

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
May 11, 2017**

**The School Board of Broward County, Florida on
June 13, 2017**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

Abby M. Freedman, *Chair*
Nora Rupert, *Vice Chair*

Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

“The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, national origin, marital status, race, religion, sex or sexual orientation. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.”

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

www.browardschools.com



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SE 3rd Avenue • Fort Lauderdale, Florida 33301 • Office: 754-321-2400 • Fax: 754-321-2719

Office of the Chief Auditor
Patrick Reilly, Chief Auditor
www.browardschools.com

**The School Board of
Broward County, Florida**

Abby M. Freedman, Chair
Nora Rupert, Vice Chair

Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

May 2, 2017

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 eighteen (18) 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 eighteen (18) 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
Page 2

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 seventeen (17) schools in this report complied with prescribed policies and procedures. The one (1) remaining school's report contained an audit exception.

In our opinion, the Statements of Changes in Fund Balances for the eighteen (18) 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:

Patrick Beauvoir
Ceci Guerrero
Joy Hipolito
Hermine James
Elena Pritykina
David Sabra
Danielle Thomas

TABLE OF CONTENTS

	<u>Pages</u>
AUTHORIZATION	1
SCOPE, OBJECTIVE, AND METHODOLOGY	1-2
 SECTION I: Audit Reports (with No Exceptions)	
Annabel C. Perry Elementary PreK-8 School	3-5
Bennett Elementary School	6-8
Coral Cove Elementary School	9-11
Country Isles Elementary School	12-14
Flamingo Elementary School	15-17
Hallandale Adult Community Center	18-20
James S. Hunt Elementary School.....	21-23
Lanier-James Education Center.....	24-26
Millennium Middle School	27-28
Orange Brook Elementary School.....	29-31
Plantation Elementary School	32-34
Royal Palm Elementary School.....	35-37
Silver Lakes Elementary School	38-40
Stephen Foster Elementary School.....	41-43
Tamarac Elementary School.....	44-46
West Hollywood Elementary School	47-49
Whiddon-Rogers Education Center.....	50-52
 SECTION II: Audit Reports (with Exceptions)	
J.P. Taravella High School	53-60

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 2016-2017 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)

ANNABEL C. PERRY ELEMENTARY PRE K-8 SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 6850 SW 34th Street, Miramar, Florida 33023

Interim Principals: Sheneka Blue (November 2016 - Current)
 Thomas Correll (November 2016 - Current)

Principal: Catrice Duhart (July 2014 – November 2016)

Bookkeepers: Muhammad Uppal – Business Support Center (Current)
 Rachelle Charlton (July 2014 – March 2017)

Payroll Processor: Tanya Jose

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 12,519.93</u>	<u>\$ 8,536.31</u>
 TOTAL	 <u>\$ 12,519.93</u>	 <u>\$ 8,536.31</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Annabel C. Perry Elementary PreK-8 School for the 2014-2015 and 2015-16 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 2014-2015 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures

ANNABEL C. PERRY ELEMENTARY PRE K-8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 749.04	\$ 17,317.24	\$ 17,647.62	\$ 418.66
Clubs	838.19	2,855.71	1,770.68	1,923.22
Departments	1,389.10	4,691.24	5,873.72	206.62
Trusts	11,911.98	41,467.47	45,199.73	8,179.72
General	<u>152.15</u>	<u>3,687.49</u>	<u>2,047.93</u>	<u>1,791.71</u>
TOTALS	<u>\$ 15,040.46</u>	<u>\$ 70,019.15</u>	<u>\$ 72,539.68</u>	<u>\$ 12,519.93</u>

ANNABEL C. PERRY ELEMENTARY PRE K-8 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 418.66	\$ 20,994.46	\$ 19,737.09	\$ 1,676.03
Clubs	1,923.22	6,989.79	7,830.03	1,082.98
Departments	206.62	4,679.07	4,079.88	805.81
Trusts	8,179.72	38,043.45	42,235.70	3,987.47
General	<u>1,791.71</u>	<u>2,735.30</u>	<u>3,542.99</u>	<u>984.02</u>
TOTALS	<u>\$ 12,519.93</u>	<u>\$ 73,442.07</u>	<u>\$ 77,425.69</u>	<u>\$ 8,536.31</u>

BENNETT ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1755 NE 14th Street, Fort Lauderdale, Florida 33304

Principal: Chris Carney

Bookkeepers: Elvena Frett – Business Support Center
 (January 2017 – Current)
 Muhammad Uppal – Business Support Center
 (November 2016 – December 2016)
 Darlene Kenon – Business Support Center
 (July 2014 - October 2016)

Payroll Processor: Pamela Maye

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 18,854.98	\$ 18,183.48
TOTAL	<u>\$ 18,854.98</u>	<u>\$ 18,183.48</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Bennett Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3.12	\$ -	\$ -	\$ 3.12
Classes	-	2,289.00	2,230.84	58.16
Clubs	4,523.43	6,096.18	7,000.29	3,619.32
Departments	766.79	452.38	15.90	1,203.27
Trusts	7,854.38	15,243.27	13,357.62	9,740.03
General	<u>2,771.66</u>	<u>3,226.44</u>	<u>1,767.02</u>	<u>4,231.08</u>
TOTALS	<u><u>\$ 15,919.38</u></u>	<u><u>\$ 27,307.27</u></u>	<u><u>\$ 24,371.67</u></u>	<u><u>\$ 18,854.98</u></u>

