

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
February 1, 2018**

**The School Board of Broward County, Florida on
March 6, 2018**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

Nora Rupert, Chair
Heather P. Brinkworth, Vice Chair

Robin Bartleman
Abby M. Freedman
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, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may contact the Director, of the Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator 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 contact the Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

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
Ann Conway, Task-Assigned Chief Auditor
www.browardschools.com

The School Board of Broward County, Florida

Nora Rupert, Chair
Heather P. Brinkworth, Vice Chair

Robin Bartleman
Abby M. Freedman
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie,
Superintendent of Schools

January 24, 2018

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 ten (10) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 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 ten (10) 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 the ten (10) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the ten (10) 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,



Ann Conway, CPA
Task-Assigned Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Patrick Reilly
Ann Conway
Hermine James

Audits Performed by:

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

TABLE OF CONTENTS

	<u>Pages</u>
AUTHORIZATION	1
SCOPE, OBJECTIVE, AND METHODOLOGY.....	1-2
 SECTION I: Audit Reports (with No Exceptions)	
Charles W. Flanagan High School	3-4
Community Schools North.....	5-7
Cooper City High School	8-10
Everglades High School	11-13
McArthur High School.....	14-15
Olsen Middle School	16-18
Plantation High School.....	19-21
Stoneman Douglas High School	22-23
West Broward High School.....	24-25
Wingate Oaks Center.....	26-27

INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.001, 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 2017-2018 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)

CHARLES W. FLANAGAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028
Principal: Michelle Kefford
Bookkeepers: David Franklin - Business Support Center (August 2016 – Current)
Lisa Bailey - Business Support Center (July 2016)
Payroll Processor: Ana Puig

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 148,621.63
Investment:	
Treasurer’s Pool Account	<u>120,000.00</u>
 TOTAL	 <u>\$ 268,621.63</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Charles W. Flanagan High School for the 2016-17 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 2016-17 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)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,386.48	\$ 80,416.94	\$ 84,803.42	\$ -
Music	2,709.46	30,958.21	30,994.89	2,672.78
Classes	31,510.22	154,655.91	166,182.90	19,983.23
Clubs	106,899.24	431,296.36	398,172.09	140,023.51
Departments	21,423.63	11,383.39	10,083.11	22,723.91
Trusts	60,765.75	248,100.29	233,377.89	75,488.15
General	18,323.93	7,456.45	18,050.33	7,730.05
TOTALS	\$ 246,018.71	\$ 964,267.55	\$ 941,664.63	\$ 268,621.63

COMMUNITY SCHOOLS NORTH
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 180 SW 2nd Street, Pompano Beach, Florida 33060
Principal: Jonathan E. Williams
Bookkeeper: Joyce O'Brien
Payroll Processor: Vivian Bryant

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 55,416.43	\$ 52,088.25
Investment:		
Treasurer’s Pool Account	<u>100,036.92</u>	<u>100,036.92</u>
TOTAL	<u>\$ 155,453.35</u>	<u>\$ 152,125.17</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Community Schools North for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

COMMUNITY SCHOOLS NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 3,799.90	\$ 9,858.00	\$ 3,744.36	\$ 9,913.54
Trusts	124,388.23	1,325,596.24	1,355,267.71	94,716.76
General	<u>58,383.84</u>	<u>5,397.40</u>	<u>12,958.19</u>	<u>50,823.05</u>
TOTALS	<u>\$ 186,571.97</u>	<u>\$ 1,340,851.64</u>	<u>\$ 1,371,970.26</u>	<u>\$ 155,453.35</u>

COMMUNITY SCHOOLS NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 9,913.54	\$ 7,030.10	\$ 6,821.60	\$ 10,122.04
Trusts	94,716.76	1,367,602.88	1,361,773.14	100,546.50
General	<u>50,823.05</u>	<u>10,969.68</u>	<u>20,336.10</u>	<u>41,456.63</u>
TOTALS	<u>\$ 155,453.35</u>	<u>\$ 1,385,602.66</u>	<u>\$ 1,388,930.84</u>	<u>\$ 152,125.17</u>

COOPER CITY HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328
Principal: Wendy Doll
Bookkeeper: Kathryn Marimon
Payroll Processors: Ligia Trask (August 2017 – Current)
 Connie Keohane (July 2015 – July 2017)

