

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
June 16, 2016**

**The School Board of Broward County, Florida on
July 26, 2016**

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

June 7, 2016

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 sixteen (16) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.087(2) and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

The audits at these sixteen (16) schools included an examination of the Internal Funds, Payroll, and After School Care, as applicable.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools
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The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Our audits indicated that fifteen (15) schools in this report complied with prescribed policies and procedures. The one (1) remaining school's report contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the sixteen (16) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly
Ann Conway

Audits Performed by:

Luis Castaño
Meredith Filcman
Ceci Guerrero
Joy Hipolito
Hermine James
David Sabra

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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 2015-2016 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, on the cash basis of accounting.

Compliance

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

Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

OTHER FUNCTIONS EXAMINED

In addition to the audit of the Internal Funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the payroll procedures.

PAYROLL

A review of selected payroll procedures related to the preparation of the payroll and the documentation supporting wage and salary expenditures was made at the schools to determine adherence to Standard Practice Bulletins and Business Practice Bulletins. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated. Business Practice Bulletin PR-100 PAYROLL AND TIME ENTRY has been implemented which provides payroll procedural requirements.

The results of our audits for the individual schools are included within each report.

SECTION I:
Audit Reports (with No Exceptions)

BLANCHE ELY HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1201 NW 6th Avenue, Pompano Beach, Florida 33060
Principal: Dr. Karlton Johnson
Bookkeeper: Cornet Brown
Payroll Processors: Tammy Rozier (March 2015 - Current)
Tiffany Archer (July 2014 - March 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account - Bank of America	\$ 70,870.46
Investment:	
Certificate of Deposit - Wells Fargo	25,000.00
Treasurer's Pool Account	<u>70,000.00</u>
 TOTAL	 <u><u>\$ 165,870.46</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Blanche Ely High School for the 2014-15 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 2014-15 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.

BLANCHE ELY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 91,381.06	\$ 86,589.63	\$ 4,791.43
Music	7,974.13	27,285.36	34,820.85	438.64
Classes	5,387.04	101,739.78	106,534.48	592.34
Clubs	61,296.80	186,879.65	169,528.55	78,647.90
Departments	18,908.31	8,814.51	4,336.35	23,386.47
Trusts	25,217.05	96,479.62	82,212.23	39,484.44
General	<u>27,509.68</u>	<u>40,907.14</u>	<u>49,887.58</u>	<u>18,529.24</u>
TOTALS	<u>\$ 146,293.01</u>	<u>\$ 553,487.12</u>	<u>\$ 533,909.67</u>	<u>\$ 165,870.46</u>

CHARLES W. FLANAGAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028

Principal: Michelle Kefford

Bookkeepers: Lisa Bailey - Business Support Center (June 2015 – Current)
Roberta Randall (August 2008 – June 2015)

Payroll Processor: Ana Puig

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 97,908.51
Investment:	
Treasurer’s Pool Account	<u>120,000.00</u>
TOTAL	<u>\$ 217,908.51</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Charles W. Flanagan High School for the 2014-15 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 2014-15 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.

CHARLES W. FLANAGAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 22,039.65	\$ 122,317.93	\$ 139,380.86	\$ 4,976.72
Music	14,174.83	70,207.88	79,767.12	4,615.59
Classes	20,747.08	130,419.19	131,258.74	19,907.53
Clubs	111,238.29	426,769.10	434,739.47	103,267.92
Departments	8,939.74	19,695.54	12,661.21	15,974.07
Trusts	59,436.37	267,592.35	268,665.19	58,363.53
General	30,006.57	16,739.75	35,943.17	10,803.15
TOTALS	\$ 266,582.53	\$ 1,053,741.74	\$ 1,102,415.76	\$ 217,908.51

COCONUT CREEK HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1400 NW 44th Avenue, Coconut Creek, Florida 33066
Principal: Scott Fiske
Bookkeeper: Regina Van Wie
Payroll Processor: Melissa Alford

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 15,734.78
Investment:	
Treasurer’s Pool Account	<u>40,000.00</u>
TOTAL	<u>\$ 55,734.78</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Coconut Creek High School for the 2014-15 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 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COCONUT CREEK HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 35,129.29	\$ 35,129.29	\$ -
Music	781.85	0.00	48.00	733.85
Classes	10,934.56	55,164.91	53,664.92	12,434.55
Clubs	19,036.34	74,274.05	72,987.72	20,322.67
Departments	2,831.35	1,776.74	3,031.64	1,576.45
Trusts	10,458.06	41,902.17	39,427.31	12,932.92
General	<u>7,487.09</u>	<u>12,250.96</u>	<u>12,003.71</u>	<u>7,734.34</u>
TOTALS	<u>\$ 51,529.25</u>	<u>\$ 220,498.12</u>	<u>\$ 216,292.59</u>	<u>\$ 55,734.78</u>

COOPER CITY HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328
Principal: Wendy Doll
Bookkeeper: Kathryn Marimon
Payroll Processor: Connie Keohane

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 44,557.52
Investment:	
Treasurer’s Pool Account	<u>125,000.00</u>
TOTAL	<u>\$ 169,557.52</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Cooper City High School School for the 2014-15 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 2014-15 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.

COOPER CITY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 14,596.91	\$ 92,876.87	\$ 93,181.98	\$ 14,291.80
Music	4,973.96	65,438.45	69,607.18	805.23
Classes	11,724.73	131,753.94	129,592.82	13,885.85
Clubs	60,111.41	365,869.75	374,217.06	51,764.10
Departments	7,654.88	27,586.80	26,326.55	8,915.13
Trusts	49,596.32	290,768.09	272,358.61	68,005.80
General	11,095.72	17,961.31	17,167.42	11,889.61
TOTALS	<u>\$ 159,753.93</u>	<u>\$ 992,255.21</u>	<u>\$ 982,451.62</u>	<u>\$ 169,557.52</u>

CYPRESS RUN EDUCATION CENTER
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 2800 NW 30th Avenue, Pompano Beach, Florida 33069

Principals: Dr. Gastrid Harrigan (October 2014 – Current)
Sherry Rose (June 2014 – October 2014)

Bookkeepers: Patricia Putnam - Business Support Center (July 2015 - Current)
Alicia Owens-Walden - Business Support Center (August 2013 - July 2015)

Payroll Processor: Janice Randolph

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	<u>\$ 2,153.99</u>
TOTAL	<u><u>\$ 2,153.99</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Cypress Run Education Center for the 2014-15 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 2014-15 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.

CYPRESS RUN EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 57.00	\$ 35.00	\$ 82.00	\$ 10.00
Clubs	447.91	542.33	756.64	233.60
Departments	70.40	721.81	655.92	136.29
Trusts	1,162.54	6,230.73	5,729.75	1,663.52
General	-	343.99	233.41	110.58
TOTALS	<u>\$ 1,737.85</u>	<u>\$ 7,873.86</u>	<u>\$ 7,457.72</u>	<u>\$ 2,153.99</u>

DEERFIELD PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 650 SW 3rd Avenue, Deerfield Beach, Florida 33441

Principal: Jocelyn Reid

Bookkeepers: Lisa Mitrani - Business Support Center (July 2015 - Current)
Laverne Gaddy - Business Support Center (July 2014 - June 2015)

Payroll Processor: Marilyn Fuller

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>12,597.48</u>
 TOTAL	 \$ <u>12,597.48</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Deerfield Park Elementary School for the 2014-15 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 2014-15 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.

DEERFIELD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,555.48	\$ 9,590.35	\$ 11,056.78	\$ 89.05
Clubs	614.77	5,972.75	5,929.88	657.64
Departments	2,067.37	2,358.69	2,297.97	2,128.09
Trusts	1,388.01	39,670.73	35,081.67	5,977.07
General	2,011.00	4,527.41	2,792.78	3,745.63
TOTALS	\$ 7,636.63	\$ 62,119.93	\$ 57,159.08	\$ 12,597.48

DRIFTWOOD MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 2751 North 70th Terrace, Hollywood, Florida 33024
Principal: Steven Williams
Bookkeeper: Jeanine Tinajero
Payroll Processor: Kimberly Thompson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 42,173.54
Investment:	
Treasurer’s Pool Account	<u>32,000.00</u>
TOTAL	<u>\$ 74,173.54</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Driftwood Middle School for the 2014-15 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 2014-15 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.

DRIFTWOOD MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 491.77	\$ 5,497.00	\$ 3,977.85	\$ 2,010.92
Music	1,241.79	5,655.00	6,859.15	37.64
Clubs	16,245.33	43,323.42	41,836.20	17,732.55
Departments	1,569.19	10,214.36	9,423.35	2,360.20
Trusts	5,083.49	161,262.63	161,329.35	5,016.77
General	<u>47,210.02</u>	<u>11,385.87</u>	<u>11,580.43</u>	<u>47,015.46</u>
TOTALS	<u>\$ 71,841.59</u>	<u>\$ 237,338.28</u>	<u>\$ 235,006.33</u>	<u>\$ 74,173.54</u>

EVERGLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 17100 SW 48th Court, Miramar, Florida 33027
Principal: Haleh Darbar
Bookkeeper: Terry March
Payroll Processors: Gloria Gonzalez (June 2015 – Current)
Jacqueline Lassaubatju (July 2007 – May 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 120,314.29
Investment:	
Treasurer’s Pool Account	<u>100,000.00</u>
TOTAL	<u>\$ 220,314.29</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Everglades High School for the 2014-15 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 2014-15 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.

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 546.88	\$ 61,590.59	\$ 62,137.47	\$ -
Music	596.56	27,156.15	25,983.31	1,769.40
Classes	16,808.51	94,027.88	101,528.60	9,307.79
Clubs	52,477.94	127,950.35	114,319.39	66,108.90
Departments	8,129.53	40,746.00	35,483.56	13,391.97
Trusts	56,562.46	165,683.17	162,385.97	59,859.66
General	90,331.38	13,888.81	34,343.62	69,876.57
TOTALS	<u>\$ 225,453.26</u>	<u>\$ 531,042.95</u>	<u>\$ 536,181.92</u>	<u>\$ 220,314.29</u>

MARY M. BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, Florida 33020

Principal: Michelle Alvarez

Bookkeepers: Sara Santiago - Business Support Center (November 2015 – Current)
Laura Patallo (July 2005-July 2015)

Payroll Processors: Carla Mizell - Business Support Center (November 2015 - Current)
Laura Patallo (July 2014 – July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	<u>\$ 19,707.66</u>
TOTAL	<u>\$ 19,707.66</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Mary M. Bethune Elementary School for the 2014-15 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2015 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.