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3.12	\$ -	\$ -	\$ 3.12
Classes	58.16	2,731.40	2,397.60	391.96
Clubs	3,619.32	2,636.12	4,123.76	2,131.68
Departments	1,203.27	62.66	0.00	1,265.93
Trusts	9,740.03	8,223.38	9,610.04	8,353.37
General	<u>4,231.08</u>	<u>4,220.30</u>	<u>2,413.96</u>	<u>6,037.42</u>
TOTALS	<u>\$ 18,854.98</u>	<u>\$ 17,873.86</u>	<u>\$ 18,545.36</u>	<u>\$ 18,183.48</u>

CORAL COVE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 5100 SW 148th Avenue, Miramar, Florida 33027

Principals: Stephanie Saban (July 2015 – Current)
 Philip Bullock (July 2010 – June 2015)

Bookkeepers: Jill Taylor - Business Support Center (November 2016 – Current)
 Ileana Claudio – Business Support Center (August 2016 – October 2016)
 Claudia Cardona – Business Support Center (January 2015 – July 2016)
 Esther Rosario -Business Support Center (September 2014 -December 2014)
 Claudia Cardona – Business Support Center (July 2014 – August 2014)

Payroll Processors: Dayren Medina (August 2015 – Current)
 Gail Duffy (July 2010 – July 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 85,142.10	\$ 71,764.64
TOTAL	<u>\$ 85,142.10</u>	<u>\$ 71,764.64</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coral Cove Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,644.01	\$ 79,230.00	\$ 76,991.46	\$ 4,882.55
Clubs	1,229.71	8,920.72	6,318.33	3,832.10
Departments	4,293.84	4,671.43	5,115.86	3,849.41
Trusts	11,449.42	556,360.93	516,182.15	51,628.20
General	<u>26,060.17</u>	<u>12,382.43</u>	<u>17,492.76</u>	<u>20,949.84</u>
TOTALS	<u><u>\$ 45,677.15</u></u>	<u><u>\$ 661,565.51</u></u>	<u><u>\$ 622,100.56</u></u>	<u><u>\$ 85,142.10</u></u>

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,882.55	\$ 40,390.71	\$ 41,832.71	\$ 3,440.55
Clubs	3,832.10	8,334.43	11,081.66	1,084.87
Departments	3,849.41	5,438.76	2,652.17	6,636.00
Trusts	51,628.20	766,208.60	770,147.67	47,689.13
General	<u>20,949.84</u>	<u>9,530.44</u>	<u>17,566.19</u>	<u>12,914.09</u>
TOTALS	<u><u>\$ 85,142.10</u></u>	<u><u>\$ 829,902.94</u></u>	<u><u>\$ 843,280.40</u></u>	<u><u>\$ 71,764.64</u></u>

COUNTRY ISLES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 2300 Country Isles Road, Weston, Florida 33326

Principal: Mindy Morgan

Bookkeepers: Rhonda Tribbey - Business Support Center (August 2016 – Current)
 Pamela Hunter - Business Support Center (July 2014 - July 2016)

Payroll Processors: Valerie Jones (December 2016 – Current)
 Elizabeth Srouer (August 2016 – November 2016)
 Diane Lostumbo (November 2015 – July 2016)
 Carol Zimmerman (July 2014 – October 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 82,780.76	\$ 48,870.71
Investment:		
Treasurer’s Pool Account	5,000.00	5,000.00
TOTAL	\$ 87,780.76	\$ 53,870.71

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Country Isles Elementary School for the 2014-15 and 2015-16 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 2014-2015 and 2015-2016 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COUNTRY ISLES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,353.87	\$ 172,939.12	\$ 174,441.50	\$ 1,851.49
Clubs	910.95	4,561.96	4,363.57	1,109.34
Departments	2,282.49	1,047.88	1,377.07	1,953.30
Trusts	131,533.64	800,376.51	871,626.65	60,283.50
General	<u>6,290.40</u>	<u>19,050.69</u>	<u>2,757.96</u>	<u>22,583.13</u>
TOTALS	<u><u>\$ 144,371.35</u></u>	<u><u>\$ 997,976.16</u></u>	<u><u>\$ 1,054,566.75</u></u>	<u><u>\$ 87,780.76</u></u>

COUNTRY ISLES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,851.49	\$ 180,417.00	\$ 180,873.51	\$ 1,394.98
Clubs	1,109.34	1,602.69	616.18	2,095.85
Departments	1,953.30	1,003.30	2,056.00	900.60
Trusts	60,283.50	729,615.33	753,174.76	36,724.07
General	<u>22,583.13</u>	<u>15,120.13</u>	<u>24,948.05</u>	<u>12,755.21</u>
TOTALS	<u><u>\$ 87,780.76</u></u>	<u><u>\$ 927,758.45</u></u>	<u><u>\$ 961,668.50</u></u>	<u><u>\$ 53,870.71</u></u>

FLAMINGO ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1130 SW 133rd Avenue, Davie, Florida 33325

Principal: Janice Crosby

Bookkeepers: Susanne Dale (February 2017 – Current)
 Cathy Shapiro (December 2016 – January 2017)
 Deborah Clementi (October 2008 – November 2016)

