

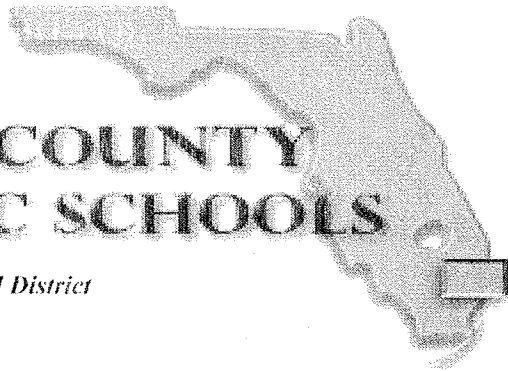
INTERNAL AUDIT REPORT

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



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District



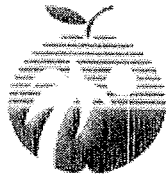
To be presented to the:

**Audit Committee on
March 13, 2014**

**The School Board of Broward County, Florida on
April 1, 2014**

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

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

February 25, 2014

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 nine (9) 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 nine (9) 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
Page 2
February 25, 2014

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 six (6) schools in this report complied with prescribed policies and procedures. The remaining three (3) schools' reports contained some audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the nine (9) 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

Audits Performed by:

Hermine James
Delores McKinley
Sheena Newton
Reynaldo Tunnermann

TABLE OF CONTENTS

	<u>PAGE</u>
AUTHORIZATION	1
SCOPE, OBJECTIVE, AND METHODOLOGY	1-2
 SECTION I: Audit Reports (with No Exceptions)	
Liberty Elementary School.....	3-6
Martin Luther King, Jr. Elementary School	7-10
Nob Hill Elementary School	11-14
North Lauderdale Elementary School	15-18
Plantation Park Elementary School	19-22
Sheridan Technical Center	23-24
 SECTION II: Audit Reports (with Exceptions)	
Oriole Middle School	25-29
Parkside Elementary School.....	30-38
South Broward High School.....	39-55

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.

SECTION I:
Audit Reports (with No Exceptions)

LIBERTY 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: 2450 Banks Road, Margate, Florida 33063

Principal: David Levine

Bookkeeper: Donna Howard

Payroll Processor: Donna Howard

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>41,644.90</u>	\$ <u>50,639.80</u>	\$ <u>50,922.07</u>

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

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 7,511.73	\$ 10,846.26	\$ 11,815.01	\$ 6,542.98
Clubs	2,372.49	3,615.00	3,559.11	2,428.38
Departments	0.00	1,178.00	1,178.00	0.00
Trusts	5,734.98	14,678.02	17,461.64	2,951.36
General	<u>26,125.37</u>	<u>6,870.73</u>	<u>3,273.92</u>	<u>29,722.18</u>
TOTALS	<u>\$ 41,744.57</u>	<u>\$ 37,188.01</u>	<u>\$ 37,287.68</u>	<u>\$ 41,644.90</u>

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,542.98	\$ 15,148.16	\$ 15,704.86	\$ 5,986.28
Clubs	2,428.38	4,458.56	2,329.66	4,557.28
Departments	0.00	1,552.00	1,552.00	0.00
Trusts	2,951.36	15,951.06	15,797.36	3,105.06
General	<u>29,722.18</u>	<u>12,711.41</u>	<u>5,442.41</u>	<u>36,991.18</u>
TOTALS	<u>\$ 41,644.90</u>	<u>\$ 49,821.19</u>	<u>\$ 40,826.29</u>	<u>\$ 50,639.80</u>

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,986.28	\$ 24,153.75	\$ 25,494.66	\$ 4,645.37
Clubs	4,557.28	4,780.40	4,511.77	4,825.91
Departments	0.00	2,264.86	2,231.57	33.29
Trusts	3,105.06	29,200.73	28,557.72	3,748.07
General	<u>36,991.18</u>	<u>8,417.68</u>	<u>7,739.43</u>	<u>37,669.43</u>
TOTALS	<u>\$ 50,639.80</u>	<u>\$ 68,817.42</u>	<u>\$ 68,535.15</u>	<u>\$ 50,922.07</u>

MARTIN LUTHER KING 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: 591 NW 31st Avenue, Fort Lauderdale, Florida 33311

Principal: Cheryl Proctor (July 2012 to current)

Principal during Audit Period: Marvis Ward (July 2010 to June 2012)

Bookkeepers: Denise Nonamaker Business Support Center (July 2013 to current)
 Patricia Putnam (July 2012 to June 2013)
 Marilyn Laramore-Bozeman (July 2010 to June 2012)

Payroll Processor: Coreen Wellington

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>6,291.50</u>	\$ <u>7,057.94</u>	\$ <u>6,020.37</u>

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

MARTIN LUTHER KING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 953.45	\$ 8,240.50	\$ 8,544.78	\$ 649.17
Clubs	2,336.05	8,750.86	7,817.60	3,269.31
Departments	41.88	3,386.65	3,334.76	93.77
Trusts	1,528.81	26,675.27	26,643.83	1,560.25
General	<u>401.34</u>	<u>12,096.84</u>	<u>11,779.18</u>	<u>719.00</u>
TOTALS	<u>\$ 5,261.53</u>	<u>\$ 59,150.12</u>	<u>\$ 58,120.15</u>	<u>\$ 6,291.50</u>

MARTIN LUTHER KING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 649.17	\$ 9,792.84	\$ 9,404.71	\$ 1,037.30
Clubs	3,269.31	5,086.20	4,925.73	3,429.78
Departments	93.77	4,856.49	3,645.48	1,304.78
Trusts	1,560.25	42,424.86	43,775.75	209.36
General	<u>719.00</u>	<u>5,163.36</u>	<u>4,805.64</u>	<u>1,076.72</u>
TOTALS	<u><u>\$ 6,291.50</u></u>	<u><u>\$ 67,323.75</u></u>	<u><u>\$ 66,557.31</u></u>	<u><u>\$ 7,057.94</u></u>

MARTIN LUTHER KING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 0.00	\$ 61.61	\$ 0.00	\$ 61.61
Classes	1,037.30	9,267.80	9,543.60	761.50
Clubs	3,429.78	5,316.18	6,754.96	1,991.00
Departments	1,304.78	4,998.41	4,592.59	1,710.60
Trusts	209.36	17,015.72	16,724.29	500.79
General	<u>1,076.72</u>	<u>4,718.45</u>	<u>4,800.30</u>	<u>994.87</u>
TOTALS	<u>\$ 7,057.94</u>	<u>\$ 41,378.17</u>	<u>\$ 42,415.74</u>	<u>\$ 6,020.37</u>

NOB HILL 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: 2100 N W 104 Avenue, Sunrise, FL 33322

Principal: Jeannie Floyd (July 2013 to current)

