

INTERNAL AUDIT REPORT

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



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District



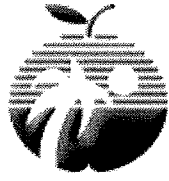
To be presented to the:

**Audit Committee on
October 10, 2013**

**The School Board of Broward County, Florida on
November 5, 2013**

By

The Office of the Chief Auditor



Broward County Public Schools

The School Board of Broward County, Florida

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

Office of the Chief Auditor
Patrick Reilly, Chief Auditor
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Superintendent of Schools

August 30, 2013

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 twelve (12) schools for the fiscal years ended June 30, 2011, 2012 and 2013 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 twelve (12) 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 for the fiscal years ended June 30, 2011, 2012 and 2013 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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August 30, 2013

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 eleven (11) schools in this report complied with prescribed policies and procedures. The remaining one (1) school's report contained some audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the twelve (12) schools present fairly the cash receipts and disbursements 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:
Delores McKinley, CPA

Audits Performed by:
Meredith Fileman
Hermine James
Delores McKinley
Reynaldo Tunnermann

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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 2013-2014 fiscal year, the Office of the Chief Auditor has audited the financial statements for the years ended June 30, 2011, 2012 and 2013 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 environmental 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 2010-2011, 2011-2012 and 2012-2013 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 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 distribution of the payroll checks was made at the schools to determine adherence to Standard and Business Practice Bulletins. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated. Currently, the Business Practice Bulletin-PR-100 has been implemented which provides the new payroll procedural requirements.

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

Areas of Audit Findings
2010-2011 and 2011-2012

South Plantation High School 2010-11 & 2011-12

3 Findings

1. Late Remittances
2. Fundraisers
3. Yearbook

TOTAL FINDINGS

3 Findings

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

SCHOOL	CURRENT AUDIT PERIOD 2010-11 & 2011-12	PRIOR AUDIT PERIOD 2008-09 & 2009-10
South Plantation High School	<p>1. Late Remittances</p> <p>The examination of the receipting documentation showed:</p> <ul style="list-style-type: none"> • In F/Y 11, a total of \$1,745 was remitted to the Bookkeeper three (3) to eleven (11) days after the original collection. • In F/Y 12, a total of \$3,576 was remitted to the Bookkeeper three (3) to sixty three (63) days after the original collection. <p>2. Fundraisers</p> <p>The analysis of the fundraiser activities showed:</p> <ul style="list-style-type: none"> • A fundraiser sponsor did not count the merchandise received when accepting its delivery. Later, a shortage of 10 items was found; the sponsor was not sure if the items were lost/stolen or never received because of his initial failure to count the items received. The unaccounted for items have a cost value of \$140. • Nine hundred and seventy five (975) candies not returned by students were not documented with students' obligations. The sale value of these candies totaled \$975. 	<p>PTSO Operated Internal Accounts</p> <p>For the past ten years, the school's administration improperly allowed the school's Parent Teacher Student Organization (PTSO) to handle many internal fund accounts and financial transactions, averaging \$200,000 per year, for FY 2009 and 2010. This activity violated School Board Policies, Standard Practice Bulletins and Florida Department of Education Regulations for handling financial transactions for internal accounts.</p> <p>According to the school's staff and PTSO's officials, the school's PTSO handled cash receipts, deposits, and disbursements relating to most of the school's clubs and activities for the period July 2000 to July 2010. This included acting as the financial custodian for many clubs, scholarships, athletic, and Principal's Discretionary Account Funds. Basically, the PTSO operated an clandestine bookkeeping operation, with a second set of books and records used to bypass the school's internal funds accounting operations.</p> <p>We also noted for the two years of records reviewed:</p> <p>a. Clubs paid a \$50 annual service fee to the PTSO to handle all the accounting/bookkeeping services.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 2010-11 & 2011-12	PRIOR AUDIT PERIOD 2008-09 & 2009-10
South Plantation High School	<p>3. Yearbook</p> <p>The analysis of the yearbook operation showed:</p> <ul style="list-style-type: none"> • For F/Y 11, the school did not get 48 pages printed in the yearbook or a credit on the final invoice. The 48 pages have a value of \$5,226. • In F/Y 12, <ul style="list-style-type: none"> a. The unit price per book was overstated by \$15.85 per book; the total amount overpaid to vendor was \$7,132.50. b. A supplemental agreement was not prepared for additions to the yearbook totaling \$3,956.54. c. The yearbook operation for F/Y 12 generated an operational deficit of \$1,509.96. <p>As a result of this audit, the yearbook vendor has agreed to issue a credit of \$12,358.50 (\$5,226 + \$7,132.50) to the school. This credit will be applied to the final invoice of the F/Y 13 yearbook operation.</p>	<p>The school bookkeeper should have provided these services as part of normal bookkeeper's duties to all organizations. Therefore, the bookkeeper's work load decreased during this period.</p> <p>b. The school did not follow the School Board of Broward County's policies and procedures. The school's staff knew they were bypassing all School Board Policies. For example, when someone requested a check from the PTSO bookkeeper, they would simply fill out a check request form without a description or approval from the Principal. This would bypass the school's internal control.</p> <p>c. The PTSO invested the money in investments not authorized by the District. They had a security investment account that was valued at \$75,000, where funds were frozen by the bank. A PTSO officer said, due to unavailability of the funds, a PTSO officer made a ten thousand (10,000) dollar loan to the account to cover for related expenses. The funds were later released by the bank.</p> <p>d. For FY 2009, the PTSO reported school clubs/activities related accounting activity as shown on page 97 of the report.</p>

