

**INTERNAL AUDIT REPORT**

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



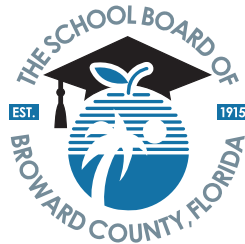
**To be presented to the:**

**Audit Committee on  
January 20, 2022**

**The School Board of Broward County, Florida on  
February 15, 2022**

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

Laurie Rich Levinson, Chair  
Patricia Good, Vice Chair

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Dr. Vickie L. Cartwright  
Interim Superintendent of Schools

January 12, 2022

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 twenty-seven (27) 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 twenty-seven (27) 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-five (25) schools in this report complied with prescribed policies and procedures. The two (2) remaining schools' reports contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the twenty-seven (27) 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  
Kashama Patel  
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)**



ATLANTIC TECHNICAL COLLEGE  
AUDIT REPORT  
FOR THE 2018-19 AND 2019-20 FISCAL YEARS  
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 4700 Coconut Creek Parkway, Coconut Creek, Florida 33063

Principals: Neeta Rancourt (January 2022 – Current)  
Robert Crawford (July 2018 – December 2021)

Bookkeeper: Marie Adams

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Centennial Bank	\$ 139,736.34	\$ 241,323.24
Investments:		
Money Market Account – Centennial Bank	48,796.67	48,918.97
Treasurer’s Pool Account	<u>150,000.00</u>	<u>150,000.00</u>
 TOTAL	 <u>\$ 338,533.01</u>	 <u>\$ 440,242.21</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 Atlantic Technical College 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

**ATLANTIC TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 10,437.39	\$ 52,550.90	\$ 52,526.29	\$ 10,462.00
Clubs	19,399.77	300,605.43	289,518.18	30,487.02
Departments	1,765.28	2,406.74	2,828.70	1,343.32
Trusts	127,724.73	3,541,555.75	3,518,929.37	150,351.11
General	<u>149,152.11</u>	<u>526,320.90</u>	<u>529,583.45</u>	<u>145,889.56</u>
<b>TOTALS</b>	<u><u>\$ 308,479.28</u></u>	<u><u>\$ 4,423,439.72</u></u>	<u><u>\$ 4,393,385.99</u></u>	<u><u>\$ 338,533.01</u></u>

**ATLANTIC TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 10,462.00	\$ 44,648.56	\$ 46,809.09	\$ 8,301.47
Clubs	30,487.02	158,557.96	137,528.48	51,516.50
Departments	1,343.32	811.28	145.61	2,008.99
Trusts	150,351.11	3,526,291.46	3,451,790.93	224,851.64
General	<u>145,889.56</u>	<u>507,585.65</u>	<u>499,911.60</u>	<u>153,563.61</u>
<b>TOTALS</b>	<u><u>\$ 338,533.01</u></u>	<u><u>\$ 4,237,894.91</u></u>	<u><u>\$ 4,136,185.71</u></u>	<u><u>\$ 440,242.21</u></u>

BROWARD ESTATES 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: 441 NW 35<sup>th</sup> Avenue, Fort Lauderdale, Florida 33311

Principal: Cyntheria Hunt

Bookkeepers: Candida Lockett – Business Support Center (October 2021 – Current)  
Fredric Curry – Business Support Center (July 2021 - September 2021)  
Tamisha Mitchell – Business Support Center (June 2019 – June 2021)  
Cornet Brown – Business Support Center (November 2018 – May 2019)  
Alicia Owens-Walden-Business Support Center (July 2018–October 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 14,514.10	\$ 15,958.76
TOTAL	<u>\$ 14,514.10</u>	<u>\$ 15,958.76</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 Broward Estates 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

**BROWARD ESTATES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 253.76	\$ 3,999.01	\$ 4,126.42	\$ 126.35
Clubs	976.82	1,552.39	1,639.05	890.16
Departments	7,314.38	290.53	-	7,604.91
Trusts	4,089.11	12,931.74	12,497.53	4,523.32
General	<u>1,254.14</u>	<u>2,966.95</u>	<u>2,851.73</u>	<u>1,369.36</u>
<b>TOTALS</b>	<u><u>\$ 13,888.21</u></u>	<u><u>\$ 21,740.62</u></u>	<u><u>\$ 21,114.73</u></u>	<u><u>\$ 14,514.10</u></u>

**BROWARD ESTATES ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 126.35	\$ 126.35	\$ 174.67	\$ 78.03
Clubs	890.16	2,735.14	1,633.61	1,991.69
Departments	7,604.91	85.21	-	7,690.12
Trusts	4,523.32	6,616.92	5,863.20	5,277.04
General	<u>1,369.36</u>	<u>825.15</u>	<u>1,272.63</u>	<u>921.88</u>
<b>TOTALS</b>	<u><u>\$ 14,514.10</u></u>	<u><u>\$ 10,388.77</u></u>	<u><u>\$ 8,944.11</u></u>	<u><u>\$ 15,958.76</u></u>

CHALLENGER 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: 5703 NW 94<sup>th</sup> Avenue, Tamarac, Florida 33321

Principal: Tara Zdanowicz

Bookkeepers: Heather Braun (August 2020 – Current)  
Cindy Celestin - Business Support Center (August 2019 - July 2020)  
Victoria Phillips – Business Support Center (October 2018 - July 2019)  
Pamela Hunter – Business Support Center (August 2018-September 2018)  
Heather Braun – Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 72,109.49</u>	<u>\$ 45,619.81</u>
TOTAL	<u><u>\$ 72,109.49</u></u>	<u><u>\$ 45,619.81</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 Challenger 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

# CHALLENGER ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 132.49	\$ 1,305.00	\$ 1,319.01	\$ 118.48
Classes	3,420.76	50,640.26	50,221.72	3,839.30
Clubs	12,243.39	7,523.20	10,994.30	8,772.29
Departments	6,071.00	19,899.50	18,325.15	7,645.35
Trusts	46,238.65	709,284.80	721,439.17	34,084.28
General	<u>8,361.57</u>	<u>30,186.81</u>	<u>20,898.59</u>	<u>17,649.79</u>
<b>TOTALS</b>	<u><u>\$ 76,467.86</u></u>	<u><u>\$ 818,839.57</u></u>	<u><u>\$ 823,197.94</u></u>	<u><u>\$ 72,109.49</u></u>