Principal during Audit Period: Dr. Patricia Patterson (July 2010 to June 2013)

Bookkeepers: Barbara Mitchell – Business Support Center (July 2013 to current)
 Deborah Lamon (July 2010 to June 2013)

Payroll Processor: Bess Scully

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>22,884.53</u>	\$ <u>21,154.56</u>	\$ <u>24,841.77</u>

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

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,057.54	\$ 30,115.37	\$ 30,580.68	\$ 592.23
Clubs	3,437.73	3,956.22	3,708.80	3,685.15
Departments	1,902.85	9,252.85	10,242.94	912.76
Trusts	2,119.89	271,615.74	266,727.65	7,007.98
General	<u>5,087.46</u>	<u>11,123.06</u>	<u>5,524.11</u>	<u>10,686.41</u>
TOTALS	<u>\$ 13,605.47</u>	<u>\$ 326,063.24</u>	<u>\$ 316,784.18</u>	<u>\$ 22,884.53</u>

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 592.23	\$ 25,466.50	\$ 25,416.01	\$ 642.72
Clubs	3,685.15	2,894.07	4,366.93	2,212.29
Departments	912.76	13,515.31	13,082.00	1,346.07
Trusts	7,007.98	255,744.83	257,250.84	5,501.97
General	<u>10,686.41</u>	<u>5,591.90</u>	<u>4,826.80</u>	<u>11,451.51</u>
TOTALS	<u>\$ 22,884.53</u>	<u>\$ 303,212.61</u>	<u>\$ 304,942.58</u>	<u>\$ 21,154.56</u>

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 642.72	\$ 40,810.94	\$ 40,806.09	\$ 647.57
Clubs	2,212.29	2,858.82	4,438.18	632.93
Departments	1,346.07	15,168.20	13,919.43	2,594.84
Trusts	5,501.97	247,396.85	245,149.75	7,749.07
General	<u>11,451.51</u>	<u>8,550.82</u>	<u>6,784.97</u>	<u>13,217.36</u>
TOTALS	<u><u>\$ 21,154.56</u></u>	<u><u>\$ 314,785.63</u></u>	<u><u>\$ 311,098.42</u></u>	<u><u>\$ 24,841.77</u></u>

NORTH LAUDERDALE 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: 7500 Kimberly Blvd., North Lauderdale, Florida 33068

Principal: Latosha Williams

Bookkeepers: Kim Bergmann - Business Support Center (July 2013 to Current)
 Luz Crompton (July 2010 to June 2013)

Payroll Processor: Nakia Thomas

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>9,964.22</u>	\$ <u>5,688.91</u>	\$ <u>13,658.15</u>

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

NORTH LAUDERDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 256.00	\$ 0.00	\$ 256.00	\$ 0.00
Classes	978.00	5,449.00	5,064.49	1,362.51
Clubs	629.53	3,055.54	2,822.18	862.89
Departments	2,568.10	103.34	15.00	2,656.44
Trusts	43.37	16,746.60	15,179.56	1,610.41
General	<u>5,968.61</u>	<u>2,593.82</u>	<u>5,090.46</u>	<u>3,471.97</u>
TOTALS	<u><u>\$ 10,443.61</u></u>	<u><u>\$ 27,948.30</u></u>	<u><u>\$ 28,427.69</u></u>	<u><u>\$ 9,964.22</u></u>

NORTH LAUDERDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,362.51	\$ 6,436.00	\$ 7,462.20	\$ 336.31
Clubs	862.89	1,540.03	1,436.07	966.85
Departments	2,656.44	29.88	1,745.38	940.94
Trusts	1,610.41	39,155.36	39,382.45	1,383.32
General	<u>3,471.97</u>	<u>2,497.05</u>	<u>3,907.53</u>	<u>2,061.49</u>
TOTALS	<u>\$ 9,964.22</u>	<u>\$ 49,658.32</u>	<u>\$ 53,933.63</u>	<u>\$ 5,688.91</u>

NORTH LAUDERDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 336.31	\$ 18,039.00	\$ 16,892.25	\$ 1,483.06
Clubs	966.85	1,555.08	1,420.15	1,101.78
Departments	940.94	307.15	0.00	1,248.09
Trusts	1,383.32	27,521.73	20,426.55	8,478.50
General	<u>2,061.49</u>	<u>1,987.14</u>	<u>2,701.91</u>	<u>1,346.72</u>
TOTALS	<u><u>\$ 5,688.91</u></u>	<u><u>\$ 49,410.10</u></u>	<u><u>\$ 41,440.86</u></u>	<u><u>\$ 13,658.15</u></u>

PLANTATION 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: 875 SW 54th Avenue, Plantation, Florida 33317

Principal: Julie Gittelman

Bookkeepers: Marian Youse - Business Support Center (January 2013 to Current)
 Suzanne Spech (January 2012 to January 2013)
 Ailene Colini (July 2010 to January 2012)

Payroll Processor: Larisa Crawford

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>11,756.26</u>	\$ <u>10,811.39</u>	\$ <u>9,157.47</u>

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

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PLANTATION PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,888.89	\$ 2,000.00	\$ 186.35	\$ 3,702.54
Classes	1,535.30	16,279.00	16,737.00	1,077.30
Clubs	1,515.29	1,873.69	2,752.86	636.12
Departments	799.61	1,107.61	823.62	1,083.60
Trusts	9,787.14	15,680.10	21,386.49	4,080.75
General	<u>2,457.62</u>	<u>3,893.07</u>	<u>5,174.74</u>	<u>1,175.95</u>
TOTALS	<u><u>\$ 17,983.85</u></u>	<u><u>\$ 40,833.47</u></u>	<u><u>\$ 47,061.06</u></u>	<u><u>\$ 11,756.26</u></u>

PLANTATION PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,702.54	\$ 10,667.75	\$ 10,979.85	\$ 3,390.44
Classes	1,077.30	24,265.75	24,580.25	762.80
Clubs	636.12	1,482.61	1,638.61	480.12
Departments	1,083.60	520.88	0.00	1,604.48
Trusts	4,080.75	16,688.86	17,658.63	3,110.98
General	<u>1,175.95</u>	<u>8,028.44</u>	<u>7,741.82</u>	<u>1,462.57</u>
TOTALS	<u>\$ 11,756.26</u>	<u>\$ 61,654.29</u>	<u>\$ 62,599.16</u>	<u>\$ 10,811.39</u>

PLANTATION PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,390.44	\$ 19,662.09	\$ 20,443.48	\$ 2,609.05
Classes	762.80	7,702.00	6,733.89	1,730.91
Clubs	480.12	4,566.92	4,814.44	232.60
Departments	1,604.48	823.14	66.96	2,360.66
Trusts	3,110.98	37,207.42	39,318.44	999.96
General	<u>1,462.57</u>	<u>12,794.07</u>	<u>13,032.35</u>	<u>1,224.29</u>
TOTALS	<u><u>\$ 10,811.39</u></u>	<u><u>\$ 82,755.64</u></u>	<u><u>\$ 84,409.56</u></u>	<u><u>\$ 9,157.47</u></u>

