

INTERNAL AUDIT REPORT

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



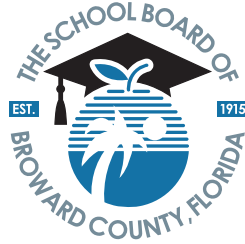
To be presented to the:

**Audit Committee on
May 18, 2023**

**The School Board of Broward County, Florida on
June 13, 2023**

By

The Office of the Chief Auditor



Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Torey Alston
Brenda Fam, Esq.
Daniel P. Foganholi
Dr. Jeff Holness
Sarah Leonardi
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Dr. Allen Zeman

Earlean C. Smiley, Ed.D.
Interim Superintendent

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Office of the Chief Auditor**Joris Jabouin, Chief Auditor**

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joris.jabouin@browardschools.comwww.browardschools.com/audit**The School Board of
Broward County, Florida**Lori Alhadeff, Chair
Debra Hixon, Vice ChairTorey Alston
Brenda Fam, Esq.
Daniel P. Foganholi
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
Dr. Allen ZemanEarlean C. Smiley, Ed.D.
Interim Superintendent

April 5, 2023

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Earlean C. Smiley, Ed.D., Interim Superintendent

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at forty-five (45) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1700. 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 forty-five (45) 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
Earlean C. Smiley, Ed.D., Interim Superintendent
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Our audits indicated that thirty-eight (38) schools in this report complied with prescribed policies and procedures. The seven (7) remaining schools' reports contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the forty-five (45) 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
Ali Arcese
Ann Conway
Hermine James
Joy Hipolito

Audits Performed by:

Crystal Alexander
Patrick Beauvoir
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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 1700 and the Audit Plan for the 2022-2023 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)

BENNETT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Danielle Smith

Bookkeepers: Adrian Jackson – Business Support Center (September 2020 – Present)
Elvena Frett – Business Support Center (July 2020 – August 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,132.55	\$ 22,061.37
TOTAL	<u>\$ 18,132.55</u>	<u>\$ 22,061.37</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Bennett Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 752.58	\$ -	\$ 184.03	\$ -	\$ 15.68	\$ 552.87
Clubs	2,489.22	819.27	1,679.78	6.10	-	1,634.81
Departments	71.71	17.95	-	-	-	89.66
Trusts	11,242.01	1,009.63	1,553.50	462.56	4,972.82	6,187.88
General	<u>5,451.86</u>	<u>5.60</u>	<u>309.97</u>	<u>4,519.84</u>	<u>-</u>	<u>9,667.33</u>
TOTALS	<u>\$ 20,007.38</u>	<u>\$ 1,852.45</u>	<u>\$ 3,727.28</u>	<u>\$ 4,988.50</u>	<u>\$ 4,988.50</u>	<u>\$ 18,132.55</u>

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 552.87	\$ 153.00	\$ 317.86	\$ -	\$ 331.81	\$ 56.20
Clubs	1,634.81	930.00	629.79	72.60	-	2,007.62
Departments	89.66	173.94	-	125.97	-	389.57
Trusts	6,187.88	7,446.85	6,710.73	4,460.28	1,454.47	9,929.81
General	<u>9,667.33</u>	<u>5,134.36</u>	<u>2,250.95</u>	<u>-</u>	<u>2,872.57</u>	<u>9,678.17</u>
TOTALS	<u>\$ 18,132.55</u>	<u>\$ 13,838.15</u>	<u>\$ 9,909.33</u>	<u>\$ 4,658.85</u>	<u>\$ 4,658.85</u>	<u>\$ 22,061.37</u>

BOULEVARD HEIGHTS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 7201 Johnson Street, Hollywood, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principals: Katherine Policastro (July 2021 – Present)
Juan Alejo (July 2020 – June 2021)

Bookkeepers: Elisa Taveras – Business Support Center (October 2022 – Present)
Linda Morrow – Business Support Center (July 2020 -September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 29,845.87	\$ 23,008.59
TOTAL	<u>\$ 29,845.87</u>	<u>\$ 23,008.59</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Boulevard Heights Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,654.85	\$ -	\$ 1,672.80	\$ -	\$ 880.30	\$ 2,101.75
Clubs	4,644.95	2,601.60	3,694.18	-	-	3,552.37
Departments	4,172.52	-	-	44.64	-	4,217.16
Trusts	11,788.46	46.50	1,883.15	4,257.00	1,489.43	12,719.38
General	<u>5,402.03</u>	<u>4,367.74</u>	<u>582.65</u>	<u>986.44</u>	<u>2,918.35</u>	<u>7,255.21</u>
TOTALS	<u>\$ 30,662.81</u>	<u>\$ 7,015.84</u>	<u>\$ 7,832.78</u>	<u>\$ 5,288.08</u>	<u>\$ 5,288.08</u>	<u>\$ 29,845.87</u>

BOULEVARD HEIGHTS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,101.75	\$ 2,548.01	\$ 2,998.04	\$ -	\$ 692.08	\$ 959.64
Clubs	3,552.37	5,518.10	7,060.17	913.18	-	2,923.48
Departments	4,217.16	-	-	224.31	-	4,441.47
Trusts	12,719.38	15,119.28	17,850.88	3,118.08	1,428.45	11,677.41
General	<u>7,255.21</u>	<u>3,704.19</u>	<u>5,817.77</u>	<u>971.76</u>	<u>3,106.80</u>	<u>3,006.59</u>
TOTALS	<u><u>\$ 29,845.87</u></u>	<u><u>\$ 26,889.58</u></u>	<u><u>\$ 33,726.86</u></u>	<u><u>\$ 5,227.33</u></u>	<u><u>\$ 5,227.33</u></u>	<u><u>\$ 23,008.59</u></u>

BROADVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1800 SW 62nd Avenue, North Lauderdale, Florida 33068