# CHALLENGER ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 118.48	\$ -	\$ -	\$ 118.48
Classes	3,839.30	42,160.21	41,313.44	4,686.07
Clubs	8,772.29	2,142.43	1,416.35	9,498.37
Departments	7,645.35	16,317.31	13,739.50	10,223.16
Trusts	34,084.28	588,073.67	605,069.87	17,088.08
General	<u>17,649.79</u>	<u>5,138.10</u>	<u>18,782.24</u>	<u>4,005.65</u>
<b>TOTALS</b>	<u><u>\$ 72,109.49</u></u>	<u><u>\$ 653,831.72</u></u>	<u><u>\$ 680,321.40</u></u>	<u><u>\$ 45,619.81</u></u>

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

PROFILE OF THE SCHOOL

Address: 1400 NW 44<sup>th</sup> Avenue, Coconut Creek, Florida 33066

Principal: Scott Fiske

Bookkeeper: Brigitte Vazquez

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 59,404.64
Investment:	
Treasurer’s Pool Account	<u>40,000.00</u>
TOTAL	<u>\$ 99,404.64</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 Coconut Creek 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

**COCONUT CREEK HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,352.59	\$ 25,527.50	\$ 26,085.87	\$ 794.22
Music	125.94	1,368.88	520.00	974.82
Classes	5,131.86	63,536.94	62,535.37	6,133.43
Clubs	36,969.18	130,920.80	115,239.30	52,650.68
Departments	4,064.45	24,176.66	19,663.33	8,577.78
Trusts	17,750.41	22,405.66	15,073.32	25,082.75
General	<u>4,273.28</u>	<u>2,920.21</u>	<u>2,002.53</u>	<u>5,190.96</u>
<b>TOTALS</b>	<u><u>\$ 69,667.71</u></u>	<u><u>\$ 270,856.65</u></u>	<u><u>\$ 241,119.72</u></u>	<u><u>\$ 99,404.64</u></u>

COMMUNITY SCHOOLS SOUTH  
AUDIT REPORT  
FOR THE 2018-19 AND 2019-20 FISCAL YEARS  
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 4747 NW 14<sup>th</sup> Street, Lauderhill, Florida 33313

Principal: Brian Faso

Bookkeeper: Betsy Clinger

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 45,242.89	\$ 34,883.04
Investment:		
Treasurer’s Pool Account	<u>225,000.00</u>	<u>225,000.00</u>
TOTAL	<u>\$ 270,242.89</u>	<u>\$ 259,883.04</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Community Schools South 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

**COMMUNITY SCHOOLS SOUTH**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 5,425.17	\$ 2,153.14	\$ 3,552.65	\$ 4,025.66
Trusts	261,559.22	1,189,492.06	1,215,446.45	235,604.83
General	<u>21,391.95</u>	<u>24,236.65</u>	<u>15,016.20</u>	<u>30,612.40</u>
<b>TOTALS</b>	<u><u>\$ 288,376.34</u></u>	<u><u>\$ 1,215,881.85</u></u>	<u><u>\$ 1,234,015.30</u></u>	<u><u>\$ 270,242.89</u></u>

**COMMUNITY SCHOOLS SOUTH**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Clubs	\$ 4,025.66	\$ 4,371.96	\$ 5,130.53	\$ 3,267.09
Trusts	235,604.83	686,804.50	689,862.65	232,546.68
General	<u>30,612.40</u>	<u>8,909.57</u>	<u>15,452.70</u>	<u>24,069.27</u>
<b>TOTALS</b>	<u><u>\$ 270,242.89</u></u>	<u><u>\$ 700,086.03</u></u>	<u><u>\$ 710,445.88</u></u>	<u><u>\$ 259,883.04</u></u>

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

PROFILE OF THE SCHOOL

Address: 10300 West Wiles Road, Coral Springs, Florida 33076

Principal: Sara La Rosa

Bookkeepers: Althea Essue – Business Support Center (May 2021 – Current)  
Lourdes Rodriguez – Business Support Center (January 2021 – April 2021)  
Kimberly Reid – Business Support Center (August 2019 – December 2020)  
Lourdes Rodriguez – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 47,870.91
Investment:	
Treasurer's Pool Account	<u>24,000.00</u>
TOTAL	<u>\$ 71,870.91</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 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

**CORAL SPRINGS MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 1,547.14	\$ 855.00	\$ 692.14
Music	2,256.01	31,320.29	29,578.58	3,997.72
Classes	5,002.55	45,825.00	44,130.84	6,696.71
Clubs	16,431.92	39,682.88	31,394.76	24,720.04
Departments	7,402.24	400.01	72.95	7,729.30
Trusts	22,627.78	262,806.05	258,828.49	26,605.34
General	<u>3,147.51</u>	<u>13,460.66</u>	<u>15,178.51</u>	<u>1,429.66</u>
<b>TOTALS</b>	<u><u>\$ 56,868.01</u></u>	<u><u>\$ 395,042.03</u></u>	<u><u>\$ 380,039.13</u></u>	<u><u>\$ 71,870.91</u></u>



CORAL SPRINGS PRE K - 8  
AUDIT REPORT  
FOR THE 2019-20 FISCAL YEAR  
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3601 NW 110<sup>th</sup> Avenue, Coral Springs, Florida 33065

Principal: Vonda Oliver

Bookkeepers: Althea Essue – Business Support Center (May 2021 – Current)  
Lourdes Rodriguez -Business Support Center (September 2019 -April 2021)  
Rhonda Tribbey – Business Support Center (July 2019 – August 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 35,086.49
Investment:	
Treasurer’s Pool Account	<u>5,000.00</u>
TOTAL	<u><u>\$ 40,086.49</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 Pre K - 8 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 PRE K - 8**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 3,870.14	\$ 4,373.22	\$ 5,189.44	\$ 3,053.92
Clubs	3,170.31	845.20	2,853.37	1,162.14
Departments	2,685.88	3,414.29	2,847.18	3,252.99
Trusts	10,770.01	115,019.38	113,500.39	12,289.00
General	<u>20,205.03</u>	<u>7,175.73</u>	<u>7,052.32</u>	<u>20,328.44</u>
<b>TOTALS</b>	<u><u>\$ 40,701.37</u></u>	<u><u>\$ 130,827.82</u></u>	<u><u>\$ 131,442.70</u></u>	<u><u>\$ 40,086.49</u></u>

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

PROFILE OF THE SCHOOL

Address: 4690 Coconut Creek Parkway, Coconut Creek, Florida 33063

Principals: Perry Egelsky (July 2020 – Current)  
Tracy Lockhart-Talley (July 2019 – June 2020)

Bookkeeper: Paula Pucci

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 31,486.36</u>
 TOTAL	 <u>\$ 31,486.36</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 Dave Thomas 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