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

PROFILE OF THE SCHOOL

Address: 5400 Sheridan Street, Hollywood, Florida 33021
Director: Robert Boegli
Bookkeeper: Luis F. Castano
Payroll Processor: Jessica Mancilla

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>
Cash Account:	
Checking Account – Regents	\$ 84,646.72
Investment:	
Treasurer’s Pool Account	<u>500,000.00</u>
TOTAL	\$ <u>584,646.72</u>

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

SHERIDAN TECHNICAL CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 0.00	\$ 84,910.49	\$ 84,910.49	\$ 0.00
Clubs	14,479.64	20,677.13	33,382.30	1,774.47
Departments	77.76	339,140.28	339,119.43	98.61
Trusts	290,200.63	7,103,580.15	7,098,652.67	295,128.11
General	<u>279,427.00</u>	<u>9,083,649.59</u>	<u>9,075,431.06</u>	<u>287,645.53</u>
TOTALS	<u><u>\$ 584,185.03</u></u>	<u><u>\$ 16,631,957.64</u></u>	<u><u>\$ 16,631,495.95</u></u>	<u><u>\$ 584,646.72</u></u>

SECTION II:
Audit Report (with Exceptions)

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

PROFILE OF THE SCHOOL

Address: 3081 N W 39 Street, Lauderdale Lakes, Florida 33309

Principal: Vicki Flournoy (July 2013 to current)

Principal During Audit Period: Dr. Ryan Reardon (July 2009 to June 2013, currently at Lauderhill 6-12 School)

Bookkeepers: Linda Morrow – Business Support Center (July 2013 to current)
Kim Bergmann - Business Support Center (July 2012 to June 2013)

Payroll Processor: Stephanie Taylor

CASH SUMMARY

	<u>6/30/13</u>
Cash Account:	
Checking Account – Wells Fargo	\$ <u>9,368.95</u>

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

Monthly Principals Reports—requiring the Business Support Center Director's Response

The Business Support Center did not ensure the Principal signed the Principals' Monthly Reports for FY 2012-13. During our audit, the school staff did not provide copies of these reports.

Standard Practice Bulletin I-306, Month end closing, Bank Reconciliation and Principal's Monthly Report, Section III. states

"A Principal's Monthly Report must be generated each month on the computer. Refer to Internal Accounts User's Guide Section IV-B for instructions to print the Principal's Monthly Report.

Once the Principal's Monthly report and the bank reconciliation reports are completed and signed by the Bookkeeper and the Principal, the original reports must be placed in the order shown below, stapled together and ponied to the Internal Accounts Office by the 15th of the month. This due date is not optional. Internal Audit department is notified of reports not received by the established due date."

We recommend the Principal ensures she signs the Monthly Principal's Reports.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 830.12	\$ 11,836.48	\$ 11,470.60	\$ 1,196.00
Clubs	1,456.53	930.98	772.08	1,615.43
Departments	4,921.59	3,965.88	3,906.93	4,980.54
Trusts	624.33	24,611.97	24,543.72	692.58
General	<u>911.69</u>	<u>3,650.60</u>	<u>3,677.89</u>	<u>884.40</u>
TOTALS	<u>\$ 8,744.26</u>	<u>\$ 44,995.91</u>	<u>\$ 44,371.22</u>	<u>\$ 9,368.95</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

January 8, 2014

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

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

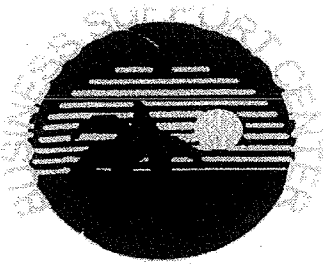
SUBJECT: INTERNAL FUNDS AUDIT RESPONSE – ORIOLE ELEMENTARY

The Office of School Performance and Accountability has reviewed the internal audit findings for Oriole Elementary School, which is a Business Support Center school (BSC). These audit findings have been discussed with the current Principal, Vicki Flournoy, and she has taken full responsibility to collaborate with the BSC and 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/DH:bjw

cc: Jacquelyn Haywood, Director, Office of School Performance and Accountability
Nell Johnson, Director, Business Support Center
Vicki Flournoy, Principal, Oriole Elementary School




The School Board of Broward County, Florida
BUSINESS SUPPORT CENTER
7720 West Oakland Park Blvd. Suite 304

Sunrise, FL 33351

January 6, 2014

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

FROM: Nell Johnson, Director 
Business Support Center (BSC)

SUBJECT: **AUDIT RESPONSE ON INTERNAL ACCOUNTS
FISCAL YEAR 2013 – ORIOLE ELEMENTARY SCHOOL**

Once monthly account and bank reconciliations are complete by BSC Budget Support Specialists, they are verified by a BSC Supervisor. Once verifications are complete, a newly formatted "BSC Principal's Monthly" report is now emailed to school principals.

The newly formatted BSC Principal's Monthly Report includes a letter from the BSC director and a detailed Trial Balance which shows monthly activity in school accounts.

The Business Support Center will:

1. Continue to review and, have principals sign financial statements.
2. Advise principals through email and quarterly newsletters that Principal's Monthly Reports are being emailed on a monthly basis. Principals will be advised to contact the Business Support Center if reports are not received.
3. Continue to advise principals to contact BSC Supervisors or the Director regarding questions related to monthly financial reports and statements.
4. Continue to collaborate with the Chief Auditor to ensure that Standard Practice Bulletins are created/revised to reflect new practices.

c: Dr. Desmond Blackburn
Jacquelyn Haywood
Delores McKinley
Vicki Flournoy

<p>Nell Johnson Director 754-321-0600 Fax: 754-321-0591</p>

PARKSIDE 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: 10257 NW 29th Street, Coral Springs, Florida 33065

Principal: Laneia Hall (July 2013 to current)

Principal During
Audit Period: Susan Colton (July 2010 to June 2013)

Bookkeeper: Joan Thompson

Payroll Processor: Deborah Warner

CASH AND INVESTMENT SUMMARY

	<u>6/30/11</u>	<u>6/30/12</u>	<u>6/30/13</u>
Checking Account – Wells Fargo	\$ <u>22,163.50</u>	\$ <u>25,404.89</u>	\$ <u>26,465.73</u>

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

Disbursements

For FY 2011, KSB-1 payments to the Budget, totaling \$10,209.36 were made from the yearbook account in order to pay for classroom toners.