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Dr. Joshua Kisten

Bookkeepers: Chequita Butler – Business Support Center (September 2022 – Present)
Cindy Celestin – Business Support Center (June 2022 – August 2022)
Tonia Jackson – Business Support Center (March 2022 – May 2022)
Cindy Celestin–Business Support Center (October 2021–February 2022)
David Franklin – Business Support Center (July 2021 – September 2021)
Candida Lockett – Business Support Center (April 2021 – June 2021)
Karen Voss – Business Support Center (July 2020 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 13,763.92	\$ 14,102.54
Investment:		
Treasurer’s Pool Account	<u>16,000.00</u>	<u>16,000.00</u>
TOTAL	<u>\$ 29,763.92</u>	<u>\$ 30,102.54</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Broadview Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

BROADVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 643.15	\$ -	\$ -	\$ -	\$ -	\$ 643.15
Classes	2,692.02	880.00	(332.29) *	-	946.00	2,958.31
Clubs	3,534.38	555.00	538.36	260.30	130.15	3,681.17
Departments	5,606.58	33.64	-	19.20	-	5,659.42
Trusts	13,508.51	1,928.55	1,304.20	1,718.50	901.85	14,949.51
General	<u>1,736.77</u>	<u>414.01</u>	<u>258.42</u>	<u>477.35</u>	<u>497.35</u>	<u>1,872.36</u>
TOTALS	<u><u>\$ 27,721.41</u></u>	<u><u>\$ 3,811.20</u></u>	<u><u>\$ 1,768.69</u></u>	<u><u>\$ 2,475.35</u></u>	<u><u>\$ 2,475.35</u></u>	<u><u>\$ 29,763.92</u></u>

* Checks written in the previous fiscal year were voided.

BROADVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 643.15	\$ -	\$ -	\$ -	\$ -	\$ 643.15
Classes	2,958.31	16,493.00	14,409.36	66.05	1,810.01	3,297.99
Clubs	3,681.17	1,465.98	1,945.12	-	-	3,202.03
Departments	5,659.42	15,857.41	15,539.59	5,735.08	5,415.30	6,297.02
Trusts	14,949.51	11,609.32	13,174.12	2,838.87	1,229.67	14,993.91
General	<u>1,872.36</u>	<u>1,010.71</u>	<u>1,029.61</u>	<u>-</u>	<u>185.02</u>	<u>1,668.44</u>
TOTALS	<u><u>\$ 29,763.92</u></u>	<u><u>\$ 46,436.42</u></u>	<u><u>\$ 46,097.80</u></u>	<u><u>\$ 8,640.00</u></u>	<u><u>\$ 8,640.00</u></u>	<u><u>\$ 30,102.54</u></u>

BROWARD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 441 NW 35th Avenue, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principals: Tarshe Freeman (July 2022 – Present)
Cyntheria Hunt (July 2020 – April 2022)

Bookkeepers: Michael Borrelli – Business Support Center (January 2022 – Present)
Candida Lockett–Business Support Center (October 2021 –December 2021)
Fredric Curry – Business Support Center (July 2021 – September 2021)
Tamisha Mitchell - Business Support Center (July 2020 - June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 14,421.36	\$ 14,819.66
TOTAL	<u>\$ 14,421.36</u>	<u>\$ 14,819.66</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Broward Estates Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 78.03	\$ -	\$ -	\$ -	\$ -	\$ 78.03
Clubs	1,991.69	-	433.78	61.18	-	1,619.09
Departments	7,690.12	-	-	-	-	7,690.12
Trusts	5,277.04	61.18	70.00	70.00	1,734.17	3,604.05
General	<u>921.88</u>	<u>297.65</u>	<u>1,392.45</u>	<u>1,672.99</u>	<u>70.00</u>	<u>1,430.07</u>
TOTALS	<u>\$ 15,958.76</u>	<u>\$ 358.83</u>	<u>\$ 1,896.23</u>	<u>\$ 1,804.17</u>	<u>\$ 1,804.17</u>	<u>\$ 14,421.36</u>

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 78.03	\$ -	\$ -	\$ -	\$ -	\$ 78.03
Clubs	1,619.09	325.00	649.52	24.68	-	1,319.25
Departments	7,690.12	153.55	-	352.98	-	8,196.65
Trusts	3,604.05	2,854.21	2,646.55	1,580.25	2,732.35	2,659.61
General	<u>1,430.07</u>	<u>990.97</u>	<u>629.36</u>	<u>1,009.44</u>	<u>235.00</u>	<u>2,566.12</u>
TOTALS	<u>\$ 14,421.36</u>	<u>\$ 4,323.73</u>	<u>\$ 3,925.43</u>	<u>\$ 2,967.35</u>	<u>\$ 2,967.35</u>	<u>\$ 14,819.66</u>

C. ROBERT MARKHAM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1501 NW 15th Avenue, Pompano Beach, Florida 33069

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Shedrick Dukes

Bookkeepers: Monique Letts – Business Support Center (December 2021 - Present)
Carla Andrejak – Business Support Center (July 2020 – November 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,283.59	\$ 12,674.44
TOTAL	<u>\$ 17,283.59</u>	<u>\$ 12,674.44</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of C. Robert Markham Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 8,234.93	\$ -	\$ 263.46	\$ 135.00	\$ 2,387.49	\$ 5,718.98
Clubs	1,510.18	200.00	799.50	-	-	910.68
Departments	4,685.49	101.44	101.98	52.70	-	4,737.65
Trusts	11,534.90	3,224.90	11,779.05	6,567.06	4,297.27	5,250.54
General	<u>655.03</u>	<u>283.00</u>	<u>202.29</u>	<u>280.00</u>	<u>350.00</u>	<u>665.74</u>
TOTALS	<u>\$ 26,620.53</u>	<u>\$ 3,809.34</u>	<u>\$ 13,146.28</u>	<u>\$ 7,034.76</u>	<u>\$ 7,034.76</u>	<u>\$ 17,283.59</u>