**DAVE THOMAS EDUCATION CENTER**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 681.49	\$ -	\$ 386.18	\$ 295.31
Clubs	15,323.08	58,142.92	53,214.85	20,251.15
Trusts	6,256.27	83,237.16	83,863.30	5,630.13
General	<u>6,527.62</u>	<u>3,357.86</u>	<u>4,575.71</u>	<u>5,309.77</u>
<b>TOTALS</b>	<u><u>\$ 28,788.46</u></u>	<u><u>\$ 144,737.94</u></u>	<u><u>\$ 142,040.04</u></u>	<u><u>\$ 31,486.36</u></u>

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

PROFILE OF THE SCHOOL

Address: 701 SE 6<sup>th</sup> Avenue, Deerfield Beach, Florida 33441

Principal: Dr. Latori Fulton

Bookkeepers: Amar Chand – Business Support Center (March 2021 – Current)  
Michelle Walker – Business Support Center (July 2019 – February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Regions Bank	\$ 72,767.31
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 82,767.31</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 Deerfield Beach 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

**DEERFIELD BEACH MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,132.33	\$ 12,055.75	\$ 7,022.89	\$ 8,165.19
Music	5,787.62	480.00	0.80	6,266.82
Classes	4,259.38	0.00	-	4,259.38
Clubs	4,857.38	2,750.41	599.89	7,007.90
Departments	4,102.44	57.60	-	4,160.04
Trusts	61,961.39	104,722.90	120,448.01	46,236.28
General	<u>5,126.36</u>	<u>4,359.72</u>	<u>2,814.38</u>	<u>6,671.70</u>
<b>TOTALS</b>	<u><u>\$ 89,226.90</u></u>	<u><u>\$ 124,426.38</u></u>	<u><u>\$ 130,885.97</u></u>	<u><u>\$ 82,767.31</u></u>

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

PROFILE OF THE SCHOOL

Address: 2751 North 70<sup>th</sup> Terrace, Hollywood, Florida 33024

Principal: Steven Williams

Bookkeeper: Sherreen Russell

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 50,405.24
Investment:	
Treasurer’s Pool Account	<u>32,000.00</u>
TOTAL	<u>\$ 82,405.24</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 Driftwood 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

**DRIFTWOOD MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 14,459.12	\$ 11,535.73	\$ 7,285.76	\$ 18,709.09
Music	1,757.99	5,238.00	6,617.29	378.70
Classes	831.36	190,198.40	190,198.40	831.36
Clubs	8,334.38	29,035.96	13,638.85	23,731.49
Departments	3,088.52	2,660.76	2,409.98	3,339.30
Trusts	8,474.30	52,666.45	52,235.53	8,905.22
General	<u>29,229.87</u>	<u>13,684.85</u>	<u>16,404.64</u>	<u>26,510.08</u>
<b>TOTALS</b>	<u><u>\$ 66,175.54</u></u>	<u><u>\$ 305,020.15</u></u>	<u><u>\$ 288,790.45</u></u>	<u><u>\$ 82,405.24</u></u>



EVERGLADES 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: 17100 SW 48<sup>th</sup> Court, Miramar, Florida 33027

Principal: Haleh Darbar

Bookkeeper: Terry March

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 157,204.75	\$ 217,682.34
Investment:		
Treasurer’s Pool Account	<u>100,000.00</u>	<u>100,000.00</u>
TOTAL	<u>\$ 257,204.75</u>	<u>\$ 317,682.34</u>

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

**EVERGLADES HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 55,801.10	\$ 55,801.10	\$ -
Music	8,948.56	44,609.82	46,565.39	6,992.99
Classes	9,080.52	114,806.05	108,004.50	15,882.07
Clubs	104,496.99	214,316.17	200,590.37	118,222.79
Departments	18,851.62	44,715.19	45,293.07	18,273.74
Trusts	81,208.86	92,690.13	103,496.76	70,402.23
General	<u>4,981.25</u>	<u>36,249.88</u>	<u>13,800.20</u>	<u>27,430.93</u>
<b>TOTALS</b>	<u><u>\$ 227,567.80</u></u>	<u><u>\$ 603,188.34</u></u>	<u><u>\$ 573,551.39</u></u>	<u><u>\$ 257,204.75</u></u>

**EVERGLADES HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 36,897.10	\$ 27,600.34	\$ 9,296.76
Music	6,992.99	65,668.62	50,000.12	22,661.49
Classes	15,882.07	190,697.90	198,676.73	7,903.24
Clubs	118,222.79	158,481.00	158,649.81	118,053.98
Departments	18,273.74	31,049.87	31,571.82	17,751.79
Trusts	70,402.23	127,070.75	101,435.20	96,037.78
General	<u>27,430.93</u>	<u>34,241.67</u>	<u>15,695.30</u>	<u>45,977.30</u>
<b>TOTALS</b>	<u><u>\$ 257,204.75</u></u>	<u><u>\$ 644,106.91</u></u>	<u><u>\$ 583,629.32</u></u>	<u><u>\$ 317,682.34</u></u>

LAUDERHILL 6-12  
AUDIT REPORT  
FOR THE 2019-20 FISCAL YEAR  
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1901 NW 49<sup>th</sup> Avenue, Lauderhill, Florida 33313

Principal: Dr. Ryan Reardon

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/20</u>
Checking Account – Wells Fargo Bank	<u>\$ 35,019.62</u>
 TOTAL	 <u><u>\$ 35,019.62</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 Lauderhill 6-12 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

**LAUDERHILL 6-12**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,230.13	\$ 774.00	\$ 670.00	\$ 1,334.13
Music	-	1,029.00	706.07	322.93
Classes	3,950.43	16,226.90	14,134.42	6,042.91
Clubs	10,007.69	22,361.31	14,396.74	17,972.26
Departments	3,262.79	75.87	0.08	3,338.58
Trusts	5,174.42	18,138.11	18,373.51	4,939.02
General	<u>697.95</u>	<u>1,812.95</u>	<u>1,441.11</u>	<u>1,069.79</u>
<b>TOTALS</b>	<u><u>\$ 24,323.41</u></u>	<u><u>\$ 60,418.14</u></u>	<u><u>\$ 49,721.93</u></u>	<u><u>\$ 35,019.62</u></u>

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

PROFILE OF THE SCHOOL

Address: 4333 Sol Press Boulevard, Coconut Creek, Florida 33073

Principal: Vernicca Wynter

Bookkeeper: Maureen Konikoff

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – TD Bank	\$ 64,166.01
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 84,166.01</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 Lyons Creek 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