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,150.19	\$ 980.00	\$ 1,872.83	\$ 3,257.36
Classes	1,094.62	6,827.39	7,360.66	561.35
Clubs	2,382.00	793.30	2,141.90	1,033.40
Departments	1,415.60	3,937.33	4,371.03	981.90
Trusts	4,551.87	36,413.12	36,030.78	4,934.21
General	<u>11,831.15</u>	<u>3,264.34</u>	<u>6,156.05</u>	<u>8,939.44</u>
TOTALS	<u><u>\$ 25,425.43</u></u>	<u><u>\$ 52,215.48</u></u>	<u><u>\$ 57,933.25</u></u>	<u><u>\$ 19,707.66</u></u>

PINES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 200 NW Douglas Road, Pembroke Pines, Florida 33024

Principal: Carlton Campbell

Bookkeepers: Natalie Clark - Business Support Center (July 2015 - Current)
Lisa Bailey - Business Support Center (July 2014 - June 2015)

Payroll Processors: Jacqueline Lassaubatju - Business Support Center (July 2015 - Current)
Dee Ortiz (July 2014 - June 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 38,754.10
Investment:	
Treasurer’s Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 88,754.10</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pines Middle School for the 2014-15 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 2014-15 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.

PINES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,079.09	\$ 19,564.95	\$ 15,004.52	\$ 10,639.52
Music	3,918.73	3,734.00	1,948.34	5,704.39
Classes	8,148.88	27,828.96	30,311.13	5,666.71
Clubs	11,400.93	13,940.25	15,306.62	10,034.56
Departments	7,407.54	362.41	1,673.34	6,096.61
Trusts	21,629.47	94,308.66	95,705.57	20,232.56
General	<u>32,168.77</u>	<u>17,615.57</u>	<u>19,404.59</u>	<u>30,379.75</u>
TOTALS	<u><u>\$ 90,753.41</u></u>	<u><u>\$ 177,354.80</u></u>	<u><u>\$ 179,354.11</u></u>	<u><u>\$ 88,754.10</u></u>

POMPANO BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 600 NE 13th Avenue, Pompano Beach, Florida 33060
Principal: Hudson Thomas
Bookkeepers: Judy Lefort (July 2015 - Current)
Mary Ann Baggette (July 2014 - June 2015)
Payroll Processor: Lynn Verlinde

CASH AND INVESTMENT SUMMARY

6/30/15

Cash Account:

Checking Account – Wells Fargo \$ 204,913.09

TOTAL \$ 204,913.09

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pompano Beach High School for the 2014-15 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 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10.00	\$ 35,848.98	\$ 35,659.91	\$ 199.07
Music	277.79	2,535.00	2,778.00	34.79
Classes	6,447.32	104,435.81	101,778.75	9,104.38
Clubs	72,931.35	228,077.17	235,909.08	65,099.44
Departments	9,303.18	13,663.58	9,642.25	13,324.51
Trusts	53,910.97	375,596.34	321,075.90	108,431.41
General	<u>10,345.79</u>	<u>23,762.75</u>	<u>25,389.05</u>	<u>8,719.49</u>
TOTALS	<u>\$ 153,226.40</u>	<u>\$ 783,919.63</u>	<u>\$ 732,232.94</u>	<u>\$ 204,913.09</u>

SHERIDAN TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 5400 W. Sheridan Street, Hollywood, Florida 33021
Principal: Daniel Robert Boegli
Bookkeeper: Tina S. Mosley
Payroll Processor: Jessica Solis

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Regent Bank	\$ 384,891.27
Investment:	
Treasurer’s Pool Account	<u>400,000.00</u>
TOTAL	<u>\$ 784,891.27</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 College for the 2014-15 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 2014-15 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SHERIDAN TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 0.60	\$ 100,545.77	\$ 98,115.70	\$ 2,430.67
Clubs	5,440.76	16,489.07	12,361.87	9,567.96
Departments	82.39	459,769.62	456,668.45	3,183.56
Trusts	413,517.53	6,086,597.18	5,965,167.10	534,947.61
General	<u>180,910.68</u>	<u>1,525,564.90</u>	<u>1,471,714.11</u>	<u>234,761.47</u>
TOTALS	<u><u>\$ 599,951.96</u></u>	<u><u>\$ 8,188,966.54</u></u>	<u><u>\$ 8,004,027.23</u></u>	<u><u>\$ 784,891.27</u></u>

SOUTH PLANTATION HIGH SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317
Principal: Christine Henschel
Bookkeeper: Yvonne Liotti
Payroll Processor: Kealer Franklin

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 88,265.65
Investment:	
Treasurer’s Pool Account	<u>155,000.00</u>
 TOTAL	 <u>\$ 243,265.65</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of South Plantation High School for the 2014-15 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 2014-15 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.

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 15,895.65	\$ 54,476.48	\$ 56,281.78	\$ 14,090.35
Music	7,923.97	11,357.00	10,948.69	8,332.28
Classes	8,872.59	96,758.50	95,895.95	9,735.14
Clubs	77,683.22	411,842.19	405,867.55	83,657.86
Departments	24,818.52	37,324.72	40,834.32	21,308.92
Trusts	65,164.78	65,411.93	45,687.41	84,889.30
General	57,700.90	21,133.85	57,582.95	21,251.80
TOTALS	\$ 258,059.63	\$ 698,304.67	\$ 713,098.65	\$ 243,265.65

TEDDER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 4157 NE First Terrace, Pompano Beach, Florida 33064
Principal: Marisa Fishlock
Bookkeeper: Carla Harker
Payroll Processor: Judith Smoly

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/15</u>
Checking Account–Wells Fargo	<u>\$ 10,831.26</u>
TOTAL	<u>\$ 10,831.26</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Tedder Elementary School for the 2014-15 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 2014-15 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.

TEDDER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 55.04	\$ 400.00	\$ 110.40	\$ 344.64
Classes	496.95	6,314.00	5,661.70	1,149.25
Clubs	3,006.58	2,843.87	3,822.58	2,027.87
Departments	4,593.02	7,160.77	6,904.17	4,849.62
Trusts	430.28	15,113.29	15,108.29	435.28
General	<u>4,348.08</u>	<u>9,855.51</u>	<u>12,178.99</u>	<u>2,024.60</u>
TOTALS	<u><u>\$ 12,929.95</u></u>	<u><u>\$ 41,687.44</u></u>	<u><u>\$ 43,786.13</u></u>	<u><u>\$ 10,831.26</u></u>

WALKER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2014-15 FISCAL YEAR
JULY 1, 2014 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 1001 NW 4 Street, Fort Lauderdale, Florida 33311

Principals: Philip Bullock (July 2015 – Current)
Lisa Mays (July 2010 – April 2015)

Bookkeeper: Sharon Whitfield

Payroll Processors: Gail Duffy (August 2015 – Current)
Regina Poitier (July 2010 – July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>9,431.02</u>
 TOTAL	 \$ <u>9,431.02</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Walker Elementary School for the 2014-15 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 2014-15 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.

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

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,052.17	\$ 600.00	\$ 945.90	\$ 706.27
Classes	592.14	5,328.00	5,490.50	429.64
Clubs	298.00	1,347.50	1,415.22	230.28
Departments	1,195.36	59.98	-	1,255.34
Trusts	2,701.79	16,062.04	15,420.83	3,343.00
General	<u>3,710.95</u>	<u>1,001.16</u>	<u>1,245.62</u>	<u>3,466.49</u>
TOTALS	<u><u>\$ 9,550.41</u></u>	<u><u>\$ 24,398.68</u></u>	<u><u>\$ 24,518.07</u></u>	<u><u>\$ 9,431.02</u></u>

SECTION II:
Audit Reports (with Exceptions)

NOVA HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2013-2014 AND 2014-15 FISCAL YEARS
 JULY 1, 2013 THROUGH JUNE 30, 2015

PROFILE OF THE SCHOOL

Address: 3600 College Avenue, Davie, Florida 33314
Principal: John LaCasse
Bookkeeper: Brenda Campos
Payroll Processor: Sharon Einhorn

CASH AND INVESTMENT SUMMARY

	<u>6/30/14</u>	<u>6/30/15</u>
Cash Account:		
Checking Account – Wells Fargo	\$ 35,653.01	\$ 124,983.46
Investment:		
Treasurer’s Pool Account	<u>330,000.00</u>	<u>130,000.00</u>
TOTAL	<u>\$ 365,653.01</u>	<u>\$ 254,983.46</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Nova High School for the 2013-14 and 2014-15 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2013-14 and 2014-15 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

1. Nova High School Debate Program

The Nova High School Debate program is highly rated throughout the country and has benefited many students over the years; however, many of the District’s policies and procedures were circumvented by allowing the Debate teacher to handle the Debate Club’s transactions using an Independent School Related Organization.

During the 2013-2014 and 2014-2015 fiscal years, it was noted that the school's administration improperly allowed the Nova Debate Booster Club's parents and teachers to handle many activities and financial transactions that should have been receipted into and disbursed from the school's internal funds, which averaged approximately \$300,000 per year. This practice violated School Board Policies 3.1 Non-School Funds and 3411 Internal Accounts, and Standard Practice Bulletin I-101 General Policy for handling financial transactions for internal accounts and Independent School Related Organizations (ISRO). A formal request for an investigation by the Broward Schools Police Department was submitted on May 13, 2015 by Nova High School's Principal. Subsequently, the Debate teacher retired in May 2015. In July 2015, the Nova Debate Booster Club was closed. The Office of the Chief Auditor assisted Nova High School with recovering \$67,309.86, which was in the Nova Debate Booster Club's bank account at the end of the school year (see Exhibit 1). The investigation has been closed by the Broward Schools Police Department as of May 9, 2016.

Our review revealed that the Nova Debate Booster Club co-mingled funds with the school's Debate Club, and handled cash receipts, deposits, and disbursements relating to fundraising, travel and activities for the school's Debate program. The Debate teacher, who was the sponsor of the Nova Debate Club, was also a member of the Nova Debate Booster Club. The Debate teacher was actively involved in the collection and disbursement of monies directly from students and parents for travel, scholarships, and fundraising. Fundraisers included operation of a food concession operation, called "The Closet," in her classroom every day, during and after school hours (see Exhibits 2 & 3). These collections were not deposited into the school's internal fund accounts, as required by School Board Policies and Standard Practice Bulletins, as noted above. The Nova Debate Booster Club operated a surreptitious business, circumventing the District's internal fund policies and procedures. The Nova Debate Booster Club President and Treasurer were primarily directed by the Debate teacher in the operations of the Nova Debate Booster Club. During the audit period, the Treasurer of the Nova Debate Booster Club was a District employee who is a teacher at a neighboring elementary school. The Treasurer's daughters were students in the Debate class and participated in Debate competitions. Collections by the Debate teacher were given to the Debate Booster Club Treasurer's daughter, who would often walk to the elementary school with thousands of dollars to be deposited into the Nova Debate Booster Club's bank account by the Treasurer. This was a safety risk for the student and violated School Board Policies 3.1 Non-School Funds and 3411 Internal Accounts, and Standard Practice Bulletin I-101 General Policy. Internally collected funds handled by teachers and students were not properly receipted into the school's internal accounts. In addition, the Debate Booster Club's Treasurer, who is a District employee, prepared checks from the Nova Debate Booster Club's checking account, as directed by the Debate teacher. The Nova Debate Booster Club did not keep a general ledger or records of their activity. They instead used their monthly bank statements to reconcile deposits and expenditures.

