.
- c. Margate Middle will participate in other fund raising activities to offset the cost of the yearbooks.
- d. Memo to yearbook coordinator outlining financial reporting procedures. Yearbook will be monitored by Principal and the bookkeeper for compliance with RFP.
- e. Bookkeeper, Assistant Principal & Yearbook Coordinator attended a workshop on yearbook operations presented by the Office of Management/Facility Audits on February 5, 2002.

BWB:lv