Standard Practice Bulletin I-203 Classes, Clubs and Departments Section I.B states "Since all the accounts in these fund categories are maintained for the various groups and organizations as a co-owned account, documentation for all expenditures must include the authorization of a student treasurer and/or faculty sponsor and the completion of an Organization Minutes form. Bylaws must be available from the class/club for audit purposes and minutes must be attached to every Expense Reimbursement/Payment Request Form. Minutes are not required for dues, field trips or fundraiser purchases."

Standard Practice Bulletin I-305, Disbursements, Section IV. B states "IF BUDGET MONIES NO LONGER EXIST, certain purchases may be made from internal funds. IF A BUDGET FREEZE OCCURS, the notice of the freeze, OR IF THE SCHOOL BUDGET IS IN DEFICIT, a statement signed by the Area Business Analyst attesting to the date budget funds were no longer available, must be attached to the disbursement documentation for the following types of purchases: equipment, supplies, forms, and/or postage for curriculum or classroom use."

We recommend the Principal and Bookkeeper review Standard Practice Bulletins I-203 and I-305 and ensure:

- a. The approval of the club sponsor is included in the disbursement documentation.
- b. Internal Funds are not used to purchase supplies, unless the budget monies no longer exist.
- c. When budget funds are exhausted, a signed approved statement is obtained from the Business Analyst.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2010 - 2011

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 634.89	\$ 12.00	\$ 80.73	\$ 566.16
Classes	469.55	27,787.28	27,499.33	757.50
Clubs	21,159.78	13,712.66	22,954.48	11,917.96
Departments	558.15	675.34	411.25	822.24
Trusts	2,386.65	296,014.22	294,135.75	4,265.12
General	<u>3,796.89</u>	<u>6,875.37</u>	<u>6,837.74</u>	<u>3,834.52</u>
TOTALS	<u>\$ 29,005.91</u>	<u>\$ 345,076.87</u>	<u>\$ 351,919.28</u>	<u>\$ 22,163.50</u>

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

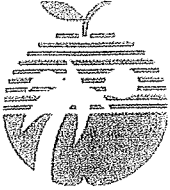
FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 566.16	\$ 0.00	\$ 0.00	\$ 566.16
Classes	757.50	17,743.72	17,814.23	686.99
Clubs	11,917.96	24,738.97	22,698.29	13,958.64
Departments	822.24	621.90	1,100.51	343.63
Trusts	4,265.12	263,899.61	263,750.34	4,414.39
General	<u>3,834.52</u>	<u>6,048.37</u>	<u>4,447.81</u>	<u>5,435.08</u>
TOTALS	<u><u>\$ 22,163.50</u></u>	<u><u>\$ 313,052.57</u></u>	<u><u>\$ 309,811.18</u></u>	<u><u>\$ 25,404.89</u></u>

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 566.16	\$ 0.00	\$ 338.58	\$ 227.58
Classes	686.99	36,661.78	36,318.87	1,029.90
Clubs	13,958.64	14,624.21	16,173.01	12,409.84
Departments	343.63	481.86	477.01	348.48
Trusts	4,414.39	254,195.69	253,448.70	5,161.38
General	<u>5,435.08</u>	<u>5,336.77</u>	<u>3,483.30</u>	<u>7,288.55</u>
TOTALS	<u>\$ 25,404.89</u>	<u>\$ 311,300.31</u>	<u>\$ 310,239.47</u>	<u>\$ 26,465.73</u>



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

610 NORTHEAST THIRTEENTH AVENUE • POMPANO BEACH, FLORIDA 33060 • TEL 754-321-3838 • FAX 754-321-3886

OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY

Desmond K. Blackburn, Ph.D., Chief School Performance & Accountability Officer
Sharon K. Airaghi, Chief Service Quality Officer
Veda F. Hudge, Director, Strategic Achievement
Irene Cejka, Director
Fabian Cone, Ed.D., Director
David Hall, Director
Cynthia Hanna, Director
Jacquelyn Haywood, Director
Mark Narkier, Director
Michael Ramirez, Director
Christine Semisch, Director
Alan Strauss, Director
Mark Strauss, Ed. D., Director
Valerie Wanza, Ph.D., Director

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Vice Chair DONNA P. KORN

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ABBY M. FREEDMAN
LAURIE RICH LEVINSON
ANN MURRAY
DR. ROSALIND OSGOOD
NORA RUPERT

ROBERT W. RUNCIE
Superintendent of Schools

February 4, 2014

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

FROM: Desmond K. Blackburn, Ph.D. *DKB/DWA*
Chief School Performance and Accountability Officer

SUBJECT: **INTERNAL ACCOUNT AUDIT RESPONSE --
PARKSIDE ELEMENTARY SCHOOL**

The Office of School Performance and Accountability has reviewed the Internal Account audit findings for Parkside Elementary School. These audit findings have been discussed with the Principal, Laneia Hall, and she has taken full responsibility to implement deliberate steps to ensure exception-free internal accounts 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/FC:saw

cc: Dr. Fabian Cone, Director, Office of School Performance and Accountability *FC*
Delores McKinley, Office of the Chief Auditor
Laneia Hall, Principal, Parkside Elementary School




THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

PARKSIDE ELEMENTARY
LANEIA HALL, Principal
10257 NW 29th Street
Coral Springs, FL, 33065
754-322-7850-Telephone
754-322-7890-Facsimile

SCHOOL BOARD
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NOEA RUPERT

ROBERT W. KUNICH
Superintendent of Schools

DATE: January 23, 2014
TO: Dr. Desmond Blackburn,
Chief School & Accountability Officer
FROM: Laneia Hall, Interim Principal 
SUBJECT: Response to Audit Report on Internal Accounts
Fiscal Years 2011, 2012 and 2013

The following is a description of the corrective actions Parkside Elementary will take in order to mitigate the findings identified in the recent internal audit.

Classes, Clubs and Department

The principal met with the bookkeeper to review Standard Practice Bulletin 1-203 Classes, Clubs and Department. In Section I.B it states, "Since all the accounts in these fund categories are maintained for the various groups and organizations as a co-owned account, documentation for all expenditures must include the authorization of a student treasurer and/or faculty sponsor and the completion of an Organization Minutes form." The principal has met with the yearbook sponsor and established procedures for following the above guidelines. The principal will monitor that these funds are used appropriately and documentation is provided from the club sponsor and attached when purchases are made from this account.

Disbursements

The principal met with the bookkeeper to discuss the disbursements procedures and review Standard Practice Bulletin 1-305. Section IV. B, states "If budget monies no longer exist, certain purchases may be made from internal funds. If a budget freeze occurs, the notice of

a freeze, or if the school budget is in the deficit, a statement signed by the Area Business Analyst attesting to the date budget funds were no longer available, must be attached to the disbursement documentation for the following types of purchases: equipment, supplies, forms, and/or postage for curriculum or classroom use." The principal will closely monitor the budget to ensure monies are being allocated appropriately to prevent the need to purchase curriculum/classroom supplies from an internal account.