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

SCHOOL	CURRENT AUDIT PERIOD 2010-11 & 2011-12	PRIOR AUDIT PERIOD 2008-09 & 2009-10
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South Plantation High School

e. The school's bookkeeper prepared baseball booster club deposits and signed reimbursement/payment request forms for her son's baseball team. He was the head coach for the school's baseball team. For example, the baseball booster club would have a fundraiser; the school's bookkeeper would receipt the money, prepare the deposit and place it in the PTSO's night deposit safe, located in the school's main office. Subsequently, the PTSO Treasurer would collect the money and make deposits, where the money would be held in trust for the school.

In addition, we found the team spent \$600 for a Holiday party and did not denote if students or staff attended.

f. PTSO operated the Solar Car account (a school activity); they received prize money from several vendors, totaling at least \$20,000, which was not deposited in the school's internal accounts. Records showed this account was started in 2006 and the year end balances for years 2006 to 2010 ranged from \$312.08 to \$13,153.

g. The PTSO received vending commissions from Family Vending Company and deposited \$1,500 in the PTSO's Principal's Discretionary Account. This was an attempt to continue an account that was discontinued

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

SCHOOL	CURRENT AUDIT PERIOD 2010-11 & 2011-12	PRIOR AUDIT PERIOD 2008-09 & 2009-10
South Plantation High School		<p data-bbox="959 410 1410 607">all schools, per Standard Practice Bulletins, in 2006. For the past two years, the Principal purchased loaves of bread for staff as Holiday gifts from Panera Bread Company, totaling \$1,659.74.</p> <p data-bbox="959 644 1410 737">h. The PTSO did not always clearly identify the source of the revenues that were deposited.</p> <p data-bbox="959 774 1410 1002">In FY 2009, PTSO disbursed \$1,600 for the Back to School welcome bar-be-que. There was also a disbursement for petty cash of \$700 and there was no clear audit trail to show this amount was reimbursed to the fund.</p> <p data-bbox="959 1040 1410 1205">On July 29, 2010, at the Principal's request, the account was closed and the school received \$12,215.34 from the PTSO with a Financial Accounts Summary.</p> <p data-bbox="959 1243 1410 1338">The PTSO was cooperative and provided detailed accounting records to the auditors for the last two years.</p>

SECTION I:
Audit Reports (with No Exceptions)

BAYVIEW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2010-11, 2011-12 AND 2012-13 FISCAL YEARS
 JULY 1, 2010 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 1175 Middle River Drive, Fort Lauderdale, Florida 33304

Principal: JoEllen Scott

Bookkeepers: Michnelene Pfeffer (August 2011 to present)
 Debra McLune (April 2011 to June 2011)
 Marvette McCloud (July 2010 to February 2011)

Payroll Processor: Valerie Jones

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>90,208.58</u>	\$ <u>80,473.05</u>	\$ <u>72,396.95</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Bayview Elementary School for the 2010-11, 2011-12 and 2012-13 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 2010-11, 2011-12 and 2012-13 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.

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,326.32	\$ 85,875.70	\$ 86,284.52	\$ 917.50
Clubs	2,086.79	3,192.53	3,648.53	1,630.79
Departments	3,958.29	829.89	105.44	4,682.74
Trusts	4,082.64	58,949.70	29,103.25	33,929.09
General	<u>48,696.15</u>	<u>21,978.83</u>	<u>21,626.52</u>	<u>49,048.46</u>
TOTALS	<u><u>\$ 60,150.19</u></u>	<u><u>\$ 170,826.65</u></u>	<u><u>\$ 140,768.26</u></u>	<u><u>\$ 90,208.58</u></u>

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 917.50	\$ 20,297.52	\$ 19,735.27	\$ 1,479.75
Clubs	1,630.79	4,438.91	4,933.35	1,136.35
Departments	4,682.74	290.82	1,913.36	3,060.20
Trusts	33,929.09	331,231.89	333,111.22	32,049.76
General	<u>49,048.46</u>	<u>15,844.36</u>	<u>22,145.83</u>	<u>42,746.99</u>
TOTALS	<u>\$ 90,208.58</u>	<u>\$ 372,103.50</u>	<u>\$ 381,839.03</u>	<u>\$ 80,473.05</u>