Payroll Processor: Randi Morales

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ <u>78,725.44</u>	\$ <u>88,503.65</u>
TOTAL	<u>\$ 78,725.44</u>	<u>\$ 88,503.65</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Flamingo Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

FLAMINGO ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,395.00	\$ 8,172.95	\$ 9,842.98	\$ 724.97
Clubs	636.54	2,394.22	2,314.65	716.11
Departments	1,737.77	568.54	0.00	2,306.31
Trusts	60,538.20	449,361.45	456,131.60	53,768.05
General	<u>21,111.83</u>	<u>37,385.68</u>	<u>37,287.51</u>	<u>21,210.00</u>
TOTALS	<u><u>\$ 86,419.34</u></u>	<u><u>\$ 497,882.84</u></u>	<u><u>\$ 505,576.74</u></u>	<u><u>\$ 78,725.44</u></u>

FLAMINGO ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 724.97	\$ 5,685.50	\$ 5,128.00	\$ 1,282.47
Clubs	716.11	1,733.53	1,774.59	675.05
Departments	2,306.31	292.12	1,255.53	1,342.90
Trusts	53,768.05	538,186.47	543,372.08	48,582.44
General	<u>21,210.00</u>	<u>36,328.00</u>	<u>20,917.21</u>	<u>36,620.79</u>
TOTALS	<u>\$ 78,725.44</u>	<u>\$ 582,225.62</u>	<u>\$ 572,447.41</u>	<u>\$ 88,503.65</u>

HALLANDALE ADULT COMMUNITY CENTER
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Current Address: 3400 SW 69th Avenue, Miramar, Florida 33023
Previous Address: 1000 SW 3rd Street, Hallandale Beach, Florida 33009
Principal: Bardetta Haygood
Bookkeepers: Nishat Malik (September 2016 - Current)
 Mabel Lopez (July 2007 – August 2016)
Payroll Processor: Laila Merchant

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,919.66	\$ 19,803.95
Investment:		
Treasurer’s Pool Account	30,000.00	30,000.00
TOTAL	\$ 49,919.66	\$ 49,803.95

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Hallandale Adult Community Center for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll - The school generally adhered to the payroll procedures.

Status of the School –

In July 2016, Hallandale Adult Community Center was moved to the site of the former Henry D. Perry Middle School, and re-named Henry D. Perry Education Center.

HALLANDALE ADULT COMMUNITY CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 379.74	\$ 27,652.14	\$ 27,878.42	\$ 153.46
Trusts	12,090.08	222,393.62	221,122.64	13,361.06
General	<u>37,370.10</u>	<u>5,957.34</u>	<u>6,922.30</u>	<u>36,405.14</u>
TOTALS	<u>\$ 49,839.92</u>	<u>\$ 256,003.10</u>	<u>\$ 255,923.36</u>	<u>\$ 49,919.66</u>

HALLANDALE ADULT COMMUNITY CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 153.46	\$ 31,278.40	\$ 30,376.52	\$ 1,055.34
Trusts	13,361.06	230,679.13	231,081.72	12,958.47
General	<u>36,405.14</u>	<u>4,591.27</u>	<u>5,206.27</u>	<u>35,790.14</u>
TOTALS	<u>\$ 49,919.66</u>	<u>\$ 266,548.80</u>	<u>\$ 266,664.51</u>	<u>\$ 49,803.95</u>

JAMES S. HUNT ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 7800 NW 35th Court, Coral Springs, Florida 33065
Principal: Ernie Lozano
Bookkeeper: Amar Chand - Business Support Center (July 2014 – Current)
Payroll Processor: Sharon Wilson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 6,180.25	\$ 14,651.02
TOTAL	<u>\$ 6,180.25</u>	<u>\$ 14,651.02</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of James S. Hunt Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

JAMES S. HUNT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,534.08	\$ 11,095.32	\$ 11,209.32	\$ 1,420.08
Clubs	165.43	2,356.13	2,258.00	263.56
Departments	756.03	10,151.76	10,499.05	408.74
Trusts	2,948.96	156,189.85	156,603.89	2,534.92
General	<u>3,216.16</u>	<u>3,975.16</u>	<u>5,638.37</u>	<u>1,552.95</u>
TOTALS	<u>\$ 8,620.66</u>	<u>\$ 183,768.22</u>	<u>\$ 186,208.63</u>	<u>\$ 6,180.25</u>

JAMES S. HUNT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,420.08	\$ 15,692.10	\$ 15,009.08	\$ 2,103.10
Clubs	263.56	2,474.99	2,323.84	414.71
Departments	408.74	9,238.61	9,345.13	302.22
Trusts	2,534.92	173,630.25	166,323.23	9,841.94
General	<u>1,552.95</u>	<u>2,202.44</u>	<u>1,766.34</u>	<u>1,989.05</u>
TOTALS	<u>\$ 6,180.25</u>	<u>\$ 203,238.39</u>	<u>\$ 194,767.62</u>	<u>\$ 14,651.02</u>

