

INTERNAL AUDIT REPORT

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



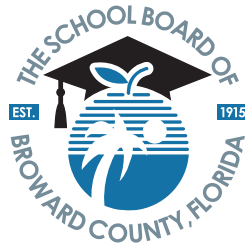
To be presented to the:

**Audit Committee on
November 18, 2021**

**The School Board of Broward County, Florida on
December 14, 2021**

By

The Office of the Chief Auditor



Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

Lori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Dr. Rosalind Osgood
Nora Rupert

Dr. Vickie L. Cartwright
Interim Superintendent of Schools

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browardschools.com

Office of the Chief Auditor

Joris Jabouin, Chief Auditor

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2400 • fax: 754-321-2719

joris.jabouin@browardschools.com

www.browardschools.com/audit

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

Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

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Interim Superintendent of Schools

November 18, 2021

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Interim Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at thirty (30) 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 thirty (30) schools included an examination of the Internal Funds.

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.

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.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Dr. Vickie L. Cartwright, Interim Superintendent of Schools
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Our audits indicated that twenty-three (23) schools in this report complied with prescribed policies and procedures. The seven (7) remaining schools' reports contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the thirty (30) 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,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ann Conway
Hermine James
Joy Hipolito

Audits Performed by:

Patrick Beauvoir
Ceci Guerrero
Joy Hipolito
Hermine James
David Sabra
Nicole Smith
Kathleen Watson-Wilkin

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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 2021-2022 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.

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

SECTION I:
Audit Reports (with No Exceptions)

BAIR MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 9100 NW 21st Manor, Sunrise, Florida 33322

Principal: Dr. Keietta Givens

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 5,775.55
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 15,775.55</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 Bair Middle School for the 2019-20 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 2019-20 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

BAIR MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,878.43	\$ 11,933.32	\$ 8,964.90	\$ 5,846.85
Music	79.45	1,977.50	2,056.95	-
Classes	68.36	26,832.13	26,578.00	322.49
Clubs	6,342.75	1,486.80	1,586.81	6,242.74
Departments	1,433.76	220.40	180.00	1,474.16
Trusts	802.16	28,627.34	29,178.84	250.66
General	<u>1,387.13</u>	<u>2,545.29</u>	<u>2,293.77</u>	<u>1,638.65</u>
TOTALS	<u><u>\$ 12,992.04</u></u>	<u><u>\$ 73,622.78</u></u>	<u><u>\$ 70,839.27</u></u>	<u><u>\$ 15,775.55</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, Florida 33028

Principal: Paula Peters

Bookkeepers: Lisa Mitrani – Business Support Center (August 2019 – Current)
Michelle Walker – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 219,811.82
Investment:	
Treasurer’s Pool Account	<u>120,000.00</u>
TOTAL	<u>\$ 339,811.82</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 2019-20 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 2019-20 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

CHARLES W. FLANAGAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 847.55	\$ 46,142.64	\$ 34,438.69	\$ 12,551.50
Music	3,131.56	14,935.09	16,665.93	1,400.72
Classes	57,110.18	131,137.30	170,637.74	17,609.74
Clubs	135,839.95	291,452.86	265,359.80	161,933.01
Departments	23,385.20	12,215.98	17,604.46	17,996.72
Trusts	83,413.46	185,752.14	163,614.83	105,550.77
General	<u>17,216.41</u>	<u>25,507.53</u>	<u>19,954.58</u>	<u>22,769.36</u>
TOTALS	<u><u>\$ 320,944.31</u></u>	<u><u>\$ 707,143.54</u></u>	<u><u>\$ 688,276.03</u></u>	<u><u>\$ 339,811.82</u></u>

COCONUT CREEK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 500 NW 45th Avenue, Coconut Creek, Florida 33066

Principals: Dr. Bree Miron (July 2021 – Current)
Roberta Ray (July 2019 – June 2021)
Katherine Good (July 2018 – June 2019)

Bookkeepers: David Franklin - Business Support Center (July 2021 – Current)
Candida Lockett – Business Support Center (April 2021 – June 2021)
Karen Voss – Business Support Center (July 2018 – April 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,519.17	\$ 22,438.85
Investment:		
Treasurer's Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 28,519.17</u>	<u>\$ 37,438.85</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 Coconut Creek Elementary School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,172.20	\$ 23,798.56	\$ 22,539.22	\$ 4,431.54
Clubs	1,920.20	6,448.52	6,939.00	1,429.72
Departments	4,244.43	1,367.66	2,071.26	3,540.83
Trusts	6,779.68	407,797.20	405,696.83	8,880.05
General	<u>11,613.77</u>	<u>7,171.92</u>	<u>8,548.66</u>	<u>10,237.03</u>
TOTALS	<u><u>\$ 27,730.28</u></u>	<u><u>\$ 446,583.86</u></u>	<u><u>\$ 445,794.97</u></u>	<u><u>\$ 28,519.17</u></u>

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,431.54	\$ 15,366.50	\$ 16,144.96	\$ 3,653.08
Clubs	1,429.72	1,185.00	1,117.67	1,497.05
Departments	3,540.83	189.69	-	3,730.52
Trusts	8,880.05	288,542.14	279,573.07	17,849.12
General	<u>10,237.03</u>	<u>4,636.58</u>	<u>4,164.53</u>	<u>10,709.08</u>
TOTALS	<u><u>\$ 28,519.17</u></u>	<u><u>\$ 309,919.91</u></u>	<u><u>\$ 301,000.23</u></u>	<u><u>\$ 37,438.85</u></u>

COMMUNITY SCHOOLS NORTH
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 180 SW 2nd Street, Pompano Beach, Florida 33060

Principal: Jonathan Williams

Bookkeepers: Shantell Washington Durham (August 2020 – Current)
Joyce O'Brien (July 2019 – July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 2,497.87
Investment:	
Treasurer's Pool Account	<u>100,036.92</u>
TOTAL	<u>\$ 102,534.79</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 Community Schools North for the 2019-20 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 2019-20 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

COMMUNITY SCHOOLS NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 8,937.68	\$ 2,683.59	\$ 4,459.16	\$ 7,162.11
Trusts	87,493.19	648,898.94	655,313.08	81,079.05
General	<u>28,119.42</u>	<u>10,736.36</u>	<u>24,562.15</u>	<u>14,293.63</u>
TOTALS	<u><u>\$ 124,550.29</u></u>	<u><u>\$ 662,318.89</u></u>	<u><u>\$ 684,334.39</u></u>	<u><u>\$ 102,534.79</u></u>

COOPER CITY HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328

Principals: Vera Perkovic (July 2020 – Current)
Wendy Doll (July 2019 – June 2020)

Bookkeeper: Kathryn Marimon

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 165,491.20
Investment:	
Treasurer's Pool Account	<u>125,000.00</u>
TOTAL	<u><u>\$ 290,491.20</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 Cooper City High School for the 2019-20 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 2019-20 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

COOPER CITY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 364.86	\$ 121,788.21	\$ 103,891.71	\$ 18,261.36
Music	6,010.18	48,819.60	46,330.73	8,499.05
Classes	12,391.08	118,999.87	119,981.26	11,409.69
Clubs	114,750.96	487,580.26	438,327.44	164,003.78
Departments	17,846.69	32,678.09	29,049.59	21,475.19
Trusts	78,758.13	257,570.03	276,687.51	59,640.65
General	<u>10,574.40</u>	<u>12,519.94</u>	<u>15,892.86</u>	<u>7,201.48</u>
TOTALS	<u><u>\$ 240,696.30</u></u>	<u><u>\$ 1,079,956.00</u></u>	<u><u>\$ 1,030,161.10</u></u>	<u><u>\$ 290,491.20</u></u>

CORAL GLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065

Principal: Dr. Mark Kaplan

Bookkeepers: Carla Ware (April 2021 – Current)
Barbara Fierro (August 2019 – March 2021)
Jacquelyn Bell (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 174,589.10
Investment:	
Treasurer's Pool Account	<u>110,000.00</u>
TOTAL	<u><u>\$ 284,589.10</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 Coral Glades High School for the 2019-20 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 2019-20 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

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 578.57	\$ 55,101.39	\$ 42,947.64	\$ 12,732.32
Music	2,324.91	47,319.96	43,222.04	6,422.83
Classes	16,198.33	113,155.48	97,358.46	31,995.35
Clubs	136,735.72	313,573.13	268,176.01	182,132.84
Departments	23,781.95	7,828.60	22,481.53	9,129.02
Trusts	26,506.69	84,566.53	73,776.23	37,296.99
General	<u>5,479.73</u>	<u>9,779.96</u>	<u>10,379.94</u>	<u>4,879.75</u>
TOTALS	<u><u>\$ 211,605.90</u></u>	<u><u>\$ 631,325.05</u></u>	<u><u>\$ 558,341.85</u></u>	<u><u>\$ 284,589.10</u></u>

CORAL SPRINGS HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 7201 West Sample Road, Coral Springs, Florida 33065

Principal: Vivian Suarez

Bookkeepers: Amar Chand – Business Support Center (July 2021 – Current)
Mabel Lopez – Business Support Center (March 2021 – June 2021)
Marian Youse – Business Support Center (July 2019 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 115,237.91
Investment:	
Treasurer's Pool Account	<u>180,000.00</u>
TOTAL	<u><u>\$ 295,237.91</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 Coral Springs High School for the 2019-20 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 2019-20 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

CORAL SPRINGS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 459.61	\$ 105,539.26	\$ 96,584.32	\$ 9,414.55
Music	11,143.51	32,529.48	36,689.96	6,983.03
Classes	28,854.41	63,737.04	67,590.21	25,001.24
Clubs	151,792.01	373,618.07	359,063.26	166,346.82
Departments	12,335.86	11,104.25	13,699.02	9,741.09
Trusts	67,054.28	218,864.59	232,684.42	53,234.45
General	<u>25,344.52</u>	<u>8,936.45</u>	<u>9,764.24</u>	<u>24,516.73</u>
TOTALS	<u><u>\$ 296,984.20</u></u>	<u><u>\$ 814,329.14</u></u>	<u><u>\$ 816,075.43</u></u>	<u><u>\$ 295,237.91</u></u>

CYPRESS BAY HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332

Principal: Kassandra Fried

Bookkeepers: Barbara Fierro (April 2021 – Current)
Jennie Leon (July 2019 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 174,868.75
Investment:	
Treasurer's Pool Account	<u>479,000.00</u>
TOTAL	<u><u>\$ 653,868.75</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 Cypress Bay High School for the 2019-20 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 2019-20 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

CYPRESS BAY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 26,135.92	\$ 93,426.85	\$ 90,770.31	\$ 28,792.46
Music	439.37	9,402.24	8,095.99	1,745.62
Classes	42,099.12	45,023.31	56,383.34	30,739.09
Clubs	317,456.59	1,057,702.86	969,910.19	405,249.26
Departments	11,319.01	21,639.80	15,370.79	17,588.02
Trusts	80,202.70	309,220.61	255,831.10	133,592.21
General	<u>29,344.59</u>	<u>14,676.66</u>	<u>7,859.16</u>	<u>36,162.09</u>
TOTALS	<u><u>\$ 506,997.30</u></u>	<u><u>\$ 1,551,092.33</u></u>	<u><u>\$ 1,404,220.88</u></u>	<u><u>\$ 653,868.75</u></u>

CYPRESS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 851 SW 3rd Avenue, Pompano Beach, Florida 33060