The principal and bookkeeper clearly understand if given this situation again the following would need to take place:

- a. Approval from the club sponsor is included in the disbursement documentation.
- b. Internal Funds are not used to purchase supplies, unless the budget monies no longer exist.
- c. When budget funds are exhausted, a signed approved statement is obtained from the Business Analyst.

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

PROFILE OF THE SCHOOL

Address: 1901 N. Federal Highway, Hollywood, Florida 33020

Principal: Olayemi Awofadeju (July 2012 to current)

Principal during
Audit Period: Alan Strauss (July 2011 to June 2012)

Bookkeepers: Jill Hall (July 2011 to March 2013)
 Lisa Bailey (April 2013 to June 2013)
 Marvlette McCloud (August 2013 to current)

Payroll Processor: LaShune Rabb

CASH AND INVESTMENT SUMMARY

	<u>6/30/12</u>	<u>6/30/13</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 50,111.21	\$ 48,407.43
Investment:		
Treasurer’s Pool Account	<u>50,000.00</u>	<u>50,000.00</u>
TOTAL	\$ <u>100,111.21</u>	\$ <u>98,407.43</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 Broward High 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. 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. Missing Funds

During the audit, we identified \$44,797.59 in missing funds from various school activities held during fiscal years 2012 and 2013.

On May 29, 2013, the Principal issued a "Personnel Investigation Request" with the Broward District Schools Police Department for alleged violations of financial records against the former bookkeeper. In May of 2013, the former bookkeeper resigned during the investigation of missing funds identified from a prior audit.

The Athletic Director (AD), teachers and sponsors complained that the former bookkeeper insisted that they drop off monies to her with a promise that she would "take care of it"; the former bookkeeper did not count monies in their presence, and did not issue an official receipt. Staff also explained that the former bookkeeper refused to provide a summary of their account(s) so they had to rely on her verbal assurance that their collections were being credited to their respective account(s) and deposited into the school's bank account.

The procedures used to satisfy our objectives were the review of the school's pre-numbered receipting documents, bank statements, project approvals, fundraiser financial reports, ticket reports, trial balances, vendor payment reports, vendor invoices, cancelled checks, the athletic director's spread sheets, interviews with school staff, other school records, District Policies and procedures deemed necessary.

The following is a summarization of the activities for missing funds totaling \$44,797.59:

Athletics Donut Sales	\$33,847.59
Senior Prom	10,500.00
Various Collections	370.00
Centennial Celebration	80.00
	<u>\$44,797.59</u>

1. *Athletics Donut Sales - \$33,847.59 missing.*
 - For fiscal year 2011/2012, a total of 5,950 boxes of donuts were purchased and paid for from the Athletics and General Fund accounts. Since a fundraiser financial report was not completed for this activity and according to the Athletic Director no items were damaged or returned, this would indicate that all donuts were sold. A total of \$35,700 (5,950 x \$6.00) should have been receipted in the Athletics account (1000-0000), instead only \$14,101.07 was traced to the account; therefore, a total of \$21,598.93 is missing (\$35,700 - \$14,101.07).
 - For fiscal year 2012/2013 a total of 5,650 boxes of donuts were purchased and paid for from the Athletics and General Fund accounts. The fundraiser financial report showed that 918 boxes were damaged, leaving 4,732 (5,650-918) boxes available for sale. A total of \$28,392 (4,732 x \$6.00) should have been receipted in the Athletics account (1000-0000), instead only \$16,143.34 was traced to the account; therefore \$12,248.66 is missing (\$28,392 - \$16,143.34).
 - According to the AD, a portion of the donut monies were to be transferred to various club and trust accounts, such as ROTC, SGA and soccer. None of the funds were transferred although the AD provided a written breakdown/spreadsheet to the former bookkeeper on a weekly basis.
2. *Senior Prom 2012 Ticket Sales - \$10,500 missing.*
 - Pre-numbered document #3803001 showed that collections were remitted to the former bookkeeper on March 26, 2012. Official receipt #7135 was recorded for the funds totaling \$10,375, but the auditor was not able to trace monies to the senior class account or any other account in the trial balance. Official receipt #7135 was traced to another collection dated May18, 2012. Staff could not account for \$10,375.
 - Pre-numbered document #3803101 showed that collections totaling \$625 were remitted to the former bookkeeper on April 5, 2012. Official receipt #6979 was recorded for only a portion of the collection totaling \$500. Staff could not account for \$125.
3. *Various Collections - \$370 missing.*

During a detailed examination of the school's pre-numbered documents (BC40-P receipt books and monies collection envelopes) we noted collections from various clubs and band accounts had shortages totaling \$440 and overages totaling \$70.
4. *Centennial Celebration Presale Ticket Sales - \$80 missing.*

The Ticket Report showed that \$458 was collected; however, only \$378 was officially receipted under RCT #7683.

School Board Policy 3411 Internal Funds states "All monies collected or disbursed by school personnel or by students within a school, in connection with the school program, for the benefit of that school, a class, club, department, employee, or student, shall be recorded in the school's internal funds. ...Internal funds shall not be used for any purpose which represents an accommodation, loan, or credit to employees of the board, or other persons, including pupils"

School Board Policy 6301 Collection of Monies states “The principal shall be responsible for all monies collected and deposited within his/her school by school personnel and shall submit an accounting of such monies to the office of the Superintendent in accordance with Accepted Business Procedures.”

Standard Practice Bulletin I-101 General Policy Section III.A. states “Responsibility – Bookkeeper: The bookkeeper will be delegated responsibility for: Verifying collections, officially receipting, reconciling and preparing bank deposits for funds being collected by staff or sponsors.”

Standard Practice Bulletin I-302 Cash Collections Section I.B. states “The principal shall be responsible for all monies collected and deposited with his/her school;”

Section I.G. states “Collections must be remitted INTACT. INTACT means in the same form as collected.”

Section I.I. states “The Bookkeeper/Budget Support Specialist will count the money in the collector's presence and issue an official computerized receipt printed on the required receipt form.”

Section II.A. states “Only approved School Board receipting documents can be used to receipt monies.”

Section II.B. states “The Bookkeeper/Budget Support Specialist official receipt is to be printed and issued each time the bookkeeper receives monies. There are NO EXCEPTIONS to receipting and printing the receipt.”

Standard Practice Bulletin I-402 Fundraising Activities Section II.A. states “The Sponsor should request a Monies Collection Envelope from the School Bookkeeper to consolidate the fundraising monies collection for depositing to the bookkeeper. The School Bookkeeper will issue an official receipt each time fundraising monies are turned in with the Monies Collection Envelope.”