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,479.75	\$ 21,370.00	\$ 20,809.03	\$ 2,040.72
Clubs	1,136.35	4,555.53	4,707.23	984.65
Departments	3,060.20	2,191.92	1,880.92	3,371.20
Trusts	32,049.76	477,352.95	484,991.34	24,411.37
General	<u>42,746.99</u>	<u>19,361.85</u>	<u>20,519.83</u>	<u>41,589.01</u>
TOTALS	<u>\$ 80,473.05</u>	<u>\$ 524,832.25</u>	<u>\$ 532,908.35</u>	<u>\$ 72,396.95</u>

BENNETT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2010-11 AND 2011-12 FISCAL YEARS
JULY 1, 2010 THROUGH JUNE 30, 2012

PROFILE OF THE SCHOOL

Address: 1755 NE 14th Street, Fort Lauderdale, Florida 33304
Principal: Chris Carney
Bookkeeper: Catherine Cirillo
Payroll Processor: Lenine Letts

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>
Checking Account – Wells Fargo	\$ <u>5,975.71</u>	\$ <u>7,781.96</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Bennett Elementary School for the 2010-11 and 2011-12 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 2010-11 and 2011-12 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.

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2.50	\$ 0.00	\$ 0.00	\$ 2.50
Classes	728.10	8,590.70	9,214.30	104.50
Clubs	4,146.53	15,218.76	16,857.59	2,507.70
Departments	73.89	4,163.13	4,215.52	21.50
Trusts	7,961.54	14,501.33	19,653.37	2,809.50
General	876.87	10,300.87	10,647.73	530.01
TOTALS	\$ 13,789.43	\$ 52,774.79	\$ 60,588.51	\$ 5,975.71

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2.50	\$ 0.00	\$ 0.00	\$ 2.50
Classes	104.50	8,107.50	7,600.00	612.00
Clubs	2,507.70	14,443.57	12,942.07	4,009.20
Departments	21.50	62.25	71.34	12.41
Trusts	2,809.50	18,816.85	18,804.66	2,821.69
General	530.01	5,578.67	5,784.52	324.16
TOTALS	\$ 5,975.71	\$ 47,008.84	\$ 45,202.59	\$ 7,781.96

CORAL GLADES HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2010-11 AND 2011-12 FISCAL YEARS
 JULY 1, 2010 THROUGH JUNE 30, 2012

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065

Principal: Steven Carruth (July 2012 to current)

Principal during

Audit Period: Michael Ramirez (July 2010 to June 2012)

Bookkeeper: Jacquelyn Bell

Payroll Processors: Teresa Simmons (2012)
 Maria Greisel (2011)
 Julia Altschuler (2011)

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>
Cash Account:		
Checking Account – Bank of America	\$ 78,036.40	\$ 74,972.06
Investment:		
Treasurer’s Pool Account	<u>60,000.00</u>	<u>60,000.00</u>
TOTAL	\$ <u>138,036.40</u>	\$ <u>134,972.06</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements Coral Glades High School for the 2010-11 and 2011-12 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 2010-11 and 2011-12 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,809.91	\$ 75,771.76	\$ 77,366.75	\$ 7,214.92
Music	1,833.61	35,890.85	35,562.79	2,161.67
Classes	13,699.59	105,801.09	99,620.17	19,880.51
Clubs	60,850.25	306,503.26	295,172.32	72,181.19
Departments	6,830.37	48,651.13	46,003.46	9,478.04
Trusts	18,589.02	54,213.73	56,774.43	16,028.32
General	<u>8,878.38</u>	<u>38,572.51</u>	<u>36,359.14</u>	<u>11,091.75</u>
TOTALS	<u>\$ 119,491.13</u>	<u>\$ 665,404.33</u>	<u>\$ 646,859.06</u>	<u>\$ 138,036.40</u>

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 7,214.92	\$ 65,230.91	\$ 72,354.89	\$ 90.94
Music	2,161.67	30,282.64	32,299.05	145.26
Classes	19,880.51	106,137.63	106,777.26	19,240.88
Clubs	72,181.19	381,253.58	383,439.34	69,995.43
Departments	9,478.04	58,919.29	52,335.55	16,061.78
Trusts	16,028.32	54,470.34	42,103.44	28,395.22
General	<u>11,091.75</u>	<u>45,034.77</u>	<u>55,083.97</u>	<u>1,042.55</u>
TOTALS	<u>\$ 138,036.40</u>	<u>\$ 741,329.16</u>	<u>\$ 744,393.50</u>	<u>\$ 134,972.06</u>

CROISSANT PARK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2010-11, 2011-12 AND 2012-13 FISCAL YEARS
 JULY 1, 2010 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 1800 SW 4th Avenue, Fort Lauderdale, Florida 33315

Principal: Jamie Maradiaga

Bookkeepers: Mary Russell

Payroll Processor: Susan Fontan

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>8,160.25</u>	\$ <u>8,226.21</u>	\$ <u>7,911.30</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Croissant Park Elementary School for the 2010-11, 2011-12 and 2012-13 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 2010-11, 2011-12 and 2012-13 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.