Principal: Vanessa Schnur

Bookkeepers: Lisa Smith – Business Support Center (February 2020 – Current)
Karen Voss – Business Support Center (July 2018 - January 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,797.13	\$ 21,410.35
TOTAL	<u>\$ 22,797.13</u>	<u>\$ 21,410.35</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 Cypress Elementary School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,981.04	\$ 39,496.36	\$ 37,230.52	\$ 4,246.88
Clubs	1,426.93	6,267.01	6,710.40	983.54
Departments	1,781.91	1,181.33	1,210.95	1,752.29
Trusts	28,883.78	35,660.42	49,508.80	15,035.40
General	<u>1,567.64</u>	<u>604.28</u>	<u>1,392.90</u>	<u>779.02</u>
TOTALS	<u><u>\$ 35,641.30</u></u>	<u><u>\$ 83,209.40</u></u>	<u><u>\$ 96,053.57</u></u>	<u><u>\$ 22,797.13</u></u>

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,246.88	\$ 40,091.70	\$ 36,440.59	\$ 7,897.99
Clubs	983.54	1,993.50	1,868.34	1,108.70
Departments	1,752.29	320.13	1,200.00	872.42
Trusts	15,035.40	14,591.81	19,029.11	10,598.10
General	<u>779.02</u>	<u>584.55</u>	<u>430.43</u>	<u>933.14</u>
TOTALS	<u><u>\$ 22,797.13</u></u>	<u><u>\$ 57,581.69</u></u>	<u><u>\$ 58,968.47</u></u>	<u><u>\$ 21,410.35</u></u>

CYPRESS RUN EDUCATION CENTER
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

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

Principal: Dr. Gastrid Harrigan

Bookkeepers: Carla Andrejak – Business Support Center (August 2019 – Current)
Lourdes Rodriguez – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 10,138.01</u>
 TOTAL	 <u>\$ 10,138.01</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 Cypress Run Education Center for the 2019-20 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 2019-20 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

CYPRESS RUN EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 145.00	\$ 50.00	\$ -	\$ 195.00
Clubs	1,311.50	2,744.31	1,429.43	2,626.38
Departments	810.03	913.16	807.81	915.38
Trusts	1,793.46	9,061.80	4,876.75	5,978.51
General	<u>417.36</u>	<u>300.00</u>	<u>294.62</u>	<u>422.74</u>
TOTALS	<u><u>\$ 4,477.35</u></u>	<u><u>\$ 13,069.27</u></u>	<u><u>\$ 7,408.61</u></u>	<u><u>\$ 10,138.01</u></u>

DEERFIELD BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 910 SW 15th Street, Deerfield Beach, Florida 33441

Principal: Jon Marlow

Bookkeepers: Kimberly Richardson - Business Support Center (March 2019 – Current)
Kimberly Reid – Business Support Center (July 2018 – February 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 244,382.32	\$ 281,543.19
Investment:		
Treasurer's Pool Account	<u>90,000.00</u>	<u>90,000.00</u>
TOTAL	<u><u>\$ 334,382.32</u></u>	<u><u>\$ 371,543.19</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 statements of Deerfield Beach High School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 520.00	\$ 106,973.88	\$ 92,082.65	\$ 15,411.23
Music	3,857.23	6,424.00	2,998.35	7,282.88
Classes	23,541.78	115,806.11	123,358.61	15,989.28
Clubs	105,157.26	201,373.84	183,276.54	123,254.56
Departments	37,753.30	18,590.31	21,918.85	34,424.76
Trusts	33,180.44	177,728.23	133,906.86	77,001.81
General	<u>45,221.49</u>	<u>32,882.19</u>	<u>17,085.88</u>	<u>61,017.80</u>
TOTALS	<u><u>\$ 249,231.50</u></u>	<u><u>\$ 659,778.56</u></u>	<u><u>\$ 574,627.74</u></u>	<u><u>\$ 334,382.32</u></u>

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 15,411.23	\$ 72,252.28	\$ 84,218.80	\$ 3,444.71
Music	7,282.88	12,528.25	11,172.35	8,638.78
Classes	15,989.28	49,686.17	57,744.16	7,931.29
Clubs	123,254.56	157,980.65	139,073.91	142,161.30
Departments	34,424.76	9,818.45	13,298.61	30,944.60
Trusts	77,001.81	139,482.36	92,275.45	124,208.72
General	<u>61,017.80</u>	<u>5,283.95</u>	<u>12,087.96</u>	<u>54,213.79</u>
TOTALS	<u><u>\$ 334,382.32</u></u>	<u><u>\$ 447,032.11</u></u>	<u><u>\$ 409,871.24</u></u>	<u><u>\$ 371,543.19</u></u>

FORT LAUDERDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1600 NE 4th Avenue, Fort Lauderdale, Florida 33305

Principals: Erin Brown (August 2019 – Current)
Priscilla Ribeiro (July 2019)

Bookkeeper: Denise Nonamaker

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – SunTrust Bank	\$ 150,280.73
Investment:	
Treasurer’s Pool Account	<u>145,000.00</u>
TOTAL	<u><u>\$ 295,280.73</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 Fort Lauderdale High School for the 2019-20 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 2019-20 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

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 684.03	\$ 67,632.32	\$ 54,077.40	\$ 14,238.95
Music	5,004.50	10,764.30	11,300.86	4,467.94
Classes	24,460.34	383,423.22	395,902.29	11,981.27
Clubs	146,738.82	295,462.59	276,043.00	166,158.41
Departments	12,511.17	8,615.00	3,572.94	17,553.23
Trusts	75,929.50	106,793.03	103,302.52	79,420.01
General	<u>3,532.41</u>	<u>17,872.30</u>	<u>19,943.79</u>	<u>1,460.92</u>
TOTALS	<u><u>\$ 268,860.77</u></u>	<u><u>\$ 890,562.76</u></u>	<u><u>\$ 864,142.80</u></u>	<u><u>\$ 295,280.73</u></u>

HALLANDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 720 NW 9th Avenue, Hallandale Beach, Florida 33009

Principal: Mark Howard

Bookkeeper: Michelle Walker – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 100,094.82
Investment:	
Treasurer's Pool Account	<u>43,000.00</u>
TOTAL	<u><u>\$ 143,094.82</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 Hallandale High School for the 2019-20 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 2019-20 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

HALLANDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 16,539.78	\$ 46,394.00	\$ 52,277.73	\$ 10,656.05
Music	2,953.37	2,650.50	1,923.83	3,680.04
Classes	17,284.41	82,595.35	91,984.16	7,895.60
Clubs	37,910.17	82,313.55	59,892.57	60,331.15
Departments	9,342.94	12,005.21	12,198.58	9,149.57
Trusts	22,833.26	74,098.18	63,356.35	33,575.09
General	<u>18,516.79</u>	<u>8,184.02</u>	<u>8,893.49</u>	<u>17,807.32</u>
TOTALS	<u><u>\$ 125,380.72</u></u>	<u><u>\$ 308,240.81</u></u>	<u><u>\$ 290,526.71</u></u>	<u><u>\$ 143,094.82</u></u>

HOLLYWOOD HILLS HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021

Principals: Daniel Most (May 2020 – Current)
Lourdes Gonzalez (July 2019 – February 2020)

Bookkeeper: Jenninfer Paredes

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 113,775.72
Investment:	
Treasurer's Pool Account	<u>56,000.00</u>
TOTAL	<u>\$ 169,775.72</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 Hollywood Hills High School for the 2019-20 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 2019-20 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

HOLLYWOOD HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 451.47	\$ 18,346.30	\$ 16,467.44	\$ 2,330.33
Music	579.26	2,380.00	536.00	2,423.26
Classes	14,794.66	39,992.35	43,532.68	11,254.33
Clubs	64,300.94	132,100.27	115,205.44	81,195.77
Departments	7,014.51	2,635.91	2,020.14	7,630.28
Trusts	35,954.84	52,593.66	38,399.75	50,148.75
General	<u>13,643.92</u>	<u>4,493.87</u>	<u>3,344.79</u>	<u>14,793.00</u>
TOTALS	<u><u>\$ 136,739.60</u></u>	<u><u>\$ 252,542.36</u></u>	<u><u>\$ 219,506.24</u></u>	<u><u>\$ 169,775.72</u></u>

MARJORY STONEMAN DOUGLAS HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076

Principal: Michelle Kefford

Bookkeeper: Elizabeth Morales

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 421,716.78
Investment:	
Treasurer’s Pool Account	<u>640,000.00</u>
TOTAL	<u>\$ 1,061,716.78</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 Marjory Stoneman Douglas High School for the 2019-20 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 2019-20 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

MARJORY STONEMAN DOUGLAS HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 73,996.09	\$ 60,947.51	\$ 71,818.34	\$ 63,125.26
Music	9,582.59	46,870.33	46,364.45	10,088.47
Classes	59,844.56	138,005.85	146,717.54	51,132.87
Clubs	551,645.50	1,181,358.82	1,139,061.16	593,943.16
Departments	46,767.60	62,384.63	61,527.23	47,625.00
Trusts	170,435.79	425,617.34	327,793.08	268,260.05
General	<u>17,614.77</u>	<u>16,270.97</u>	<u>6,343.77</u>	<u>27,541.97</u>
TOTALS	<u><u>\$ 929,886.90</u></u>	<u><u>\$ 1,931,455.45</u></u>	<u><u>\$ 1,799,625.57</u></u>	<u><u>\$ 1,061,716.78</u></u>

McARTHUR HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, Florida 33024

Principals: Alfred Broomfield (August 2019 – Current)
Todd LaPace (July 2019)

Bookkeeper: Patsy Murray

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 122,286.41
Investment:	
Treasurer's Pool Account	<u>75,000.00</u>
TOTAL	<u>\$ 197,286.41</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 2019-20 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 2019-20 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

McARTHUR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 42,097.26	\$ 33,732.24	\$ 8,365.02
Music	1,625.34	18,967.88	17,019.36	3,573.86
Classes	11,084.27	63,615.48	64,985.79	9,713.96
Clubs	83,624.14	160,828.62	155,940.72	88,512.04
Departments	15,264.31	12,056.44	10,666.33	16,654.42
Trusts	19,153.16	70,492.02	36,796.91	52,848.27
General	<u>16,547.54</u>	<u>6,316.01</u>	<u>5,244.71</u>	<u>17,618.84</u>
TOTALS	<u><u>\$ 147,298.76</u></u>	<u><u>\$ 374,373.71</u></u>	<u><u>\$ 324,386.06</u></u>	<u><u>\$ 197,286.41</u></u>

NORTHEAST HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 700 NE 56th Street, Oakland Park, Florida 33334

Principal: Anthony Valachovic

Bookkeeper: Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 61,234.70
Investment:	
Treasurer’s Pool Account	<u>85,000.00</u>
TOTAL	<u>\$ 146,234.70</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 Northeast High School for the 2019-20 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 2019-20 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

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,310.06	\$ 40,506.62	\$ 32,382.29	\$ 10,434.39
Music	210.83	8,850.00	8,874.72	186.11
Classes	8,022.96	85,150.83	82,370.85	10,802.94
Clubs	66,086.70	82,830.58	70,866.09	78,051.19
Departments	10,669.96	843.68	550.93	10,962.71
Trusts	22,489.55	71,820.34	64,334.75	29,975.14
General	<u>6,100.59</u>	<u>6,678.70</u>	<u>6,957.07</u>	<u>5,822.22</u>
TOTALS	<u><u>\$ 115,890.65</u></u>	<u><u>\$ 296,680.75</u></u>	<u><u>\$ 266,336.70</u></u>	<u><u>\$ 146,234.70</u></u>