LANIER-JAMES EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1050 NW 7th Court, Hallandale, Florida 33009
Principal: Kelvin P. Lee
Bookkeeper: Raye Smith
Payroll Processor: Tami Taylor-Johnson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 3,176.57</u>	<u>\$ 2,915.00</u>
TOTAL	<u><u>\$ 3,176.57</u></u>	<u><u>\$ 2,915.00</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Lanier-James Education Center for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 888.13	\$ 355.56	\$ 743.55	\$ 500.14
Departments	19.50	-	-	19.50
Trusts	2,560.28	5,274.00	5,383.63	2,450.65
General	<u>283.51</u>	<u>0.00</u>	<u>77.23</u>	<u>206.28</u>
TOTALS	<u><u>\$ 3,751.42</u></u>	<u><u>\$ 5,629.56</u></u>	<u><u>\$ 6,204.41</u></u>	<u><u>\$ 3,176.57</u></u>

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 500.14	\$ 715.29	\$ 714.19	\$ 501.24
Departments	19.50	-	-	19.50
Trusts	2,450.65	2,462.00	2,682.00	2,230.65
General	<u>206.28</u>	<u>83.72</u>	<u>126.39</u>	<u>163.61</u>
TOTALS	<u><u>\$ 3,176.57</u></u>	<u><u>\$ 3,261.01</u></u>	<u><u>\$ 3,522.58</u></u>	<u><u>\$ 2,915.00</u></u>

MILLENNIUM MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2015-16 FISCAL YEAR
JULY 1, 2015 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 5803 NW 94th Avenue, Tamarac, Florida 33321
Principal: Dr. Cheryl Cendan
Bookkeepers: Carol Howe – Business Support Center (February 2017 – Current)
Barbara Mitchell (July 2014 – January 2017)
Payroll Processor: Alice Montanez

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 36,066.87</u>
 TOTAL	 <u>\$ 36,066.87</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Millennium Middle School for the 2015-16 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 2015-16 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.

MILLENNIUM MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 280.27	\$ 2,403.25	\$ 2,166.05	\$ 517.47
Music	1,466.41	1,274.00	2,707.40	33.01
Classes	4,762.21	68,896.18	66,070.62	7,587.77
Clubs	2,409.01	1,705.62	604.86	3,509.77
Departments	7,056.99	23,029.46	19,716.97	10,369.48
Trusts	9,888.75	96,523.55	94,828.41	11,583.89
General	<u>2,904.39</u>	<u>2,716.66</u>	<u>3,155.57</u>	<u>2,465.48</u>
TOTALS	<u><u>\$ 28,768.03</u></u>	<u><u>\$ 196,548.72</u></u>	<u><u>\$ 189,249.88</u></u>	<u><u>\$ 36,066.87</u></u>

ORANGE BROOK ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 715 South 46th Avenue, Hollywood, Florida 33021

Principals: Devon O’Neal (June 2016 – Current)
 Zaida Prendes (July 2011 – May 2016)

Bookkeepers: Claudia Cardona - Business Support Center (August 2016 – Current)
 David Franklin - Business Support Center (July 2014 – July 2016)

Payroll Processors: Penny DeVillo (April 2016 – Current)
 Jill Watkins (July 2014 – March 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 46,122.51	\$ 20,346.39
Investment:		
Treasurer’s Pool Account	5,000.00	5,000.00
TOTAL	\$ 51,122.51	\$ 25,346.39

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Orange Brook Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 107.82	\$ 231.00	\$ 208.40	\$ 130.42
Classes	1,503.00	18,812.00	18,262.67	2,052.33
Clubs	1,224.22	13,087.17	11,384.27	2,927.12
Departments	371.99	7,050.20	6,838.26	583.93
Trusts	17,968.59	163,417.73	150,570.33	30,815.99
General	<u>18,966.98</u>	<u>3,697.80</u>	<u>8,052.06</u>	<u>14,612.72</u>
TOTALS	<u>\$ 40,142.60</u>	<u>\$ 206,295.90</u>	<u>\$ 195,315.99</u>	<u>\$ 51,122.51</u>

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 130.42	\$ 139.00	\$ 122.22	\$ 147.20
Classes	2,052.33	7,576.00	8,187.34	1,440.99
Clubs	2,927.12	10,805.30	10,665.22	3,067.20
Departments	583.93	15,540.85	15,222.21	902.57
Trusts	30,815.99	136,383.43	156,726.75	10,472.67
General	<u>14,612.72</u>	<u>27,331.05</u>	<u>32,628.01</u>	<u>9,315.76</u>
TOTALS	<u>\$ 51,122.51</u>	<u>\$ 197,775.63</u>	<u>\$ 223,551.75</u>	<u>\$ 25,346.39</u>

PLANTATION ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 651 NW 42nd Avenue, Plantation, Florida 33317

Principals: Judith Pitter (October 2015 - Current)
 Tonya Frost (November 2011- August 2015)

Bookkeepers: Mabel Lopez – Business Support Center (July 2016 - Current)
 Clover Cohen (June 2011- June 2016)

Payroll Processors: Akisha Badger (March 2016 - Current)
 Clover Cohen (August 2015 - February 2016)
 Andrea Carson (October 2014 - July 2015)
 Denise Patron (July 2010 - September 2014)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account–Wells Fargo Bank	\$ 18,303.39	\$ 7,948.67
TOTAL	<u>\$ 18,303.39</u>	<u>\$ 7,948.67</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Plantation Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PLANTATION ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 257.69	\$ 5,435.72	\$ 5,672.41	\$ 21.00
Clubs	2,659.08	4,108.22	3,464.64	3,302.66
Departments	1,868.29	988.74	1,042.72	1,814.31
Trusts	10,909.92	12,556.24	12,462.16	11,004.00
General	<u>2,859.16</u>	<u>4,403.39</u>	<u>5,101.13</u>	<u>2,161.42</u>
TOTALS	<u><u>\$ 18,554.14</u></u>	<u><u>\$ 27,492.31</u></u>	<u><u>\$ 27,743.06</u></u>	<u><u>\$ 18,303.39</u></u>