The Debate teacher held a lead role as a member of the Nova Debate Booster Club. The Debate teacher's husband owned Florida Forensic Institute (FFI), a company that held a debate camp at Nova High School each summer for Nova High students, as well as students from other high schools. This was a conflict of interest. Florida Statute 112.313 Standards of Conduct for Public Officers, Employees of Agencies, and Local Government Attorneys, (7) Conflicting Employment or Contractual Relationship (a) states "...nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his public duties or that would impede the full and faithful discharge of his or her public duties." The Debate teacher pressured students to attend her husband's FFI Debate camp. Per discussions with parents and former Nova High School teachers, there was an understanding among the students and parents of the school's Debate Program, that if students wanted to participate in the Debate tournaments and

be successful during the Debate season, they would have to attend the FFI Debate camp over the summer. In addition, a former teacher stated that the Debate teacher would come into her afternoon classes to recruit students to sign up for her husband's FFI Debate camp. The students in the Debate class were strongly encouraged to attend FFI Debate Camp over the summer. If a student did not attend the camp, we were told that the Debate teacher would often not let that student travel or participate in Debate activities. The cost for local students was \$1,395 to attend camp, and \$2,350 for out-of-town students. According to the Nova Debate Booster Club Treasurer, she was directed by the Debate teacher to issue checks to FFI for "scholarships" for students, which was actually financial aid to attend the FFI camp (see Exhibit 4). Neither the Treasurer nor the Booster Club parents were aware of which students benefited from these scholarships, or the criteria needed to receive a scholarship or the amounts issued per student. There were no invoices to support the disbursements.

We also noted:

- a) The Nova Debate Booster Club is not a registered 501(c)(3) organization, although they advertised to parents that donations were tax deductible. The Booster Club used the School's Sales Tax Exemption certificate when making purchases (see Exhibits 5 -7).
- b) Bylaws were not completed by the Debate teacher, who was the sponsor of Nova High School's Debate Club. The Debate teacher received two supplements (Forensics and Debate) for sponsoring the Debate Club. In addition, the Nova Debate Booster Club did not complete the Letter of Agreement with the school's Principal, per Standard Practice Bulletin I-101 General Policy.
- c) The school's staff bypassed School Board Policies related to fundraising and cash collections. For example, when the Debate Club was planning to attend a Debate competition, the Debate teacher collected approximately \$500 from each student and deposited the money in the Nova Debate Booster Club's checking account. Some students paid different amounts, based on the Debate teacher's discretion and other factors. All monies collected and disbursed for any student trips must be deposited and disbursed from the school's internal fund accounts, per School Board Policy 3411 Internal Accounts and Standard Practice Bulletin I-101 General Policy. Standard Practice Bulletin I-101 states "Funds derived from these activities must be recorded in the school's internal accounts and may not be comingled with an Independent Organization's funds." It also states "If the school related activity is sponsored by the school, District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with District policies" (see Exhibit 8).
- d) When a Debate entrance fee or hotel expense needed to be paid directly by the school, per vendor requirements or to benefit from the school's tax exempt status, the Nova Debate Booster Club would make a donation to the school in the exact amount needed for a trip. These funds were collected from students by the Nova Debate Booster club. The funds were receipted and deposited by Nova High School's Bookkeeper and then disbursed in the same week for the trip expenses. These were not donations, since they were fees collected for the trip from the students. Airline expenditures were never paid through the school's internal funds. The Debate teacher often used two personal credit cards when making travel arrangements for the Debate team, from which she may have benefited by obtaining frequent flyer miles or other incentives from the credit card companies (see Exhibit 9).

- e) The School did not comply with School Board Policy 1341 Use of Broward County School Facilities for Non-School Purposes when preparing the “Application and Lease for Use of Public School Facilities” for the FFI Debate Camp held at the school over the summer of 2013. The signature of the Nova Debate Booster Club Treasurer on the Lease Application agreement was falsified. The Treasurer stated that she did not sign the document. It is not clear who filled out the lease agreement and asked the Treasurer’s daughter to sign the document. The name on the lease agreement was Florida Forensic Institute Inc. /Parent Booster Club, which gave the appearance that this was a school allied group, when in fact it was a for-profit business that charged participants. The appropriate fees for rental, cafeteria use and insurance were not charged. These fees cannot be waived per School Board Policy 1341 when participants are being charged a fee. Additionally, the camp used the cafeteria and kitchens; however, these were not included on the “Application and Lease for Use of Public School Facilities,” nor were fees charged for classroom space or electricity. Only the custodial services and school security fees were charged to the camp. Per the Food Service Department, the school camp should not have had access to the cafeteria or kitchens without someone from Food Service there to supervise. The Food Service Department showed no records of any of its employees being paid during the summer for work at Nova High for the last five years (see Exhibits 10-12).
- f) The Debate Booster Club had a food concession called “The Closet” in the Debate classroom closet which sold soda, candy, cookies, mac and cheese, soups and Jamaican beef patties. These items were sold all day long, and were in direct competition with the cafeteria and vending machine sales. School Board Policy 3.2 Food and Beverage Services Available to Students states “In accordance with the Florida State Board of Education Administrative Rules, Competitive Foodservice Policy, Chapter 6-7.042, the School Board of Broward County Florida allows the following: In high schools, all foods (other than beverages) sold in competition with food service, shall take place one hour following the close of the last school lunch period.” Standard Practice Bulletin I-309 Vending Machines/ Snack Bars states “The sale of food or beverages to students by direct sale or through vending machines shall be in accordance with State Board of Education Rule 6A-7.042 which states in part: “To prohibit the sale of food and beverage items in competition with the district approved food service program, including those classified as 'foods of minimum nutritional value,' listed in Code of Federal Regulations 210 Appendix B. These items may be sold in secondary schools only, with the approval of the School Board, one (1) hour following the close of the last lunch period.”” Standard Practice Bulletin I-402 Fundraising Activities states “In secondary schools, school organizations approved by the School Board may sell food and beverage items to students in competition with the School Food Service Program only one (1) hour following the close of the last lunch period.” The Principal stated he was unaware that “The Closet” was operating; however, we were informed by parents and former employees of Nova High School that sodas, chips and candy were often requested by the Principal for meetings in his office. Students were handling money for the Debate Booster Club. The food concession operation, “The Closet”, a food fundraiser, was in direct competition with the Food Service Department. During the 2014-15 school year, two parents who were members of the Nova Debate Booster Club began running “The Closet” concession. They were given the credit card to purchase snacks and sodas for resale from Costco, Sam’s Club, Winn Dixie, etc. Each month, approximately \$6,000 was spent in purchases to replenish “The Closet.” An estimated \$15,000 to \$18,000 in sales were generated from “The Closet” (see Exhibits 2-3). We also noted that the Broward District Schools Police Department requested that the ending inventory be secured and maintained for evidence throughout the investigation. New locks were placed on the doors where the remaining inventory was stored and a key was given to the school’s Principal. The

inventory was not retained as requested by the Broward District Schools Police Department and items were sold during the 2015-2016 school year.

- g) The Debate teacher required her students to sell candy or make cash payments of approximately \$100 each quarter. If the students did not sell the candy or make the cash payment every quarter, they were given an Incomplete (I) grade for the class. School Board Policy 6.3 states “No fee or charge may be required of any student as a condition of attendance and participation for grades/credit in any class.” These funds were initially collected by the Debate teacher and forwarded to the Booster Club Treasurer to be deposited into the Nova Debate Booster Club’s bank account. Monies should have been receipted into the school’s internal accounts, per School Board Policy 5201 Clubs and Organizations and Standard Practice Bulletin I-101 General Policy.
- h) The Titan Invitational, a national debate tournament, was a school activity held at Nova High School. Funds were required to be deposited into the school’s internal accounts per School Board Policy 3411 Internal Accounts. All funds collected were deposited into the Nova Debate Booster Club’s bank account. In addition we noted several checks made payable to Nova High School that were improperly diverted and deposited into the Nova Debate Booster Club’s bank account (see Exhibits 13-17).
- i) During the FY 2015-16 school year, we visited the school and determined a new Debate Booster Club was created called Nova Debate Green and Gold Speech and Debate Booster Club, Inc. We noted the new booster club continued to operate a food concession operation in the closet of the classroom in direct competition with the school cafeteria and school vending machines. Also, the new booster club created a drop box for the booster club to collect monies for trips, fundraisers, and tournaments from students; however, this was still in violation of School Board Policy 3411 Internal Accounts and Standard Practice Bulletin I-101 General Policy. In addition the new booster club was still using the school’s sales tax exemption certificate. They also collected and deposited all Titan Invitational tournament funds collected into the new debate booster club’s bank account (see Exhibit 18).

We recommend the Principal review Florida Statute 112.313(7) Conflicting employment and contractual relations, School Board Policy 3.1 Non-School Funds, School Board Policy 3.2 Food and Beverage Services Available to Students, School Board Policy 1341 Use of Broward County Schools Facilities for Non-School Purposes, School Board Policy 5201 Clubs and Organizations, Standard Practice Bulletin I-101 General Policy, Standard Practice Bulletin I-309 Vending Machines/ Snack Bars, Standard Practice Bulletin I-311 Donations and Standard Practice Bulletin I-402 Fundraising Activities with staff and ensure:

- 1) Teachers who are directly affiliated with a summer program do not solicit students assigned to one of their classes.
- 2) The school’s Sales Tax Exemption ID number is not used by Independent School Related Organizations.
- 3) All clubs have bylaws in place.
- 4) Independent School Related Organizations (ISRO) complete letters of agreement with the school.
- 5) Collections for school sponsored events and trips are officially receipted in the school’s internal accounts by the Bookkeeper.
- 6) Facility Rental agreements are properly completed.

- 7) Staff and Students do not collect or handle money for Independent School Related Organizations' (ISRO) fundraisers.
- 8) The food sold in the Debate classroom is not sold during school lunch hours.
- 9) Students are not forced to fundraise or pay to receive a grade for a class.
- 10) Funds from school sponsored activities are deposited into the school's internal accounts.

2. Disbursements

During our review of disbursements, we noted:

- a) Employees used the school's sales tax exemption number.
- b) An invoice was past due two (2) months prior to being paid to the Town of Davie Police Department.
- c) Employees were paid from internal accounts for proctoring Advanced Placement Tests.
- d) Furniture for the Debate classroom was paid from the school's Internal Account Funds-General.
- e) Mulch, an item with safety concerns, was purchased from internal accounts.
- f) Supporting documentation was not provided during the audit for airline tickets purchased, totaling \$10,664.16.