Section III states “The Financial Report is required to be completed by the sponsor at the end of a sale where units or items are sold as a one-time sale. Using the receipts issued by the School Bookkeeper for monies deposited and identified as fundraising monies is very useful in completing the report. The Financial Report is to be signed by the Sponsor and submitted to the Assistant Principal who will determine if the report has been submitted in a timely manner, initial the report and return it to the sponsor. The sponsor will then submit the signed Financial Report to the bookkeeper who will enter the date the report was received and have the sponsor sign the Project Log. The Principal is required to sign the Financial Report.”

Standard Practice Bulletin I-404 Certificate of Loss Section I states “When any person is unable to account for all items issued to them or explain monies receipted/collected but not deposited, a Certificate of Loss Form MUST be completed explaining the particulars of the loss. The Certificate of Loss is to be completed in incidences of theft or loss. IN INCIDENCES OF THEFT, A SECURITY REPORT IS ALSO REQUIRED AND MUST BE RETAINED FOR AUDIT.”

We recommend, in accordance with the School Board Policies 3411 and 6301 and Standard Practice Bulletins I-101, I-302, I-402 and I-404, the Principal ensures:

1. The Broward District School Police proceed with the investigation into the missing funds from the 2012 and 2013 athletics donut sales; the 2012 Prom ticket sales; and from the various clubs fundraising activities.
2. The Athletic Director, teachers and club sponsors request an official receipt after collections are verified in their presence; and obtain a printout of the respective account(s) for verification of receipts and disbursements so that fundraiser financial reports are completed and retained for auditing purposes.
3. Risk Management is contacted to determine the procedures to collect on the fidelity bond insurance for the \$44,797.59.

2. Receipting Errors

A detailed review of the school’s receipt books and monies collection envelopes revealed the following:

1. Six (\$6) dollars cash was found in monies collection envelope #440758. The funds were collected on November 7, 2012 and officially receipted on October 9, 2013.
2. The former bookkeeper was the initial collector/receptor of student obligations.
3. The former bookkeeper did not count monies in the presence of the collector.
4. Several BC40-P (yellow) receipts were blank, therefore collection amounts, collection date, etc. could not be verified.
5. Duplication of receipts documented on the front cover of a BC40-P receipt books were noted.
6. Thirty-six (36) monies collection envelopes were not signed by the teacher/sponsor at the end of collections.
7. BC40-P receipt book #3805601 was not presented for audit.

Standard Practice Bulletin I-101 General Policy Section III.A,B&C states “The bookkeeper will be delegated responsibility for: Verifying collections, officially receipting, reconciling and preparing bank deposits for funds being collected by staff or sponsors; maintaining logs for initial receipting documents (Monies Collection Envelopes, BC-40P Departmental Receipt Books, Pre-numbered Tickets and Facility Rental Contracts.); accounting for and safeguarding used and unused initial receipting documents (Monies Collection Envelopes, BC-40P Departmental Receipt Books, Pre-numbered Tickets and Facility Rental Contracts.)”

Standard Practice Bulletin I-302 Cash Collections Section I.D. states “The Bookkeeper/Budget Support Specialist MUST NOT be the initial receptor of funds.”

Section II.B.1. states “The Bookkeeper/Budget Support Specialist will count the monies in the presence of the collector, verify collection amounts receipted in the BC-40P book, issue an official receipt from the computer and complete the bookkeeper’s area on the front of the receipt book. The Bookkeeper/Budget Support Specialist will return green copies of the BC-40P receipts with the official receipt to the depositor (along with the book if additional collections are to be made). When collections are finished, collector will initial the BC-40P log showing the return of the book to the Bookkeeper/Budget Support Specialist for audit.”

Section II.B.2. states “Monies Collection Envelopes are to be completed in ink. The following information is to be completed: Purpose/Activity of the collection ... Teacher/Sponsor Signature. Monies Collection Envelope MUST always accompany the deposits when turned in to the Bookkeeper/Budget Support Specialist. The Bookkeeper/Budget Support Specialist will count the monies in the presence of the collector, issue an official receipt from the computer and complete Bookkeeper/Budget Support Specialist area of Monies Collection Envelope.”

Standard Practice Bulletin I-404 Certificate of Loss states “When any person is unable to account for all items issued to them or explain monies receipted/collected but not deposited, a Certificate of Loss Form MUST be completed explaining the particulars of the loss.”

We recommend that the Principal ensure that:

- a. Another employee other than the bookkeeper is the initial collector of student obligations and other collections.
- b. The current bookkeeper counts monies in the presence of the collector and immediately issues an official receipt.
- c. BC40-P receipt books and monies collection envelopes are examined after collections are remitted to the bookkeeper for missing receipts, blank receipts, unsigned envelopes and envelopes are completely empty before they are stored away.
- d. All pre-numbered receipting documents are available for audit and a certificate of loss is completed when an item cannot be located.

3. Late Remittances

During our review of the school’s pre-numbered documents, we noted staff held thirty-two (32) collections, totaling \$5,168, between 3 and 240 days before remittance to the bookkeeper.

School Board Policy 6301 Collection of Monies states “Deposits to a depository must be made daily when warranted. If collections do not warrant daily deposit, then collections must be deposited within three (3) working days; the last working day of the week; and the last working day of the month.”

Standard Practice Bulletin I-302 Cash Collections Section I.C. states "IT IS STRONGLY RECOMMENDED the School Administrator in conjunction with the Bookkeeper/Budget Support Specialist establish a time of day when collections should be turned in to the Bookkeeper/Budget Support Specialist to ensure timely deposits to the bank."

Section I.F. states "Collections, regardless of amount, and initial receipting documents MUST be turned in to the Bookkeeper/Budget Support Specialist within three (3) working days."

We recommend the Principal ensure that staff remits funds to the bookkeeper in a timely manner in accordance with School Board Policy 6301 and Standard Practice Bulletin I-302.

4. Deposits

1. Our review of the school's 2013 bank statements, supporting receipt journal, and armored car log revealed that two fraudulent checks, totaling \$3,359, were debited from the school account on October 22, 2012. The former bookkeeper did not contact the bank until December to start the process to have the account closed. A new account was not opened until December 20, 2012 and the transferring of funds, from the old account to the new account, was not done until February 7, 2013. The school account was credited for the full \$3,359 on March 21, 2013.
2. Two shortages, totaling \$191.20, were noted during our review of the school bank statements and other supporting documents.

Standard Practice Bulletin I-301 Bank Accounts/Recording Savings Account/Transactions Section I.G. states "ALL monies received (receipted) MUST be deposited in the checking depository account."

Standard Practice Bulletin I-303 Deposit of Collections Section I.B. states "Deposits MUST be made INTACT (exactly as received)."

Section II.C. states "If the monies to be deposited DO NOT agree with the Deposit Report total, the Bookkeeper/Budget Support Specialist should review initial collection documents and amounts officially receipted. Shortages and Overages on a regular basis indicate a weakness or failure to follow procedures established for verifying collection documents with monies."