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,718.98	\$ 2,145.00	\$ 2,808.94	\$ 192.00	\$ 1,319.10	\$ 3,927.94
Clubs	910.68	250.00	788.93	-	-	371.75
Departments	4,737.65	-	-	37.44	-	4,775.09
Trusts	5,250.54	3,278.00	6,401.41	1,756.74	837.79	3,046.08
General	<u>665.74</u>	<u>1,833.60</u>	<u>2,116.47</u>	<u>427.29</u>	<u>256.58</u>	<u>553.58</u>
TOTALS	<u>\$ 17,283.59</u>	<u>\$ 7,506.60</u>	<u>\$ 12,115.75</u>	<u>\$ 2,413.47</u>	<u>\$ 2,413.47</u>	<u>\$ 12,674.44</u>

COLLINS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1050 NW 2nd Street, Dania Beach, Florida 33004
Region: South
Regional Supt.: Alan Strauss
Director: Saemone Hollingsworth
Principal: Dr. Tracy Jackson
Bookkeeper: Geneva Randall

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 19,442.71	\$ 14,240.23
TOTAL	<u>\$ 19,442.71</u>	<u>\$ 14,240.23</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Collins Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 719.24	\$ -	\$ 252.50	\$ -	\$ -	\$ 466.74
Clubs	1,987.60	100.00	-	-	-	2,087.60
Departments	797.42	21.15	-	-	-	818.57
Trusts	13,081.46	5,000.00	4,836.76	450.00	408.89	13,285.81
General	<u>2,387.97</u>	<u>1,053.60</u>	<u>616.47</u>	<u>408.89</u>	<u>450.00</u>	<u>2,783.99</u>
TOTALS	<u>\$ 18,973.69</u>	<u>\$ 6,174.75</u>	<u>\$ 5,705.73</u>	<u>\$ 858.89</u>	<u>\$ 858.89</u>	<u>\$ 19,442.71</u>

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 466.74	\$ 1,775.00	\$ 1,445.74	\$ -	\$ 232.26	\$ 563.74
Clubs	2,087.60	1,726.00	2,045.67	319.67	-	2,087.60
Departments	818.57	2,886.22	2,867.23	198.85	-	1,036.41
Trusts	13,285.81	7,680.47	12,852.32	1,332.26	1,448.52	7,997.70
General	<u>2,783.99</u>	<u>578.56</u>	<u>637.77</u>	<u>930.00</u>	<u>1,100.00</u>	<u>2,554.78</u>
TOTALS	<u>\$ 19,442.71</u>	<u>\$ 14,646.25</u>	<u>\$ 19,848.73</u>	<u>\$ 2,780.78</u>	<u>\$ 2,780.78</u>	<u>\$ 14,240.23</u>

CORAL COVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Stephanie Saban

Bookkeepers: Martha Miragliotta (April 2022 – Present)
Sasha Gonzalez (July 2021 – March 2022)
Lisa Camposano - Business Support Center (March 2021 – June 2021)
Fredric Curry–Business Support Center (December 2020–February 2021)
Maria Rengifo – Business Support Center (July 2020 – November 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,527.80	\$ 45,380.00
TOTAL	<u>\$ 38,527.80</u>	<u>\$ 45,380.00</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Coral Cove Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 4,689.43	\$ -	840.50	\$ -	\$ 1,696.07	\$ 2,152.86
Clubs	8,143.27	475.00	1,506.00	-	-	7,112.27
Departments	2,511.13	-	-	80.13	1,119.92	1,471.34
Trusts	16,594.70	111,484.27	111,634.79	19,627.01	19,792.02	16,279.17
General	<u>9,269.63</u>	<u>701.93</u>	<u>1,360.27</u>	<u>8,344.00</u>	<u>5,443.13</u>	<u>11,512.16</u>
TOTALS	<u>\$ 41,208.16</u>	<u>\$ 112,661.20</u>	<u>\$ 115,341.56</u>	<u>\$ 28,051.14</u>	<u>\$ 28,051.14</u>	<u>\$ 38,527.80</u>

CORAL COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,152.86	\$ 7,885.80	6,859.14	\$ 95.00	\$ 2,148.76	\$ 1,125.76
Clubs	7,112.27	16,215.14	12,112.18	350.34	600.44	10,965.13
Departments	1,471.34	7,500.60	5,414.02	608.25	2,249.66	1,916.51
Trusts	16,279.17	364,610.26	365,270.16	44,998.47	37,179.49	23,438.25
General	<u>11,512.16</u>	<u>3,320.26</u>	<u>3,024.36</u>	<u>487.23</u>	<u>4,360.94</u>	<u>7,934.35</u>
TOTALS	<u><u>\$ 38,527.80</u></u>	<u><u>\$ 399,532.06</u></u>	<u><u>\$ 392,679.86</u></u>	<u><u>\$ 46,539.29</u></u>	<u><u>\$ 46,539.29</u></u>	<u><u>\$ 45,380.00</u></u>

COUNTRY HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 10550 Westview Drive, Coral Springs, Florida 33076

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Nicole Ortega

Bookkeepers: Lysa Robb – Business Support Center (January 2023 – Present)
Kimberly Thomas – Business Support Center (Nov. 2022 – Dec 2022)
Elisa Taveras – Business Support Center (July 2021 – October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 62,194.08
TOTAL	<u>\$ 62,194.08</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Country Hills Elementary School for the 2021-22 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 2021-22 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

COUNTRY HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,716.32	\$ 55,284.00	\$ 54,558.44	\$ 1,234.43	\$ 1,849.23	\$ 1,827.08
Clubs	7,151.42	5,172.21	3,223.77	1,079.64	7,108.08	3,071.42
Departments	13,333.32	207.90	801.45	1,127.77	1,263.95	12,603.59
Trusts	14,335.40	327,748.92	324,573.72	46,712.75	43,360.28	20,863.07
General	<u>12,687.00</u>	<u>13,059.51</u>	<u>5,344.54</u>	<u>6,979.95</u>	<u>3,553.00</u>	<u>23,828.92</u>
TOTALS	<u>\$ 49,223.46</u>	<u>\$ 401,472.54</u>	<u>\$ 388,501.92</u>	<u>\$ 57,134.54</u>	<u>\$ 57,134.54</u>	<u>\$ 62,194.08</u>