**LYONS CREEK MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 6,159.87	\$ 7,334.10	\$ 6,690.47	\$ 6,803.50
Music	110.31	3,674.10	2,438.53	1,345.88
Classes	1,581.72	15,943.24	13,914.76	3,610.20
Clubs	41,435.48	48,295.04	45,912.92	43,817.60
Departments	6,472.77	8,187.52	10,581.87	4,078.42
Trusts	15,384.50	358,952.84	354,675.17	19,662.17
General	<u>6,524.70</u>	<u>4,804.77</u>	<u>6,481.23</u>	<u>4,848.24</u>
<b>TOTALS</b>	<u><u>\$ 77,669.35</u></u>	<u><u>\$ 447,191.61</u></u>	<u><u>\$ 440,694.95</u></u>	<u><u>\$ 84,166.01</u></u>

McFATTER TECHNICAL COLLEGE  
AUDIT REPORT  
FOR THE 2019-20 FISCAL YEAR  
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317

Principal: Jeanette Johnson

Bookkeeper: Daphne Snell

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 382,524.64
Investment:	
Treasurer’s Pool Account	<u>165,000.00</u>
TOTAL	<u>\$ 547,524.64</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 McFatter Technical College 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



**McFATTER TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 7,983.86	\$ 29,645.88	\$ 28,892.04	\$ 8,737.70
Clubs	45,771.73	82,968.20	81,359.71	47,380.22
Departments	1,384.98	43,025.80	36,185.36	8,225.42
Trusts	193,131.18	3,107,593.05	3,027,064.57	273,659.66
General	<u>77,271.87</u>	<u>1,002,951.33</u>	<u>870,701.56</u>	<u>209,521.64</u>
<b>TOTALS</b>	<u><u>\$ 325,543.62</u></u>	<u><u>\$ 4,266,184.26</u></u>	<u><u>\$ 4,044,203.24</u></u>	<u><u>\$ 547,524.64</u></u>

MILLENNIUM 6-12 COLLEGIATE ACADEMY  
AUDIT REPORT  
FOR THE 2018-19 AND 2019-20 FISCAL YEARS  
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 5803 NW 94<sup>th</sup> Avenue, Tamarac, Florida 33321

Principal: Dr. Francine Baugh-Stewart

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 100,172.80	\$ 92,713.74
TOTAL	<u>\$ 100,172.80</u>	<u>\$ 92,713.74</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 Millennium 6-12 Collegiate Academy 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

**MILLENNIUM 6-12 COLLEGIATE ACADEMY**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,362.13	\$ 3,383.00	\$ 275.00	\$ 7,470.13
Music	1,590.71	12,833.79	2,216.38	12,208.12
Classes	12,678.50	126,423.30	116,157.06	22,944.74
Clubs	7,773.59	12,037.65	11,078.37	8,732.87
Departments	14,563.02	11,079.18	9,914.56	15,727.64
Trusts	19,690.24	156,634.83	155,220.64	21,104.43
General	<u>42,644.67</u>	<u>11,488.73</u>	<u>42,148.53</u>	<u>11,984.87</u>
<b>TOTALS</b>	<u><u>\$ 103,302.86</u></u>	<u><u>\$ 333,880.48</u></u>	<u><u>\$ 337,010.54</u></u>	<u><u>\$ 100,172.80</u></u>

**MILLENNIUM 6-12 COLLEGIATE ACADEMY**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 7,470.13	\$ 2,461.00	\$ 4,492.00	\$ 5,439.13
Music	12,208.12	18,890.80	18,927.49	12,171.43
Classes	22,944.74	92,806.27	82,689.56	33,061.45
Clubs	8,732.87	12,908.87	12,864.82	8,776.92
Departments	15,727.64	9,471.08	18,300.65	6,898.07
Trusts	21,104.43	320,618.91	317,682.07	24,041.27
General	<u>11,984.87</u>	<u>7,640.02</u>	<u>17,299.42</u>	<u>2,325.47</u>
<b>TOTALS</b>	<u><u>\$ 100,172.80</u></u>	<u><u>\$ 464,796.95</u></u>	<u><u>\$ 472,256.01</u></u>	<u><u>\$ 92,713.74</u></u>

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

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073

Principal: James Neer

Bookkeepers: Michelle Walker – Business Support Center (March 2021 – Current)  
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	<u>\$ 222,331.51</u>
 TOTAL	 <u>\$ 222,331.51</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 Monarch 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

**MONARCH HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 37,043.13	\$ 36,541.16	\$ 501.97
Music	3,445.28	32,854.79	33,305.03	2,995.04
Classes	3,841.55	77,176.85	74,225.14	6,793.26
Clubs	84,819.38	353,443.51	296,875.27	141,387.62
Departments	16,790.66	5,235.70	3,564.11	18,462.25
Trusts	38,649.95	222,990.09	222,118.71	39,521.33
General	<u>15,446.08</u>	<u>8,268.14</u>	<u>11,044.18</u>	<u>12,670.04</u>
<b>TOTALS</b>	<u><u>\$ 162,992.90</u></u>	<u><u>\$ 737,012.21</u></u>	<u><u>\$ 677,673.60</u></u>	<u><u>\$ 222,331.51</u></u>

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

PROFILE OF THE SCHOOL

Address: 3602 College Avenue, Davie, Florida 33314

Principal: Rayner Garranchan

Bookkeeper: Tasha Daniels

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 10,705.99
Investment:	
Certificate of Deposit – Bank of America	<u>10,000.00</u>
TOTAL	<u>\$ 20,705.99</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 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

**NOVA MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4.31	\$ 355.91	\$ -	\$ 360.22
Music	1,177.24	290.00	530.00	937.24
Classes	1,086.00	0.00	442.00	644.00
Clubs	5,123.38	12,769.37	7,903.81	9,988.94
Departments	162.59	387.06	535.31	14.34
Trusts	7,122.91	4,842.32	6,121.09	5,844.14
General	<u>3,798.60</u>	<u>16,460.44</u>	<u>17,341.93</u>	<u>2,917.11</u>
<b>TOTALS</b>	<u><u>\$ 18,475.03</u></u>	<u><u>\$ 35,105.10</u></u>	<u><u>\$ 32,874.14</u></u>	<u><u>\$ 20,705.99</u></u>



PINWOOD 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: 1600 SW 83<sup>rd</sup> Avenue, North Lauderdale, Florida 33068

Principals: Josianne Valme (October 2021 – Current)  
Kicia Daniel (July 2018 – August 2021)