We recommend the Principal review Florida Statutes 218.74 and 218.73 and Standard Practice Bulletins I-305 Disbursements and I-313 Sales and Use Taxes with staff, and ensure:

- 1) The School's tax exemption form is used only when the school is making the payments directly.
- 2) Invoices are paid timely.
- 3) Invoices or receipts supporting disbursements are retained.
- 4) Check request forms are approved prior to payment.
- 5) Furniture is purchased from the appropriate Club Account rather than the Internal Account Funds-General.
- 6) Employees are paid via payroll.

3. Fundraisers

During our review of fundraisers, we noted:

- a) Financial Reports were not properly completed.
- b) Supporting documentation was not available.
- c) Complimentary items issued were not documented.

We recommend the Principal review Standard Practice Bulletin I-402 Fundraising Activities with staff, and ensure proper procedures are followed when completing forms for fundraisers.

4. Late Remittances

During our review of collections for fiscal years 2014 and 2015, we noted that sixty-three (63) collections totaling \$7,614.86 were remitted to the Bookkeeper from 4 to 29 days late.

We recommend the Principal review Standard Practice Bulletin I-302 Cash Collections with staff and ensure the timely remittance of collections to the Bookkeeper.

5. Tickets

During our review of Athletic Tickets, we noted the Bookkeeper did not keep an accurate record of tickets in inventory and tickets sold. When new tickets were ordered, they were ordered in the same color, number sequence and dollar amounts as previous years. When these tickets were sold, the preprinted year was not recorded on the ticket reports. This created a situation which made it impossible to audit the tickets. Additionally, three ticket reports were not available at the time of the audit.

We recommend the Principal review the requirements of Standard Practice Bulletins I-201 Athletics, I-302 Cash Collections, I-103 Computerized Internal Account User's Manual and I-403 Admission Tickets/Ticket Report with staff, and implement procedures to ensure:

- 1) Athletic ticket reports are completed correctly and in their entirety.
- 2) Athletic ticket inventories are conducted frequently during the year to ensure accuracy of ticket records.
- 3) Every roll of tickets is uniquely identified in inventory records by recording features such as ticket color, school year printed on tickets, and dollar denomination of tickets, as well as serial numbers printed on tickets. Purchasing rolls of tickets with descriptions indistinguishable from other rolls of tickets in inventory should be avoided.

6. Donations

During our review of donations, we noted a donor letter from a parent, whose son was the school's Valedictorian in 2001. The donation of \$250,000 was initially earmarked for the school's sports stadium but the funds remained in the school's internal accounts for over ten years without being used. The school could not locate the original letter from the donor. A new donation letter was typed on Nova High School letterhead dated October 24, 2014, stating the funds should be used at the Principal's discretion after the initial donation letter could not be located (see Exhibit 19). A copy of the check was not available at the time of the audit.

State of Florida General Records Schedule GS1-SL states that Donation Records, including correspondence and documentation of the purpose of the donation of funds to a public agency, are to be permanently retained.

We recommend the Principal review the requirements of Standard Practice Bulletin I-311 Donations with the Bookkeeper, and ensure original donor letters and copies of donation checks are obtained from the donor, and retained in the school's records.

7. Official Receipting

During our review of initial receipting documents, we noted:

- a) Collections of money received by employees from students were not initially receipted on BC-40P receipts or Monies Collection Envelopes, nor officially receipted into Great Plains or deposited to the school's bank account.
- b) Staff completed receipts in advance of collections.
- c) Monies Collection Envelopes were completed in pencil.
- d) Monies Collection Envelopes were used for individual collections over \$15.
- e) The initial dates of collections recorded on Monies Collection Envelopes were changed by the Bookkeeper.

We recommend the Principal review the requirements of Standard Practice Bulletin I-302 Cash Collections with staff, and ensure:

- 1) Collections of money received by employees are officially receipted into Great Plains and deposited to the school's internal funds bank account.
- 2) Staff does not complete receipting documents in advance of collections.
- 3) Monies Collection Envelopes are completed in ink.
- 4) BC-40P receipts are used for individual collections over \$15.
- 5) Information recorded on initial receipting documents is not changed by the Bookkeeper.

8. Missing Documents

During our inventory of pre-numbered and official receipting documents, we noted five (5) Facility Rental Applications and one (1) BC-40P receipt book were not available at the time of the audit.

We recommend the Principal review School Board Policy 6301 Collection of Monies, Standard Practice Bulletins I-101 General Policy, I-302 Cash Collections, I-318 Preservation/Disposal of Records, and I-404 Certificate of Loss with staff, and ensure all pre-numbered documents are safeguarded, periodically inventoried, and retained for audit.

9. Payroll

During our review of the school's payroll records for two (2) BB payroll periods, we noted:

- a) Leave time for an Assistant Principal (AP) was charged incorrectly during the summer 4-day work week. The AP's summer work schedule placed her on campus for 8 hours, four days each week, which included a half-hour lunch period taken each day. Therefore, she worked 30 hours weekly and should have been charged 7.5 hours of leave time weekly, in order to be paid for her normal 37.5 hour work week. Instead, she was charged 5.5 hours leave time weekly, and received a half-hour paid lunch period each day, according to the school's Payroll Processor. At the auditor's request, the AP completed revised Vacation Leave Request forms and additional hours were deducted from the Assistant Principal's accumulated leave time to correct the error. Since the school's administrators do not sign in and out on a timesheet, the auditor was unable to determine if other Assistant Principals were charged the correct amount of leave time for summer 4-day workweeks.
- b) Ten (10) Vacation/ Leave request forms were not available at the time of the audit.
- c) Documentation supporting additional hours worked by custodians was not available at the time of the audit.
- d) The BI Overtime report was only printed when overtime was entered per the payroll processor.
- e) The Custodial time sheets were created via a digital time clock. The Head Custodian had access to change the time and clock employees in when they were on leave. The custodian stated this was the only way for him to make notes. This was corrected at the time of the audit when the auditor advised the Head Custodian to make notes on the time sheets with a pen after running the report.
- f) Administrative and Office staff do not sign in and out on a timesheet.

We recommend the Principal review Business Practice Bulletin PR-100 Payroll and Time Entry with the Payroll Processor, and ensure:

- 1) Required reports are printed, reviewed for accuracy and approved by the Principal no later than Wednesday afternoon prior to each pay date.
- 2) Vacation/Leave Request Forms are completed and retained in the school's payroll records to document employee absences.
- 3) Wage and salary payments are supported by employee sign-in sheets.
- 4) Overtime and Compensatory Time are supported by pre-approved Overtime/Compensatory Time Forms.
- 5) Special care is taken to charge employees the correct amount of leave time during summer 4-day work weeks.

THIS DOCUMENT CONTAINS A TRUE WATERMARK COPY OF AN ORIGINAL CHECK

OFFICIAL CHECK

M16779 40491284

5007593973

ISSUING BRANCH 8540145-BROWARD - INVERRARY

ISSUING BRANCH _____

DATE JULY 29, 2015

68-236/514

PAY TO THE ORDER OF NOVA HIGH SCHOOL

\$ ** \$67,309.86 **

BB&T 67,309 DOLS 86 CTS

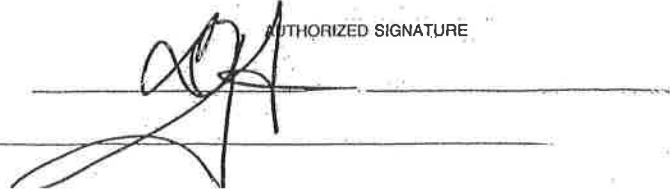
DOLLARS

BB&T

AUTHORIZED SIGNATURE

DONATION FROM NOVA H.S. DEBATE PARENTS

MEMO/PURCHASER _____



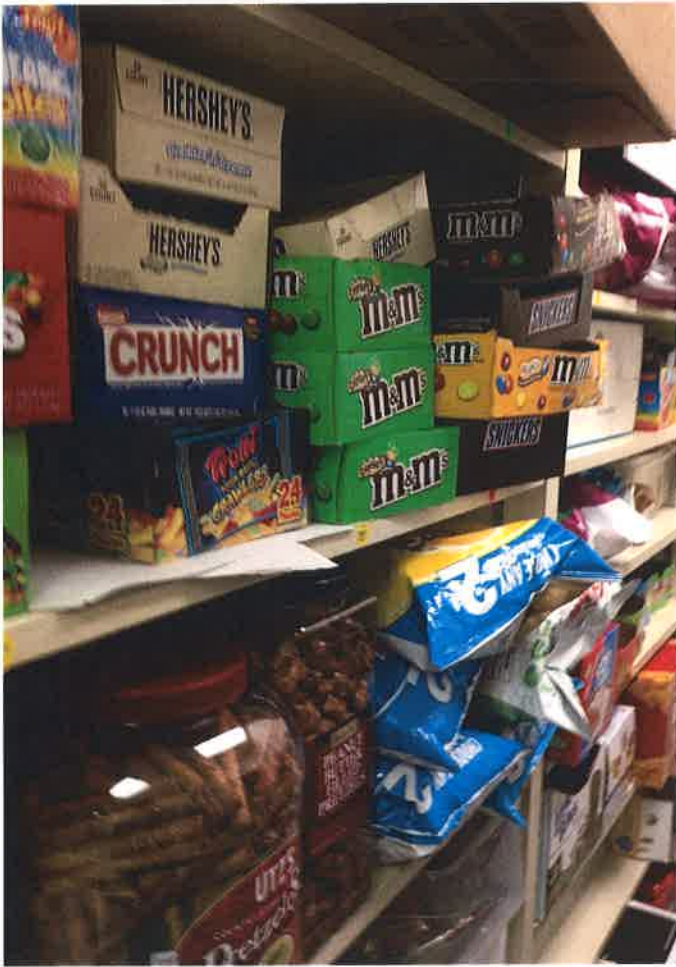


EXHIBIT 2

DEBATE Menu

Sour Punch Twists	\$0.25	Ramen Noodles	\$2.00
Fruit Snacks	\$0.25	Mac & Cheese	\$2.00
Chips/Pretzels	\$0.50	Hot Pockets	\$2.00
Cheez-It	\$0.75	Cotton Candy	\$2.00
Goldfish	\$0.75	Nutella	\$2.00
Granola Bars	\$0.75	Ice Cream	\$2.00
		White Castle	\$2.50
Muffins	\$1.00		
Honey Buns	\$1.00	DRINKS	
Donuts	\$1.00	Sodas	\$0.75
Moon Pies	\$1.00	Water	\$1.00
Cookies	\$1.00	Gatorade	\$1.25
Candy	\$1.00	Arizona Iced Tea	\$1.25
Microwave Popcorn	\$1.00	Iced Coffee	\$1.25
		Frappuccino	\$2.50