PLANTATION ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 21.00	\$ 10,505.50	\$ 9,542.00	\$ 984.50
Clubs	3,302.66	9,150.28	8,816.40	3,636.54
Departments	1,814.31	3,673.46	4,646.72	841.05
Trusts	11,004.00	14,641.99	23,892.90	1,753.09
General	<u>2,161.42</u>	<u>3,264.56</u>	<u>4,692.49</u>	<u>733.49</u>
TOTALS	<u><u>\$ 18,303.39</u></u>	<u><u>\$ 41,235.79</u></u>	<u><u>\$ 51,590.51</u></u>	<u><u>\$ 7,948.67</u></u>

ROYAL PALM ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 1951 NW 56th Avenue, Lauderhill, Florida 33313

Principal: Dr. Ducarmel Augustin

Bookkeepers: Mabel Lopez - Business Support Center (September 2016 – Current)
 Kimberly Richardson-Smith - Business Support Center (May 2016 – August 2016)
 Rudeen Dowdell (July 2014 – April 2016)

Payroll Processors: Ana Fernandez – Business Support Center (November 2016 – Current)
 Tonya Johnson (May 2016 – October 2016)
 Rudeen Dowdell (July 2014 – April 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
<u>Cash Account:</u>		
Checking Account – Wells Fargo Bank	\$ 8,344.85	\$ 11,671.12
<u>Investment:</u>		
Treasurer’s Pool Account	2,000.00	2,000.00
TOTAL	\$ 10,344.85	\$ 13,671.12

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Royal Palm Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

ROYAL PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 438.50	\$ 27,219.00	\$ 26,738.49	\$ 919.01
Clubs	250.20	2,132.43	1,793.45	589.18
Departments	834.23	3,247.61	3,292.04	789.80
Trusts	3,576.59	10,777.31	10,452.78	3,901.12
General	<u>3,332.34</u>	<u>3,628.14</u>	<u>2,814.74</u>	<u>4,145.74</u>
TOTALS	<u><u>\$ 8,431.86</u></u>	<u><u>\$ 47,004.49</u></u>	<u><u>\$ 45,091.50</u></u>	<u><u>\$ 10,344.85</u></u>

ROYAL PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 919.01	\$ 29,445.40	\$ 29,663.50	\$ 700.91
Clubs	589.18	2,451.17	2,131.83	908.52
Departments	789.80	2,052.58	2,079.98	762.40
Trusts	3,901.12	14,756.30	12,117.11	6,540.31
General	<u>4,145.74</u>	<u>3,673.94</u>	<u>3,060.70</u>	<u>4,758.98</u>
TOTALS	<u><u>\$ 10,344.85</u></u>	<u><u>\$ 52,379.39</u></u>	<u><u>\$ 49,053.12</u></u>	<u><u>\$ 13,671.12</u></u>

SILVER LAKES ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 2300 SW 173 Avenue, Miramar, Florida 33029
Principal: Tammy Gilbert
Bookkeeper: Tina Caldwell – Business Support Center
Payroll Processor: Marcia Nelson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 32,053.26	\$ 33,910.19
 TOTAL	 <u>\$ 32,053.26</u>	 <u>\$ 33,910.19</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Silver Lakes Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ -	\$ 150.00	\$ 33.01	\$ 116.99
Classes	2,284.11	36,238.75	35,895.06	2,627.80
Clubs	1,886.21	2,106.18	1,547.54	2,444.85
Departments	4,375.52	6,899.08	5,817.39	5,457.21
Trusts	6,347.74	290,804.52	279,882.95	17,269.31
General	<u>2,016.46</u>	<u>7,886.48</u>	<u>5,765.84</u>	<u>4,137.10</u>
TOTALS	<u><u>\$ 16,910.04</u></u>	<u><u>\$ 344,085.01</u></u>	<u><u>\$ 328,941.79</u></u>	<u><u>\$ 32,053.26</u></u>

SILVER LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 116.99	\$ 6,241.00	\$ 5,499.78	\$ 858.21
Classes	2,627.80	39,532.40	40,518.32	1,641.88
Clubs	2,444.85	2,861.90	2,604.55	2,702.20
Departments	5,457.21	6,790.68	8,815.38	3,432.51
Trusts	17,269.31	285,447.73	286,425.81	16,291.23
General	<u>4,137.10</u>	<u>9,923.25</u>	<u>5,076.19</u>	<u>8,984.16</u>
TOTALS	<u><u>\$ 32,053.26</u></u>	<u><u>\$ 350,796.96</u></u>	<u><u>\$ 348,940.03</u></u>	<u><u>\$ 33,910.19</u></u>

STEPHEN FOSTER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 3471 SW 22nd Street, Fort Lauderdale, Florida 33312
Principal: Ricardo Grimaldo
Bookkeeper: Rhonda Tribbey – Business Support Center
Payroll Processor: Nancy Thompson