CYPRESS RUN EDUCATION CENTER
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Office: Non-Traditional Schools

Associate Supt.: Dr. Ted Toomer (Task-Assigned)

Director: Estella Eckhardt

Principal: Dr. Gastrid Harrigan

Bookkeepers: Monique Letts – Business Support Center (November 2021 – Present)
Carla Andrejak – Business Support Center (July 2021 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 8,108.49</u>
TOTAL	<u><u>\$ 8,108.49</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Cypress Run Education Center for the 2021-22 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 2021-22 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CYPRESS RUN EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 175.15	\$ 570.00	\$ 62.49	\$ -	\$ -	\$ 682.66
Clubs	709.80	1,905.00	2,374.07	500.00	500.00	240.73
Departments	1,123.06	310.91	1,081.76	-	-	352.21
Trusts	5,911.52	16,405.00	15,602.00	-	-	6,714.52
General	<u>322.57</u>	<u>60.00</u>	<u>264.20</u>	<u>-</u>	<u>-</u>	<u>118.37</u>
TOTALS	<u>\$ 8,242.10</u>	<u>\$ 19,250.91</u>	<u>\$ 19,384.52</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>	<u>\$ 8,108.49</u>

DANIA ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 300 SE 2nd Avenue, Dania Beach, Florida 33004

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Dr. Lewis Jackson

Bookkeeper: Robert Johnston – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 15,271.31
TOTAL	<u>\$ 15,271.31</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Dania Elementary School for the 2021-22 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 2021-22 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

DANIA ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,196.62	\$ 1,896.00	\$ 106.92	\$ 605.80	\$ 2,939.55	\$ 651.95
Clubs	470.27	1,840.00	1,821.37	-	-	488.90
Departments	2,229.65	86.47	11.31	152.69	-	2,457.50
Trusts	8,428.04	8,066.30	9,537.98	4,775.32	3,255.16	8,476.52
General	<u>1,475.24</u>	<u>1,560.07</u>	<u>499.77</u>	<u>1,827.23</u>	<u>1,166.33</u>	<u>3,196.44</u>
TOTALS	<u>\$ 13,799.82</u>	<u>\$ 13,448.84</u>	<u>\$ 11,977.35</u>	<u>\$ 7,361.04</u>	<u>\$ 7,361.04</u>	<u>\$ 15,271.31</u>

DEERFIELD BEACH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 650 NE 1st Street, Deerfield Beach, Florida 33441

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Andrew Gerlach

Bookkeepers: Monique Letts – Business Support Center (November 2021 – Present)
Carla Andrejak – Business Support Center (July 2020 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,256.34	\$ 20,006.70
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 27,256.34</u>	<u>\$ 30,006.70</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Deerfield Beach Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 52.09	\$ -	\$ -	\$ -	\$ -	\$ 52.09
Classes	2,025.11	-	20.00	80.00	88.28	1,996.83
Clubs	3,362.86	500.00	2,707.66	59.11	-	1,214.31
Departments	3,517.83	42.00	1,234.54	57.34	-	2,382.63
Trusts	10,115.60	69,663.32	61,847.70	15,248.30	14,969.26	18,210.26
General	<u>2,422.72</u>	<u>2,128.34</u>	<u>763.63</u>	<u>629.60</u>	<u>1,016.81</u>	<u>3,400.22</u>
TOTALS	<u>\$ 21,496.21</u>	<u>\$ 72,333.66</u>	<u>\$ 66,573.53</u>	<u>\$ 16,074.35</u>	<u>\$ 16,074.35</u>	<u>\$ 27,256.34</u>

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 52.09	\$ -	\$ -	\$ -	\$ -	\$ 52.09
Classes	1,996.83	3,796.00	2,940.08	10.00	871.88	1,990.87
Clubs	1,214.31	2,816.30	3,198.07	993.32	53.04	1,772.82
Departments	2,382.63	-	144.98	1,363.25	136.78	3,464.12
Trusts	18,210.26	238,984.40	243,385.56	78,747.54	78,058.33	14,498.31
General	<u>3,400.22</u>	<u>9,284.75</u>	<u>2,462.40</u>	<u>-</u>	<u>1,994.08</u>	<u>8,228.49</u>
TOTALS	<u><u>\$ 27,256.34</u></u>	<u><u>\$ 254,881.45</u></u>	<u><u>\$ 252,131.09</u></u>	<u><u>\$ 81,114.11</u></u>	<u><u>\$ 81,114.11</u></u>	<u><u>\$ 30,006.70</u></u>

DILLARD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 2330 NW 12th Court, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principals: Lavina Robinson (August 2022 – Present)
Gretchen Atkins-Brown (July 2021 – July 2022)

Bookkeeper: Adrian Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 18,463.02
TOTAL	<u>\$ 18,463.02</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Dillard Elementary School for the 2021-22 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 2021-22 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

DILLARD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 110.71	\$ -	\$ -	\$ -	\$ -	\$ 110.71
Classes	2,342.00	13,796.50	9,927.09	2,608.79	5,171.51	3,648.69
Clubs	917.30	-	587.06	57.29	49.49	338.04
Departments	5,442.74	26.54	2,388.82	313.96	-	3,394.42
Trusts	7,418.78	8,042.89	13,185.81	6,819.14	2,576.86	6,518.14
General	<u>2,349.45</u>	<u>5,585.45</u>	<u>1,480.56</u>	<u>980.68</u>	<u>2,982.00</u>	<u>4,453.02</u>
TOTALS	<u><u>\$ 18,580.98</u></u>	<u><u>\$ 27,451.38</u></u>	<u><u>\$ 27,569.34</u></u>	<u><u>\$ 10,779.86</u></u>	<u><u>\$ 10,779.86</u></u>	<u><u>\$ 18,463.02</u></u>

EAGLE POINT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 100 Indian Trace, Weston, Florida 33326