Class

Sour Punch Twists	\$.25	Ramen Noodles	\$2.00	sprite/zero crush pepsi/diet Coke/diet coke zero Brisk Dr. pepper
Fruit Snacks	\$.25	Mac & cheese	\$2.00	
Cheez-Its	\$.75	Hot Pockets	\$2.00	
Goldfish	\$.75	Ice cream	\$2.00	
Chips	\$.50	Cotton Candy	\$2.00	
Moon Pies	\$1.00	Nutella	\$2.00	
Honey Buns	\$1.00			
Donuts	\$1.00	Patties	\$2.00	
Moon Pies	\$1.00			
Cookies	\$1.00			
Candy	\$1.00			
Microwave Popcorn	\$1.00			
				Drinks Iced Coffee \$2.50 Frappuccino \$2.50 Gatorade \$1.25 Arizona iced tea \$1.25 Water \$1.00 Sodas \$.75

MICROWAVE
FOR
DEBATERS ONLY!

unless...
 you've purchased a microwavable
 item from the closet (ex. popcorn,
 mac & cheese, ramen)

-THANKS! :)

NOVA HIGH SCHOOL DEBATE 1026
63-43767970
818

Date 6-4-12

Pay to the Order of FET \$ 4,550⁰⁰/₁₀₀

Four Thousand Five Hundred & Fifty⁰⁰/₁₀₀ Dollars

BankAtlantic Landover MD 1771 N.W. 48th Ave. Landover, FL 33413 1-800-TODAY-BANK

Florida's Most Convenient Bank

For Scholarship Madlyn Pleasants

⑆ 25 708 3 763 ⑆ 006 18 7 240 20 ⑆ 1026

Ck: 1026 - \$4,550.00 - 06/07/2012

NOVA HIGH SCHOOL DEBATE 1028
63-43767970
818

Date 6-25-12

Pay to the Order of FET \$ 300⁰⁰/₁₀₀

Three Hundred Dollars⁰⁰/₁₀₀ Dollars

BankAtlantic Landover MD 1771 N.W. 48th Ave. Landover, FL 33413 1-800-TODAY-BANK

Florida's Most Convenient Bank

For Scholarship Madlyn Pleasants

⑆ 25 708 3 763 ⑆ 006 18 7 240 20 ⑆ 1028

Ck: 1028 - \$300.00 - 06/29/2012

Nova High School Debate

Head Coach: Lisa Miller
Novice Coach: Kate Hamm



3600 College Avenue Davie, Florida 33314 <http://novadebate.com> Phone (754) 323-1759

May, 2014

Dear Friend of the Nova High School Debate Team,

Thank you so much for your very generous TAX DEDUCTIBLE donation
of _____

The donations that we receive from local businesses allow our students to make the NovaTitan Debate Banquest the very best that it can be and also to maximize our fundraising efforts so that our debaters can compete both locally and nationally.

Once again, thank you for your support. It is greatly appreciated.

Signature



Mail Payment To:
 Great American Opportunities, Inc.
 P.O. Box 440241
 Nashville, TN 37244-0241

Payment should be made with ONE CHECK made payable to Great American Opportunities from your school or organization. Your individual customer checks should NOT be mailed to Great American. If multiple checks are received they will be deposited. There is a \$20 Returned Check Fee for EACH returned check. DO NOT SEND CASH IN THE MAIL!

DZ-668588
 B LISA MILLER
 NOVA HIGH SCHOOL DEBATE BOOSTERS
 3600 COLLEGE AVENUE
 DAVIE FL 33314

ACCOUNT NO: DZ-668588
 INVOICE NO: 99176123
 AMOUNT DUE: \$ 3,569.88

PAYMENT AMOUNT: \$ _____

Detach here - Enclose this stub with your payment and write the ACCOUNT NO on your check for proper credit.

NOVA HIGH SCHOOL DEBATE BOOSTERS

Account No: DZ-668588
 Page: 1 of 6

INVOICE 99176123

Payment Due By: 12/13/12

Transaction Date	Type of Transaction	COMMENTS	Reference No.	Transaction Amount
11/28/2012	Charge	FIRST ORDER	3230735	3,723.16
12/05/2012	Credit	SALES TAX CREDIT-0099176123	16398773	153.28-

Last Statement Balance:	\$ 3,723.16
Activity Since Last Statement:	\$ 153.28-
Total Amount Due:	\$ 3,569.88
*Please pay by the payment due date to avoid a 2% late fee	

The school districts tax exemption # was used.

paid 12/10

AGE OF BALANCE DUE:

CURRENT	30 - 59 DAYS	60-89 DAYS	90-119 DAYS	120-149 DAYS	OVER 150 DAYS
3,569.88	0.00	0.00	0.00	0.00	0.00

Thank you for fundraising with Great American. We appreciate your business.

Reminder: You *do not* need to have *all* of the money collected in order to pay the amount due.

CUSTOMER CARE: 8:00 - 5:00 CST ; Toll Free No. 1-800-251-1542; Email: greatamerican@gafundraising.com
SEND CORRESPONDENCE TO: P.O. Box 305142, Nashville, TN 37230- 5142; **FAX:** 615-884-3442
ITEMS TO BE RETURNED: Call Customer Care for Return Authorization; Ship to: 191 Charter Place, LaVergne,

Invoice

Rolling V Bus Corporation

P.O. Box 110
5008 Main Street
South Fallsburg, NY
12779

Tel No: (800) 999-6593
Fax No: (845) 434-0259

E-mail: info@rollingv.com
Website: www.rollingv.com

Invoice No	41928
Invoice Date	10/21/2014
Terms of Trade	Net 30
Client ID	NOVAHSD01

Lisa Miller
Debate
Nova High School
3600 College Avenue
Davie, FL 33317

Charter ID	Pick-up Date/Time	First Pick-up	Destination	Client Ref 1	Client Ref 2			
41171/49941	10/16/2014 20:00	Newark Airport	Holiday Inn					
Quantity	Seats	Description	Unit Price	Price	Tax	Total		
1	55	Motorcoach	\$813.00	\$813.00	\$0.00	\$813.00		
41171/49942	10/17/2014 11:45	Holiday Inn Fort Lee	Bronx School Of Science					
Quantity	Seats	Description	Unit Price	Price	Tax	Total		
1	21	Limo Bus	\$375.00	\$375.00	\$0.00	\$375.00		
41171/49944	10/18/2014 06:30	Holiday Inn Fort Lee	Bronx School Of Science					
Quantity	Seats	Description	Unit Price	Price	Tax	Total		
1	55	Motorcoach	\$813.00	\$813.00	\$0.00	\$813.00		
41171/49945	10/19/2014 06:30	Holiday Inn Fort Lee	Bronx School Of Science					
Quantity	Seats	Description	Unit Price	Price	Tax	Total		
1	55	Motorcoach	\$813.00	\$813.00	\$0.00	\$813.00		
41171/49946	10/20/2014 13:00	Holiday Inn Fort Lee	Newark					
Quantity	Seats	Description	Unit Price	Price	Tax	Total		
1	55	Motorcoach	\$813.00	\$813.00	\$0.00	\$813.00		
1		Discount	(\$500.00)	(\$500.00)	\$0.00	(\$500.00)		
Invoice Totals				\$3,127.00	\$0.00	\$3,127.00		

N

2221
63-7788/2670

2/11/14
Date

Pay to the Order of NOVA DEBATE \$ 450.00

Four hundred and fifty dollars and 00/100 Dollars

UNIVERSITY
1011 NW 12th Ave
Park Plaza West
Miami, FL 33136
Since 1947

For HARVARD

Security Features Call 86 on Back

⑆0000045000⑆



NOVA HIGH SCHOOL DEBATE 1161
 NO-41186241
 Date: 2/4/2015
 Pay to the Order of: Nova H.S. \$ 21,800.00
 Twenty One thousand Eight hundred 00/100 Dollars
 For: HOTEL HARVARD Lauren B...

FOR DEPOSIT ONLY
 NOVA HIGH SCHOOL
 # 20530216317

CHECK# : 1161 \$21,800.00

CHECK# : 1161 \$21,800.00

NOVA HIGH SCHOOL DEBATE 1164
 NO-41186241
 Date: 2/11/2015
 Pay to the Order of: Nova High School \$ 2,834.00
 Two thousand Eight hundred thirty four 00/100 Dollars
 For: Books for Versé State Lauren B...

FOR DEPOSIT ONLY
 NOVA HIGH SCHOOL
 # 20530216317

CHECK# : 1164 \$2,834.00

CHECK# : 1164 \$2,834.00

NOVA HIGH SCHOOL DEBATE 1169
 NO-41186241
 Date: 2/18/2014
 Pay to the Order of: Nova H.S. \$ 2,364.00
 Two thousand three hundred Sixty four 00/100 Dollars
 For: Harvard Hotel Extra Night Lauren B...

FOR DEPOSIT ONLY
 NOVA HIGH SCHOOL
 # 20530216317

CHECK# : 1169 \$2,364.00

CHECK# : 1169 \$2,364.00

APPLICATION AND LEASE FOR USE OF PUBLIC SCHOOL FACILITIES

(Return to Issuing School for Principal's Approval)

The applicant requests authorization for use of the public school facilities indicated for the purpose and at the times shown below:

School: Yucca Ridge School Facilities needed: various classrooms
Dates: 7/22, 7/23, 7/24, 7/25, 7/29, 7/30, 7/31, 8/1 From: 8 A.M. To: 8 A.M.
(If necessary, attach a schedule showing dates of use)

Nature and purpose of use: Debate Camp

Name(s) of Speaker(s): N/A

Custodian X/2 To be paid by: Lessee Security/Police: Yes: X # 1
No: _____

Equipment: N/A Special Assistance: N/A Other: N/A

Name of Applicant (Lessee): Florida Forensic Institute Inc. / Parent Booster Club

Applicant's Mailing Address: 10000 Stirling Rd, Cooper City, FL 33024

- SCHOOL ALLIED GROUP
- GOVERNMENT ORGANIZATION
- NOT-FOR-PROFIT 501(c)(3)
(Please attach IRS certification/documentation)
- OTHER

Applicant Contact Francine Brown Phone No.: 954-450-5400

Fax No.: 954-438-3000

Total Rental Fee: \$ 11,566.77 (Organizations must prepay rental fee before gaining access to school facilities.)

A deposit in the amount of \$ _____ must be submitted with the application no later than _____
This deposit shall be received into the school's Internal Accounts Trust Fund. (The deposit will apply toward the total charges)

LIABILITY INSURANCE REQUIREMENTS (Governmental agencies may not be subject to liability insurance requirements.)

LIMITS:	Bodily Injury	\$100,000 per person, \$300,000 per occurrence
	Property Damage	\$25,000 per occurrence / aggregate 1,000,000.00

NOTE: A Certificate of Insurance reflecting the above limits must be attached to this application. The School Board of Broward County, Florida, must be named as an additional insured under the general liability policy coverage. Insurance requirements for Circus and Carnivals please refer to School Board policy 1341, paragraph 13.