Bookkeepers: Cindy Celestin - Business Support Center (November 2021 – Current)  
Cynthia Ruffin - Business Support Center (September 2021–October 2021)  
David Franklin – Business Support Center (July 2021 – August 2021)  
Amar Chand – Business Support Center (July 2019 – June 2021)  
Cindy Celestin – Business Support Center (October 2018 – June 2019)  
Carla Andrejak – Business Support Center (July 2018 – September 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 28,566.29	\$ 25,671.78
Investment:		
Treasurer’s Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 58,566.29</u>	<u>\$ 55,671.78</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 statements of Pinewood 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

**PINEWOOD ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 196.72	\$ -	\$ -	\$ 196.72
Classes	2,119.57	30,300.48	28,760.79	3,659.26
Clubs	3,288.67	3,558.46	3,194.44	3,652.69
Departments	2,575.43	2,522.75	1,863.54	3,234.64
Trusts	9,329.78	147,169.73	140,626.31	15,873.20
General	<u>36,304.03</u>	<u>4,112.12</u>	<u>8,466.37</u>	<u>31,949.78</u>
<b>TOTALS</b>	<u><u>\$ 53,814.20</u></u>	<u><u>\$ 187,663.54</u></u>	<u><u>\$ 182,911.45</u></u>	<u><u>\$ 58,566.29</u></u>

**PINEWOOD ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Music	\$ 196.72	\$ 1,258.32	\$ 990.00	\$ 465.04
Classes	3,659.26	99,952.26	98,639.14	4,972.38
Clubs	3,652.69	4,264.20	4,008.64	3,908.25
Departments	3,234.64	187.43	-	3,422.07
Trusts	15,873.20	214,217.21	215,087.74	15,002.67
General	<u>31,949.78</u>	<u>9,129.58</u>	<u>13,177.99</u>	<u>27,901.37</u>
<b>TOTALS</b>	<u><u>\$ 58,566.29</u></u>	<u><u>\$ 329,009.00</u></u>	<u><u>\$ 331,903.51</u></u>	<u><u>\$ 55,671.78</u></u>

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

PROFILE OF THE SCHOOL

Address: 8000 NW 44<sup>th</sup> Street, Sunrise, Florida 33351

Principal: Marie Hautigan

Bookkeepers: Carol Howe – Business Support Center (May 2021 – Current)  
Mabel Lopez – Business Support Center (August 2019 – April 2021)  
Lanetre Mosley – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 118,933.03
Investment:	
Treasurer's Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 198,933.03</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 Piper 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

**PIPER HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 46,863.11	\$ 39,553.69	\$ 7,309.42
Music	3,725.48	7,493.02	3,570.36	7,648.14
Classes	11,410.87	100,338.90	103,033.58	8,716.19
Clubs	56,604.09	164,814.94	142,223.35	79,195.68
Departments	13,969.02	1,307.17	235.45	15,040.74
Trusts	19,265.75	135,587.71	118,171.20	36,682.26
General	<u>50,319.61</u>	<u>4,889.14</u>	<u>10,868.15</u>	<u>44,340.60</u>
<b>TOTALS</b>	<u><u>\$ 155,294.82</u></u>	<u><u>\$ 461,293.99</u></u>	<u><u>\$ 417,655.78</u></u>	<u><u>\$ 198,933.03</u></u>

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

PROFILE OF THE SCHOOL

Address: 8505 West Atlantic Boulevard, Coral Springs, Florida 33071

Principals: Andrew Kirk (July 2020 – Current)  
Cory Smith (July 2019 – June 2020)

Bookkeeper: Claudia Tribin

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 84,579.98
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	<u><u>\$ 104,579.98</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 Ramblewood 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

**RAMBLEWOOD MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,625.21	\$ 6,013.00	\$ 2,669.98	\$ 7,968.23
Music	1,919.83	88,931.45	80,706.81	10,144.47
Classes	5,905.55	35,222.50	34,590.71	6,537.34
Clubs	18,940.60	21,855.49	14,419.85	26,376.24
Departments	10,210.29	6,836.77	6,207.94	10,839.12
Trusts	15,164.55	233,913.77	231,576.21	17,502.11
General	<u>24,701.48</u>	<u>4,611.48</u>	<u>4,100.49</u>	<u>25,212.47</u>
<b>TOTALS</b>	<u><u>\$ 81,467.51</u></u>	<u><u>\$ 397,384.46</u></u>	<u><u>\$ 374,271.99</u></u>	<u><u>\$ 104,579.98</u></u>

SHERIDAN TECHNICAL COLLEGE  
AUDIT REPORT  
FOR THE 2018-19 AND 2019-20 FISCAL YEARS  
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 5400 Sheridan Street, Hollywood, Florida 33021

Principals: Cara Daniel (October 2021 – Current)  
Thomas Moncilovich (July 2018 – September 2021)

Bookkeeper: Tina Wright

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Centennial Bank	\$ 850,517.71	\$ 1,136,169.30
Investment:		
Treasurer’s Pool Account	<u>200,000.00</u>	<u>200,000.00</u>
TOTAL	<u>\$ 1,050,517.71</u>	<u>\$ 1,336,169.30</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 Sheridan Technical College 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



**SHERIDAN TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 18,496.67	\$ 157,423.48	\$ 147,099.31	\$ 28,820.84
Clubs	26,707.72	59,865.44	50,561.99	36,011.17
Departments	1,011.67	725,534.12	723,620.03	2,925.76
Trusts	804,999.90	4,824,423.72	4,841,336.41	788,087.21
General	<u>239,319.02</u>	<u>1,103,932.51</u>	<u>1,148,578.80</u>	<u>194,672.73</u>
<b>TOTALS</b>	<u><u>\$ 1,090,534.98</u></u>	<u><u>\$ 6,871,179.27</u></u>	<u><u>\$ 6,911,196.54</u></u>	<u><u>\$ 1,050,517.71</u></u>

**SHERIDAN TECHNICAL COLLEGE**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Classes	\$ 28,820.84	\$ 142,188.48	\$ 146,158.38	\$ 24,850.94
Clubs	36,011.17	44,586.05	38,741.30	41,855.92
Departments	2,925.76	453,036.93	452,267.81	3,694.88
Trusts	788,087.21	4,329,848.62	4,241,722.71	876,213.12
General	<u>194,672.73</u>	<u>1,665,238.87</u>	<u>1,470,357.16</u>	<u>389,554.44</u>
<b>TOTALS</b>	<u><u>\$ 1,050,517.71</u></u>	<u><u>\$ 6,634,898.95</u></u>	<u><u>\$ 6,349,247.36</u></u>	<u><u>\$ 1,336,169.30</u></u>