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 62,424.13	\$ 59,771.87
Investment:		
Treasurer’s Pool Account	<u>125,000.00</u>	<u>125,000.00</u>
TOTAL	<u>\$ 187,424.13</u>	<u>\$ 184,771.87</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Cooper City High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

COOPER CITY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 14,291.80	\$ 95,461.33	\$ 106,960.46	\$ 2,792.67
Music	805.23	36,686.35	36,786.62	704.96
Classes	13,885.85	133,001.71	121,372.63	25,514.93
Clubs	51,764.10	446,026.05	427,714.65	70,075.50
Departments	8,915.13	28,072.36	28,997.40	7,990.09
Trusts	68,005.80	265,767.66	260,525.60	73,247.86
General	<u>11,889.61</u>	<u>25,641.07</u>	<u>30,432.56</u>	<u>7,098.12</u>
TOTALS	<u><u>\$ 169,557.52</u></u>	<u><u>\$ 1,030,656.53</u></u>	<u><u>\$ 1,012,789.92</u></u>	<u><u>\$ 187,424.13</u></u>

COOPER CITY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,792.67	\$ 110,865.24	\$ 113,186.83	\$ 471.08
Music	704.96	63,872.99	64,029.84	548.11
Classes	25,514.93	150,724.11	154,420.00	21,819.04
Clubs	70,075.50	450,613.40	433,517.90	87,171.00
Departments	7,990.09	29,364.20	29,735.13	7,619.16
Trusts	73,247.86	295,626.60	310,186.23	58,688.23
General	<u>7,098.12</u>	<u>43,400.72</u>	<u>42,043.59</u>	<u>8,455.25</u>
TOTALS	<u><u>\$ 187,424.13</u></u>	<u><u>\$ 1,144,467.26</u></u>	<u><u>\$ 1,147,119.52</u></u>	<u><u>\$ 184,771.87</u></u>

EVERGLADES HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 17100 SW 48th Court, Miramar, Florida 33027

Principal: Haleh Darbar

Bookkeeper: Luisa March

Payroll Processor: Gloria Gonzalez

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 112,429.89	\$ 105,231.57
Investment:		
Treasurer’s Pool Account	<u>100,000.00</u>	<u>100,000.00</u>
TOTAL	<u>\$ 212,429.89</u>	<u>\$ 205,231.57</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Everglades High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 73,450.30	\$ 73,450.30	\$ -
Music	1,769.40	16,395.24	15,344.51	2,820.13
Classes	9,307.79	90,590.53	87,623.74	12,274.58
Clubs	66,108.90	156,698.52	159,401.68	63,405.74
Departments	13,391.97	31,713.00	32,181.56	12,923.41
Trusts	59,859.66	74,281.41	63,023.23	71,117.84
General	<u>69,876.57</u>	<u>9,142.48</u>	<u>29,130.86</u>	<u>49,888.19</u>
TOTALS	<u><u>\$ 220,314.29</u></u>	<u><u>\$ 452,271.48</u></u>	<u><u>\$ 460,155.88</u></u>	<u><u>\$ 212,429.89</u></u>

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 65,417.85	\$ 65,417.85	\$ -
Music	2,820.13	28,714.07	24,631.79	6,902.41
Classes	12,274.58	117,574.39	114,246.56	15,602.41
Clubs	63,405.74	166,637.43	159,500.30	70,542.87
Departments	12,923.41	38,424.00	34,498.05	16,849.36
Trusts	71,117.84	67,277.76	60,555.33	77,840.27
General	<u>49,888.19</u>	<u>14,369.02</u>	<u>46,762.96</u>	<u>17,494.25</u>
TOTALS	<u><u>\$ 212,429.89</u></u>	<u><u>\$ 498,414.52</u></u>	<u><u>\$ 505,612.84</u></u>	<u><u>\$ 205,231.57</u></u>

McARTHUR HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024
Principal: Todd LaPace
Bookkeeper: Patsy Murray
Payroll Processor: Helen Cohen

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 32,862.60
Investment:	
Treasurer’s Pool Account	<u>75,000.00</u>
 TOTAL	 <u>\$ 107,862.60</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of McArthur High School for the 2016-17 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 2016-17 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.