I (person requesting lease), Francine Brown, signing on behalf of myself and the organization I represent, do hereby solemnly swear or affirm that we support the Constitution of the United States and of the State of Florida. I do hereby also swear or affirm on behalf of the organization named herein that no person is excluded from membership in such organization nor from participating in the activity or program covered by this agreement on the grounds of sex, race, color or national origin.

Date of Application: 7/11/13 FB
Signature of Applicant

Approved by: [Signature]
Principal

Approved by: [Signature]
Successor/Agent of Designee

AUTHORIZATION OF USE OF PUBLIC SCHOOL FACILITIES IS CONDITIONED UPON ADVANCE PAYMENT OF THE CHARGE(S) SHOWN ABOVE AND COMPLIANCE WITH THE TERMS AND CONDITIONS ON THE REVERSE SIDE.

Original for School File (white)
Copy to Risk Management Department (yellow)
Copy and Provisions to Lessee (pink)
Rev. 6/02
W18777

FACILITY RENTAL COST WORKSHEET

Rental Fees

Space Requested	Number Requested	Days Requested	Unit Cost	Total Cost
Auditorium (Per Performance (3 hour minimum) Rehearsal/Setup (Per hour) Each Additional Hour (of performance)			\$600.00	
			\$100.00	
			\$50.00	
Cafeteria Fee - excludes kitchen (Per hour, minimum 5 hours)			\$30.00	
Classroom Fee (Per Hour, minimum 5 hours)			\$10.00	
Multi-Purpose Room (i.e. Media Center) (Per hour, minimum 5 hours)			\$10.00	
Swimming Pool (Per hour, minimum 3 hours)			\$50.00	
Athletic Fields, Baseball, Tennis Practice & Associated Parking (Per Hour, minimum 3 hours)			\$40.00	
Gymnasium (Per hour, minimum 3 hours)			\$50.00	
Regional Athletic Stadium for Athletic Competitions Per day (or any part thereof not to exceed 8 hours). This fee would include the use of the stadium, track, field and associated equipment and parking. Does not include field lighting, security, & operational costs.			\$750.00	
Parking Lot only (Per hour, minimum 3 hours)			\$30.00	
TOTAL RENTAL COSTS				

Utilities Costs and Custodial Costs

Category	Hours Required	Unit Cost	Total Cost
Energy (Per Hour - Light, Cooling and Power)		\$30.00	
Water (Per Day - using more than standard use such as car washes)		\$25.00	
Refuse (Per Day - multiple trash cans requiring disposal)		\$25.00	
* Custodial Services (Per hour, minimum 4 hours)	17 hrs / 8 days	\$44.00	5,984.00
TOTAL OPERATIONAL COSTS			

Personnel Cost

Category	Hours Requested	Unit Cost	Total Cost
Technician Supervision (per hour)		\$44.00	
Technical Crew (per hour)		\$44.00	
* School Security (per hour)	14 hrs / 8 days	\$44.00	4,928.00
Off-Duty detail officers (per hour, minimum 4 hours)		\$60.00	
Stand-by-Electrician (per hour)		\$60.00	
Stadium Manager (per hour)		\$60.00	
TOTAL PERSONNEL COSTS			4,928.00
SUBTOTAL			10,912.00
Sales tax @ 6% (If Applicable)			654.72
TOTAL FACILITY RENTAL COST			\$11,566.72

* Cost is set by the local law enforcement agencies. School principal or facility director reserves the right to require police officers and determine the number necessary for any event.

Revised 02/08/2011

Nova High School Debate

Coach: Lisa Miller
Coach: Casey Miller



3600 College Avenue Davie, Florida 33314 <http://novadebate.com> Phone (754) 323-1759 Fax (754) 323-1723

December 11, 2012

The Florida Forensic Institute (FFI) is a summer speech and debate camp sponsored by the Nova High School Debate Parents. We anticipate approximately 200 students and 40 faculty/staff members. Approximately 55 students will be from Nova and another 30-40 will be from other Broward County schools. Upwards of 40% of all students receive some form of financial aid. Tuition is waived completely for Broward County students at or below the poverty line receiving free or reduced lunch.

We would like to anticipate that the 2013 camp will net the same \$5,600 that the 2012 camp did. However, increased food, bus, and energy expenses, as well as an ever increasing number of scholarship students, could obviate that. In any case, profits, if any, will be transferred to Nova Debate's internal account.

A handwritten signature in black ink, appearing to read "Francine Brown". The signature is written in a cursive style and is positioned above a horizontal line.

Francine Brown, Treasurer

Nova High School Debate

Head Coach: Lisa Miller

Assistant Coach: Casey Miller



3600 College Avenue Davie, Florida 33314 <http://www.novadebate.com> Phone (754) 323-1759

October 2012

Dear Friend of the Nova Debate Team,

Once again, the Nova High School Debate Team is hosting the Titan Invitational, a national debate tournament. This year, the tournament will be held on November 9th and 10th. Hundreds of debaters from Florida and from outside of the state participate each year. Because we host such a large tournament, and because the team receives no funding from the school or the School Board, we ask area restaurants to donate items to feed the hundreds of parent volunteers who judge the various speech and debate events.

We serve dinner to the judges Friday night, November 9, and we serve breakfast and lunch on Saturday, November 10. Anything you can provide will be greatly appreciated. We will aggressively promote your business with table banners, flyers, and our program. In addition, we will be happy to distribute any print material that you provide. Furthermore, all donations are tax deductible, and we will furnish you with a letter for tax purposes.

Thank you in advance for your participation in this exciting and worthy endeavor.

Very truly yours,

The Nova High School Debate Team

EXPENSE REIMBURSEMENT / PAYMENT REQUEST

Debate

11-7-2014

J.P. TARAVELLA HIGH SCHOOL

34319

Acct Nbr w/ Vendor	Vendor Name	Payment Number	Check Date	Check #	Check Amount
	NOVA HIGH SCHOOL	00012813	11/7/2014	34319	\$460.00
Vendor Invoice Number	Date	Fund	Fund Description	Fund Amount	
2014 NOVA SR TITAN	11/7/2014	4323-0000	FORENSICS & DEBATE - Gen. Rev./Exp.	\$460.00	

4323-0000 FORENSICS & DEBATE - Gen. Rev./Exp.

\$460.00

BCSL2

HARTFIELD BUSINESS SYSTEMS, INC. 304-835-8417

PRINTED IN U.S.A.

Amount: \$ 460.00

Pay To: Nova Debate

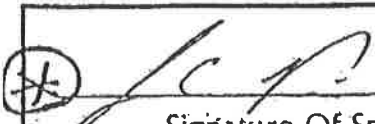
Description: Entry fees, meal fees, judge fees

[Attach documentation to support disbursement (i.e. invoice, club minutes, etc.)]

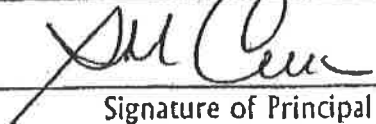
PO# _____

ALL Invoices/Receipts Must be Signed

SECTION III - Authorizations (Complete For All Requests)



 Signature Of Sponsor/Teacher



 Signature of Principal

ATTACH CHECK STUB TO TOP OF THIS FORM EXHIBIT 14



2014 Nova Sr. Titan Tournament
 Dates: 11/7/2014 - 11/8/2014
 Taravella High School - Jon Christopher Price

	Count	Rate	Total
Oral Interp	1	25.00	25.00
Dramatic Interp	1	25.00	25.00
Humorous Interp	1	25.00	25.00
Public Forum	2	60.00	120.00
Varsity L-D Debate	3	25.00	75.00
Varsity Congressional Debate	4	25.00	100.00
Entry Fees			\$370.00
Student Italian	8	0.00	0.00
Student Turkey	4	0.00	0.00
Student Tuna	2	0.00	0.00
Student Veggie	2	0.00	0.00
Adult Turkey	6	5.00	30.00
Public Forum (Drops after 11/04 @ 00:00) [11/04 18:34]	1	60.00	60.00
Other Fees			\$90.00
Total Fees Due			* \$460.00

*** NOTE:** The fees shown on this page are preliminary totals and are subject to change. The totals here may not reflect drop fees and/or judging fees for which you may also be responsible. An official receipt may be obtained at registration.

Please make checks payable to:

Nova Debate



My school is participating in the Broward County Debate Initiative

SCHOOL	NS	CS	HS	IS	SI	SI	NS	NSD	SI	LD	LD	NSD	NSD	NSD
									A					
									A					
				III					B					
										LD				
										LD				VCD
												LD		VCD
									B					
				DI										
			OI											VCD
														VCD
TOTAL STUDENTS			1	1	1				4			3		4

Total STUDENTS: 14

Registration has been closed. Changes are not allowed on the website.

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THE PAGE OF THIS CHECK MUST BE COMPLETED PRIOR TO CASHING

J.P. TARAVELLA HIGH SCHOOL
 THE SCHOOL BOARD OF BROWARD COUNTY, FL
 10500 RIVERSIDE DRIVE
 CORAL SPRINGS, FLORIDA 33071

WELLS FARGO BANK
 CORAL SPRINGS, FLORIDA

11-24/1210 **34319**

ACTIVITIES ACCOUNT Void After 90 Days 34319

PAY **DATE** **AMOUNT**
 Four Hundred Sixty Dollars and 00 Cents 11/7/2014 \$460.00

TO THE ORDER OF **NOVA HIGH SCHOOL**
 3600 COLLEGE AVE.
 DAVIE FL 33314

Shawn M. C...
Denise M. Daley

SECURITY FEATURES INCLUDED. OPTICALLY SENSITIVE PAPER

②

PAY TO THE ORDER OF
 BEST BRANCH TO MAKE A DEPOSIT
 FOR DEPOSIT ONLY
 NOVA HIGH SCHOOL DETAIL



NOVA DEBATE

Green & Gold Speech and Debate Booster Club, Inc.



If you would like to be part of the Fundraising Committee, please contact V.P of Fundraising, Diana Alarcon at diana@fortlauderdale.gov

GREEN & GOLD SPEECH AND DEBATE BOOSTER CLUB, INC.

Nominations! Nova Debate invites you!

The Green & Gold Speech and Debate Booster Club, Inc. is seeking nominations for the 2016-2017 Officers.

President
1st Vice President
Vice President of Fundraising
Treasurer
Recording Secretary
Communications Secretary

[Click here](#) to learn more about each position.

To nominate yourself or someone else that is interested in actively supporting our supremely talented speech and debate students, send an email to one of the members of the Nominating Committee. The members of the nominating committee will also be able to answer your questions about each position.

Nominating Committee:

Wibet Hay haywibet@gmail.com

Michelle Heyne michelleah01@gmail.com

Marla Redler marlaredler@gmail.com

Nominations must be submitted to the Nominating Committee by end of day May 10th. Elections will be held at 6:30pm on Monday, 5/16/2016 in the media center. Candidates need not be present to be elected, but will need to acknowledge to the nominating committee, their approval of the nomination.

If you would like to review the Green & Gold Speech and Debate Booster Club, Inc. [Bylaws](#) please [click here](#).