CROISSANT PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,088.34	\$ 28,098.77	\$ 26,770.55	\$ 2,416.56
Clubs	1,201.82	8,047.08	8,376.26	872.64
Departments	900.52	15,670.54	15,705.79	865.27
Trusts	960.02	10,018.85	9,381.63	1,597.24
General	<u>3,613.36</u>	<u>8,985.72</u>	<u>10,190.54</u>	<u>2,408.54</u>
TOTALS	<u>\$ 7,764.06</u>	<u>\$ 70,820.96</u>	<u>\$ 70,424.77</u>	<u>\$ 8,160.25</u>

CROISSANT PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,416.56	\$ 31,782.17	\$ 31,084.28	\$ 3,114.45
Clubs	872.64	7,100.44	7,253.60	719.48
Departments	865.27	8,238.75	8,716.73	387.29
Trusts	1,597.24	9,690.46	10,314.44	973.26
General	<u>2,408.54</u>	<u>5,837.14</u>	<u>5,213.95</u>	<u>3,031.73</u>
TOTALS	<u>\$ 8,160.25</u>	<u>\$ 62,648.96</u>	<u>\$ 62,583.00</u>	<u>\$ 8,226.21</u>

CROISSANT PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,114.45	\$ 30,959.75	\$ 31,275.75	\$ 2,798.45
Clubs	719.48	3,431.60	3,304.68	846.40
Departments	387.29	974.22	805.74	555.77
Trusts	973.26	30,920.47	30,326.69	1,567.04
General	<u>3,031.73</u>	<u>2,301.00</u>	<u>3,189.09</u>	<u>2,143.64</u>
TOTALS	<u>\$ 8,226.21</u>	<u>\$ 68,587.04</u>	<u>\$ 68,901.95</u>	<u>\$ 7,911.30</u>

HOLLYWOOD HILLS HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2010-11 AND 2011-12 FISCAL YEARS
 JULY 1, 2010 THROUGH JUNE 30, 2012

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021

Principal: Lourdes Gonzalez (October 2011 to current)

Principal during Audit Period: Harold Osborn (July 2010 to October 2011)

Bookkeepers: Sharon Jackson (November 2012 to current)
 Lisa Bailey (July 2010 to November 2012)

Payroll Processor: Lela Lynch

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 36,351.86	\$ 20,932.48
Investment:		
Certificate – Citibank	11,415.77	11,450.16
Certificate – Suntrust	10,000.00	10,000.00
Certificate – Suntrust	10,000.00	10,000.00
Treasurer’s Pool Account	25,000.00	25,000.00
TOTAL	\$ 92,767.63	\$ 77,382.64

In accordance with the 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 2010-11 and 2011-12 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 2010-11 and 2011-12 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)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,164.79	\$ 58,515.51	\$ 59,680.30	\$ 0.00
Music	1,198.14	5,926.24	6,775.30	349.08
Classes	4,997.61	55,520.95	48,228.15	12,290.41
Clubs	50,741.17	130,593.40	143,721.01	37,613.56
Departments	4,172.26	4,828.52	4,342.37	4,658.41
Trusts	31,006.10	73,290.51	74,854.11	29,442.50
General	8,263.39	12,606.41	12,456.13	8,413.67
TOTALS	<u>\$ 101,543.46</u>	<u>\$ 341,281.54</u>	<u>\$ 350,057.37</u>	<u>\$ 92,767.63</u>

HOLLYWOOD HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 0.00	\$ 46,294.53	\$ 46,293.71	\$ 0.82
Music	349.08	4,809.00	4,146.92	1,011.16
Classes	12,290.41	57,260.88	66,775.95	2,775.34
Clubs	37,613.56	122,794.23	123,919.68	36,488.11
Departments	4,658.41	4,827.04	3,829.98	5,655.47
Trusts	29,442.50	64,177.56	68,043.38	25,576.68
General	<u>8,413.67</u>	<u>5,563.04</u>	<u>8,101.65</u>	<u>5,875.06</u>
TOTALS	<u><u>\$ 92,767.63</u></u>	<u><u>\$ 305,726.28</u></u>	<u><u>\$ 321,111.27</u></u>	<u><u>\$ 77,382.64</u></u>