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 20,509.64</u>	<u>\$ 21,351.88</u>
TOTAL	<u><u>\$ 20,509.64</u></u>	<u><u>\$ 21,351.88</u></u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Stephen Foster Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 980.42	\$ 25,036.00	\$ 24,654.70	\$ 1,361.72
Clubs	74.96	2,137.09	1,810.69	401.36
Departments	2,719.25	750.14	56.95	3,412.44
Trusts	7,280.14	179,556.45	179,664.19	7,172.40
General	<u>11,224.58</u>	<u>5,438.74</u>	<u>8,501.60</u>	<u>8,161.72</u>
TOTALS	<u><u>\$ 22,279.35</u></u>	<u><u>\$ 212,918.42</u></u>	<u><u>\$ 214,688.13</u></u>	<u><u>\$ 20,509.64</u></u>

STEPHEN FOSTER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,361.72	\$ 25,191.00	\$ 25,909.83	\$ 642.89
Clubs	401.36	2,065.23	1,689.75	776.84
Departments	3,412.44	818.36	16.94	4,213.86
Trusts	7,172.40	180,775.37	180,417.73	7,530.04
General	<u>8,161.72</u>	<u>4,134.90</u>	<u>4,108.37</u>	<u>8,188.25</u>
TOTALS	<u><u>\$ 20,509.64</u></u>	<u><u>\$ 212,984.86</u></u>	<u><u>\$ 212,142.62</u></u>	<u><u>\$ 21,351.88</u></u>

TAMARAC ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 7601 N. University Drive, Tamarac, Florida 33321

Principal: Roberta Ray

Bookkeepers: Migna Santiago – Business Support Center (August 2016 – Current)
 Marian Youse – Business Support Center (March 2013 - July 2016)

Payroll Processors: Patricia Moore (July 2016 - Current)
 Jill Watkins – Business Support Center (July 2015 - June 2016)
 Arlene Bartyzel – Business Support Center (July 2014 - June 2015)

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Bank of America	\$ 33,906.84	\$ 27,723.84
Investment:		
Treasurer’s Pool Account	5,000.00	5,000.00
TOTAL	\$ 38,906.84	\$ 32,723.84

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Tamarac Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,011.43	\$ 1,240.00	\$ 1,050.00	\$ 1,201.43
Classes	454.32	14,168.30	13,648.22	974.40
Clubs	2,715.01	3,640.47	3,440.16	2,915.32
Departments	1,853.22	769.55	187.95	2,434.82
Trusts	5,405.57	79,194.39	67,811.13	16,788.83
General	<u>10,194.53</u>	<u>9,505.07</u>	<u>5,107.56</u>	<u>14,592.04</u>
TOTALS	<u><u>\$ 21,634.08</u></u>	<u><u>\$ 108,517.78</u></u>	<u><u>\$ 91,245.02</u></u>	<u><u>\$ 38,906.84</u></u>

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,201.43	\$ 478.50	\$ 434.56	\$ 1,245.37
Classes	974.40	25,630.08	23,741.13	2,863.35
Clubs	2,915.32	3,383.28	2,794.92	3,503.68
Departments	2,434.82	1,077.12	-	3,511.94
Trusts	16,788.83	52,015.53	60,138.87	8,665.49
General	<u>14,592.04</u>	<u>8,559.79</u>	<u>10,217.82</u>	<u>12,934.01</u>
TOTALS	<u><u>\$ 38,906.84</u></u>	<u><u>\$ 91,144.30</u></u>	<u><u>\$ 97,327.30</u></u>	<u><u>\$ 32,723.84</u></u>

WEST HOLLYWOOD ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 6301 Hollywood Boulevard, Hollywood, Florida 33024

Principals: Lina Palacios (December 2016 – Current)
 Aimee Zekofsky (July 2009 – November 2016)

Bookkeepers: Carol Howe - Business Support Center (February 2015 – Current)
 Amar Chand - Business Support Center (July 2014 – January 2015)

Payroll Processor: Ailene Colini

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 10,661.79	\$ 15,153.87
TOTAL	<u>\$ 10,661.79</u>	<u>\$ 15,153.87</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of West Hollywood Elementary School for the 2014-15 and 2015-16 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

WEST HOLLYWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,693.19	\$ 23,369.19	\$ 22,457.79	\$ 3,604.59
Clubs	75.53	2,628.63	2,082.08	622.08
Departments	91.52	6,491.18	6,413.17	169.53
Trusts	1,005.97	15,877.76	14,012.95	2,870.78
General	<u>1,147.01</u>	<u>3,489.67</u>	<u>1,241.87</u>	<u>3,394.81</u>
TOTALS	<u>\$ 5,013.22</u>	<u>\$ 51,856.43</u>	<u>\$ 46,207.86</u>	<u>\$ 10,661.79</u>

WEST HOLLYWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,604.59	\$ 17,014.05	\$ 17,786.65	\$ 2,831.99
Clubs	622.08	5,935.69	3,435.28	3,122.49
Departments	169.53	6,265.28	6,129.74	305.07
Trusts	2,870.78	38,277.37	36,239.63	4,908.52
General	<u>3,394.81</u>	<u>3,512.89</u>	<u>2,921.90</u>	<u>3,985.80</u>
TOTALS	<u><u>\$ 10,661.79</u></u>	<u><u>\$ 71,005.28</u></u>	<u><u>\$ 66,513.20</u></u>	<u><u>\$ 15,153.87</u></u>