NOVA EISENHOWER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 6501 SW 39th Street, Davie, Florida 33314

Principal: Angine Tyghter

Bookkeepers: Berkys Mejia – Business Support Center (October 2019 – Current)
Maria Rengifo–Business Support Center (August 2019-September 2019)
Lisa Mitrani – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 95,909.70	\$ 66,746.80
TOTAL	<u>\$ 95,909.70</u>	<u>\$ 66,746.80</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 Nova Eisenhower Elementary School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

NOVA EISENHOWER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 5,584.27	\$ 125,206.80	\$ 126,910.21	\$ 3,880.86
Clubs	3,459.06	2,152.27	2,197.90	3,413.43
Departments	3,829.04	1,143.62	91.13	4,881.53
Trusts	95,714.83	739,810.45	784,219.75	51,305.53
General	<u>22,744.81</u>	<u>46,246.40</u>	<u>36,562.86</u>	<u>32,428.35</u>
TOTALS	<u><u>\$ 131,332.01</u></u>	<u><u>\$ 914,559.54</u></u>	<u><u>\$ 949,981.85</u></u>	<u><u>\$ 95,909.70</u></u>

NOVA EISENHOWER ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,880.86	\$ 31,475.70	\$ 31,755.90	\$ 3,600.66
Clubs	3,413.43	850.00	531.75	3,731.68
Departments	4,881.53	691.09	476.98	5,095.64
Trusts	51,305.53	480,326.53	506,170.24	25,461.82
General	<u>32,428.35</u>	<u>4,603.67</u>	<u>8,175.02</u>	<u>28,857.00</u>
TOTALS	<u><u>\$ 95,909.70</u></u>	<u><u>\$ 517,946.99</u></u>	<u><u>\$ 547,109.89</u></u>	<u><u>\$ 66,746.80</u></u>

NOVA HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3600 College Avenue, Davie, Florida 33314

Principal: Olayemi Awofadeju

Bookkeepers: Marvlette McCloud (September 2019 – Current)
David Franklin – Business Support Center (August 2019)
Lisa Mitrani – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 122,474.31
Investment:	
Treasurer's Pool Account	<u>89,000.00</u>
TOTAL	<u><u>\$ 211,474.31</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 Nova High School for the 2019-20 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 2019-20 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

NOVA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 56,272.02	\$ 51,678.79	\$ 4,593.23
Music	3,376.02	29,240.00	26,931.63	5,684.39
Classes	18,709.19	118,056.34	129,269.41	7,496.12
Clubs	122,260.40	433,680.07	429,988.34	125,952.13
Departments	11,290.87	4,735.27	1,810.43	14,215.71
Trusts	14,668.98	83,315.24	72,524.14	25,460.08
General	<u>11,245.05</u>	<u>28,282.91</u>	<u>11,455.31</u>	<u>28,072.65</u>
TOTALS	<u><u>\$ 181,550.51</u></u>	<u><u>\$ 753,581.85</u></u>	<u><u>\$ 723,658.05</u></u>	<u><u>\$ 211,474.31</u></u>

OAKLAND PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 936 NE 33rd Street, Oakland Park, Florida 33334

Principal: Michelle Garcia

Bookkeepers: Lisa Smith – Business Support Center (February 2020 – Current)
Alicia Owens-Walden - Business Support Center (August 2019 - Jan 2020)
Ruby Carpintero – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 22,895.22	\$ 19,466.23
TOTAL	<u>\$ 22,895.22</u>	<u>\$ 19,466.23</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 Oakland Park Elementary School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

OAKLAND PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,327.76	\$ 16,181.96	\$ 16,058.12	\$ 3,451.60
Clubs	1,170.57	3,699.69	4,039.62	830.64
Departments	5,561.07	4,328.00	4,386.76	5,502.31
Trusts	3,102.25	22,344.00	22,578.58	2,867.67
General	<u>7,337.44</u>	<u>6,503.13</u>	<u>3,597.57</u>	<u>10,243.00</u>
TOTALS	<u><u>\$ 20,499.09</u></u>	<u><u>\$ 53,056.78</u></u>	<u><u>\$ 50,660.65</u></u>	<u><u>\$ 22,895.22</u></u>

OAKLAND PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,451.60	\$ 10,086.64	\$ 9,594.20	\$ 3,944.04
Clubs	830.64	1,360.00	1,225.08	965.56
Departments	5,502.31	363.43	1,994.13	3,871.61
Trusts	2,867.67	15,349.68	15,913.11	2,304.24
General	<u>10,243.00</u>	<u>2,165.92</u>	<u>4,028.14</u>	<u>8,380.78</u>
TOTALS	<u><u>\$ 22,895.22</u></u>	<u><u>\$ 29,325.67</u></u>	<u><u>\$ 32,754.66</u></u>	<u><u>\$ 19,466.23</u></u>

SOUTH PLANTATION HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317

Principal: Christine Henschel

Bookkeepers: Angela Post (October 2021 – Current)
Stephanie Vazquez (October 2019 – September 2021)
Robin Sabourin (August 2019 – September 2019)
Barbara Fierro (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 110,866.70
Investment:	
Treasurer's Pool Account	<u>155,000.00</u>
TOTAL	<u>\$ 265,866.70</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 South Plantation High School for the 2019-20 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 2019-20 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

SOUTH PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,337.39	\$ 40,683.33	\$ 33,319.50	\$ 9,701.22
Music	6,626.22	15,011.47	17,381.47	4,256.22
Classes	17,406.63	58,579.40	53,905.37	22,080.66
Clubs	121,172.22	316,802.04	301,293.53	136,680.73
Departments	15,883.51	53,350.28	52,115.23	17,118.56
Trusts	57,326.38	77,172.67	82,761.45	51,737.60
General	<u>19,257.34</u>	<u>16,345.35</u>	<u>11,310.98</u>	<u>24,291.71</u>
TOTALS	<u><u>\$ 240,009.69</u></u>	<u><u>\$ 577,944.54</u></u>	<u><u>\$ 552,087.53</u></u>	<u><u>\$ 265,866.70</u></u>

WEST BROWARD HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 500 NW 209th Avenue, Pembroke Pines, Florida 33029

Principal: Brad Fatout

Bookkeepers: Cornet Brown – Business Support Center (August 2019 – Current)
David Franklin – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 154,513.98
Investment:	
Treasurer's Pool Account	<u>359,095.22</u>
TOTAL	<u><u>\$ 513,609.20</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 West Broward High School for the 2019-20 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 2019-20 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

WEST BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,295.11	\$ 32,046.63	\$ 32,560.38	\$ 7,781.36
Music	484.15	216,518.07	210,764.41	6,237.81
Classes	11,270.04	293,768.66	287,050.31	17,988.39
Clubs	263,089.70	688,862.90	647,805.47	304,147.13
Departments	30,062.77	14,851.90	23,994.91	20,919.76
Trusts	63,896.78	240,214.74	214,562.34	89,549.18
General	<u>72,277.09</u>	<u>18,409.89</u>	<u>23,701.41</u>	<u>66,985.57</u>
TOTALS	<u><u>\$ 449,375.64</u></u>	<u><u>\$ 1,504,672.79</u></u>	<u><u>\$ 1,440,439.23</u></u>	<u><u>\$ 513,609.20</u></u>

WESTERN HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1200 SW 136th Avenue, Davie, Florida 33325

Principal: Jimmy Arrojo

Bookkeeper: Nancy Munson

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 302,376.79
Investment:	
Treasurer’s Pool Account	<u>135,000.00</u>
TOTAL	<u>\$ 437,376.79</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 Western High School for the 2019-20 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 2019-20 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

WESTERN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 74,564.27	\$ 54,840.26	\$ 19,724.01
Music	257.16	26,663.00	25,937.25	982.91
Classes	22,832.99	212,383.98	182,793.80	52,423.17
Clubs	158,129.93	381,690.98	312,046.68	227,774.23
Departments	12,358.47	10,732.44	5,941.89	17,149.02
Trusts	137,031.73	150,866.46	194,451.73	93,446.46
General	<u>28,132.31</u>	<u>65,927.90</u>	<u>68,183.22</u>	<u>25,876.99</u>
TOTALS	<u><u>\$ 358,742.59</u></u>	<u><u>\$ 922,829.03</u></u>	<u><u>\$ 844,194.83</u></u>	<u><u>\$ 437,376.79</u></u>

SECTION II:
Audit Reports (with Exceptions)

Blanche Ely High School
2018, 2019 and 2020

BLANCHE ELY HIGH SCHOOL
AUDIT REPORT
FOR THE 2017-18, 2018-19, AND 2019-20 FISCAL YEARS
JULY 1, 2017 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1201 NW 6th Avenue, Pompano Beach, Florida 33060

Principal: Dr. Karlton Johnson

Bookkeepers: Charlene Lee – Business Support Center (September 2019 – Current)
Cornet Brown – Business Support Center (July 2018 – August 2019)
Cornet Brown (July 2017 – June 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:			
Checking Account – Bank of America	\$ 29,868.09	\$125,753.99	\$196,917.73
Investments:			
Certificate of Deposit – Wells Fargo Bank	25,000.00	25,000.00	-
Treasurer's Pool Account	<u>70,000.00</u>	<u>70,000.00</u>	<u>70,000.00</u>
TOTAL	<u>\$124,868.09</u>	<u>\$220,753.99</u>	<u>\$266,917.73</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 Blanche Ely High School for the 2017-18, 2018-19 and 2019-20 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 2017-18, 2018-19 and 2019-20 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

Negative Account Balances

Our review of the school's June 2018 Year-to-Date Report revealed that, within the Clubs Fund, which had an overall positive ending balance of \$39,425.05, at fiscal year-end the Basketball-Varsity Girls Account (4012-0000) was closed with a negative balance of (\$126.31) and the Yearbook Account (4882-0000) was closed with a negative balance of (\$13,365.74). The June 2019 Year-to-

Date Report revealed a negative balance of (\$2,755.48) in the Athletics Account (1000-0000) following a transfer in of \$9,156.65 from the Vending Commissions Account (4993-0000). Within the Clubs Fund, which had an overall positive ending balance of \$82,231.17, the Yearbook Account (4882-0000) had a negative balance of (\$3,698.07) at year-end closing in June 2019.

An additional payment of \$2,305.72 was made to the Yearbook vendor from the Class of 2019 Account (3050-0000) in September 2019 to cover the balance due on the 2019 Yearbook.

As of fiscal year 2020 year-end closing, the Athletics Account had a net positive balance of \$14,098.91. The Yearbook Account had a net positive balance of \$1,451.27, and in August 2020 the final payment of \$3,974.85 on the 2020 yearbook was disbursed, with \$1,274.85 paid from the Yearbook Account and \$2,700.00 paid from the Class of 2020 Account (3005-0000).

Negative year-end account balances were previously noted in fiscal years 2016 and 2017. An audit exception for fiscal years 2016 and 2017 was presented at the May 10, 2018 Audit Committee Meeting.

While fiscal year 2021 is not within the scope of this audit, we observed positive account balances at fiscal year-end 2021 in the Athletics Account of \$4,428.23 and in the Yearbook Account of \$3,920.95. The remaining \$3,550.00 due to the Yearbook vendor was paid in July 2021, leaving the Yearbook Account with a balance of \$370.95.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “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 II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

School Board Policy 6207 Publications states “Approval for publication will be based on: 2. The ability of the publication to support itself.”