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

PROFILE OF THE SCHOOL

Address: 1901 North Federal Highway, Hollywood, Florida 33020

Principal: Patricia Brown

Bookkeepers: Alicia Owens-Walden -Business Support Center (February 2020 - Current)  
Lisa Bailey – Business Support Center (October 2019 – January 2020)  
Kimberly Reid – Business Support Center (September 2019)  
Marvlette McCloud (July 2019 – August 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 247,783.82
Investment:	
Treasurer's Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 297,783.82</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 South 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

**SOUTH BROWARD HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,041.33	\$ 90,421.03	\$ 92,498.64	\$ 2,963.72
Music	3,463.44	26,151.44	27,841.37	1,773.51
Classes	8,545.72	130,436.12	132,132.93	6,848.91
Clubs	136,809.51	308,133.04	268,547.73	176,394.82
Departments	25,505.30	18,354.39	22,089.25	21,770.44
Trusts	60,483.83	180,672.78	177,938.80	63,217.81
General	<u>35,885.89</u>	<u>16,082.59</u>	<u>27,153.87</u>	<u>24,814.61</u>
<b>TOTALS</b>	<u><u>\$ 275,735.02</u></u>	<u><u>\$ 770,251.39</u></u>	<u><u>\$ 748,202.59</u></u>	<u><u>\$ 297,783.82</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 Indian Trace, Weston, Florida 33326

Principals: Robert Rivera (July 2020 – Current)  
Paul Micensky (July 2019 – June 2020)

Bookkeepers: Donna Petrone – Business Support Center (April 2021 – Current)  
Martha Arrazcaeta – Business Support Center (July 2019 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 57,111.93
Investment:	
Treasurer's Pool Account	<u>67,000.00</u>
TOTAL	<u>\$ 124,111.93</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 Tequesta Trace 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

**TEQUESTA TRACE MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 11,054.52	\$ 24,560.20	\$ 17,881.16	\$ 17,733.56
Music	3,034.37	10,902.50	11,648.05	2,288.82
Classes	895.78	9,862.78	9,095.73	1,662.83
Clubs	28,211.07	78,236.75	75,631.13	30,816.69
Departments	4,348.08	263.95	1,069.70	3,542.33
Trusts	25,196.82	561,870.52	551,146.54	35,920.80
General	<u>34,098.76</u>	<u>11,565.04</u>	<u>13,516.90</u>	<u>32,146.90</u>
<b>TOTALS</b>	<u><u>\$ 106,839.40</u></u>	<u><u>\$ 697,261.74</u></u>	<u><u>\$ 679,989.21</u></u>	<u><u>\$ 124,111.93</u></u>

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

PROFILE OF THE SCHOOL

Address: 11000 Holmberg Road, Parkland, Florida 33076

Principal: Matthew Bianchi

Bookkeeper: Brenda Martorana

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 151,349.26
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 171,349.26</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 Westglades 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

**WESTGLADES MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,698.83	\$ 28,561.56	\$ 29,200.10	\$ 5,060.29
Music	6,267.08	60,255.39	60,673.56	5,848.91
Classes	12,463.32	391,536.62	370,384.73	33,615.21
Clubs	49,590.79	96,500.27	109,348.22	36,742.84
Departments	5,546.59	275.91	208.09	5,614.41
Trusts	52,348.51	331,126.02	305,680.44	77,794.09
General	<u>8,458.74</u>	<u>9,372.35</u>	<u>11,157.58</u>	<u>6,673.51</u>
<b>TOTALS</b>	<u><u>\$ 140,373.86</u></u>	<u><u>\$ 917,628.12</u></u>	<u><u>\$ 886,652.72</u></u>	<u><u>\$ 171,349.26</u></u>



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

PROFILE OF THE SCHOOL

Address: 2400 NW 26<sup>th</sup> Street, Fort Lauderdale, Florida 33311

Principal: Felice Winston-Davis

Bookkeepers: Alisa Walker (September 2021 – Current)  
Andrea Sanchez (July 2019 – June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 40,555.37
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 50,555.37</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 William Dandy 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

**WILLIAM DANDY MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 1,783.64	\$ 5,289.00	\$ 5,916.20	\$ 1,156.44
Music	1,338.46	860.00	-	2,198.46
Classes	666.00	5,234.36	5,900.36	-
Clubs	11,609.16	22,764.41	18,591.86	15,781.71
Departments	4,549.89	528.13	358.90	4,719.12
Trusts	7,696.50	50,218.25	52,742.89	5,171.86
General	<u>20,929.45</u>	<u>1,794.45</u>	<u>1,196.12</u>	<u>21,527.78</u>
<b>TOTALS</b>	<u><u>\$ 48,573.10</u></u>	<u><u>\$ 86,688.60</u></u>	<u><u>\$ 84,706.33</u></u>	<u><u>\$ 50,555.37</u></u>

**SECTION II:**  
**Audit Reports (with Exceptions)**

Boyd H. Anderson High School

2020

BOYD H. ANDERSON HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2019-20 FISCAL YEAR  
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3050 NW 41<sup>st</sup> Street, Lauderdale Lakes, Florida 33309

Principal: James Griffin

Bookkeepers: Tamisha Mitchell – Business Support Center (July 2021 – Current)  
Mabel Lopez – Business Support Center (May 2021 – June 2021)  
Alicia Mercado – Business Support Center (January 2021 – April 2021)  
Kimberly Reid – Business Support Center (October 2019 - December 2020)  
Lanetre Mosley – Business Support Center (August 2019 – September 2019)  
Alicia Owens-Walden – Business Support Center (July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 99,401.60
Investment:	
Treasurer’s Pool Account	<u>22,000.00</u>
TOTAL	<u>\$ 121,401.60</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Boyd H. Anderson 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 EXCEPTION

### **Negative Year-End Balance**

The Athletics Account (1000-8000) closed with a negative balance of (\$17,542.02) at the end of fiscal year 2020.

While fiscal year 2021 is not within the scope of this audit, we noted a negative balance of (\$15,892.33) at fiscal year 2021 year-end closing, a slight improvement over the fiscal year 2020 ending balance.

On December 3, 2021, vending commissions totaling \$13,270.44 were transferred to the Athletics Account, creating a positive balance of \$6,410.54 in the Athletics Account at that date.

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).”

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.