LAUDERDALE MANORS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12 AND 2012-13 FISCAL YEARS
JULY 1, 2011 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 1400 NW 14th Court, Fort Lauderdale, Florida 33311
Principal: Donna McCann
Bookkeeper: Ruthie Jones
Payroll Processor: Kenya Peterman

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>
Cash Account:		
Checking Account – Sun Trust	\$ <u>5,013.94</u>	\$ <u>3,788.19</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lauderdale Manors Elementary School for the 2011-12 and 2012-13 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 2011-12 and 2012-13 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LAUDERDALE MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 303.42	\$ 25,324.41	\$ 25,627.83	\$ (0.00)
Clubs	69.89	2,318.43	2,375.88	12.44
Department	10.00	6,190.30	6,039.34	160.96
Trusts	0.00	15,778.97	15,641.38	137.59
General	<u>4,152.32</u>	<u>3,598.53</u>	<u>3,047.90</u>	<u>4,702.95</u>
TOTALS	<u>\$ 4,535.63</u>	<u>\$ 53,210.64</u>	<u>\$ 52,732.33</u>	<u>\$ 5,013.94</u>

LAUDERDALE MANORS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 0.00	\$ 26,096.90	\$ 25,993.00	\$ 103.90
Clubs	12.44	4,952.01	4,961.19	3.26
Department	160.96	2,259.28	2,069.92	350.32
Trusts	137.59	13,681.72	13,561.10	258.21
General	<u>4,702.95</u>	<u>3,442.95</u>	<u>5,073.40</u>	<u>3,072.50</u>
TOTALS	<u><u>\$ 5,013.94</u></u>	<u><u>\$ 50,432.86</u></u>	<u><u>\$ 51,658.61</u></u>	<u><u>\$ 3,788.19</u></u>

NOVA MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2010-11 AND 2011-12 FISCAL YEARS
 JULY 1, 2010 THROUGH JUNE 30, 2012

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314

Principal: Jermaine Fleming (July 2012 to current)

Principal
During Audit: Irene Cejka (July 2010 to June 2012)

Bookkeeper: Tiquila Daniels

Payroll Processor: Barbara Becker

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 12,659.19	\$ 21,549.97
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	\$ <u>22,659.19</u>	\$ <u>31,549.97</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Nova Middle School for the 2010-11 and 2011-12 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 2010-11 and 2011-12 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.

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 0.00	\$ 4,202.00	\$ 4,036.00	\$ 166.00
Music	873.02	830.00	1,246.17	456.85
Classes	1,002.00	133,718.00	133,056.00	1,664.00
Clubs	9,380.43	38,095.31	37,873.41	9,602.33
Departments	1,469.51	7,816.00	7,714.53	1,570.98
Trusts	1,423.50	8,982.31	8,764.38	1,641.43
General	<u>1,635.65</u>	<u>24,012.74</u>	<u>18,090.79</u>	<u>7,557.60</u>
TOTALS	<u>\$ 15,784.11</u>	<u>\$ 217,656.36</u>	<u>\$ 210,781.28</u>	<u>\$ 22,659.19</u>

NOVA MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 166.00	\$ 500.78	\$ 2,770.99	\$ (2,104.21)
Music	456.85	1,860.00	2,152.89	163.96
Classes	1,664.00	164,125.00	165,458.00	331.00
Clubs	9,602.33	27,376.35	27,452.08	9,526.60
Departments	1,570.98	4,218.27	4,158.01	1,631.24
Trusts	1,641.43	29,849.15	26,719.35	4,771.23
General	<u>7,557.60</u>	<u>25,657.96</u>	<u>15,985.41</u>	<u>17,230.15</u>
TOTALS	<u>\$ 22,659.19</u>	<u>\$ 253,587.51</u>	<u>\$ 244,696.73</u>	<u>\$ 31,549.97</u>

SUNLAND PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2012-13 FISCAL YEAR
JULY 1, 2012 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 919 NW 13th Avenue, Fort Lauderdale, Florida 33311

Principal: Sharonda Bailey

Bookkeeper: Yvonne Miller

Payroll Processor: Stephanie Taylor

CASH SUMMARY

6/30/13

Cash Account:

Checking Account – Wells Fargo \$ 1,128.45

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Sunland Park Elementary School for the 2012-13 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 2012-13 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.

SUNLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,354.93	\$ 11,324.87	\$ 12,581.45	\$ 98.35
Clubs	423.13	3,687.47	3,718.94	391.66
Department	152.70	2,186.18	2,122.11	216.77
Trusts	909.54	16,554.19	17,279.11	184.62
General	<u>555.91</u>	<u>3,929.16</u>	<u>4,248.02</u>	<u>237.05</u>
TOTALS	<u>\$ 3,396.21</u>	<u>\$ 37,681.87</u>	<u>\$ 39,949.63</u>	<u>\$ 1,128.45</u>

SUNSET SCHOOL
 AUDIT REPORT
 FOR THE 2011-12 AND 2012-13 FISCAL YEARS
 JULY 1, 2011 THROUGH JUNE 30, 2013

PROFILE OF THE SCHOOL

Address: 3775 SW 16 Street, Fort Lauderdale, Florida 33312

Principal: Donald Cottrell (until June 2013)

Bookkeepers: Dorothy Hensler (August 1990 to June 2012)
 Maria Rengifo - Business Support Center (July 2012 to June 2013)

Payroll Processor: Donna Jean Lovellette

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>	
Checking Account – Wells Fargo	\$ 12,804.67	\$ 7,220.70	

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Sunset School for the 2011-12 and 2012-13 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 2011-12 and 2012-13 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.

SUNSET SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 51.99	\$ 3,368.14	\$ 2,785.24	\$ 634.89
Clubs	4,856.99	8,015.75	9,217.39	3,655.35
Department	651.96	0.00	0.00	651.96
Trusts	7,436.71	31,513.80	32,132.07	6,818.44
General	1,336.95	1,241.03	1,533.95	1,044.03
TOTALS	<u>\$ 14,334.60</u>	<u>\$ 44,138.72</u>	<u>\$ 45,668.65</u>	<u>\$ 12,804.67</u>

SUNSET SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 634.89	\$ 4,786.41	\$ 5,421.30	\$ 0.00
Clubs	3,655.35	7,561.65	8,555.33	2,661.67
Department	651.96	926.22	877.61	700.57
Trusts	6,818.44	24,067.99	28,055.36	2,831.07
General	<u>1,044.03</u>	<u>1,940.37</u>	<u>1,957.01</u>	<u>1,027.39</u>
TOTALS	<u>\$ 12,804.67</u>	<u>\$ 39,282.64</u>	<u>\$ 44,866.61</u>	<u>\$ 7,220.70</u>

THE QUEST CENTER
AUDIT REPORT
FOR THE 2011-12 FISCAL YEAR
JULY 1, 2011 THROUGH JUNE 30, 2012

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, Florida 33024
Principal: Leo Nesmith
Bookkeeper: Jan Wise
Payroll Processors: Jennifer Hunter (AA Payroll)
Jan Wise (BB Payroll)

CASH SUMMARY

	<u>6/30/12</u>
Cash Account:	
Checking Account – Bank of America	\$ <u>14,667.38</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of The Quest Center for the 2011-12 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 2011-12 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.

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,527.75	\$ 2,568.98	\$ 1,771.05	\$ 2,325.68
Clubs	1,802.70	3,523.13	4,564.75	761.08
Trusts	8,093.21	22,998.49	22,099.74	8,991.96
General	<u>1,645.16</u>	<u>2,093.39</u>	<u>1,149.89</u>	<u>2,588.66</u>
TOTALS	<u>\$ 13,068.82</u>	<u>\$ 31,183.99</u>	<u>\$ 29,585.43</u>	<u>\$ 14,667.38</u>

WINSTON PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2011-12 FISCAL YEAR
JULY 1, 2011 THROUGH JUNE 30, 2012

PROFILE OF THE SCHOOL

Address: 4000 Winston Park Blvd., Coconut Creek, Florida 33073
Principal: Carolyn Eggelton
Bookkeepers: Business Center –Mavianne Youse (February 2013 to current)
Lynn Dwiggin (August 2012 to January 2013)
Payroll Processor: Allison Stone

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 35,294.10
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	\$ <u>45,294.10</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Winston Park Elementary School for the 2011-12 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 2011-12 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.

WINSTON PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,632.15	\$ 2,466.95	\$ 3,439.23	\$ 659.87
Classes	6,109.14	152,670.03	152,100.06	6,679.11
Clubs	505.76	5,440.20	5,200.42	745.54
Departments	9,468.23	2,771.38	2,939.74	9,299.87
Trusts	28,102.23	91,109.81	109,808.39	9,403.65
General	<u>14,005.30</u>	<u>36,219.88</u>	<u>31,719.12</u>	<u>18,506.06</u>
TOTALS	<u>\$ 59,822.81</u>	<u>\$ 290,678.25</u>	<u>\$ 305,206.96</u>	<u>\$ 45,294.10</u>

SECTION II:
Audit Report (with Exceptions)

SOUTH PLANTATION HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2010-11 AND 2011-12 FISCAL YEARS
 JULY 1, 2010 THROUGH JUNE 30, 2012

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317

Principal: Christine Henschel (July 2012 to present)