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Christine de Zayas

Bookkeepers: Zorimar Melendez – Business Support Center (Sept. 2022 – Present)
Sabrina McGinley – Business Support Center (July 2020 – August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,860.52	\$ 44,848.89
Investment:		
Treasurer's Pool Account	<u>30,000.00</u>	<u>30,000.00</u>
TOTAL	<u>\$ 50,860.52</u>	<u>\$ 74,848.89</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Eagle Point Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,236.05	\$ -	\$ 260.20	\$ -	\$ -	\$ 975.85
Classes	9,640.01	-	369.00	-	2,279.35	6,991.66
Clubs	4,079.23	-	1,200.00	47.81	-	2,927.04
Departments	9,150.08	47.00	-	179.34	0.01	9,376.41
Trusts	26,528.64	166,914.61	172,963.78	23,093.54	19,704.48	23,868.53
General	<u>8,576.21</u>	<u>1,849.62</u>	<u>2,367.95</u>	<u>1,131.00</u>	<u>2,467.85</u>	<u>6,721.03</u>
TOTALS	<u><u>\$ 59,210.22</u></u>	<u><u>\$ 168,811.23</u></u>	<u><u>\$ 177,160.93</u></u>	<u><u>\$ 24,451.69</u></u>	<u><u>\$ 24,451.69</u></u>	<u><u>\$ 50,860.52</u></u>

EAGLE POINT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 975.85	\$ 225.00	\$ 1,153.95	\$ 163.20	\$ -	\$ 210.10
Classes	6,991.66	48,841.00	48,854.99	895.74	2,862.08	5,011.33
Clubs	2,927.04	2,156.00	2,328.92	55.38	495.00	2,314.50
Departments	9,376.41	243.00	-	1,808.22	0.01	11,427.62
Trusts	23,868.53	359,922.29	345,753.94	54,765.32	52,650.03	40,152.17
General	<u>6,721.03</u>	<u>12,417.17</u>	<u>1,724.29</u>	<u>1,984.82</u>	<u>3,665.56</u>	<u>15,733.17</u>
TOTALS	<u><u>\$ 50,860.52</u></u>	<u><u>\$ 423,804.46</u></u>	<u><u>\$ 399,816.09</u></u>	<u><u>\$ 59,672.68</u></u>	<u><u>\$ 59,672.68</u></u>	<u><u>\$ 74,848.89</u></u>

HARBORDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 900 SE 15th Street, Fort Lauderdale, Florida 33316

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Jennifer Kashdin (November 2021 – Present)
Theresa Bucolo (July 2020 – October 2021)

Bookkeepers: Robert Johnston – Business Support Center (March 2022 – Present)
Cindy Celestin – Business Support Center (November 2021 -February 2022)
Robert Johnston – Business Support Center (August 2021 – October 2021)
Catherine Schmidt (July 2020 – July 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 3,972.77	\$ 6,396.37
TOTAL	<u>\$ 3,972.77</u>	<u>\$ 6,396.37</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Harbordale Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

HARBORDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 629.55	\$ -	\$ 60.13	\$ -	\$ 282.92	\$ 286.50
Clubs	864.79	2,110.58	2,967.45	-	-	7.92
Departments	651.47	-	12.29	22.03	-	661.21
Trusts	1,200.82	11,502.97	11,525.93	550.00	327.04	1,400.82
General	<u>3,638.11</u>	<u>22.10</u>	<u>2,081.82</u>	<u>587.93</u>	<u>550.00</u>	<u>1,616.32</u>
TOTALS	<u><u>\$ 6,984.74</u></u>	<u><u>\$ 13,635.65</u></u>	<u><u>\$ 16,647.62</u></u>	<u><u>\$ 1,159.96</u></u>	<u><u>\$ 1,159.96</u></u>	<u><u>\$ 3,972.77</u></u>

HARBORDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 286.50	\$ 6,568.75	\$ 6,253.18	\$ 2.04	\$ 377.68	\$ 226.43
Clubs	7.92	2,642.74	2,355.26	7.21	-	302.61
Departments	661.21	-	-	577.81	-	1,239.02
Trusts	1,400.82	24,594.59	25,287.99	4,663.94	4,916.31	455.05
General	<u>1,616.32</u>	<u>4,202.05</u>	<u>1,688.10</u>	<u>895.60</u>	<u>852.61</u>	<u>4,173.26</u>
TOTALS	<u><u>\$ 3,972.77</u></u>	<u><u>\$ 38,008.13</u></u>	<u><u>\$ 35,584.53</u></u>	<u><u>\$ 6,146.60</u></u>	<u><u>\$ 6,146.60</u></u>	<u><u>\$ 6,396.37</u></u>

HOLLYWOOD HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3501 Taft Street, Hollywood, Florida 33021
Region: South
Regional Supt.: Alan Strauss
Director: Saemone Hollingsworth
Principal: John Fossas
Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 45,758.26	\$ 47,496.08
TOTAL	<u>\$ 45,758.26</u>	<u>\$ 47,496.08</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Hollywood Hills Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 6,117.33	\$ -	\$ 743.80	\$ -	\$ 3.12	\$ 5,370.41
Clubs	1,359.64	1,600.00	1,213.19	42.32	-	1,788.77
Departments	1,186.85	96.44	590.88	35.52	-	727.93
Trusts	14,879.00	109,073.93	112,805.41	11,802.79	11,877.51	11,072.80
General	<u>28,220.46</u>	<u>40.00</u>	<u>1,462.11</u>	<u>1,462.45</u>	<u>1,462.45</u>	<u>26,798.35</u>
TOTALS	<u><u>\$ 51,763.28</u></u>	<u><u>\$ 110,810.37</u></u>	<u><u>\$ 116,815.39</u></u>	<u><u>\$ 13,343.08</u></u>	<u><u>\$ 13,343.08</u></u>	<u><u>\$ 45,758.26</u></u>