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

NOVA HIGH SCHOOL
JOHN R. LACASSE, Principal
3600 College Avenue
Davie, FL 33314
Telephone 754-323-1650
Fax 754-323-1650

SCHOOL BOARD
PATRICIA GOOD, *Chair*
DONNA P. KORN, *Vice Chair*

ROBIN BARTI FMAN
HEATHER P. BRINKWORTH
ABBY M. FREEDMAN
LAURIE RICH LEVINSON
ANN MURRAY
DR. ROSALIND OSCOOD
NORA RUPERT

ROBERT W. RUNCIE
Superintendent of Schools

October 24, 2014

To Whom It May Concern,

In May of 2001, my son [redacted] graduated from Nova High School Valedictorian. At that time, I donated \$250,000 to Nova High School. It was a thank you gift from a proud parent to the best high school in Broward County.

It has been a long time and I could not locate such letter from my record. Nevertheless, I gave my full consent to the principal Mr. LaCasse for the use of such fund within Nova High School for better school programs or facilities at his discretion.

Thank you so much.

Best regards,

NOVA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2013 - 2014

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 86,879.34	\$ 86,879.34	\$ -
Music	289.01	3,000.00	1,068.62	2,220.39
Classes	3,419.79	105,952.99	100,892.79	8,479.99
Clubs	100,874.70	300,571.50	330,900.17	70,546.03
Departments	4,010.69	30,336.11	29,588.49	4,758.31
Trusts	287,200.75	142,039.01	171,655.75	257,584.01
General	<u>11,495.68</u>	<u>62,798.69</u>	<u>52,230.09</u>	<u>22,064.28</u>
TOTALS	<u>\$ 407,290.62</u>	<u>\$ 731,577.64</u>	<u>\$ 773,215.25</u>	<u>\$ 365,653.01</u>

NOVA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 79,797.16	\$ 76,797.16	\$ -
Music	2,220.39	-	1,689.62	530.77
Classes	8,479.99	106,052.68	95,732.93	18,799.74
Clubs	70,546.03	372,086.64	369,799.75	72,832.92
Departments	4,758.31	19,175.64	20,906.44	3,027.51
Trusts	257,584.01	264,075.79	363,840.88	157,818.92
General	<u>22,064.28</u>	<u>30,178.25</u>	<u>50,268.93</u>	<u>1,973.60</u>
TOTALS	<u>\$ 365,653.01</u>	<u>\$ 871,366.16</u>	<u>\$ 979,035.71</u>	<u>\$ 254,983.46</u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY

Valerie S. Wanza, Ph.D.
Chief Officer

Telephone: 754-321-3827

Facsimile: 754-321-3886

May 20, 2016

TO: Patrick Reilly
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **INTERNAL ACCOUNTS AUDIT RESPONSE – NOVA HIGH SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2014-15 for Nova High School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- I find the outcomes of this audit to be so egregious that they can only be characterized as a gross lack of operational control by the school principal. For this cause, the audit findings will be adequately reflected in the principal's annual performance evaluation.
- While Broward District School Police has closed its internal investigation and referred the matter to the Chief Auditor, I will work with the Employee & Labor Relations Department to implement the applicable rules set forth in Policy 4.9, *Employee Disciplinary Guidelines*, to determine if disciplinary actions are warranted and ensure they are appropriately administered.
- The cadre director will work with the school's administration to transfer its financial operations to the Business Support Center during the 2016-17 school year.
- The principal, office manager, bookkeeper and other personnel responsible for payroll and accounting functions at the school will be required to attend internal accounts and payroll training prior to August 30, 2016. Documentation of this training must be submitted to the Office of School Performance & Accountability.
- The cadre director will work with the school to schedule training relating to school fundraising procedures, clubs and organizations, money collections and all related business practice bulletins for the principal, the administrators in charge of athletics and activities, all athletic coaches and all academic/club sponsors prior to September 1, 2016. Documentation of the training activities will be kept on file at the school and made available upon request.
- The Office of Service Quality will review Policy 1341, *Use of Broward County Facilities for Non-School Purposes*, and Policy 6303, *Field Trips*, with school's administration to assist the school in implementing the spirit and intent of these policies to fidelity.

Nova HS Internal Accounts Response Continued

May 20, 2016

Page 2

- The cadre director will work with the principal to include language in the school's employee handbook regarding the purpose of course grades. The verbiage will further explain that students' grades cannot be connected to fundraising activities.
- The cadre director will work with the principal to review the expectations from the August 19, 2015 corrective actions meeting with all of the school's booster club organizations prior to August 30, 2016.
- The findings from this audit will be used for training purposes with all school leaders during the 2016-17 school year.

The Office of School Performance & Accountability recognizes the seriousness of these audit findings. We also realize that these discoveries result from a total lack of oversight by the principal. We will work with the school to develop, implement and monitor sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

ATTACHMENTS

VSW/MJR:tbm

cc: Michael Ramirez, School Performance & Accountability Director
John LaCasse, Principal, Nova High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

NOVA HIGH SCHOOL
John R. LaCasse, Ed.D.
3600 College Ave.
Davie, FL 33314
754-323-1650
754-323-1780 - Facsimile

SCHOOL BOARD
DR. ROSALIND GOOD, *Chair*
ABBY M. FRIEDMAN, *Vice Chair*

ROBIN BARTLEMAN
HEATHER P. BRINKWORTH
PATRICIA GOOD
DONNA P. KORN
LAURIE RICHLEVINSON
ANN MURRAY
NOVA RUPPEL

ROBERT W. RUNCH
Superintendent of Schools

May 13, 2016

TO: Dr. Valerie Wanza
OSPA Chief

FROM: Dr. John R. LaCasse *JRL*
Principal, Nova High School

SUBJECT: Internal Audit Response – Fiscal Year 2014-2015

The information below is in response to the corrective actions that have been put into place for the 2015-2016 school year. First and foremost, we are completely committed to correcting all findings based on this audit and the school principal takes responsibility for the lack of proper oversight in the largest debate program in the country. The fiscal management of Nova High School is a priority for this administration and it should be noted, as referenced below, that we immediately took action on the debate program after it was brought to our attention that there were significant issues surrounding the program. Further, I ask that you recognize, it was the principal of the school, who initiated the investigation based on allegations from parents and the former assistant debate coach. The former debate coach is no longer at the school.

School's Responses are as follows:

Page 4 a) -In June of 2015, the Nova Debate Booster Club was closed and a new one was created. The new booster club is Green & Gold Speech and Debate Booster Club, Inc. They are a 501C (3) organization and have their own tax exemption certificate. As a corrective action, a meeting was held with all active Nova High School Booster Clubs on August 19, 2015 to review the School Board of Broward County's policies and procedures. In addition, we now require all active Booster clubs to sign a letter of agreement that includes providing documentation such as bank statements and meeting minutes to administration during their required monthly meetings.

Page 4 b) - Bylaws have now been created by the Nova High School Speech and Debate Team and submitted to administration. School Board Policy 5201 Clubs and Organizations.

"Educating Today's Students to Succeed in Tomorrow's World"
Broward County Public Schools Is An Equal Opportunity/Equal Access Employer

Page 4 c) – A meeting was held with Nell Johnson and several others who represented internal accounts, leases and field trips on 12/3/15 to outline processes and procedures ensuring that all monies collected and disbursed for any student field trips are being deposited and disbursed from the school’s internal fund account. Payments are now set up to be made through the online system for all field trips and the use of receipt books have been implemented. The two debate teachers manage the Internal Account and are not directly involved with the booster club. The booster club formed a committee regarding scholarships so that a clear process is in place for all stakeholders, delineating specific criteria for scholarships based on financial need. Although this process has been communicated to all stakeholders, the concerns surrounding this issue appear to be confined to debate. For example, if the debate teachers have a request, they make it to the booster club. Fundraisers that take place on campus utilize a Project Approval Form and the funds are managed through the Internal Account. Fundraisers requested by the booster club now utilize the ISRO Letter of Agreement, a Facility Request Form and/or a Lease agreement. School Board Policy 3411 Internal Accounts and Standard Practice Bulletin 1-101 General Policy, Standard Practice Bulletin I-101, Section V.

Page 4 d) – Beginning with the 2015-2016 school year, all monies are now collected and dispersed through the Internal Account via receipt books and/or the online system. Scholarships come from the booster club and that donation is made to the Debate Internal Account. School Board Policy 3411 Internal Accounts and Standard Practice Bulletin 1-101 General Policy, Standard Practice Bulletin I-101, Section V.

Page 4 e) – The FFI represented themselves as the parent debate booster club and as a result, an “allied lease” was executed that entitled them to group leasing rates. We have since placed safeguards and precautions into place that ensure individuals or groups who portray themselves as “non-profit” organizations, are indeed “non-profit.”

Page 4 f) – The school’s administration considered the closet an area where snacks were stored for fundraising purposes, not sold throughout the school day. The principal closed the store on April 30th, 2015 at 9:35 am and an e-mail was sent to the debate coaches advising them of this decision and a deadline was established that all monies from the closet be returned by May 8th (Appendix A). The items were moved to a more secure area and inventory was taken and that information was provided to school police. However, during summer cleaning, the classroom floors needed to be waxed and the inventory was moved back to the closet.

After considering the financial impact of the loss of revenue that the school store’s closing would result in, particularly with respect to underprivileged students, the school administration made a decision to reopen the store after consulting with the Food and Nutrition Department. Per the guidelines stated in the Healthy Snacks Food Guidelines District Wellness Policy 4314, a “school store” can be open during the school day provided the items meet the healthy food requirements. This is confirmed by an e-mail sent from the Food and Nutrition Department (Appendix B). Those were the only products sold during the day in the 2015-2016 school year. The debate teacher has since labeled products in such a way that identifies those that are allowed to be sold during the school day and those that can only be sold as approved fundraisers. However, Nova Administration requested that the items not be sold during class transition or during class time. The Nova administration currently conducts periodic checks to ensure that the store does not violate Policy 4314. Of particular importance is that the school store is comparable to the vending machines in that healthy snacks can be sold throughout the school day. It should also be noted that vending machines and school stores are not considered fundraisers. The school store is now managed through the internal account. However, having said that, and researching the actual

revenue that the store generated during the 2015-2016 school year, administration has reconsidered their decision and effective June 30th, 2016, the school store will be closed. The oversight simply is not worth the risk of future mismanagement.