We recommend the Principal and the Business Support Center Director review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8, School Board Policy 6207 Publications, and Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the Athletic Director, Yearbook Sponsor, and Business Support Specialist. Financial management best practices, including budgeting, should be implemented, so that Sponsors in charge of clubs and activities do not expend funds exceeding any organization’s revenues.

BLANCHE ELY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 76,383.30	\$ 76,383.30	\$ -
Music	4,194.37	64,485.00	55,686.01	12,993.36
Classes	4,203.89	114,289.62	111,396.65	7,096.86
Clubs	75,567.26	149,971.48	186,113.69	39,425.05
Departments	17,012.18	25,706.74	22,827.88	19,891.04
Trusts	32,303.43	62,436.29	55,451.31	39,288.41
General	<u>(2,153.86)</u>	<u>23,519.68</u>	<u>15,192.45</u>	<u>6,173.37</u>
TOTALS	<u><u>\$ 131,127.27</u></u>	<u><u>\$ 516,792.11</u></u>	<u><u>\$ 523,051.29</u></u>	<u><u>\$ 124,868.09</u></u>

BLANCHE ELY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 66,989.58	\$ 69,745.06	\$ (2,755.48)
Music	12,993.36	62,556.35	18,854.13	56,695.58
Classes	7,096.86	150,976.55	141,263.83	16,809.58
Clubs	39,425.05	187,577.44	144,771.32	82,231.17
Departments	19,891.04	5,769.32	5,034.45	20,625.91
Trusts	39,288.41	103,434.07	103,541.55	39,180.93
General	<u>6,173.37</u>	<u>6,907.13</u>	<u>5,114.20</u>	<u>7,966.30</u>
TOTALS	<u><u>\$ 124,868.09</u></u>	<u><u>\$ 584,210.44</u></u>	<u><u>\$ 488,324.54</u></u>	<u><u>\$ 220,753.99</u></u>

BLANCHE ELY HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (2,755.48)	\$ 85,389.12	\$ 68,534.73	\$ 14,098.91
Music	56,695.58	23,844.90	17,176.15	63,364.33
Classes	16,809.58	116,076.50	125,177.49	7,708.59
Clubs	82,231.17	130,180.47	123,134.02	89,277.62
Departments	20,625.91	4,751.11	12,240.97	13,136.05
Trusts	39,180.93	93,896.72	72,173.94	60,903.71
General	<u>7,966.30</u>	<u>41,439.37</u>	<u>30,977.15</u>	<u>18,428.52</u>
TOTALS	<u><u>\$ 220,753.99</u></u>	<u><u>\$ 495,578.19</u></u>	<u><u>\$ 449,414.45</u></u>	<u><u>\$ 266,917.73</u></u>

**Ryan A. Smith, Director
Business Support Center**

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com

DATE: October 29, 2021

TO: Joris M. Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2018, 2019 AND 2020

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal years 2018, 2019 and 2020 for Blanche Ely High School. The audit revealed one exception related to Negative Year-End Balance. In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures being implemented to prevent further exceptions related to this area.

Negative Year-End Balance:

- Reviews of the monthly trial balances will be conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. Standard Practice Bulletins will also be reviewed as needed. These meetings have already been scheduled out through 2022 Fiscal Year.
- In the event of an Internal Account entering a negative balance on a month end report the following steps will be taken. In the first instance, the Business Support Center Specialist will immediately notify, via email, the Principal, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for the area.
- In a repeat instance, the Business Support Center Director or Manager will convene a formal meeting to discuss the situation and a resolution. The meeting will include the Principal, Cadre Director, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for that area.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2018, 2019 AND 2020

PAGE: 2

The Business Support Center recognizes the seriousness of these audit findings and is committed to collaborating with our locations to run fiscally sound operations. We believe that these corrective measures will help our locations prevent future audit exceptions. Please contact me directly at 954-321-0668 if I may be of further assistance.

cc: Oleg Gorokhovsky
Valerie Wanza
Todd LaPace
Karlton Johnson
Ann Conway
Sheena Newton

**OLEG GOROKHOVSKY, ACTING CHIEF FINANCIAL OFFICER
OFFICE OF CHIEF FINANCIAL OFFICER**

November 9, 2021

TO: Joris Jabouin, Chief Auditor

FROM: Oleg Gorokhovsky
Acting Chief Financial Officer



SUBJECT: **INTERNAL ACCOUNTS AUDITS-BUSINESS SUPPORT CENTER SCHOOLS**

This correspondence comes in response to the internal funds' audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. Please note that I have read and concur with the improvement strategies the BCS intends to implement for these schools under the leadership of Ryan Smith, Director, Business Support Center.

OG:ca

Cc: Valerie S. Wanza, Ph.D.
Ryan Smith, Director, Business Support Center



**Dr. Karlton Johnson, Principal
Blanche Ely High School**

Phone 754-322-0950

Direct Line 754-322-0990

karlton.johnson@browardschools.com

Principal's Response Due to the Director	October 29, 2021
Due to the Office of the Chief Auditor	November 9, 2021

DATE: November 8, 2021

TO: Joris M. Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Dr. Karlton Johnson, Principal
Blanche Ely High School

SUBJECT: RESPONSE-AUDIT ON INTERNAL ACCOUNTS- FISCAL YEARS 2018, 2019, AND 2020

I am in receipt of your correspondence regarding the findings from the Internal Audits performed for the fiscal years 2018, 2019, and 2020. The one (1) exception relating to the Negative Year End Balance will be discussed and monitored with our Business Support Center contact. There will be ongoing communication with the Business Support to avoid any future exceptions.

CC: Oleg Gorokhovsky
Dr. Valerie Wanza
Todd LaPace
Ann Conway
Sheena Newton

OFFICE OF THE PRINCIPAL
Office 754-322-0990
Fax : 754-322-0958

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

November 5, 2021

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

SUBJECT: INTERNAL ACCOUNTS AUDITS – BUSINESS SUPPORT CENTER SCHOOLS

This correspondence comes in response to the internal funds audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. As you are aware, the financial operations for these schools are administered through the Business Support Center (BSC). I read through the improvement strategies the BCS intends to implement for these schools. My office will work with the BSC as they put these practices in place and provide support as needed.

As always, I may be reached at 754-321-3827 for additional information.

VSW:tbm

cc: Oleg Gorokhovsky, Task Assigned Chief Financial Officer
Ryan Smith, Director, Business Support Center
Todd LaPace, Director, School Performance & Accountability
Horace Hamm, Task Assigned School Performance & Accountability Director

Dillard 6-12
2018, 2019 and 2020

DILLARD 6-12
AUDIT REPORT
FOR THE 2017-18, 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2017 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2501 NW 11th Street, Fort Lauderdale, Florida 33311

Principal: Casandra Robinson

Bookkeeper: Kimberly Richardson - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/18</u>	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:			
Checking Account – Bank of America	\$ 130,751.19	\$ 131,262.08	\$ 140,993.22
Investment:			
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 160,751.19</u>	<u>\$ 161,262.08</u>	<u>\$ 170,993.22</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 Dillard 6-12 for the 2017-18, 2018-19 and 2019-20 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 2017-18, 2018-19 and 2019-20 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

Negative Year-End Balance

A negative account balance of (\$10,494.23) was noted in the Athletics Account (1000-0000) at fiscal year-end 2019. A negative balance of (\$16,057.64) was also noted in the Athletics Account at fiscal year-end 2020. Closing the Athletics Account with a deficit balance was avoided at fiscal year-end 2018 by transferring \$1,919.50 from the General Account (7025-000) to the Athletics Account.

Although it is beyond the scope of this audit, we noted that in fiscal year 2021, Athletics expense reimbursements totaling \$43,189.84 were deposited into the school's Internal Accounts by District administration, leaving the Athletics Account with a positive year-end balance of \$42,621.64 in June 2021.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “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. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

We recommend the Principal and the Business Support Center Director review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the Athletic Director and Business Support Specialist. Financial management best practices, including budgeting, should be implemented, so that expenditures from the Athletics Account do not exceed the available resources, and account deficits are avoided.

Vending Machine Commissions

During our review of vending machine commissions received by the school, we noted that commission payments previously received from the prior vending company for vending machine sales in fiscal years 2015, 2016 and 2017 were not receipted into the proper accounts. Vending machine commissions paid by the vendor for the period from November 2014 through June 2017 totaled \$22,747.36, but none of these commissions were receipted into the Faculty Club Account, when two vending machines were designated “Teachers’ Lounge” on the vending commission statements.

Prior to November 2014, the Faculty Account regularly received commissions due on sales by vending machines located in areas specifically designated for use by teachers. However, when the school changed vendors in November 2014, the new vendor paid the school a commission advance of \$15,000. \$13,500 of this payment was receipted in the Athletics Account, and \$1,500 was receipted in the Staff Appreciation Account. In the following months, the vending machines in the

Teachers' Lounge generated revenues and the associated commissions, as shown on commission statements received by the school, but the portion of the up-front commission payment due to the Faculty Account was never transferred. In February 2016, when the commissions earned on vending machine sales for the 21 machines at the school surpassed the \$15,000 advance payment, the school began receiving commission checks again, which were receipted into the Athletics Account, the Sunshine Club Account (which was used as a general faculty and staff activity account), and the General Account, with none of the money going into the Faculty Account. The vendor removed its machines from the school in June 2017. The school did not have vending machine service during the subsequent ten months.

In May 2018, the vendor currently serving the school began operating four machines in adult-access areas of the school. In April 2019, we noted the current vending company had not paid any vending machine sales commissions for the 11 full months the company had been operating its machines in the school. The school's Assistant Principal stated that she had contacted the company in February 2019 in an attempt to obtain overdue commission checks, but no payments were received by the school. When contacted by the auditor in April 2019, the company representative stated that this was an oversight, and although they believed they had paid the commissions to the school, there was a problem in their accounting program that had prevented the commission checks from printing. The vendor paid overdue commissions of \$992.41 for the period from May 2018 through April 2019 to the school at the auditor's request. Subsequently, the school received commission checks in the amount of \$112.18 for May 2019, \$62.60 for June 2019, and \$969.23 for fiscal year 2020.

Of the commissions received on sales from May 2018 through March 2020, a total of \$819.07 has been receipted into the Faculty Account for sales by machines in a teachers' lounge and a teacher planning room, and a total of \$1,317.35 has been receipted into the Sunshine Account for sales by machines located in a staff mailroom in the school's office.

Vending company > Family Family/Compass GBR GBR Compass/ Compass/
 Vending GBR Canteen Canteen

Commissions receipted in Great Plains on vending sales occurring in:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 & FY 2019 *	FY 2020
Total receipted>	\$ 7,557.43	\$ 19,294.04	\$3,445.19	\$4,300.28	\$1,167.19	\$ 969.23
Athletics	-	\$ 13,500.00	-	\$ 475.78	-	-
Faculty	\$ 642.02	\$ 310.47	-	-	\$ 513.27	\$ 305.80
Sunshine	-	-	\$ 936.71	\$ 2,118.60	\$ 653.92	\$ 663.43
General	\$ 6,721.85	\$ 3,882.36	\$ 2,508.48	\$ 1,705.90	-	-
Yearbook	\$ 79.00	-	-	-	-	-
Staff Appreciation	\$ 114.56	\$ 1,601.21	-	-	-	-

* Overdue payments of \$992.41 forwarded to the school by the vending company at the auditor's request.

During the period from November 2014 through January 2016, when \$13,500 of the advanced commission was receipted in the Athletics Account and \$1,500 of the advanced commission was receipted in the Staff Appreciation Account, the vending commissions attributable to machines labeled **“Teachers’ Lounge”** on monthly vending revenues/commissions reports totaled **\$1,795.90**. It is not clear whether these machines were located in the school’s office or in a different area only used by teachers.