WHIDDON-ROGERS EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 700 S.W. 26th Street, Fort Lauderdale, Florida 33315

Principals: Wylie Howard (February 2015 - Current)
 David Watkins (July 2010 - January 2015)

Bookkeeper: Shauntay Cunningham-Poole

Payroll Processor: Lorraine Brooks

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 27,705.21	\$ 40,945.24
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 37,705.21</u>	<u>\$ 50,945.24</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Whiddon-Rogers Education Center for the 2014-15 and 2015-2016 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 2014-15 and 2015-16 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

WHIDDON-ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 7,030.84	\$ 24,426.43	\$ 22,563.76	\$ 8,893.51
Departments	9,958.50	481.56	4,970.58	5,469.48
Trusts	13,849.04	43,311.07	42,093.74	15,066.37
General	<u>10,705.41</u>	<u>12,426.12</u>	<u>14,855.68</u>	<u>8,275.85</u>
TOTALS	<u>\$ 41,543.79</u>	<u>\$ 80,645.18</u>	<u>\$ 84,483.76</u>	<u>\$ 37,705.21</u>

WHIDDON-ROGERS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 8,893.51	\$ 33,425.98	\$ 36,455.90	\$ 5,863.59
Departments	5,469.48	274.75	354.67	5,389.56
Trusts	15,066.37	109,144.09	89,337.60	34,872.86
General	<u>8,275.85</u>	<u>9,567.67</u>	<u>13,024.29</u>	<u>4,819.23</u>
TOTALS	<u>\$ 37,705.21</u>	<u>\$ 152,412.49</u>	<u>\$ 139,172.46</u>	<u>\$ 50,945.24</u>

SECTION II:
Audit Reports (with Exceptions)

J.P. TARAVELLA HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2014-15 AND 2015-16 FISCAL YEARS
 JULY 1, 2014 THROUGH JUNE 30, 2016

PROFILE OF THE SCHOOL

Address: 10600 Riverside Drive, Coral Springs, Florida, 33071

Principals: Dr. Jason Nault (July 2016 - Current)
 Shawn Cerra (December 2002 - April 2016)

Bookkeeper: Denise M. Daley

Payroll Processor: Susan Baader

CASH AND INVESTMENT SUMMARY

	<u>6/30/15</u>	<u>6/30/16</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 4,275.10	\$ 7,807.18
Investment:		
Treasurer’s Pool Account	<u>100,000.00</u>	<u>100,000.00</u>
TOTAL	<u>\$ 104,275.10</u>	<u>\$ 107,807.18</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of J.P. Taravella High School for the 2014-2015 and 2015-2016 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 2014-2015 and 2015-2016 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 EXCEPTION

Two Internal Funds accounts carried negative balances during the 2015 and 2016 school years, and closed with large negative balances at year end:

	<u>FY 2015</u>	<u>FY 2016</u>
- Athletics (1000-0000)	(\$23,100.48)	(\$45,267.60)
- Pro-Start (4317-0000)	(\$24,557.17)	(\$28,530.62)

Due to the low year-end balances remaining in the school's General (7025-0000) account (\$9,449 in June 2015 and \$8,828 in June 2016) the Bookkeeper was unable to transfer funds to cover these deficits.

As of February 27, 2017, the negative balance in the Pro-Start (4317-0000) account was (\$33,142.94), and the negative balance in the Athletics (1000-0000) account was (\$43,692.93), while the balance in the General (7025-0000) account was \$13,903.41.

A similar concern about a deficit balance in the Pro-Start Account was discussed with the Principal in November 2014. The Pro-Start and Athletics Accounts would have closed fiscal year 2014 with negative balances if not for transfers of \$6,108.50 to the Athletics Account and \$9,154.35 to the Pro-Start Account, from the General Account.

We also noted that a transfer of \$3,657.78 from the Student Government Account to the Staff Appreciation Account was necessary to prevent the Staff Appreciation Account from closing with a negative balance in June 2016. The Staff Appreciation Account was the initial recipient of an average of 23% of the school's vending machine commissions, amounting to \$7,685.55 received in fiscal year 2015 and \$3,606.63 received in fiscal year 2016. Staff Appreciation account disbursements were mainly for food, parties, and personal items for the school's employees.

Financial and Program Cost Accounting and Reporting for Florida Schools 2015, Chapter 8 (Red Book) Section I states "Sound business practices should be observed in all transactions...Purchases from internal accounts shall not exceed the resources of the applicable student activity/project account, except for items acquired for resale or items authorized by district school board rules." Section III states "The Principal is responsible for all financial transactions...The school Principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal funds monies...No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale."

Standard Practice Bulletin I-305 Cash Disbursements Section I. D. states "Disbursements from Internal Accounts shall not exceed the resources of the applicable account except for items acquired for resale or items authorized by the School Board."

Standard Practice Bulletin I-201 Athletics Section B.1. states "The Athletic Director shall serve as the official purchasing agent for the Athletic Department... The Athletic Director is responsible for complying with budget restrictions and all School Board of Broward County Purchasing procedures and Policy 3320."

Standard Practice Bulletin I-309 Vending Machines/Snack Bars Section II.C. states "Up to 25% of vending machine profits may be transferred to the staff appreciation trust account #6997-0000."