Page 4 g) – There is no link between student obligations and a student’s grade in the course. After being made aware that this had happened in debate, as a corrective action, March 19, 2015, Nova High School adjusted incomplete grades for the third quarter for students affected by this practice. Mrs. Miller (former debate coach) was advised that this practice should cease immediately and the conference was followed up in writing via e-mail as a written summary following the Employee Relation guidelines surrounding progressive discipline. The principal also conducted a faculty meeting on April 8th, 2015 advising staff of this policy, which prohibits a teacher tying grades to financial obligations. This was followed up by an e-mail sent to all staff (Appendix C). Following this meeting, the school’s administration conducted a student assembly on May 11, 2015 as well as a parent meeting on May 12, 2015 to discuss the corrective actions moving forward which included notifying administration of any previously issued incomplete grades so that corrections could be made. Further on April 21, 2015, another meeting was conducted specifically with coaches and club sponsors to reiterate that this practice was not in line with school board policy. To safeguard concerns such as this, fundraisers are now tracked and logged by the debate teachers with records made available to the school bookkeeper. School Board Policy 5201 Clubs and Organizations and Standard Practice Bulletin I-101 General Policy.

Page 4 h) – The Titan Invitational will now operate through a lease, which will be initiated by the booster club. School Board Policy 1341 Use of Broward County Schools Facilities for Non-School Purposes. As a result, all funds collected and disbursed will be made through the booster club.

Page 4 i) – As per the guidelines stated in the Healthy Snack Food Guidelines and the policy regarding school stores, schools were permitted to have the store open as long as the snacks met the healthy snack requirements. Although there is conflicting information surrounding “drop boxes” the drop box is no longer being used. Since the new booster club has been established, they have been using their own tax exempt number for booster club related business (Appendix D). School Board Policy 3.2 Food and Beverage Services Available to Students. School Board Policy 3411 Internal Accounts and Standard Practice Bulletin I-101 General Policy

Page 7) - Disbursements:

- An employee used the school’s tax exemption number for a luncheon
 - Corrective Action:
Administration will review Florida Statutes 218.74 and 218.73 and Standard Practice Bulletin I-305 Disbursement and I-313 Sales and Use Taxes with staff, and ensure the school’s tax exemption form is used only when the school is making the payments directly. This responsibility will be handled by the bookkeeper. In addition, administration will conduct quarterly meetings with staff to remind them of policies and procedures.
- An invoice was past due two (2) months prior to being paid to the Town of Davie Police Department
 - Corrective Action:
Administration will review Florida Statutes 218.74 and 218.73 and Standard Practice Bulletin I-305 Disbursement and I-313 Sales and Use Taxes with staff, and ensure invoices

are paid timely. A request has been made that the Town of Davie to e-mail invoices directly to the bookkeeper to avoid a delay in processing.

- Employees were paid for AP testing services from internal accounts
 - Corrective Action:
Although a letter from the College Board indicates we can pay stipends to individuals who “support the The Advanced Placement Testing Process” from this point forward the reimbursement check issued to Nova High School will be deposited into the guidance account. Bonuses/payments, which can be a special payment, not hourly specific, will be processed through payroll and charged to internal and will be reflected in the KSB 1 report.
- Furniture for debate was paid from the school’s internal accounts funds – General
 - Corrective Action:
Furniture will be purchased from the debate club account rather than the Internal General Account.
- Sales tax was reimbursed to employee (Error in statement: Audit office stated employee used tax exemption number and not sales tax reimbursement)
 - Corrective Action:
Administration will review Florida Statutes 218.74 and 218.73 and Standard Practice Bulletin I-305 Disbursement and I-313 Sales and Use Taxes with staff, and ensure the school’s tax exemption form is used only when the school is making the payments directly.
- Mulch was purchased from internal accounts with approvals
 - Corrective Action:
Administration will ensure that only black grade A mulch is purchased.
- Donation funds earmarked for the schools Stadium maintenance was used to purchase seven (7) stoves
 - Corrective Action:
The donation letter from October 2014 earmarks funds “ to better school programs or facilities.” However, from this point forward, purchases will be processed through the general budget not internal accounts. This will also provide for improved inventory. Further, any equipment purchased through internal accounts will be added to the school inventory.
- Supporting documentation was not provided during the audit for airline tickets purchased, totaling \$10,000
 - Corrective Action:
Proper documentation will be provided for all field trips, including invoices and confirmation numbers from airline carriers. Appropriate pre-approval requests for field trips will be submitted and approved prior to the arrangements being made for travel.

Fundraisers:

- Financial reports were not properly completed
- Supporting documentation was not available
- Complimentary issued items were not documented
 - Corrective Action:
Administration will review Standard Practice Bulletin I-402 Fundraising Activities with staff and ensure that all proper procedures are followed when completing forms for

fundraisers as well as the appropriate process for maintaining supporting documentation. In addition, employees will be required to sign a letter of agreement acknowledging the policy and procedures governed by the Standard Practice Bulletin.

Late Remittances:

- During the review of collections for FY 2014 & FY 2015, we noted sixty-three (63) remittances were made 4 to 29 days late and totaled \$7,614.86.
 - Corrective Action:
Administration will review Standard Practice Bulletin I-302 Cash Collections with staff and ensure timely remittance of collections to the Bookkeeper. In addition, employees will be required to sign a letter of agreement acknowledging the policy and procedures governed by the Standard Practice Bulletin. An assistant principal has been designated to meet bi-weekly to ensure proper oversight so this does not occur in the future.

Page 8) - Tickets:

- During our review of athletic tickets, we noted the bookkeeper did not keep an accurate record of tickets in inventory and tickets sold. When new tickets were ordered, they were ordered in the same color, number sequence and dollar amounts as previous years. When these tickets were sold, the preprinted year was not recorded on the ticket reports. This created a situation, which made it impossible to audit the tickets. Additionally, three ticket reports were not available at the time of the audit.
 - Corrective Action:
Administration will review Standard Practice Bulletin I-201 Athletics, I-302 Cash Collections, I-103 Computerized Internal Account User's Manual and I-403 Admissions Tickets/Ticket Report with staff, and implement procedures to ensure athletic ticket reports are completed correctly and in their entirety. All current athletic tickets will be destroyed and new tickets will be ordered with correct color and type. In addition, athletic ticket inventories will be conducted during the year to ensure accuracy that new tickets are purchased with fiscal year listed along with dollar amount and color. Additionally, the bookkeeper has been directed to obtain additional training in all areas of internal accounts. In conjunction with this, the athletic director will be trained as well as the two roles comingle with one another in this process. Finally, the principal has initiated a meeting with the business support center to implement moving all internal accounts under their jurisdiction.

Page 9) - Donations:

- During our review of donations, we noted a donor letter from a parent, whose son was the school's Valedictorian in 2001. The donation of \$250,000 was initially earmarked for the school's sports stadium but the funds remained in the school's internal accounts for over ten years without being used. The school could not locate the original letter from the donor. A new donation letter was typed on Nova High School's letterhead dated October 24th, 2014 stating the funds should be used at the principal's discretion after the initial donation letter could not be located. A copy of the check was not available at the time of the audit.
 - Corrective Action:
Administration will review the requirements of Standard Practice Bulletin I-311 Donations with the Bookkeeper to ensure original donor letters are retained until all funds have been

used as designated by the donor. Although the donor requested that the letter be placed on school letterhead for tax purposes, from this point forward, any additional letters from a donor will not be re-created on the school's letterhead. Further, a copy of the donor check will be retained.

Official Receipting:

- Collections made by employees from students were not initially receipted on BC 40P or Monies Collection Envelopes nor officially receipted into Great Plains or deposited to the schools bank account.
 - Corrective Action:
Administration will review Standard Practice Bulletin I-302 Cash Collections and ensure collections made by employees from students are officially receipted into Great Plains and deposited to the bank. In addition, employees will be required to sign a letter of agreement acknowledging the policy and procedures governed by the Standard Practice Bulletin.
- Staff completed receipts in advance of collections
 - Corrective Action:
Administration will review Standard Practice Bulletin I-302 Cash Collections and ensure staff does not complete receipts in advance of collections. In addition, employees will be required to sign a letter of agreement acknowledging the policy and procedures governed by the Standard Practice Bulletin.
- Monies Collection Envelopes were completed in pencil
 - Corrective Action:
Administration will review Standard Practice Bulletin I-302 Cash Collections and Monies Collection Envelopes are now being completed in ink. In addition, employees will be required to sign a letter of agreement acknowledging the policy and procedures governed by the Standard Practice Bulletin.
- Monies Collection Envelopes were used to collect funds exceeding the \$15 maximum amount allowed.
 - Corrective Action:
Administration will review Standard Practice Bulletin I-302 Cash Collections and ensure Monies Collection Envelopes are not used to collect funds exceeding the \$15 maximum allowed. Any money collected over \$15.00 will be receipted through a receipt book. In addition, employees will be required to sign a letter of agreement acknowledging the policy and procedures governed by the Standard Practice Bulletin.
- The initial dates of collections of Monies Collection Envelopes were changed by the Bookkeeper
 - Corrective Action:
Administration will review Standard Practice Bulletin I-302 Cash Collections and ensure initial dates of collection on Monies Collection Envelopes are not changed by the bookkeeper. This will be included in the summary letter to the bookkeeper. In addition, employees will be required to sign a letter of agreement acknowledging the policy and procedures governed by the Standard Practice Bulletin.

Page 10) - Missing Documents:

- During our inventory of pre-numbered and official receipting documents, we noted five (5) facility rental applications and one (1) BC-40P receipt books were not available at the time of the audit.

- Corrective Action:
Administration will review School Board Policy 6301 Collection of Monies Standard Practice Bulletin I-101 General Policy, I-302 Cash Collections, I-318 Preservation/Disposal of Records, and I-404 Certificate of Loss with staff, and ensure all pre-numbered documents are safeguarded, periodically inventoried, and retained for audit.

Payroll:

- Personal leave was not deducted for an additional 30 minutes per day during the 4-day work week
- Ten (10) Vacation/Leave request forms were not available at the time of the audit
- Documentation for additional hours worked by custodians was not available at the time of the audit
- The BI Overtime report was only printed when overtime was entered per the payroll processor
 - Corrective Action:
Administration will review Business Practice Bulletin PR-100 Payroll and Time Entry and ensure all required reports are printed, reviewed and approved for accuracy of payments.
- The custodial time sheets were created via a digital time clock. The head custodian had access to change the time and clock employees in when they were on leave. The custodian stated this was the only way for him to make notes. This was corrected at the time of the audit when the auditor advised the Head Custodian to make notes on the time sheets with a pen after running the report.
 - Corrective Action: The corrections have been made and noted by the auditor.
- Administrative and Office staff are not signing in and out on a timesheet
 - Corrective Action:
Administration will review business practice bulletin PR-100 Payroll and Time Entry and ensure all required reports are printed, reviewed and approved for accuracy of payments. Although all staff do currently sign out, with the exception of administrators, the principal will now require administrators to sign in and out.

Upon receiving these findings, I have personally met with the Assistant Principals, Athletic Director, bookkeeper, budget keeper and all staff to ensure that policies and process are being followed. My administrative team will review monthly the issues in this report with appropriate staff to ensure that sound fiscal management, and all of the processes outlined in this response, are occurring at the school. At the beginning of every school year, all booster clubs will be oriented and trained in the appropriate process for the booster organizations.

Enclosures