During the period from February 2016 through June 2016, \$936.71 was receipted into the Sunshine Club Account and \$2,508.48 was receipted into the General Account, when vending commissions attributable to machines labeled **“Teachers’ Lounge”** on monthly vending revenues/commissions reports totaled **\$684.49**. It is not clear whether these machines were located in the school’s office or in a different area only used by teachers.

During the period from July 2016 through June 2017, \$475.78 was receipted into the Athletics Account, \$2,118.60 was receipted into the Sunshine Club Account, and \$1,705.90 was receipted into the General Account when vending commissions attributable to machines labeled **“Teachers’ Lounge”** on monthly vending revenues/commissions reports totaled **\$1,581.10**. It is not clear whether these machines were located in the school’s office or in a different area only used by teachers.

The total of vending commissions attributable to machines labeled **“Teachers’ Lounge”** on monthly commission statements which were not receipted in the Faculty Club Account totals **\$4,061.49** (\$1,795.90 plus \$684.49 plus \$1,581.10).

We also noted a conflict between the terminology used in Standard Practice Bulletin I-309 Vending Machines/Snack Bars and the language contained in Broward Teachers Union Education Professionals (BTU-EP) Contract – Article Five Conditions of Employment, Section P. *Vending Machines*.

BTU-EP Contract – Article Five Conditions of Employment Section P. *Vending Machines* states:

*“Profits from vending machines in **employee workrooms, lunchrooms or lounges** shall be expended for legally permissible purposes as determined by the employees in the school and the principal at the worksite through the faculty council...If requested, teachers shall be informed of monies collected and/or profits that have been spent from vending machines in **employee workrooms, lunchrooms or lounges**. The principal shall have one vote as does each Faculty Council member.”*

In interpreting the language that appears in the BTU-EP contract, we construe the term “employee” to mean “Teacher”, since Teachers are the employees who are included in the BTU-EP bargaining unit. Therefore, the Faculty Club or Faculty Council Account should receive the vending commissions on sales generated by vending machines in designated Teacher workrooms, Teacher lunchrooms, and Teacher lounges.

Standard Practice Bulletin I-309 Vending Machines/Snack Bars Section II. C. states:

*“All vending machine profits may be used for:...1. Staff appreciation – Up to 25% of vending machine profits may be transferred to the staff appreciation trust account #6997-0000...4. Faculty benefit—Vending machines must be located in the faculty planning or lounge areas of the school and should be for faculty and staff use only. Monies are to be deposited in the **faculty/sunshine account** per the current Teachers Union Contract.”*

The reference in Standard Practice Bulletin I-309 to “faculty/sunshine” account is inconsistent with the differentiation of the Faculty Council (composed of faculty members as defined in BTU-EP Contract – Article Seventeen) from the Sunshine Club, a social group that is not controlled by the BTU-EP contract, whose membership and activities are individually determined by the staff at each school. The Faculty Council (or Faculty Club) has a separate Internal Funds account, which should be clearly differentiated from the Sunshine Club’s account by the verbiage used in Standard Practice Bulletin I-309.

We recommend:

1. The Faculty Account is reimbursed \$4,061.49 vending machine sales commissions.
2. Vending commissions received for vending sales in the Teachers’ Lounge and Teachers’ Planning Room are receipted into the Faculty Club or Faculty Council Account, in the future.
3. A process is implemented to ensure the timely receipt and deposit of vending commissions each month, and the verification of correct commission percentages.
4. The terminology used in Standard Practice Bulletin I-309 is revised to eliminate the term “faculty/sunshine” account, and reconciled with the requirements specified in BTU-EP Contract, Article Five, Section P.

The Office of the Chief Auditor is currently conducting a vending machine audit that will be reported separately.

DILLARD 6-12**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)****2017 - 2018**

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 95,994.90	\$ 95,994.90	\$ -
Music	1,212.82	108,332.15	103,614.65	5,930.32
Classes	5,604.45	129,844.72	131,524.37	3,924.80
Clubs	70,883.16	307,602.37	275,887.44	102,598.09
Departments	21,327.29	44,903.97	55,216.10	11,015.16
Trusts	23,605.71	160,027.87	148,626.52	35,007.06
General	<u>8,489.03</u>	<u>3,940.17</u>	<u>10,153.44</u>	<u>2,275.76</u>
TOTALS	<u><u>\$ 131,122.46</u></u>	<u><u>\$ 850,646.15</u></u>	<u><u>\$ 821,017.42</u></u>	<u><u>\$ 160,751.19</u></u>

DILLARD 6-12

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 113,910.60	\$ 124,404.83	\$ (10,494.23)
Music	5,930.32	89,882.65	92,657.91	3,155.06
Classes	3,924.80	146,362.43	144,177.92	6,109.31
Clubs	102,598.09	361,910.64	356,241.87	108,266.86
Departments	11,015.16	41,089.89	38,655.75	13,449.30
Trusts	35,007.06	191,042.58	188,536.98	37,512.66
General	<u>2,275.76</u>	<u>9,527.19</u>	<u>8,539.83</u>	<u>3,263.12</u>
TOTALS	<u><u>\$ 160,751.19</u></u>	<u><u>\$ 953,725.98</u></u>	<u><u>\$ 953,215.09</u></u>	<u><u>\$ 161,262.08</u></u>

DILLARD 6 - 12**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)****2019 - 2020**

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (10,494.23)	\$ 143,790.78	\$ 149,354.19	\$ (16,057.64)
Music	3,155.06	105,232.62	103,863.80	4,523.88
Classes	6,109.31	97,771.88	80,223.10	23,658.09
Clubs	108,266.86	249,317.72	254,912.44	102,672.14
Departments	13,449.30	21,758.12	19,200.48	16,006.94
Trusts	37,512.66	158,365.14	160,198.44	35,679.36
General	<u>3,263.12</u>	<u>3,290.78</u>	<u>2,043.45</u>	<u>4,510.45</u>
TOTALS	<u><u>\$ 161,262.08</u></u>	<u><u>\$ 779,527.04</u></u>	<u><u>\$ 769,795.90</u></u>	<u><u>\$ 170,993.22</u></u>

**Ryan A. Smith, Director
Business Support Center**

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com

DATE: November 8, 2021

TO: Joris M. Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2018, 2019 AND 2020

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal years 2018, 2019 and 2020 for Dillard 6-12. The audit revealed two exceptions related to Negative Year-End Balance and Vending Machine Commissions. In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures being implemented to prevent further exceptions related to this area.

Negative Year-End Balance:

- Reviews of the monthly trial balances will be conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. Standard Practice Bulletins will also be reviewed as needed. These meetings have already been scheduled out through 2022 Fiscal Year.
- In the event of an Internal Account entering a negative balance on a month end report the following steps will be taken. In the first instance, the Business Support Center Specialist will immediately notify, via email, the Principal, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for the area.
- In a repeat instance, the Business Support Center Director or Manager will convene a formal meeting to discuss the situation and a resolution. The meeting will include the Principal, Cadre Director, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for that area.

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2018, 2019 AND 2020

PAGE: 2

Vending Machine Commissions:

- The \$4,061.49 owed to the Faculty Account (4810-8000) was transferred in, from the Sunshine Account (\$1,420.50 from 4990-8002/\$2,640.99 from 4990-8000), on 11/2/2021 the day after the exception was provided to the BSC.
- BSC has discovered multiple versions of Standard Practice Bulletin I-309 in distribution across the District. BSC will review and revise Standard Practice Bulletin I-309 and distribute updated version ensuring all old versions are pulled from use by 12/15/2021.
- Reviews of the monthly vending commissions will be conducted between the Principal and the BSC Specialist each month during the previously mentioned meeting.

The Business Support Center recognizes the seriousness of these audit findings and is committed to collaborating with our locations to run fiscally sound operations. We believe that these corrective measures will help our locations prevent future audit exceptions. Please contact me directly at 954-321-0668 if I may be of further assistance.

cc: Oleg Gorokhovsky
Valerie Wanza
Todd LaPace
Cassandra Robinson
Ann Conway
Sheena Newton

**OLEG GOROKHOVSKY, ACTING CHIEF FINANCIAL OFFICER
OFFICE OF CHIEF FINANCIAL OFFICER**

November 9, 2021

TO: Joris Jabouin, Chief Auditor

FROM: Oleg Gorokhovsky
Acting Chief Financial Officer



SUBJECT: **INTERNAL ACCOUNTS AUDITS-BUSINESS SUPPORT CENTER SCHOOLS**

This correspondence comes in response to the internal funds' audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. Please note that I have read and concur with the improvement strategies the BCS intends to implement for these schools under the leadership of Ryan Smith, Director, Business Support Center.

OG:ca

Cc: Valerie S. Wanza, Ph.D.
Ryan Smith, Director, Business Support Center



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Dillard High School
Casandra D. Robinson, Principal
2501 NW 11th Street
Fort Lauderdale, FL 33311
754-322-0800 - Telephone
754-322-0930 - Fax

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

Dr. Rosalind Osgood, Chair
Laurie Rich Levinson, Vice Chair

Lori Alhadeff
Patricia Good
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Nora Rupert

Dr. Vickie L. Cartwright
Interim Superintendent of Schools

DATE: November 8, 2021

TO: Joris Jabouin, Chief Auditor
The School Board of Broward County, Florida

FROM: Casandra D. Robinson, Principal
Dillard High School 6-12

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-
FISCAL YEARS 2018, 2019 AND 2020**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal years 2018, 2019 and 2020 for Dillard High School 6-12. The audit revealed two exceptions related to Negative Year-End Balance and Vending Machine Commissions. In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures being implemented by the Business Support Center, in collaboration with the Principal, to prevent further exceptions related to this area.

Negative Year-End Balance:

- In collaboration with Business Support Center Specialist, reviews of the monthly trial balances will be conducted each month during a formally scheduled meeting the Principal. Standard Practice Bulletins will also be reviewed as needed. These meetings have already been scheduled out through 2022 Fiscal Year.
- In the event of an Internal Account entering a negative balance on a month end report the following steps will be taken. In the first instance, the Principal is willing to meet with Business Support Center Specialist and if needed the Director of the Business Support Center, Manager of Internal Accounts to discuss finding and to rectify the concern.
- In a repeat instance, the Principal is willing to participate in a formal meeting with the Business Support Center Director or Manager to discuss the findings and a resolution.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

**SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-
FISCAL YEARS 2018, 2019 AND 2020**

PAGE: 2

Vending Machine Commissions:

- In collaboration with the BSC Center, the Principal will participate in a review of the monthly vending commissions each month during the previously mentioned meeting.

The Principal recognizes the seriousness of these audit findings and is committed to collaborating with the Business Support Center to implement sound financial operations. As the Principal, I believe that these corrective measures will help prevent future audit exceptions. Please don't hesitate to contact me directly at 954-321-0848 if I may be of further assistance.

cc: Oleg Gorokhovsky, Task Assigned Chief Financial Officer
 Ryan Smith, Business Support Center Director
 Todd Lapace, Cadre Director

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

November 5, 2021

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

SUBJECT: INTERNAL ACCOUNTS AUDITS – BUSINESS SUPPORT CENTER SCHOOLS

This correspondence comes in response to the internal funds audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. As you are aware, the financial operations for these schools are administered through the Business Support Center (BSC). I read through the improvement strategies the BCS intends to implement for these schools. My office will work with the BSC as they put these practices in place and provide support as needed.