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,370.41	\$ 16,037.00	\$ 11,899.52	\$ 1,636.42	\$ 7,274.56	\$ 3,869.75
Clubs	1,788.77	830.00	684.52	676.14	-	2,610.39
Departments	727.93	144.00	-	977.46	-	1,849.39
Trusts	11,072.80	356,689.02	361,681.11	52,825.11	47,235.93	11,669.89
General	<u>26,798.35</u>	<u>5,501.61</u>	<u>3,198.66</u>	<u>634.36</u>	<u>2,239.00</u>	<u>27,496.66</u>
TOTALS	<u><u>\$ 45,758.26</u></u>	<u><u>\$ 379,201.63</u></u>	<u><u>\$ 377,463.81</u></u>	<u><u>\$ 56,749.49</u></u>	<u><u>\$ 56,749.49</u></u>	<u><u>\$ 47,496.08</u></u>

INDIAN TRACE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 400 Indian Trace, Weston, Florida 33326

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Amy Winder

Bookkeepers: Donna Petrone – Business Support Center (November 2020 – Present)
Minerva Carlo – Business Support Center (July 2020 – October 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 34,447.98	\$ 35,477.01
Investment:		
Treasurer's Pool Account	<u>7,500.00</u>	<u>7,500.00</u>
TOTAL	<u>\$ 41,947.98</u>	<u>\$ 42,977.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Indian Trace Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

INDIAN TRACE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 3,256.64	\$ -	\$ 1,914.25	\$ -	\$ -	\$ 1,342.39
Classes	7,636.92	-	1,453.00	-	4,600.88	1,583.04
Clubs	4,358.68	370.22	379.88	-	-	4,349.02
Departments	1,153.05	43.00	64.95	249.34	146.00	1,234.44
Trusts	22,511.73	118,269.13	121,238.39	32,299.77	26,392.85	25,449.39
General	<u>8,708.54</u>	<u>3,644.78</u>	<u>2,954.24</u>	<u>1,150.00</u>	<u>2,559.38</u>	<u>7,989.70</u>
TOTALS	<u><u>\$ 47,625.56</u></u>	<u><u>\$ 122,327.13</u></u>	<u><u>\$ 128,004.71</u></u>	<u><u>\$ 33,699.11</u></u>	<u><u>\$ 33,699.11</u></u>	<u><u>\$ 41,947.98</u></u>

INDIAN TRACE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,342.39	\$ 1,050.00	\$ 1,220.37	\$ -	\$ -	\$ 1,172.02
Classes	1,583.04	22,886.50	22,814.60	763.88	1,270.00	1,148.82
Clubs	4,349.02	2,328.00	2,796.28	-	-	3,880.74
Departments	1,234.44	30.00	39.00	1,095.04	-	2,320.48
Trusts	25,449.39	226,994.80	223,122.08	48,851.33	47,225.11	30,948.33
General	<u>7,989.70</u>	<u>2,830.93</u>	<u>5,098.87</u>	<u>264.78</u>	<u>2,479.92</u>	<u>3,506.62</u>
TOTALS	<u><u>\$ 41,947.98</u></u>	<u><u>\$ 256,120.23</u></u>	<u><u>\$ 255,091.20</u></u>	<u><u>\$ 50,975.03</u></u>	<u><u>\$ 50,975.03</u></u>	<u><u>\$ 42,977.01</u></u>

LAKESIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 900 NW 136th Avenue, Pembroke Pines, Florida 33028

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Riquelme Rodriguez (January 2023 – Present)
Kathryne May (July 2020 – December 2022)

Bookkeepers: Maria Vinueza (August 2020 - Present)
Tina Caldwell – Business Support Center (July 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 48,091.55	\$ 48,848.56
TOTAL	<u>\$ 48,091.55</u>	<u>\$ 48,848.56</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Lakeside Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

LAKESIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,424.99	\$ -	\$ 666.20	\$ -	\$ 732.65	\$ 2,026.14
Clubs	2,897.41	-	2,694.44	-	-	202.97
Departments	5,165.44	-	-	9.60	-	5,175.04
Trusts	17,134.32	92,883.55	89,988.36	7,820.37	7,293.56	20,556.32
General	<u>19,307.60</u>	<u>1,472.63</u>	<u>845.39</u>	<u>346.24</u>	<u>150.00</u>	<u>20,131.08</u>
TOTALS	<u>\$ 47,929.76</u>	<u>\$ 94,356.18</u>	<u>\$ 94,194.39</u>	<u>\$ 8,176.21</u>	<u>\$ 8,176.21</u>	<u>\$ 48,091.55</u>

LAKESIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,026.14	\$ 24,212.28	\$ 22,871.68	\$ 689.99	\$ 2,207.97	\$ 1,848.76
Clubs	202.97	1,078.00	1,078.00	-	-	202.97
Departments	5,175.04	272.06	234.37	773.37	155.10	5,831.00
Trusts	20,556.32	230,717.93	235,664.39	25,207.72	21,743.41	19,074.17
General	<u>20,131.08</u>	<u>4,894.08</u>	<u>568.90</u>	<u>1,055.40</u>	<u>3,620.00</u>	<u>21,891.66</u>
TOTALS	<u><u>\$ 48,091.55</u></u>	<u><u>\$ 261,174.35</u></u>	<u><u>\$ 260,417.34</u></u>	<u><u>\$ 27,726.48</u></u>	<u><u>\$ 27,726.48</u></u>	<u><u>\$ 48,848.56</u></u>

MANATEE BAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 19200 Manatee Isles Drive, Weston, Florida 33332

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Heather Hedman-DeVaughn

Bookkeepers: Zorimar Melendez – Business Support Center (September 2022 – Present)
Sabrina McGinley – Business Support Center (July 2020 – August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 43,303.03	\$ 52,298.80
TOTAL	<u>\$ 43,303.03</u>	<u>\$ 52,298.80</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Manatee Bay Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

MANATEE BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 4,759.88	\$ -	\$ -	\$ -	\$ -	\$ 4,759.88
Classes	4,158.50	2,212.00	3,966.56	806.52	772.52	2,437.94
Clubs	7,416.56	-	958.62	-	-	6,457.94
Departments	2,156.47	42.25	-	57.29	1,138.37	1,117.64
Trusts	30,885.66	75,513.19	96,598.42	44,951.67	32,721.01	22,031.09
General	<u>16,280.63</u>	<u>3,145.76</u>	<u>1,744.27</u>	<u>8,801.28</u>	<u>19,984.86</u>	<u>6,498.54</u>
TOTALS	<u>\$ 65,657.70</u>	<u>\$ 80,913.20</u>	<u>\$ 103,267.87</u>	<u>\$ 54,616.76</u>	<u>\$ 54,616.76</u>	<u>\$ 43,303.03</u>