Section I states "Bookkeeper/Budget Support Specialist will have to follow through with the bank, armored car service and the Principal to resolve the deposit problem(s) identified."

We recommend the Principal ensure:

- a. proper procedures are followed when school funds are being prepared for deposit and the proper steps are taken to verify that all monies are credited to the school's bank account.
- b. suspicion of fraud in the school's account is dealt with in an urgent manner to avoid further theft.

5. Vending commission

During our review of the school's vending commission for 2011/2012 school year, we noted that a total of \$3,000 was receipted in the Faculty/Sunshine account (4810-0000). Based on the monies removed from the two designated faculty machines, only \$750 or 1% of total monies received should have been credited to the Faculty/Sunshine account; therefore \$2,250 should be transferred back to the General Fund account.

Standard Practice Bulletin I-309 Vending Machines/Snack Bars Section II 4.C states "Faculty benefit - Vending machines must be located in the faculty planning or lounge areas of the school and should be for faculty and staff use only. Monies are to be deposited in the Faculty/Sunshine account or in accordance with the current teachers' union contract."

The Collective Bargaining Agreement between the School Board of Broward County, Florida, and the Broward Teachers Union (Teachers' Contract) Article 5 Section P states "Vending Machines: Profits from vending machines in employee workrooms, lunchrooms, or lounges shall be expended...as determined by the employees in the school and the principal at the worksite through the faculty council."

We recommend the current Principal ensure:

- a. vending commissions placed in the Faculty/Sunshine account are from those machines designated as machines in employee workrooms, lunchrooms or lounges to avoid violation of Standard Practice Bulletin I-309 and The Collective Bargaining Agreement.
- b. \$2,250 is transferred from the Sunshine to the General Fund account.

6. Internal Advance

Our review of the 2012/2013 Internal Advance account showed that the former bookkeeper did not always use the account for its intended purpose:

1. A payment to the US Postal Service for "bulk mail fee permit" for \$190 was debited on August 14, 2012 and credited on October 8, 2012.
2. A \$350 advance issued on January 9, 2013 for DECA should have been credited to the Internal Advance account. Instead, the DECA account was credited on March 11, 2013. The temporary bookkeeper made an adjustment on June 27, 2013 to correct this error.
3. Invoices were not always attached to the return checks to show proof of funds returned and use of funds.

Standard Practice Bulletin I-305 Disbursements Section IV states “Restricted Expenditures: In an effort to provide guidance to schools and centers, INTERNAL FUNDS CANNOT BE USED for the following: NO purchase of curriculum instructional materials which are covered by budgeted monies as outlined in School Board Policy 6.3. IF BUDGET MONIES NO LONGER EXIST, certain purchases may be made from internal funds. IF A BUDGET FREEZE OCCURS, the notice of the freeze, OR IF THE SCHOOL BUDGET IS IN DEFICIT, a statement signed by the Area Business Analyst attesting to the date budget funds were no longer available, must be attached to the disbursement documentation for the following types of purchases:

1. repairs and maintenance of School Board equipment.
2. equipment, supplies, forms, and/or postage for curriculum or classroom use.
3. professional travel, seminars, etc. which includes registration.”

Standard Practice Bulletin I-310 Internal Advance and Budget Petty Cash Section I.A. states “It is sometimes necessary to advance funds to expedite expenditures for: Small purchases; To make change; Issue refunds; Pay for student travel when the actual expenditure amount is unknown and certified documentation is not available at time of request; Field trip entrance fees when certified documentation is not available at time of request. Generally, advances for payment of small purchases or for change funds for a community school’s school store are issued for the duration of the school term. Single activity internal advances (issued as change funds for dances, variety shows, etc.) MUST be cleared within ten (10) days after the conclusion of the activity.”

Section I.B. states “Establishing an Internal Advance: Obtain a completed Expense Reimbursement/Payment Request Form stating the purpose of the internal advance request. Issue a check to the requesting party (custodian of the advance) for the amount requested and approved from the Internal Advance account. The payee's name must appear in the reference section. The requesting party (custodian) cashes the check. NOTE: This check is NOT to be cashed by the bookkeeper. The requesting party (custodian) is responsible at all times for the dollar amount issued. The amount issued may consist of all cash; cash and receipts/invoices; or all receipts/invoices; HOWEVER, if called in, the custodian must be able to account for the dollar amount issued.”

Section I.C. states “Replenishing an Internal Advance: The requester/custodian of the internal advance should seek replenishment when the funds have been depleted. The dollar amount to be replenished will be the amount of receipts/invoices reflecting the expenditure(s) and a completed Expense Reimbursement/Payment Request form. The receipts/invoices used to document the expenditure(s) of the internal advance may be applicable to more than one internal account. Upon receipt of the completed Expense Reimbursement/Payment Request form and applicable expenditure(s) documentation (receipts/invoices), the bookkeeper will issue a replenishment check from the applicable internal account(s). The payee's name must appear in the reference section. The requester/custodian is issued the replenishment check and cashes the check as described in B3.”

Section I.D. states “Closing an Internal Advance: The procedures detailed in C1 through C4 will be followed. The requester/custodian endorses the check on the back in the presence of the bookkeeper and then returns the check and any unused cash to the bookkeeper. The bookkeeper will issue the requester/custodian an official receipt. The check/money will be receipted into the Internal Advance account. The internal advance custodian's name must appear in the reference section.”

We recommend the Principal ensure the Internal Advance Account is used for its intended purpose in accordance with Standard Practice Bulletins I-305 and I-310 and ensure:

- a. purchases are never done through the Internal Advance account;
- b. postage is purchased from the school budget and not the internal funds account;
- c. debits and credits in the Internal Advance account are true advances and not purchases;
- d. all internal advances are supported with invoices/receipts, etc.

7. Facility Rental Contracts

The following errors were noted during our review of the school’s Facility Rentals account 6137-0000:

- Fees totaling \$8,525, for a 2012 summer program, were not remitted to the District at the beginning of school year 2013. These funds were remitted to the District on June 27, 2013, nine (9) months late.
- Fees totaling \$24,626 were remitted to the District one (1) to nine (9) months late.
- One contract (#14666) was not presented for audit.

School Board Policy 1341 Use of Broward County School Facilities for Non-School Purposes Section 5.d.9. states “All checks for rental of public school facilities, as well as for payment of on-site services shall be made payable to the school or facility and shall be deposited in the Internal Accounts Trust Fund of the school or facility. These funds shall be remitted to the School Board on a monthly basis and will be added to the operating budget of the school or facility and to the School Board’s utility budget for the utility expense portion.”