**Principal during
Audit Period:** David V. Basile

Bookkeeper: Yvonne Liotti

Payroll Processor: Pat Agoglia

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 74,244.26	\$ 74,357.77
Certificate of Deposit	9,250.00	9,250.00
Investment:		
Treasurer’s Pool Account	<u>155,000.00</u>	<u>155,000.00</u>
TOTAL	\$ <u>238,494.26</u>	\$ <u>238,607.77</u>

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of South Plantation High School for the 2010-11 and 2011-12 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 2010-11 and 2011-12 fiscal years, on the cash basis of accounting. However, as indicated by the findings, 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

1. Late Remittances

The examination of the receipting documentation showed:

- In F/Y 11, a total of \$1,745 was remitted to the Bookkeeper three (3) to eleven (11) days after the original Collection.
- In F/Y 12, a total of \$3,576 was remitted to the Bookkeeper three (3) to sixty three (63) days after the original collection.

Standard Practice Bulletin I-302 Cash Collections Section I.F states "Collections of \$200 or more and initial receipting documents must be turned into the bookkeeper the same day collected OR within three (3) working days if less than \$200."

We recommend the Principal ensure funds collected are remitted timely to the Bookkeeper, as stated in Standard Practice Bulletin I-302.

2. Fundraisers

The analysis of the fundraiser activities showed:

- A fundraiser sponsor did not count the merchandise received when accepting its delivery. Later, a shortage of 10 items was found; the sponsor was not sure if the items were lost/stolen or never received because of his initial failure to count the items received. The unaccounted for items have a cost value of \$140.
- Nine hundred and seventy five (975) candies not returned by students were not documented with students' obligations. The sale value of these candies totaled \$975.

Standard Practice Bulletin I-402 Fundraising Activities Section II.A.4 states "Upon receiving the units or items to be sold, the sponsor must perform a physical count of items to be sold and verify the number ordered and received."

Standard Practice Bulletin I-402 Fundraising Activities Section III.A.7 states "Any items not returned by a student salesperson must be documented with a student obligation."

We recommend the Principal review with staff the requirements of Standard Practice Bulletin I-402 in order to ensure that all merchandise orders are counted when they are received and that all unreturned items by the student salesperson are documented with a student obligation.

3. Yearbook

The analysis of the yearbook operation showed:

- For F/Y 11, the school did not get 48 pages printed in the yearbook or a credit on the final invoice. The 48 pages have a value of \$5,226.
- In F/Y 12,
 - a. The unit price per book was overstated by \$15.85 per book; the total amount overpaid to vendor was \$7,132.50.
 - b. A supplemental agreement was not prepared for additions to the yearbook totaling \$3,956.54.
 - c. The yearbook operation for F/Y 12 generated an operational deficit of \$1,509.96.

As a result of this audit, the yearbook vendor has agreed to issue a credit of \$12,358.50 (\$5,226 + \$7,132.50) to the school. This credit will be applied to the final invoice of the F/Y 13 yearbook operation.

Standard Practice Bulletin I-405 Student Publications Section III.D states "1. In accordance with the standard provisions of the yearbook printing RFP, the invoice from the publisher should not contain any charges which are not specified in the accepted RFP. 2. It is the responsibility of the Yearbook Advisor to make certain all invoice charges are in accordance with the RFP before approving invoices for payment."

School Board Policy 6207 Publications states "...Approval for publication will be based on: 1. The clearly-defined relationship between the publication and the purpose of the school. 2. The ability of the publication to support itself..."

We recommend the Principal review with the yearbook advisor Standard Practice Bulletin I-405 and make sure that:

- a. The sponsor reviews the final invoice against the requirements of the RFP.
- b. All yearbook charges have been previously approved by the Principal as part of the RFP or a supplemental agreement.
- c. The price of the publication is re-evaluated in order that the publication becomes a self-supporting project.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 21,368.65	\$ 53,132.01	\$ 61,967.64	\$ 12,533.02
Music	12,539.61	2,110.50	4,358.47	10,291.64
Classes	11,326.27	109,741.31	93,464.58	27,603.00
Clubs	75,018.05	346,100.25	355,616.74	65,501.56
Departments	14,935.83	43,729.01	46,056.68	12,608.16
Trusts	62,429.02	52,240.19	53,158.33	61,510.88
General	<u>61,529.54</u>	<u>17,160.37</u>	<u>30,243.91</u>	<u>48,446.00</u>
TOTALS	<u><u>\$ 259,146.97</u></u>	<u><u>\$ 624,213.64</u></u>	<u><u>\$ 644,866.35</u></u>	<u><u>\$ 238,494.26</u></u>