McARTHUR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 25.88	\$ 40,044.97	\$ 40,070.85	\$ -
Music	1,477.15	22,732.68	21,060.33	3,149.50
Classes	8,805.42	69,381.73	70,255.67	7,931.48
Clubs	45,431.22	160,101.67	153,147.75	52,385.14
Departments	9,731.72	11,320.33	10,749.69	10,302.36
Trusts	18,839.02	113,900.88	109,564.01	23,175.89
General	<u>13,811.10</u>	<u>14,729.55</u>	<u>17,622.42</u>	<u>10,918.23</u>
TOTALS	<u><u>\$ 98,121.51</u></u>	<u><u>\$ 432,211.81</u></u>	<u><u>\$ 422,470.72</u></u>	<u><u>\$ 107,862.60</u></u>

OLSEN MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 330 SE 11th Terrace, Dania Beach, Florida 33004

Principal: Valerie Harris

Bookkeeper: Clare Martinez

Payroll Processor: Clare Martinez

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,759.79	\$ 6,048.31
TOTAL	<u>\$ 12,759.79</u>	<u>\$ 6,048.31</u>

In accordance with the State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Olsen Middle School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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.

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 1,875.60	\$ 707.00	\$ 1,168.60
Music	406.94	1,889.30	1,708.44	587.80
Classes	142.00	18,654.69	18,671.99	124.70
Clubs	4,329.26	17,353.16	20,312.82	1,369.60
Departments	1,221.58	209.12	-	1,430.70
Trusts	8,377.13	20,056.00	23,325.58	5,107.55
General	<u>1,496.25</u>	<u>10,767.86</u>	<u>9,293.27</u>	<u>2,970.84</u>
TOTALS	<u><u>\$ 15,973.16</u></u>	<u><u>\$ 70,805.73</u></u>	<u><u>\$ 74,019.10</u></u>	<u><u>\$ 12,759.79</u></u>

OLSEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,168.60	\$ 3,888.38	\$ 4,996.98	\$ 60.00
Music	587.80	1,400.00	1,926.96	60.84
Classes	124.70	28,655.22	28,450.70	329.22
Clubs	1,369.60	16,973.19	16,500.40	1,842.39
Departments	1,430.70	695.60	995.55	1,130.75
Trusts	5,107.55	26,669.94	29,380.32	2,397.17
General	<u>2,970.84</u>	<u>7,268.89</u>	<u>10,011.79</u>	<u>227.94</u>
TOTALS	<u><u>\$ 12,759.79</u></u>	<u><u>\$ 85,551.22</u></u>	<u><u>\$ 92,262.70</u></u>	<u><u>\$ 6,048.31</u></u>

PLANTATION HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2015-16 AND 2016-17 FISCAL YEARS
 JULY 1, 2015 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 6901 NW 16th Street, Plantation, Florida 33313

Principals: Parinaz Bristol (March 2017 – Current)
 Alona DiPaolo (July 2015 – February 2017)

Bookkeeper: Robin Sabourin

Payroll Processor: Mari Anne McDonnell

CASH AND INVESTMENT SUMMARY

	<u>6/30/16</u>	<u>6/30/17</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 123,658.95	\$ 106,333.59
Investment:		
Treasurer’s Pool Account	80,000.00	80,000.00
TOTAL	\$ 203,658.95	\$ 186,333.59

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Plantation High School for the 2015-16 and 2016-17 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 2015-16 and 2016-17 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 HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2015 - 2016

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 61,402.80	\$ 57,182.21	4,220.59
Music	952.19	4,767.33	4,479.35	1,240.17
Classes	26,984.49	116,309.97	111,520.84	31,773.62
Clubs	66,581.24	331,281.00	322,143.00	75,719.24
Departments	8,555.53	21,461.97	21,004.15	9,013.35
Trusts	50,560.20	81,295.18	96,990.53	34,864.85
General	<u>37,671.60</u>	<u>42,897.30</u>	<u>33,741.77</u>	<u>46,827.13</u>
TOTALS	<u><u>\$ 191,305.25</u></u>	<u><u>\$ 659,415.55</u></u>	<u><u>\$ 647,061.85</u></u>	<u><u>\$ 203,658.95</u></u>

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,220.59	\$ 34,543.39	\$ 38,763.98	-
Music	1,240.17	4,605.01	2,290.95	3,554.23
Classes	31,773.62	158,487.97	169,530.90	20,730.69
Clubs	75,719.24	306,816.07	313,362.61	69,172.70
Departments	9,013.35	12,439.04	16,210.74	5,241.65
Trusts	34,864.85	80,786.61	75,766.72	39,884.74
General	<u>46,827.13</u>	<u>34,491.30</u>	<u>33,568.85</u>	<u>47,749.58</u>
TOTALS	<u><u>\$ 203,658.95</u></u>	<u><u>\$ 632,169.39</u></u>	<u><u>\$ 649,494.75</u></u>	<u><u>\$ 186,333.59</u></u>