As always, I may be reached at 754-321-3827 for additional information.

VSW:tbm

cc: Oleg Gorokhovsky, Task Assigned Chief Financial Officer
Ryan Smith, Director, Business Support Center
Todd LaPace, Director, School Performance & Accountability
Horace Hamm, Task Assigned School Performance & Accountability Director

J.P. Taravella High School

2019 and 2020

J.P. TARAVELLA HIGH SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 10600 Riverside Drive, Coral Springs, Florida 33071

Principal: Marietta De Armas

Bookkeeper: Denise Daley

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,155.36	\$ 86,365.97
Investment:		
Treasurer’s Pool Account	<u>100,000.00</u>	<u>100,000.00</u>
TOTAL	<u>\$ 133,155.36</u>	<u>\$ 186,365.97</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 J.P Taravella High School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

Negative Year-End Balances

We noted negative balances in two accounts at the end of fiscal years 2019 and 2020.

	<u>FY 2019</u>	<u>FY 2020</u>
Athletics (1000-0000) -	(\$38,752.06)	(\$36,849.84)
Pro-Start (4317-0000) -	(\$27,477.83)	(\$14,955.77)

The Pro-Start Account is within the Clubs Fund, which closed with positive balances of \$82,033.60 in June 2019 and \$133,043.20 in June 2020.

Negative ending balances were previously noted in fiscal years 2015, 2016, 2017, and 2018. An audit exception was issued for fiscal years 2015 and 2016, presented at the May 11, 2017 Audit Committee Meeting. The negative balances were improved somewhat at fiscal year-end 2017 and fiscal year-end 2018. However, the condition of both accounts had deteriorated by the end of fiscal year 2019 and remained negative at the end of fiscal year 2020.

Ending Balances in Athletics and Pro-Start Accounts

Account	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Balance
		Audit Exception	Audit Exception	Improved	Improved	Audit Exception	Audit Exception	Not Audited	August 2021
Athletics (1000)	\$0.00	(\$23,100.48)	(\$45,267.60)	(\$35,485.10)	(\$28,537.92)	(\$38,752.06)	(\$36,849.84)	(\$17,441.78)	\$2,200.32
Pro-Start (4317)	\$600.00	(\$24,557.17)	(\$28,530.62)	(\$18,071.46)	(\$14,522.46)	(\$27,477.83)	(\$14,955.77)	(\$13,474.52)	(\$10,323.44)

While fiscal years 2021 and 2022 are not within the scope of this audit, in June 2021 the Athletics Account closed with a negative balance of (\$17,441.78), after receipt of a \$20,375.80 reimbursement from District administration. The Pro-Start Account closed fiscal year 2021 with a negative balance of (\$13,474.52). We also observed that \$23,643.98 has been receipted into the Athletics Account in fiscal year 2022 as the result of the Principal's request for budget funds, leaving the Athletics Account with a positive balance of \$2,200.32 in August 2021. In addition, \$6,000 was receipted into the Pro-Start Account in fiscal year 2022 as the result of the Principal's request for budget funds, leaving the Pro-Start Account with a negative balance of (\$10,323.44) in August 2021.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “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. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

We recommend, in accordance with Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletins I-203 Classes, Clubs, and Departments, the Principal and the Bookkeeper continue to monitor these accounts and ensure:

1. Financial management best practices, including budgeting, are implemented, so that the Athletic Director and Sponsors in charge of clubs and activities do not expend funds exceeding each organization's respective revenues.
2. Written agreements are used to define the terms of catering services provided by the culinary club (Pro-Start), and payments are 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 Athletics and Pro-Start Accounts.
5. The school's budget is used to cover expenses, where appropriate.

J. P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (28,537.92)	\$ 32,409.06	\$ 42,623.20	\$ (38,752.06)
Music	3,501.74	63,737.94	65,382.93	1,856.75
Classes	28,801.53	161,711.61	160,450.59	30,062.55
Clubs	91,206.64	587,865.75	597,038.79	82,033.60
Departments	10,952.75	87,834.38	72,301.88	26,485.25
Trusts	10,042.58	152,845.48	146,150.88	16,737.18
General	<u>10,328.27</u>	<u>36,545.62</u>	<u>32,141.80</u>	<u>14,732.09</u>
TOTALS	<u><u>\$ 126,295.59</u></u>	<u><u>\$ 1,122,949.84</u></u>	<u><u>\$ 1,116,090.07</u></u>	<u><u>\$ 133,155.36</u></u>

J. P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (38,752.06)	\$ 34,187.93	\$ 31,560.39	\$ (36,124.52)
Music	1,856.75	57,079.88	55,002.26	3,934.37
Classes	30,062.55	138,321.21	139,879.49	28,504.27
Clubs	82,033.60	480,442.03	429,432.43	133,043.20
Departments	26,485.25	69,172.98	79,644.72	16,013.51
Trusts	16,737.18	123,666.72	113,240.13	27,163.77
General	<u>14,732.09</u>	<u>12,634.38</u>	<u>13,535.10</u>	<u>13,831.37</u>
TOTALS	<u><u>\$ 133,155.36</u></u>	<u><u>\$ 915,505.13</u></u>	<u><u>\$ 862,294.52</u></u>	<u><u>\$ 186,365.97</u></u>

J.P. TARAVELLA HIGH SCHOOL

Marietta De Armas, Principal

10600 Riverside Drive

Coral Springs, Florida 33071

phone: 754-322-2300 • fax: 754-322-2430

www.browardschools.com/taravella

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Dr. Vickie L. Cortwright
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DATE: October 25, 2021

TO: Priscilla Ribeiro, Director
Office of School Performance and Accountability

FROM: Marietta DeArmas, Principal
JP Taravella High School



SUBJECT: Response to Audit Report on Internal Accounts
Fiscal Years 2019 AND 2020

The following is a description of the exceptions and corrective actions J.P. Taravella High School has taken to mitigate the findings identified in the audit conducted at J.P. Taravella High School on October 22, 2021.

1. Negative Year-End Balance ATHLETICS (1000-0000) – Current Principal was hired in November 2018 inheriting an existing negative balance in athletics. Principal has worked diligently to chisel at this debt including, but not limited to, requesting remaining funds at the end of year from annual budget to bring balance to a positive. This is evident in the Audit Exception Report if you look at the balance per year. Currently the Athletics account has a positive balance.

Corrective Action: A process to monitor the balance of this account has been implemented and shared with the Athletic Director, bookkeeper, office manager, and assistant principal who oversees athletics. All spending must be approved by administration.

Reminder: Any state trips/competitions in Athletics must be covered by Internal and can temporarily cause a negative balance but there are steps in place to mitigate: These situations will be reviewed immediately and a plan to fundraise and/or move funds from appropriate Internal accounts to ensure the account is brought back to positive.

2. Negative Year-End Balance PRO-START (4317-0000) – Current Principal was hired in November 2018 inheriting an existing negative balance in pro-start. Principal has worked

diligently to chisel at this debt, including, but not limited to, requesting remaining funds at the end of year from annual budget to assist in reducing the negative balance. This is evident in the Audit Exception Report if you look at the balance per year. Currently the Pro-Start account still has a negative balance but we are diligently working on finishing this year with a positive balance.

Explanation:

- Purchases were made just prior to the start of the pandemic of approx. \$3000.00 for booked events that were in turn canceled due to the pandemic.
- Intermittent power shut offs caused cold/frozen products to go to waste
- There were no sales/events in 2020/2021 to allow for deposits
- There was no vending income to defray the deficiency

Corrective Action: As this was an anomaly due to COVID we will continue to monitor and ensure that this does not occur in the future. Regarding negative balance on prior years a budget has been created so that the Pro-Start teacher and administrator overseeing Pro-Start must reconcile at the end of each month to ensure that all balances correspond with the bookkeeper's report. Anything that goes above the allotted budget must be pre-approved by administration.

Fundraising will continue to occur by catering events, cooking/selling to staff, and other approved methods of fundraising. We are confident that the account will end on a positive balance for 2021/2022.

Thank you for your attention and patience in this matter.

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

November 4, 2021

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

SUBJECT: **AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2019 AND 2020
J.P. TARAVELLA HIGH SCHOOL**

This correspondence comes to acknowledge receipt and review of the findings from fiscal years 2019 & 2020 for J.P. Taravella High School. I have also read the principal's response to the findings. In addition to the corrective measures the principal is instituting, the Office of School Performance and Accountability will provide the following support and oversight in assisting the school in this area:

- Effective the 2021-2022 school year, the Office of Athletics & Student Activities will assume financial responsibility for game officials and extra security needs for athletic events. This should assist the eliminating negative balances in athletics and future audit findings of this nature.
- The school will continue to receive an allocation to offset the loss of vending revenues that were realized because of the restructured vending agreements. We have asked the Finance Division to provide schools with guidance in the proper use of this budget allocation.
- The principal has worked diligently to reduce the negative balance in the Pro-Start Account. The strategies planned to remedy the remaining deficit were interrupted by the pandemic. Those activities resumed when all schools returned to full operations in August 2021. My office will monitor and support the school in its efforts to resolve this matter by the end of fiscal year 2022.
- The cadre director will include a review of the newly adopted school procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

The Office of School Performance and Accountability recognizes the seriousness of these audit findings. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3838 for additional information.

VSW/PRB:tbm

CC: Priscilla R. Basile, Director, School Performance & Accountability
Marietta DeArmas, Principal, J.P. Taravella High School

Miramar High School

2020

MIRAMAR HIGH SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3601 SW 89th Avenue, Miramar, Florida 33025

Principal: Maria Formoso

Bookkeeper: Alicia Owens-Walden – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 141,794.02
Investment:	
Treasurer’s Pool Account	<u>60,000.00</u>
TOTAL	<u>\$ 201,794.02</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 Miramar High School for the 2019-20 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 2019-20 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

Negative Year-End Balance

The Athletics Account (1000-8000) closed with a (\$119.78) negative balance at the end of fiscal year 2020. While fiscal year 2021 is not within the scope of this audit, we noted that the balance in the Athletics Account at fiscal year-end 2021 was positive \$4,157.52.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “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. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

We recommend the Business Support Center Director and the Principal review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the Athletic Director and Business Support Specialist,, and ensure:

1. Financial management best practices, including budgeting and regular monitoring, are implemented, so that the Athletic Director does not expend funds exceeding the account’s revenues.
2. Fundraisers are conducted to maintain a positive balance in the Athletics account.
3. A portion of the revenues derived from parking decal sales and vending machine commissions are allocated to the Athletics account.
4. The school’s budget is used to cover expenses, where appropriate.

MIRAMAR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 8,014.16	\$ 118,560.56	\$ 126,694.50	\$ (119.78)
Music	6,535.71	74,195.46	68,343.90	12,387.27
Classes	10,788.32	135,397.80	137,773.78	8,412.34
Clubs	82,451.40	290,688.26	260,588.08	112,551.58
Departments	8,239.35	2,818.46	1,980.19	9,077.62
Trusts	44,124.01	128,349.90	125,178.06	47,295.85
General	<u>10,136.58</u>	<u>21,199.88</u>	<u>19,147.32</u>	<u>12,189.14</u>
TOTALS	<u><u>\$ 170,289.53</u></u>	<u><u>\$ 771,210.32</u></u>	<u><u>\$ 739,705.83</u></u>	<u><u>\$ 201,794.02</u></u>

**Ryan A. Smith, Director
Business Support Center**

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com

DATE: October 29, 2021

TO: Joris M. Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2020

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year 2020 for Miramar High School. The audit revealed one exception related to Negative Year-End Balance. In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures being implemented to prevent further exceptions related to this area.