MANATEE BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 4,759.88	\$ 11,065.00	\$ 11,389.30	\$ -	\$ -	\$ 4,435.58
Classes	2,437.94	175,874.00	167,603.88	4,004.67	13,017.38	1,695.35
Clubs	6,457.94	1,499.00	3,907.98	668.59	573.65	4,143.90
Departments	1,117.64	31.32	16.99	635.47	262.00	1,505.44
Trusts	22,031.09	172,497.65	177,720.25	43,637.74	32,173.59	28,272.64
General	<u>6,498.54</u>	<u>10,842.90</u>	<u>2,175.70</u>	<u>639.64</u>	<u>3,559.49</u>	<u>12,245.89</u>
TOTALS	<u><u>\$ 43,303.03</u></u>	<u><u>\$ 371,809.87</u></u>	<u><u>\$ 362,814.10</u></u>	<u><u>\$ 49,586.11</u></u>	<u><u>\$ 49,586.11</u></u>	<u><u>\$ 52,298.80</u></u>

MARY M. BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, Florida 33020
Region: South
Regional Supt.: Alan Strauss
Director: Saemone Hollingsworth
Principal: Latosha Williams
Bookkeeper: Robert Johnston – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 26,341.88	\$ 20,557.90
TOTAL	<u>\$ 26,341.88</u>	<u>\$ 20,557.90</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Mary M. Bethune Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 2,698.60	\$ -	\$ -	\$ -	\$ -	\$ 2,698.60
Classes	4,430.24	1,410.81	217.78	508.00	1,379.82	4,751.45
Clubs	3,788.12	681.85	186.08	55.13	179.57	4,159.45
Departments	2,673.57	40.06	-	10.14	-	2,723.77
Trusts	6,313.16	1,296.41	1,220.55	3,634.85	1,165.43	8,858.44
General	<u>4,732.42</u>	<u>513.45</u>	<u>612.40</u>	<u>1,250.59</u>	<u>2,733.89</u>	<u>3,150.17</u>
TOTALS	<u><u>\$ 24,636.11</u></u>	<u><u>\$ 3,942.58</u></u>	<u><u>\$ 2,236.81</u></u>	<u><u>\$ 5,458.71</u></u>	<u><u>\$ 5,458.71</u></u>	<u><u>\$ 26,341.88</u></u>

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 2,698.60	\$ 540.00	\$ -	\$ 223.25	\$ 1,771.33	\$ 1,690.52
Classes	4,751.45	880.22	1,752.40	52.32	496.35	3,435.24
Clubs	4,159.45	1,197.60	3,272.39	69.03	987.80	1,165.89
Departments	2,723.77	2,272.58	2,325.47	370.66	-	3,041.54
Trusts	8,858.44	4,544.79	6,821.20	4,840.03	4,317.05	7,105.01
General	<u>3,150.17</u>	<u>910.62</u>	<u>1,958.33</u>	<u>3,301.80</u>	<u>1,284.56</u>	<u>4,119.70</u>
TOTALS	<u><u>\$ 26,341.88</u></u>	<u><u>\$ 10,345.81</u></u>	<u><u>\$ 16,129.79</u></u>	<u><u>\$ 8,857.09</u></u>	<u><u>\$ 8,857.09</u></u>	<u><u>\$ 20,557.90</u></u>

MIRAMAR ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 6831 SW 26th Street, Miramar, Florida 33023

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Joanne Schlissel

Bookkeepers: Maritza Millet – Business Support Center (December 2021 - Present)
Takisha McKay - Business Support Center (Sept. 2021 - November 2021)
Janice Thompson – Business Support Center (July 2020 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 52,693.03	\$ 54,885.39
TOTAL	<u>\$ 52,693.03</u>	<u>\$ 54,885.39</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Miramar Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

MIRAMAR ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,938.61	\$ -	\$ 487.00	\$ -	\$ 595.73	\$ 1,855.88
Clubs	2,044.93	125.00	5.00	-	-	2,164.93
Departments	8,589.62	-	-	-	-	8,589.62
Trusts	17,603.03	-	744.00	1,745.73	1,509.44	17,095.32
General	<u>21,894.39</u>	<u>930.51</u>	<u>197.06</u>	<u>1,509.44</u>	<u>1,150.00</u>	<u>22,987.28</u>
TOTALS	<u><u>\$ 53,070.58</u></u>	<u><u>\$ 1,055.51</u></u>	<u><u>\$ 1,433.06</u></u>	<u><u>\$ 3,255.17</u></u>	<u><u>\$ 3,255.17</u></u>	<u><u>\$ 52,693.03</u></u>

MIRAMAR ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,855.88	\$ 4,001.00	\$ 992.69	\$ 4,468.86	\$ 4,468.86	\$ 4,864.19
Clubs	2,164.93	100.00	-	100.00	200.00	2,164.93
Departments	8,589.62	-	160.64	216.48	-	8,645.46
Trusts	17,095.32	3,212.50	2,933.27	10,370.54	6,891.03	20,854.06
General	<u>22,987.28</u>	<u>1,403.00</u>	<u>2,437.54</u>	<u>6,151.18</u>	<u>9,747.17</u>	<u>18,356.75</u>
TOTALS	<u><u>\$ 52,693.03</u></u>	<u><u>\$ 8,716.50</u></u>	<u><u>\$ 6,524.14</u></u>	<u><u>\$ 21,307.06</u></u>	<u><u>\$ 21,307.06</u></u>	<u><u>\$ 54,885.39</u></u>

MIRROR LAKE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1200 NW 72nd Avenue, Plantation, Florida 33313