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 12,533.02	\$ 77,203.63	\$ 64,604.05	\$ 25,132.60
Music	10,291.64	2,133.00	3,028.80	9,395.84
Classes	27,603.00	79,500.24	89,245.81	17,857.43
Clubs	65,501.56	347,557.40	356,269.57	56,789.39
Departments	12,608.16	34,692.52	35,613.22	11,687.46
Trusts	61,510.88	44,527.75	44,335.83	61,702.80
General	48,446.00	14,078.57	6,482.32	56,042.25
TOTALS	<u>\$ 238,494.26</u>	<u>\$ 599,693.11</u>	<u>\$ 599,579.60</u>	<u>\$ 238,607.77</u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

DESMOND K. BLACKBURN, Ph.D.
CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER

Telephone: 754-321-3838

Facsimile: 754-321-3886

Date May 21, 2013

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Desmond K. Blackburn, Ph.D.
Chief School Performance and Accountability Officer

SUBJECT: **INTERNAL ACCOUNTS AUDIT – FISCAL YEAR 2011 & 2012**
SOUTH PLANTATION HIGH SCHOOL

The Office of School Performance and Accountability has reviewed the internal audit findings for South Plantation High School. These audit findings have been discussed with the Principal, Christine Henschel, and she has taken full responsibility to implement deliberate steps to ensure exception-free internal audits in the future. The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable should future audit exceptions occur.

If additional information is needed, please let me know.

DKB:mg

cc: Michael J. Ramirez, Director, Office of School Performance and Accountability
Nell Johnson, Director Business Support Center
Reynaldo Tunnermann, Auditor III
Christine Henschel, Principal, South Plantation High School

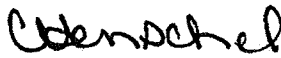
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

SOUTH PLANTATION HIGH SCHOOL
Christine Henschel, Principal
1300 S. W. 54th Avenue
Plantation, Florida 33317
754-323-1959
754-323-2080 FAX

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ROBERT W. RUNCIE
Superintendent of Schools

May 20, 2013

To: Michael Ramirez
Director, School Performance and Accountability

From: Christine Henschel 
Principal

Subject: Response to Internal Accounts Audit Report FY 2010-11 and 2011-12

The following items were found to be Audit Exceptions for the 2010-11 and 2011-12 fiscal year. Please find my response below along with the corrective action plan.

Late Remittances

In F/Y 11 a total of \$1,745 was remitted to the Bookkeeper three to eleven days after original collection.

In F/Y 12 a total of \$3,576 was remitted to the Bookkeeper three to sixty three days after original collection.

The Principal has reviewed the requirements of School Board Policy 6301 regarding collection of monies and Standard Practice Bulletin I-302 Cash Collections Section I.F.

The Principal has developed procedures and instructions in order for the Bookkeeper to ensure the timely collection of all monies. The Bookkeeper was instructed to collect all receipt books and monies on Thursday of each week. The Bookkeeper was instructed to craft a money collection acknowledgement form that clearly states the SBBC guidelines and procedures regarding money collection. Any individual wishing to collect money will be required to sign the acknowledgement form prior to approval of activity.

Fundraisers

A fundraiser sponsor did not count the merchandise received when accepting its delivery. Later a shortage of ten items was found. The unaccounted for items have a cost of \$140.

Nine hundred and seventy five candies not returned by students were not documented with student obligations. The sale value of these candies totaled \$975.

The Principal has reviewed Standard Practice Bulletin I-402 Fundraising Activities Section II.A.4. The Principal has also reviewed Standard Practice Bulletin I-402 Fundraising Activities Section III.A.7. The Principal has modified the fundraising procedures to include a fundraising acknowledgement form. This form clearly defines steps to follow when beginning a fundraiser as well as closing out a fundraiser. The closeout process now requires the signature of the IMT to indicate that all fundraising obligations have been entered into TERMS.

Yearbook

For F/Y 11, the school did not get 48 pages printed in the yearbook or credit on the final invoice. The 48 pages have a value of \$5,226.

In F/Y 12

- a. The unit price per book was overstated by \$15.85 per book; the total amount overpaid to vendor was \$7,132.50.
- b. A supplemental agreement was not prepared for additions to the yearbook totaling \$3,956.54.
- c. The yearbook operation for F/Y 12 generated an operational deficit of \$1,509.96.

As a result of this audit, the Yearbook vendor has agreed to issue a credit of \$12,358.50 (\$5,226 + \$7,132.50) to the school. The credit will be applied to the final invoice of the F/Y 13 yearbook operation.

The Principal, the Yearbook Advisor and the Bookkeeper have reviewed Standard Practice Bulletin 1-405. The Advisor has been instructed to review the final invoice against the requirements of the RFP. The Advisor has been instructed to secure the approval of the Principal prior to entering into any supplemental agreements with the vendor. The Advisor and the Bookkeeper have been instructed to re-evaluate the publication pricing when and if it becomes a self-supporting project.

The Principal and designated Assistant Principal will closely monitor the Bookkeepers practices to ensure compliance with all required School Board Policies.