Negative Year-End Balance:

- Reviews of the monthly trial balances will be conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. Standard Practice Bulletins will also be reviewed as needed. These meetings have already been scheduled out through 2022 Fiscal Year.
- In the event of an Internal Account entering a negative balance on a month end report the following steps will be taken. In the first instance, the Business Support Center Specialist will immediately notify, via email, the Principal, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for the area.
- In a repeat instance, the Business Support Center Director or Manager will convene a formal meeting to discuss the situation and a resolution. The meeting will include the Principal, Cadre Director, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for that area.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2020

PAGE: 2

The Business Support Center recognizes the seriousness of these audit findings and is committed to collaborating with our locations to run fiscally sound operations. We believe that these corrective measures will help our locations prevent future audit exceptions. Please contact me directly at 954-321-0668 if I may be of further assistance.

cc: Oleg Gorokhovsky
Valerie Wanza
Todd LaPace
Ann Conway
Maria Formosa
Sheena Newton

**OLEG GOROKHOVSKY, ACTING CHIEF FINANCIAL OFFICER
OFFICE OF CHIEF FINANCIAL OFFICER**

November 9, 2021

TO: Joris Jabouin, Chief Auditor

FROM: Oleg Gorokhovsky
Acting Chief Financial Officer



SUBJECT: **INTERNAL ACCOUNTS AUDITS-BUSINESS SUPPORT CENTER SCHOOLS**

This correspondence comes in response to the internal funds' audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. Please note that I have read and concur with the improvement strategies the BCS intends to implement for these schools under the leadership of Ryan Smith, Director, Business Support Center.

OG:ca

Cc: Valerie S. Wanza, Ph.D.
Ryan Smith, Director, Business Support Center



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Vickie Cartwright
Interim Superintendent of Schools

DATE: November 9, 2021

TO: Joris M. Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Maria D. Formoso, Principal *M. F.*
Miramar High School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2020**

This correspondence acknowledges receipt and review of the findings from the Internal Audit performed for Miramar High School. The audit revealed one exception related to Negative Year-End Balance, which totaled \$119.78 during a pandemic. Below are corrective measures being implemented to prevent further exceptions related to this area. These measures have been implemented by the Business Support Center and Miramar High School will cooperate with all processes put in place.

Negative Year-End Balance:

- Reviews of the monthly trial balances will be conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. Standard Practice Bulletins will also be reviewed as needed. These meetings have already been scheduled out through 2022 Fiscal Year.
- In the event of an Internal Account entering a negative balance on a month end report the following steps will be taken. In the first instance, the Business Support Center Specialist will immediately notify, via email, the Principal, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for the area.
- In a repeat instance, the Business Support Center Director or Manager will convene a formal meeting to discuss the situation and a resolution. The meeting will include the Principal, Cadre Director, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for that area.

Cc: Oleg Gorokhovsky
Ryan Smith
Todd LaPace

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

November 5, 2021

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

SUBJECT: INTERNAL ACCOUNTS AUDITS – BUSINESS SUPPORT CENTER SCHOOLS

This correspondence comes in response to the internal funds audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. As you are aware, the financial operations for these schools are administered through the Business Support Center (BSC). I read through the improvement strategies the BCS intends to implement for these schools. My office will work with the BSC as they put these practices in place and provide support as needed.

As always, I may be reached at 754-321-3827 for additional information.

VSW:tbm

cc: Oleg Gorokhovsky, Task Assigned Chief Financial Officer
Ryan Smith, Director, Business Support Center
Todd LaPace, Director, School Performance & Accountability
Horace Hamm, Task Assigned School Performance & Accountability Director

Plantation High School

2019 and 2020

PLANTATION HIGH SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

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

Principal: Parinaz Bristol

Bookkeeper: Robin Sabourin

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 109,714.11	\$ 91,801.59
Investment:		
Treasurer’s Pool Account	<u>80,000.00</u>	<u>80,000.00</u>
TOTAL	<u>\$ 189,714.11</u>	<u>\$ 171,801.59</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 Plantation High School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

Negative Year-End Balance

The Athletics Account closed with a (\$9,827.51) negative balance at the end of fiscal year 2019, after transfers in totaling \$6,187.15 from the General Account (7025-0000) at year-end closing (vending commissions receipted into the General Account in fiscal year 2019 totaled \$6,726.52.)

At fiscal year 2020 year-end closing, following additional transfers in from the General Account totaling \$5,149.71 (no vending commissions were receipted into the General Account in fiscal year

2020) the Athletic Account had a positive balance of \$476.55, an improvement over the negative ending balance previously noted.

While fiscal year 2021 is not within the scope of this audit, the fiscal year 2021 ending balance in the Athletics Account was positive \$1,602.46.

The zero beginning balance in the Athletics Account for fiscal year 2019 was the result of the transfer in of \$11,670.69 from the General Account at fiscal year 2018 year-end closing, leaving the General Account with a balance of \$17,273.83. The General Account had received \$4,995.86 in vending commissions during fiscal year 2018.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “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. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

We recommend the Principal review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the Athletic Director and Bookkeeper, and ensure:

1. Financial management best practices, including budgeting and regular monitoring, are implemented, so that the Athletic Director does not expend funds exceeding the account's revenues.
2. Fundraisers are conducted to maintain a positive balance in the Athletics account.
3. A portion of the revenues derived from parking decal sales and vending machine commissions are allocated to the Athletics account.
4. The school's budget is used to cover expenses, where appropriate.

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 44,631.33	\$ 54,458.84	\$ (9,827.51)
Music	4,536.69	24,048.61	26,366.41	2,218.89
Classes	20,050.42	111,524.19	99,630.75	31,943.86
Clubs	72,870.37	202,469.24	207,587.63	67,751.98
Departments	7,110.07	24,422.39	26,541.77	4,990.69
Trusts	34,100.67	202,299.44	162,230.95	74,169.16
General	<u>17,273.83</u>	<u>41,080.77</u>	<u>39,887.56</u>	<u>18,467.04</u>
TOTALS	<u><u>\$ 155,942.05</u></u>	<u><u>\$ 650,475.97</u></u>	<u><u>\$ 616,703.91</u></u>	<u><u>\$ 189,714.11</u></u>

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (9,827.51)	\$ 37,519.81	\$ 27,215.75	\$ 476.55
Music	2,218.89	3,866.01	5,737.17	347.73
Classes	31,943.86	184,424.89	206,302.02	10,066.73
Clubs	67,751.98	162,193.58	147,518.60	82,426.96
Departments	4,990.69	11,549.59	11,866.59	4,673.69
Trusts	74,169.16	130,799.81	164,277.03	40,691.94
General	<u>18,467.04</u>	<u>35,546.76</u>	<u>20,895.81</u>	<u>33,117.99</u>
TOTALS	<u><u>\$ 189,714.11</u></u>	<u><u>\$ 565,900.45</u></u>	<u><u>\$ 583,812.97</u></u>	<u><u>\$ 171,801.59</u></u>



Plantation High School
Parinaz Bristol, Principal
6901 NW 16th Street
Plantation, FL 33313
phone: 754-322-1850 • fax: 754-322-1980
parinaz.bristol@browardschools.com
www.browardschools.com/plantationhigh

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Interim Superintendent of Schools

Date: 10/21/2021

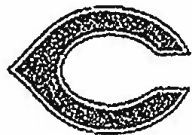
To: Joris Jabourin

From: Parinaz Bristol

Subject: Response to Audit Exception for 2019 Internal Accounts

Plantation High School had an audit exception for the 2019 school year in athletics. Our athletic account was negative due to paying for sports officials and security hired for the games. We did correct the negative balance in 2020 and no longer are required to pay for officials through internal accounts so we will not have a negative balance in athletics.

Parinaz Bristol
Principal
Plantation High School
754-322-1856



**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

November 4, 2021

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

**SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2019 AND 2020
PLANTATION HIGH SCHOOL**

This correspondence comes to acknowledge receipt and review of the audit findings from fiscal years 2019 & 2020 for Plantation High School. I have read the principal's response to the findings as well. According to information received, the internal athletic account ended with a negative balance for fiscal year 2019. The principal employed site-based measures to correct this matter for fiscal year 2020.

The District has implemented two strategies that should prevent the school from having future financial audit findings of this nature. All high schools receive an allocation to offset the loss of vending machine revenues that were realized because of the restructured vending machine contracts. We have asked the Finance Division to provide guidance to schools in appropriately utilizing this budget allocation. Additionally, the Office of Athletics & Student Activities has assumed the financial responsibility for paying game officials and extra security needed for athletic events.

The Office of School Performance & Accountability recognizes the seriousness of this finding. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3838 for additional information.

VSW/PRB:cp

cc: Priscilla Ribeiro-Basile, Director, School Performance & Accountability
Parinaz Bristol, Principal, Plantation High School

Pompano Beach High School
2019 and 2020

POMPAÑO BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 600 NE 13th Avenue, Pompano Beach, Florida 33060

Principal: Hudson Thomas

Bookkeeper: Judy Lefort

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 262,864.82	\$ 205,538.43
TOTAL	<u>\$ 262,864.82</u>	<u>\$ 205,538.43</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 Pompano Beach High School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

Negative Year-End Balance

The Athletics Account (1000-0000) closed with a (\$6,823.64) negative balance at the end of fiscal year 2019, after transfers of \$3,513.88 from the General Account (7025-0000) and \$486.12 from the Staff Appreciation Account (6997-0000). (The General and Staff Appreciation Accounts had accumulated more than enough vending machine commission revenues during fiscal year 2019 to cover these transfers.) The negative Athletics Account balance was cleared with a transfer of \$6,823.64 from the Parking Fees Account (6277-0000) at the beginning of fiscal year 2020, when the Parking Fees Account contained a beginning balance of \$10,092.30. In January 2020, \$3,513.88 was returned to the General Account and \$486.12 was returned to the Staff Appreciation Account.

At fiscal year 2020 year-end closing, following additional transfers in from the Parking Fees Account totaling \$1,727.32, the Athletics Account had a positive balance of \$332.00, an improvement over the negative ending balance previously noted. The Parking Fees Account was left with an ending balance of \$5,465.71. While fiscal year 2021 is not within the scope of this audit, we noted that the balance in the Athletics Account at fiscal year-end 2021 was positive \$4,486.20.

The zero beginning balance in the Athletics Account for fiscal year 2019 was the result of the transfer in of \$226.25 from the General Account at fiscal year 2018 year-end closing, leaving the General Account with a balance of \$1,818.77. The General Account had received \$316.28 in vending commissions during fiscal year 2018.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “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. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

We recommend the Principal review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the Athletic Director and Bookkeeper, and ensure:

1. Financial management best practices, including budgeting and regular monitoring, are implemented, so that the Athletic Director does not expend funds exceeding the account’s revenues.
2. Fundraisers are conducted to maintain a positive balance in the Athletics account.
3. A portion of the revenues derived from parking decal sales and vending machine commissions are allocated to the Athletics account.
4. The school’s budget is used to cover expenses, where appropriate.