We recommend the Principal ensure that Internal Funds accounts are not allowed to decline into deficit balances. We also recommend:

1. Purchases charged to any Internal Funds account do not exceed the available account balance.
2. Written agreements are used to define the terms of catering services provided by the culinary club (Pro-Start), and payment is collected before expenses are incurred.
3. Fundraisers are conducted to decrease the deficits in these accounts.
4. A portion of the revenues derived from Parking Decal sales and Vending Machine commissions are allocated to the Athletic and Pro-Start Accounts.
5. The school's budget is used to cover future expenses, where appropriate.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2014 - 2015

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 76,427.37	\$ 99,527.85	\$ (23,100.48)
Music	2,722.09	83,791.53	78,351.16	8,162.46
Classes	4,667.27	162,329.08	160,209.43	6,786.92
Clubs	92,931.92	646,579.09	651,249.96	88,261.05
Departments	2,086.21	15,061.98	13,628.34	3,519.85
Trusts	7,947.58	199,396.42	196,147.64	11,196.36
General	<u>9,498.85</u>	<u>38,841.62</u>	<u>38,891.53</u>	<u>9,448.94</u>
TOTALS	<u>\$ 119,853.92</u>	<u>\$ 1,222,427.09</u>	<u>\$ 1,238,005.91</u>	<u>\$ 104,275.10</u>

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (23,100.48)	\$ 50,013.43	\$ 72,180.55	\$ (45,267.60)
Music	8,162.46	52,762.41	58,888.60	2,036.27
Classes	6,786.92	179,888.46	173,497.21	13,178.17
Clubs	88,261.05	690,244.49	683,802.21	94,703.33
Departments	3,519.85	76,077.43	71,430.00	8,167.28
Trusts	11,196.36	174,033.71	159,610.53	25,619.54
General	<u>9,448.94</u>	<u>21,747.78</u>	<u>21,826.53</u>	<u>9,370.19</u>
TOTALS	<u>\$ 104,275.10</u>	<u>\$ 1,244,767.71</u>	<u>\$ 1,241,235.63</u>	<u>\$ 107,807.18</u>

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

**VALERIE S. WANZA, Ph.D.
CHIEF OFFICER**

Phone: 754-321-3838

Facsimile: 754-321-3886

March 31, 2017

TO: Patrick Reilly
Chief Auditor

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

SUBJECT: **INTERNAL AUDIT-FISCAL YEARS 2015-16 RESPONSE
J.P TARAVELLA HIGH SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 internal audit for J.P. Taravella 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:

- The cadre director will work with the newly appointed principal to ensure that a payment plan is established to reduce the deficit in both Athletics and Pro-Start internal accounts.
- The cadre director will work and support the principal with school-wide fundraising ideas and opportunities to support the athletics and pro-start programs.
- The cadre director will work with the principal to establish a plan to reimburse the Student Government account.
- The cadre director will review Standard Practice Bulletin with the principal. He will continue to work with the principal in revising the school's procedures and practices to establish consistent monitoring of all internal accounts.
- The cadre director will include a review of the internal accounts procedures and protocols in his regularly scheduled site visits with the principal and provide him with appropriate recommendations for improvement.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors 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.

VSW/MR:mg

cc: Michael J. Ramirez, School Performance & Accountability Director
Jason Nault, Ph.D., Principal, J.P. Taravella High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

J.P. Taravella High School

Jason Nault, Ed.D, Principal
10600 Riverside Drive
Coral Springs, FL 33071
754-322-2300 Phone
754-322-2430 Fax
jptaravella@broward.k12.fl.us

**The School Board of
Broward County, Florida**

Abby M. Freedman, Chair
Nora Rupert, Vice Chair
Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

March 27, 2017

Robert W. Runcie
Superintendent of Schools

TO: Michael J. Ramirez, Director
Office of School Performance and Accountability

FROM: Jason Nault, Principal
JP Taravella High School

Subject: Internal Account Audit Response -Fiscal Years 2015 and 2016

This memorandum is in response to the Internal Account Audit conducted at J.P. Taravella High School during the Fiscal Years 2015 and 2016, prior to my leadership as principal at the school. The audit findings indicate a negative balance of \$45,267.60 and \$28,530.62 in the Athletics and Pro-Start accounts respectively at the end of the FY 2016 school year.

Corrective measures by the Principal

1. The principal will establish a payment plan to reduce the deficits in the Athletic and Pro-Start internal accounts
2. The principal will not approve expenditures for athletics outside of normal operating expenses unless there are booster club funds or fundraising dollars that support the purchase.
3. The principal will work with the Athletic Director and Coaches of all sports programs at J.P. Taravella to conduct school-wide fundraisers to support the athletics program.
4. ProStart will be prohibited from providing catering to any internal/external organization, club, or program without receiving adequate compensation for their services.
5. ProStart will be prohibited from making food/supply/equipment purchases that are not directly aligned to their prescribed curriculum unless grant funds or other resources are used to support the purchase.
6. The principal will not approve expenditures for ProStart outside of normal operating expenses unless there are catering event dollars that support the purchase.



Staff Appreciation Transfers

1. The principal will monitor the spending of the Staff Appreciation account quarterly to prevent it from closing with a negative balance.
2. The principal has directed the bookkeeper not to transfer funds from other accounts to clear any negative balance the Staff Appreciation account may accrue.

Since my arrival at J.P. Taravella in July of 2016, I have been working on revising our systems and structures around our internal accounts, per Standard Practice Bulletin protocols.