STONEMAN DOUGLAS HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076
Principal: Tyson Thompson
Bookkeeper: Deborah Letter
Payroll Processors: Teresa Basilone (BB Payroll)
Patricia Wexler (AA Payroll)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 144,033.41
Investment:	
Treasurer’s Pool Account	<u>140,000.00</u>
 TOTAL	 <u><u>\$ 284,033.41</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Stoneman Douglas High School for the 2016-17 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 2016-17 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.

STONEMAN DOUGLAS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 83,180.18	\$ 82,180.18	\$ 1,000.00
Music	9,194.47	81,384.70	81,201.85	9,377.32
Classes	17,262.06	134,257.96	131,034.07	20,485.95
Clubs	158,854.66	919,043.96	917,156.30	160,742.32
Departments	13,911.19	123,989.81	106,242.13	31,658.87
Trusts	58,312.15	352,887.32	355,373.65	55,825.82
General	<u>12,501.49</u>	<u>7,081.95</u>	<u>14,640.31</u>	<u>4,943.13</u>
TOTALS	<u><u>\$ 270,036.02</u></u>	<u><u>\$ 1,701,825.88</u></u>	<u><u>\$ 1,687,828.49</u></u>	<u><u>\$ 284,033.41</u></u>

WEST BROWARD HIGH SCHOOL
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 500 NW 209th Avenue, Pembroke Pines, Florida 33029
Principal: Teresa Hall
Bookkeeper: Natalie Clark – Business Support Center
Payroll Processor: Cindy Fankhauser

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 61,834.75
Savings Account – Wells Fargo Bank	288,943.42
Investment:	
Treasurer’s Pool Account	<u>70,000.00</u>
TOTAL	<u>\$ 420,778.17</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of West Broward High School for the 2016-17 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 2016-17 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.

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 511.60	\$ 40,496.20	\$ 38,838.39	\$ 2,169.41
Music	5,114.16	16,843.82	20,049.88	1,908.10
Classes	8,867.22	268,343.99	266,069.32	11,141.89
Clubs	170,645.72	559,050.75	544,718.88	184,977.59
Departments	35,482.36	101,818.35	99,609.44	37,691.27
Trusts	89,690.35	119,814.58	114,797.77	94,707.16
General	<u>87,310.90</u>	<u>16,188.04</u>	<u>15,316.19</u>	<u>88,182.75</u>
TOTALS	<u><u>\$ 397,622.31</u></u>	<u><u>\$ 1,122,555.73</u></u>	<u><u>\$ 1,099,399.87</u></u>	<u><u>\$ 420,778.17</u></u>

WINGATE OAKS CENTER
AUDIT REPORT
FOR THE 2016-17 FISCAL YEAR
JULY 1, 2016 THROUGH JUNE 30, 2017

PROFILE OF THE SCHOOL

Address: 1211 NW 33rd Terrace, Fort Lauderdale, Florida 33311

Principal: Donald Cottrell (July 2016 – Current)

Bookkeepers: Cindy Celestin - Business Support Center (August 2017 – Current)
Migna Santiago - Business Support Center (August 2016 – July 2017)
Martha Arrazcaeta – Business Support Center (July 2016)

Payroll Processors: Donna Jean Lovellette (August 2016 – Current)
Trenesha Bush (July 2016)

CASH AND INVESTMENT SUMMARY

	<u>6/30/17</u>
Cash Account:	
Checking Account–Wells Fargo Bank	\$ 3,108.84
TOTAL	<u>\$ 3,108.84</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Wingate Oaks Center for the 2016-17 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 2016-17 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.

WINGATE OAKS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2016 - 2017

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 309.91	\$ 80.00	\$ 110.18	\$ 279.73
Clubs	293.49	1,327.67	1,103.48	517.68
Trusts	686.19	5,248.33	4,523.65	1,410.87
General	<u>370.47</u>	<u>2,426.68</u>	<u>1,896.59</u>	<u>900.56</u>
TOTALS	<u><u>\$ 1,660.06</u></u>	<u><u>\$ 9,082.68</u></u>	<u><u>\$ 7,633.90</u></u>	<u><u>\$ 3,108.84</u></u>