**BOYD H. ANDERSON HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ 8.67	\$ 22,322.04	\$ 39,872.73	\$ (17,542.02)
Music	3,689.34	33,906.82	28,771.12	8,825.04
Classes	11,329.72	41,719.27	43,953.51	9,095.48
Clubs	67,734.25	67,758.89	71,742.29	63,750.85
Departments	14,314.33	1,491.53	268.16	15,537.70
Trusts	23,931.26	65,772.86	60,255.62	29,448.50
General	<u>7,696.05</u>	<u>11,040.54</u>	<u>6,450.54</u>	<u>12,286.05</u>
<b>TOTALS</b>	<u><u>\$ 128,703.62</u></u>	<u><u>\$ 244,011.95</u></u>	<u><u>\$ 251,313.97</u></u>	<u><u>\$ 121,401.60</u></u>

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

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

**DATE:** December 17, 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 Audits performed for fiscal year 2020 for Boyd Anderson High School. The audit revealed one exception related to a Negative Year-End Balance of \$17,542.02 involving the Athletics Account (1000-8000)

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**

- It is important to note that all parties (Boyd Anderson Leadership, BSC Leadership, and Athletics Leadership) convened to discuss this negative variance, on 11/18/2021, prior to the issuance of the exception. Working collaboratively, we have been able to do a thorough review and create an action plan that has resulted in the elimination of the variance of (\$7,739.85) and the creation of a surplus of \$6,669.60.

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  
James Griffin  
Ann Conway  
Sheena Newton

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

January 7, 2022

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 Boyd Anderson High School, and Stranahan High 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**

Boyd H. Anderson High School  
James F. Griffin II, Principal  
3050 NW 41<sup>st</sup> Street  
Lauderdale Lakes, FL 33309  
754-322-0200  
[www.browardschools.com/boydanderson](http://www.browardschools.com/boydanderson)

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


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

Lori Aihadell  
Patricia Good  
Debra Hixon  
Denna P. Kom  
Sarah Leonardi  
Ann Murray  
Nora Rupert

**DATE:** December 17, 2021

Vickie Cartwright  
Interim Superintendent of Schools

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

**FROM:** James F. Griffin II, Principal   
Boyd H. Anderson 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 Boyd H. Anderson High School. The audit revealed one finding related to Negative Year-End Balance in the Athletics Account. After reviewing, the following corrective measure will be implemented to prevent further exceptions related to this area. These measures have been implemented by the Business Support Center (BSC) and Boyd H. Anderson High School, who will cooperate with all established processes.

**Negative Year-End Balance:**

- The Principal and the BSC specialist collaborated in reviewing the audit findings. Concerns about turnover and changes in staff were discussed to initiate the conversation. They agreed to maintain open communication and discuss any transition plans when needed.
- The Principal and the BSC specialist will meet to review monthly trial balances, every last Friday of the month. If necessary, the Standard Practice Bulletins will also be reviewed.
- The Principal and BSC specialist established that in the event of an Internal Account entering a negative balance on a month end report, the following steps will be taken:
  - o In a first instance, BSC 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.
  - o In an additional instance, BSC specialist 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.



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

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

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

- As of December 3, 2021, the athletics account was brought to a positive balance. All parties, including Boyd H. Anderson administration, BSC, and athletics staff, have agreed to employ best practices in monitoring the athletics account and fundraising to ensure the account is maintained with a positive balance.

**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

January 6, 2022

**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 Boyd Anderson High School and Stranahan High 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 and the two school principals 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

**Stranahan High School**

**2019 and 2020**

STRANAHAN 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: 1800 SW 5<sup>th</sup> Place, Fort Lauderdale, Florida 33312

Principal: Michelle Padura

Bookkeepers: Migna Santiago – Business Support Center (October 2021 – Current)  
Cindy Celestin – Business Support Center (August 2019 – September 2021)  
Kimberly Richardson – 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	\$ 44,463.71	\$ 42,278.70
Investment:		
Treasurer's Pool Account	<u>66,000.00</u>	<u>66,000.00</u>
TOTAL	<u>\$ 110,463.71</u>	<u>\$ 108,278.70</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 statements of Stranahan 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

**Negative Year-End Balance**

The Athletics Account closed with a negative balance of (\$8,268.27) at the end of fiscal year 2019.

At fiscal year 2020 year-end closing, the Athletics Account balance was negative (\$23,784.28), a significant deterioration of the ending balance previously noted.

While fiscal year 2021 is not within the scope of this audit, the fiscal year 2021 Athletics Account ending balance was negative (\$21,967.04), only a minor improvement over the fiscal year 2020 ending balance. A negative balance of (\$14,690.89) persisted as of November 29, 2021.

The zero beginning balance in the Athletics Account for fiscal year 2019 was the result of the transfer in of \$3,619.97 from the General Account at fiscal year 2018 year-end closing, leaving the General Account with a balance of \$5,362.67. The General Account had not received 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 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.



### **Disbursement Documentation Unavailable**

Documentation supporting most of the school's Internal Funds disbursements for the period from April – June 2020, when schools were closed due to the Covid-19 pandemic, was not available for audit. The total disbursements for this period totaled approximately \$38,000.00. Documentation that was not presented for audit included the support documenting the expenditure of a total of \$5,235.00 Internal Advances to a basketball coach issued for student travel meals and \$1,936 Internal Advances to a cheerleading coach issued for student travel meals and miscellaneous expenses.

Standard Practice Bulletin I-305 Disbursements Section III. *Disbursement Documentation* lists the supporting documentation required for every Internal Funds disbursement.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, states:

#### **4.5 RETENTION OF RECORDS**

a. Chapters 119 and 257, F.S., provide that no public official may mutilate, destroy, sell, loan or otherwise dispose of any public record unless under the consent of the records and information management program of the Division of Library and Information Services of the Department of State. Provided applicable audits have been released, records may be disposed of in accordance with procedures established by the records and information management program. Examples of such records for internal funds include check requisitions and documentation, canceled checks, recap of collections, journals, ledgers, financial reports, purchase orders and serialized forms.

Florida Statute 1001.42 Powers and Duties of District School Board 12. (l) Internal Auditor states:

“The scope of the internal auditor shall not be restricted, and shall include every functional and program area of the school system.....3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

Florida Statute 11.47 Penalties; failure to make a proper audit or examination; making a false report; failure to produce documents or information states:

(3) Any person who willfully fails or refuses to provide access to an employee, officer, or agent of an entity subject to an audit or to furnish or produce any book, record, paper, document, data, or sufficient information necessary to a proper audit or examination which the Auditor General or the Office of Program Policy Analysis and Government Accountability is by law authorized to perform commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Florida Statute 775.082 Penalties; applicability of sentencing structures; mandatory minimum sentences for certain reoffenders previously released from prison states:

- (4) A person who has been convicted of a designated misdemeanor may be sentenced as follows:
  - (a) For a misdemeanor of the first degree, by a definite term of imprisonment not exceeding 1 year.