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 43,203.68	\$ 50,027.32	\$ (6,823.64)
Music	1,173.87	2,675.00	3,366.25	482.62
Classes	22,140.04	112,524.45	122,063.90	12,600.59
Clubs	88,108.53	246,897.19	244,265.13	90,740.59
Departments	11,763.57	17,586.57	16,432.39	12,917.75
Trusts	93,142.57	334,704.71	278,840.05	149,007.23
General	<u>1,818.77</u>	<u>11,281.67</u>	<u>9,160.76</u>	<u>3,939.68</u>
TOTALS	<u><u>\$ 218,147.35</u></u>	<u><u>\$ 768,873.27</u></u>	<u><u>\$ 724,155.80</u></u>	<u><u>\$ 262,864.82</u></u>

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ (6,823.64)	\$ 37,555.25	\$ 30,399.61	\$ 332.00
Music	482.62	1,321.50	1,498.67	305.45
Classes	12,600.59	49,994.18	54,527.55	8,067.22
Clubs	90,740.59	240,387.98	226,511.21	104,617.36
Departments	12,917.75	13,429.87	4,595.43	21,752.19
Trusts	149,007.23	253,727.71	336,365.34	66,369.60
General	<u>3,939.68</u>	<u>7,437.17</u>	<u>7,282.24</u>	<u>4,094.61</u>
TOTALS	<u><u>\$ 262,864.82</u></u>	<u><u>\$ 603,853.66</u></u>	<u><u>\$ 661,180.05</u></u>	<u><u>\$ 205,538.43</u></u>

Pompano Beach High School

600 NE 13th Avenue, Pompano Beach, FL 33060

phone: 754-322-2000 • fax: 754-322-2130

www.browardschools.com/pompanobeachhigh

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

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Dr. Vickie L. Cartwright
Interim Superintendent of Schools

Mr. Todd LaPace
Cadre Director
610 NE 13th Ave
Pompano Beach, FL 33060

October 25, 2021

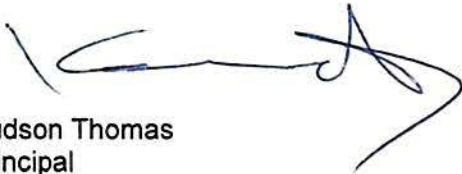
Dear Mr. LaPace,

During Pompano Beach High School's 2018/2019 audit, the internal athletic accounted ended with a negative balance.

The School Board of Broward County implemented extra security measures at athletic events. Due to the decrease in game attendance and ticket sales during that year, athletics did not have the additional money to cover the extra security expenses.

At present, with the help of Athletic and Student Services and the extra vending money the District now gives us, these monies will help cover security and officials. Moving forward, with their continued help to cover the cost of security and officials, the school's internal athletic account will remain positive.

Sincerely,



Hudson Thomas
Principal
Pompano Beach High School

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

November 4, 2021

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

**SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2019 AND 2020
POMPANO BEACH HIGH SCHOOL**

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2019 & 2020 for Pompano Beach High School. I have read the principal's response to the findings as well. According to information received, the internal athletic account ended with a negative balance for fiscal year 2019. The principal employed site-based measures to correct this matter for fiscal year 2020.

The District has implemented two strategies that should prevent the school from having future financial audit findings of this kind. All high schools receive an allocation to offset the loss of vending machine revenues that were realized because of the restructured vending machine contracts. We have asked the Finance Division to provide guidance to schools in appropriately utilizing this budget allocation. Additionally, the Office of Athletics & Student Activities has assumed the financial responsibility for paying game officials and extra security needed for athletic events.

The Office of School Performance & Accountability recognizes the seriousness of this finding. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3838 for additional information.

VSW/TJL:cp

cc: Todd J. LaPace, Director, School Performance & Accountability
Hudson Thomas, Principal, Pompano Beach High School

Pompano Beach Middle School
2019 and 2020

POMPANO BEACH MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 310 NE 6th Street, Pompano Beach, Florida 33060

Principal: Sonja Braziel

Bookkeepers: Tamisha Mitchell – Business Support Center (June 2019 – Current)
Cornet Brown – Business Support Center (March 2019 – May 2019)
Kimberly Reid – Business Support Center (July 2018 – February 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 31,293.07	\$ 33,719.09
TOTAL	<u>\$ 31,293.07</u>	<u>\$ 33,719.09</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 Pompano Beach Middle School for the 2018-19 and 2019-20 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 2018-19 and 2019-20 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

Negative Year-End Balance

The Class of 2019 Account, which was the only active account within the Classes Fund in fiscal year 2019, closed with a (\$94.00) negative balance at the end of fiscal year 2019. The negative balance was cleared with a transfer from the General Account (7025-0000) in September 2020. Negative account ending balances were not noted at year-end closing in fiscal year 2020.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “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. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

Standard Practice Bulletin I-203 Classes, Clubs, and Departments states “Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).”

We recommend the Business Support Center Director and the Principal review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletin I-203 Classes, Clubs, and Departments with the Business Support Specialist and the school’s staff. Financial management best practices, including budgeting, should be implemented, so that Sponsors in charge of clubs and activities do not expend funds exceeding any organization’s revenues.

POMPANO BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,978.49	\$ 5,794.00	\$ 4,388.20	\$ 3,384.29
Classes	-	9,291.84	9,385.84	(94.00)
Clubs	5,915.07	31,752.10	28,190.78	9,476.39
Departments	6,653.04	9,424.04	7,475.72	8,601.36
Trusts	4,636.97	105,684.09	101,787.34	8,533.72
General	<u>2,806.25</u>	<u>7,126.96</u>	<u>8,541.90</u>	<u>1,391.31</u>
TOTALS	<u><u>\$ 21,989.82</u></u>	<u><u>\$ 169,073.03</u></u>	<u><u>\$ 159,769.78</u></u>	<u><u>\$ 31,293.07</u></u>

POMPANO BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,384.29	\$ 1,830.80	\$ 3,685.38	\$ 1,529.71
Classes	(94.00)	38,458.26	36,815.50	1,548.76
Clubs	9,476.39	22,582.88	21,426.85	10,632.42
Departments	8,601.36	320.59	64.00	8,857.95
Trusts	8,533.72	84,010.25	84,391.42	8,152.55
General	<u>1,391.31</u>	<u>10,459.51</u>	<u>8,853.12</u>	<u>2,997.70</u>
TOTALS	<u><u>\$ 31,293.07</u></u>	<u><u>\$ 157,662.29</u></u>	<u><u>\$ 155,236.27</u></u>	<u><u>\$ 33,719.09</u></u>



**Ryan A. Smith, Director
Business Support Center**

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com

DATE: October 29, 2021

TO: Joris M. Jabouin, Chief Auditor
 Office of the Chief Auditor

FROM: Ryan A. Smith, Director
 Business Support Center

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2019 AND 2020

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal years 2019 and 2020 for Pompano Beach Middle School. The audit revealed one exception related to Negative Year-End Balance. In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures being implemented to prevent further exceptions related to this area.

Negative Year-End Balance:

- Reviews of the monthly trial balances will be conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. Standard Practice Bulletins will also be reviewed as needed. These meetings have already been scheduled out through 2022 Fiscal Year.
- In the event of an Internal Account entering a negative balance on a month end report the following steps will be taken. In the first instance, the Business Support Center Specialist will immediately notify, via email, the Principal, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for the area.
- In a repeat instance, the Business Support Center Director or Manager will convene a formal meeting to discuss the situation and a resolution. The meeting will include the Principal, Cadre Director, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for that area.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2019 AND 2020

PAGE: 2

The Business Support Center recognizes the seriousness of these audit findings and is committed to collaborating with our locations to run fiscally sound operations. We believe that these corrective measures will help our locations prevent future audit exceptions. Please contact me directly at 954-321-0668 if I may be of further assistance.

cc: Oleg Gorokhovsky
Valerie Wanza
Horace Hamm
Ann Conway
Sonja Braziel
Sheena Newton

**OLEG GOROKHOVSKY, ACTING CHIEF FINANCIAL OFFICER
OFFICE OF CHIEF FINANCIAL OFFICER**

November 9, 2021

TO: Joris Jabouin, Chief Auditor

FROM: Oleg Gorokhovsky
Acting Chief Financial Officer



SUBJECT: **INTERNAL ACCOUNTS AUDITS-BUSINESS SUPPORT CENTER SCHOOLS**

This correspondence comes in response to the internal funds' audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. Please note that I have read and concur with the improvement strategies the BCS intends to implement for these schools under the leadership of Ryan Smith, Director, Business Support Center.

OG:ca

Cc: Valerie S. Wanza, Ph.D.
Ryan Smith, Director, Business Support Center



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA


Pompano Beach Middle School
Sonja S. Braziel, Principal
310 NE 6th Street
Pompano Beach, FL 33060
754-322-4200 Telephone
754-322-4285 Fax
sonja.braziel@browardschools.com
browardschools1.com/pompanobeachmid

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Dr. Vickie L. Cartwright
Interim Superintendent

November 8, 2021

To: Joris Jabouin, Chief Auditor
Audit Department
From: Sonja Braziel, Principal 
Pompano Beach Middle School

SUBJECT: INTERNAL ACCOUNTS AUDIT RESPONSE FISCAL YEAR 2019

Audit Exception:

The Class of 2019 Account closed with a (\$94.00) negative balance at the end of fiscal year 2019. The negative balance was cleared with a transfer from the General Account (7025-0000) in September of 2020. Negative account ending balances were not noted at year-end closing in fiscal year 2020.

Pompano Beach Middle School is a part of BSC (Business Support Center) for bookkeeping services. During June 2019, we were in between bookkeepers. There were a couple of refunds that the first BSC bookkeeper at the time processed for payment on 5/16/19 and 5/28/19, which left the 8th grade Dance/Sub account 3050-0001 in the red by \$94. During closing, the new bookkeeper reached out to her supervisor to advise her that the sub account was in the red. She was advised to cover it from the 8th grade main account 3050-0000.

Once the new bookkeeper made the transfer, she advised her supervisor that the main account was now in the red for \$94. She asked if she could take funds from General to cover the deficit from the 8th grade account. She was advised that she could not offset deficits from class accounts from General. She was advised to just leave it as it is and close for the fiscal year 2019. She brought it to her supervisor's attention in the new school year that the class account was still in the red and was advised to offset the deficit from General this one time, which was processed in September of 2020.

Corrective Action:

1. The principal will work with the BSC to closely monitor class accounts to ensure a positive balance at the end of the year.
2. The principal has started meeting weekly with the BSC bookkeeper to monitor all accounts.
3. BSC will provide summary balances each week.
4. The principal will review the Standard Practice Bulletin with all club and team sponsors.

Cc: Oleg Gorokhovsky, Task Assigned Chief Financial Officer
Ryan Smith, Director, Business Support Center
Horace Hamm, Director, Office of School Performance and Accountability

**DR. VALERIE S. WANZA, CHIEF OFFICER
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

PHONE: 754-321-3827 **FAX:** 754-321-3886 **EMAIL:** valerie.wanza@browardschools.com

November 5, 2021

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

SUBJECT: INTERNAL ACCOUNTS AUDITS – BUSINESS SUPPORT CENTER SCHOOLS

This correspondence comes in response to the internal funds audits for Blanche Ely High School, Dillard High School, Miramar High School, and Pompano Beach Middle School. As you are aware, the financial operations for these schools are administered through the Business Support Center (BSC). I read through the improvement strategies the BCS intends to implement for these schools. My office will work with the BSC as they put these practices in place and provide support as needed.

As always, I may be reached at 754-321-3827 for additional information.

VSW:tbm

cc: Oleg Gorokhovsky, Task Assigned Chief Financial Officer
Ryan Smith, Director, Business Support Center
Todd LaPace, Director, School Performance & Accountability
Horace Hamm, Task Assigned School Performance & Accountability Director