Standard Practice Bulletin I-404 Certificate of Loss states “In accounting for merchandise sold and tickets sold there may be some instances when a person responsible for specific items or collections is not able to completely account for the items or collections. In such cases, it will be the responsibility of the employee/sponsor in charge of the activity (collection, sale) to obtain or give a statement explaining the loss to the best of their ability. The CERTIFICATE OF LOSS FORM is the standard form to be used for obtaining such statements.”

We recommend the Principal ensure all rental fees are remitted to the District on a monthly basis and Certificates of Loss are completed for all pre-numbered documents unaccounted for or missing.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2011 - 2012

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,359.06	\$ 72,985.41	\$ 76,753.04	\$ 591.43
Music	303.18	1,620.28	1,606.28	317.18
Classes	10,273.71	75,289.35	76,829.64	8,733.42
Clubs	45,657.89	210,295.51	209,338.50	46,614.90
Departments	3,742.15	3,354.75	2,674.02	4,422.88
Trusts	19,123.31	111,035.89	97,555.64	32,603.56
General	4,047.60	40,160.52	37,380.28	6,827.84
TOTALS	\$ 87,506.90	\$ 514,741.71	\$ 502,137.40	\$ 100,111.21

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2012 - 2013

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 591.43	\$ 79,616.02	\$ 80,207.45	\$ 0.00
Music	317.18	14,604.39	14,132.65	788.92
Classes	8,733.42	81,851.48	80,235.41	10,349.49
Clubs	46,614.90	231,051.16	236,156.98	41,509.08
Departments	4,422.88	2,279.00	2,502.76	4,199.12
Trusts	32,603.56	128,186.14	122,055.87	38,733.83
General	<u>6,827.84</u>	<u>28,941.18</u>	<u>32,942.03</u>	<u>2,826.99</u>
TOTALS	<u><u>\$ 100,111.21</u></u>	<u><u>\$ 566,529.37</u></u>	<u><u>\$ 568,233.15</u></u>	<u><u>\$ 98,407.43</u></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 February 10, 2014

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

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

SUBJECT: **Internal Audit Response-Fiscal Year 2012 & 2013
South Broward High School**

The Office of School Performance and Accountability has reviewed the internal audit findings for South Broward High School. These audit findings have been discussed with the Principal, Olayemi Awofadeju, 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
Attachments

cc: Michael J Ramirez, Director, Office of School Performance and Accountability
Nell Johnson
Hermine James
Olayemi Awofadeju, Principal, South Broward High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

SOUTH BROWARD HIGH SCHOOL
Olayemi Awofadeju, Principal
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ROBERT W. BUNCLE
Superintendent of Schools

February 4, 2014

TO: Michael Ramirez, Director of the Office of School Performance & Accountability

FROM: Olayemi Awofadeju, Principal 

SUBJECT: Audit Report on Internal Accounts Years 2012 & 2013

The following is a response to the audit conducted for school years 2012 and 2013. In accordance with the School Board Policies 3411 and 6301, and Standard Practice Bulletins I- 101, I-302 Cash Collections, I -402 Fundraising Activities and Financial Reports, and I-404 Certificate of Loss. Please note that I immediately established the following procedures listed below after receiving the results of the most previous audit in December of 2012. I have monitored these procedures regularly and will continue to do so to maintain appropriate accounting practices.

A. Pursuant to the recommendation from the auditor

1. A Personnel Investigation Request was submitted to the Broward Schools Police in 2013 as directed by the first auditor. The former bookkeeper was assigned an administrative leave in March 2013 and resigned in May 2013. This year, a new bookkeeper was hired to perform duties in accordance with the Standards Practice Bulletin.
2. I have met with the new bookkeeper to establish expectations of bookkeeping practices and continue to meet with her monthly to review bank statements, balances of accounts and procedures including collections, deposits, financial reports, and other relative matters.

3. At this time we are awaiting the Broward District School Police to precede with the investigation into the missing funds from the 2012 and 2013 athletics donut sales; the 2012 Prom ticket sales; and from the various clubs fundraising activities.
4. I will contact Risk Management to determine the procedures to collect on the fidelity bond insurance for the total amount of missing funds of \$44,797.59 as calculated by the auditor

B. Pursuant to Standard Practice Bulletins I-101, I-302, I-402C and I-404

1. I have directed the Athletic Director, teachers and club sponsors to request an official receipt after collections are verified in their presence; and obtain a printout of the respective account(s) for verification of receipts and disbursements so that fundraiser financial reports are completed and retained for auditing purposes.
2. I have established that an employee other than the bookkeeper is the initial collector of student obligations and other collections
3. The current/new bookkeeper has been directed to count monies in the presence of the collector and immediately issue an official receipt
4. I have met with staff and directed them to ensure that they receive an official receipt from the new bookkeeper for all deposits
5. I have met with the athletic director and postponed the school- wide donut sale for the 2013 school year until this matter is resolved.
6. I have reviewed the Standard Practice Bulletin with the Athletic Director and the bookkeeper to review the process of all fundraisers
7. The new bookkeeper will ensure that all BCP40 receipt books and monies collection envelopes are examined after collections are remitted to her. She will check for missing receipts, blank receipts, unsigned envelopes and envelopes are completely empty before they are stored away. She will report any findings to me. This will be monitored monthly
8. The new bookkeeper has been directed to ensure that all pre-numbered receipting documents are available for audit and will complete a certificate of loss when an item cannot be located
9. I will monitor that proper procedures are followed when school funds are being prepared for deposit and the proper steps are taken to verify that all monies are credited to the school's bank account. The new bookkeeper and I will review monthly statements and deposits

10. All suspicion of fraud in the school's account will be dealt with in an urgent manner to avoid further theft. The bookkeeper has been directed to report any suspicion to me immediately to ensure that the matter is resolved in a timely manner.
11. I will ensure that all vending commissions placed in the Sunshine account are from the designated machines, i.e. employee workrooms, lunchrooms or lounges to avoid violation of Standard Practice Bulletin I-309 and the Collective Bargaining Agreement.
12. I have established a plan to transfer \$2,250 from the Sunshine Account to the General Fund account to repay the overage from school year 2012.
13. The bookkeeper has been directed not to purchase through the Internal Advance Account. I will monitor this monthly
14. All postage purchases will be made from the school budget and not the internal funds account.
15. The new bookkeeper has been directed to only use the Internal advance for true advances and not purchases, debits or credits. I will monitor this monthly
16. I have directed the bookkeeper to ensure that all internal advances are supported with invoices/receipts, etc. I will monitor this monthly
17. All rental fees are remitted to the District on a monthly basis and certificates of loss are completed for all pre-numbered documents unaccounted for or missing
18. I will continue to monitor staff practices and hold them to the procedural expectations as outlined in the Standards Practice Bulletin to ensure that proper procedures will be followed when school funds are being prepared for deposit ensuring monies are credited to the correct account
19. I or my designee will meet with the bookkeeper weekly to review deposits and reports