Florida Statute 775.083 Fines states:

- (1) A person who has been convicted of an offense other than a capital felony may be sentenced to pay a fine in addition to any punishment described in s. 775.082; when specifically authorized by statute, he or she may be sentenced to pay a fine in lieu of any punishment described in s. 775.082. A person who has been convicted of a noncriminal violation may be sentenced to pay a fine. Fines for designated crimes and for noncriminal violations shall not exceed:...

- (d) \$1,000, when the conviction is of a misdemeanor of the first degree.

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-305 Disbursements with the Business Support Specialist, and implement procedures to ensure that Internal Funds documentation is safeguarded and available for audit.

**STRANAHAN HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2018 - 2019**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ 31,329.45	\$ 39,597.72	\$ (8,268.27)
Music	1,645.43	10,221.81	10,655.63	1,211.61
Classes	3,669.36	95,663.98	96,279.61	3,053.73
Clubs	57,719.16	101,299.74	96,581.37	62,437.53
Departments	14,522.06	9,189.60	6,672.05	17,039.61
Trusts	44,277.64	81,227.68	92,308.25	33,197.07
General	<u>5,362.67</u>	<u>4,395.62</u>	<u>7,965.86</u>	<u>1,792.43</u>
<b>TOTALS</b>	<u><u>\$ 127,196.32</u></u>	<u><u>\$ 333,327.88</u></u>	<u><u>\$ 350,060.49</u></u>	<u><u>\$ 110,463.71</u></u>

**STRANAHAN HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2019 - 2020**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>RECEIPTS</b>	<b>DISBURSE- MENTS</b>	<b>ENDING BALANCES</b>
Athletics	\$ (8,268.27)	\$ 25,049.69	\$ 40,565.70	\$ (23,784.28)
Music	1,211.61	6,083.41	6,511.92	783.10
Classes	3,053.73	13,824.91	13,268.76	3,609.88
Clubs	62,437.53	138,035.62	132,346.92	68,126.23
Departments	17,039.61	11,229.67	10,918.74	17,350.54
Trusts	33,197.07	47,183.72	44,918.91	35,461.88
General	<u>1,792.43</u>	<u>8,217.64</u>	<u>3,278.72</u>	<u>6,731.35</u>
<b>TOTALS</b>	<u><u>\$ 110,463.71</u></u>	<u><u>\$ 249,624.66</u></u>	<u><u>\$ 251,809.67</u></u>	<u><u>\$ 108,278.70</u></u>

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

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

**DATE:** December 17, 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 Stranahan High School. The audit revealed two exceptions related to Negative Year-End Balance and Disbursement Documentation Unavailable.

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:**

- The BSC performed a thorough review of some of the concerns of the Principal related to the performance of the BSC representative servicing her school. From those concerns staff changes were made allowing for a more experienced bookkeeper to provide support to Stranahan High School, and retraining of the reassigned staff member that was previously providing support.
- 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.

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

**PAGE: 2**

- 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.
- It is important to note that all parties (Stranahan Leadership, BSC Leadership, and Athletics Leadership) convened to discuss this negative variance, on 12/3/2021, prior to the issuance of the exception. Working collaboratively, we have been able to do a thorough review and submit extensive reimbursements to the District that are expected to reduce the variance from \$14,690.89, to less than \$2,500 by January and fully expect the negative variance to be eliminated by 03/01/2022.

Disbursement Documentation Unavailable:

- Reviews of all disbursement documentation will be conducted between the Principal and the BSC Specialist each month during the previously mentioned meeting.
- The BSC performed a thorough review of some of the concerns of the Principal related to the performance of the BSC representative servicing her school. From those concerns staff changes were made allowing for a more experienced bookkeeper to provide support to Stranahan High School, and retraining of the reassigned staff member that was previously providing support.
- It is important to note that the room being used to store records for disbursements was under construction and many records involved in this Audit had been moved around making it more challenging to locate all records. The construction has since concluded so this should not be an issue moving forward.

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  
Michelle Padura  
Ann Conway  
Sheena Newton

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

January 7, 2022

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 Boyd Anderson High School, and Stranahan High 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

Stranahan High School  
Michelle G. Padura, Principal  
1800 SW 5<sup>th</sup> Place  
Fort Lauderdale, FL 33312  
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Broward County, Florida

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Interim Superintendent of Schools

DATE: December 17, 2021  
TO: Joris M. Jabouin, Chief Auditor  
Office of the Chief Auditor  
FROM: Michelle Padura, Principal  
Stranahan High School

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 Stranahan High School. The audit revealed two exceptions related to Negative Year- End Balance and Disbursement Documentation Unavailable. Below are the corrective measures being implemented to prevent further exceptions related to this areas. These measures have been implemented by the Business Support Center and Stranahan High School will cooperate with all processes implemented.

Negative Year-End Balance:

- The BSC performed a thorough review of some of the concerns of the Principal related to the performance of the BSC representative servicing her school. From those concerns staff changes were made allowing for a more experienced bookkeeper to provide support to Stranahan High School, and retraining of the reassigned staff member that was previously providing support.
- 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.





THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of  
Broward County, Florida

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

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- 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.
- It is important to note that all parties (Stranahan Leadership, BSC Leadership, and Athletics Leadership) convened to discuss this negative variance, on 12/3/2021, prior to the issuance of the exception. Working collaboratively, we have been able to do a thorough review and submit extensive reimbursements to the District that are expected to reduce the variance from \$14,690.89, to less than \$2,500 by January and fully expect the negative variance to be eliminated by 03/01/2022.

Disbursement Documentation Unavailable:

- Reviews of all disbursement documentation will be conducted between the Principal and the BSC Specialist each month during the previously mentioned meeting.
- The BSC performed a thorough review of some of the concerns of the Principal related to the performance of the BSC representative servicing her school. From those concerns staff changes were made allowing for a more experienced bookkeeper to provide support to Stranahan High School, and retraining of the reassigned staff member that was previously providing support.
- It is important to note that the room being used to store records for disbursements was under construction and many records involved in this Audit had been moved around making it more challenging to locate all records. The construction has since concluded so this should not be an issue moving forward.

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

January 6, 2022

**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 Boyd Anderson High School and Stranahan High 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 and the two school principals 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