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Marlen Veliz

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 20,283.54	\$ 11,222.35
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 35,283.54</u>	<u>\$ 26,222.35</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Mirror Lake Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

MIRROR LAKE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 692.17	\$ -	\$ -	\$ -	\$ 81.00	\$ 611.17
Clubs	2,313.94	-	370.50	16.72	-	1,960.16
Departments	3,131.28	-	-	10.74	-	3,142.02
Trusts	15,998.33	6,053.96	3,181.22	331.00	876.68	18,325.39
General	<u>11,103.58</u>	<u>388.13</u>	<u>846.13</u>	<u>849.22</u>	<u>250.00</u>	<u>11,244.80</u>
TOTALS	<u><u>\$ 33,239.30</u></u>	<u><u>\$ 6,442.09</u></u>	<u><u>\$ 4,397.85</u></u>	<u><u>\$ 1,207.68</u></u>	<u><u>\$ 1,207.68</u></u>	<u><u>\$ 35,283.54</u></u>

MIRROR LAKE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 611.17	\$ 60.00	\$ 869.60	\$ 1,726.10	\$ 1,077.90	\$ 449.77
Clubs	1,960.16	4,566.00	4,216.97	2,431.74	2,409.99	2,330.94
Departments	3,142.02	-	-	475.10	52.16	3,564.96
Trusts	18,325.39	43,006.34	51,211.31	6,378.26	5,333.29	11,165.39
General	<u>11,244.80</u>	<u>1,372.72</u>	<u>1,768.37</u>	<u>1,448.86</u>	<u>3,586.72</u>	<u>8,711.29</u>
TOTALS	<u><u>\$ 35,283.54</u></u>	<u><u>\$ 49,005.06</u></u>	<u><u>\$ 58,066.25</u></u>	<u><u>\$ 12,460.06</u></u>	<u><u>\$ 12,460.06</u></u>	<u><u>\$ 26,222.35</u></u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3521 Davie Road, Davie, Florida 33314
Region: Central
Regional Supt.: Darius Adamson
Director: Sandra Shipman
Principal: Russell Schwartz
Bookkeeper: MaryAnn Zitnick

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,617.28	\$ 16,018.59
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 22,617.28</u>	<u>\$ 26,018.59</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Nova Blanche Forman Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 5.76	\$ -	\$ -	\$ -	\$ -	\$ 5.76
Classes	8,324.15	-	1,851.18	-	54.91	6,418.06
Clubs	2,921.25	-	406.74	-	-	2,514.51
Departments	853.30	-	-	29.23	-	882.53
Trusts	13,865.06	38,419.45	40,922.81	259.94	218.23	11,403.41
General	<u>1,409.29</u>	<u>1,298.80</u>	<u>1,299.05</u>	<u>-</u>	<u>16.03</u>	<u>1,393.01</u>
TOTALS	<u>\$ 27,378.81</u>	<u>\$ 39,718.25</u>	<u>\$ 44,479.78</u>	<u>\$ 289.17</u>	<u>\$ 289.17</u>	<u>\$ 22,617.28</u>

NOVA BLANCHE FORMAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 5.76	\$ -	\$ -	\$ -	\$ -	\$ 5.76
Classes	6,418.06	27,552.00	30,275.47	87.56	87.56	3,694.59
Clubs	2,514.51	1,341.50	1,524.71	-	-	2,331.30
Departments	882.53	-	14.81	1,387.70	-	2,255.42
Trusts	11,403.41	169,796.75	164,104.61	1.20	1,409.73	15,687.02
General	<u>1,393.01</u>	<u>1,962.26</u>	<u>1,331.60</u>	<u>20.83</u>	<u>-</u>	<u>2,044.50</u>
TOTALS	<u><u>\$ 22,617.28</u></u>	<u><u>\$ 200,652.51</u></u>	<u><u>\$ 197,251.20</u></u>	<u><u>\$ 1,497.29</u></u>	<u><u>\$ 1,497.29</u></u>	<u><u>\$ 26,018.59</u></u>

ORANGE BROOK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Devon O'Neal

Bookkeepers: Angela Grant – Business Support Center (October 2022 – Present)
Charlene Lee – Business Support Center (July 2020 – September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 24,274.82	\$ 22,216.40
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 29,274.82</u>	<u>\$ 27,216.40</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Orange Brook Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 647.20	\$ -	\$ -	\$ -	\$ -	\$ 647.20
Classes	1,462.58	-	-	-	444.99	1,017.59
Clubs	7,848.36	-	400.00	301.01	-	7,749.37
Departments	4,260.36	-	-	64.27	-	4,324.63
Trusts	15,616.10	49,438.52	54,056.74	3,414.96	3,335.25	11,077.59
General	<u>5,327.67</u>	<u>446.14</u>	<u>1,315.37</u>	<u>1,150.00</u>	<u>1,150.00</u>	<u>4,458.44</u>
TOTALS	<u>\$ 35,162.27</u>	<u>\$ 49,884.66</u>	<u>\$ 55,772.11</u>	<u>\$ 4,930.24</u>	<u>\$ 4,930.24</u>	<u>\$ 29,274.82</u>

ORANGE BROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 647.20	\$ -	\$ -	\$ -	\$ -	\$ 647.20
Classes	1,017.59	9,926.00	1,176.38	1,577.32	9,772.91	1,571.62
Clubs	7,749.37	9,947.20	9,281.75	231.11	-	8,645.93
Departments	4,324.63	12,164.20	9,317.19	1,414.72	1,945.00	6,641.36
Trusts	11,077.59	141,252.16	154,660.39	30,636.25	22,002.05	6,303.56
General	<u>4,458.44</u>	<u>40.16</u>	<u>952.43</u>	<u>1,067.29</u>	<u>1,206.73</u>	<u>3,406.73</u>
TOTALS	<u><u>\$ 29,274.82</u></u>	<u><u>\$ 173,329.72</u></u>	<u><u>\$ 175,388.14</u></u>	<u><u>\$ 34,926.69</u></u>	<u><u>\$ 34,926.69</u></u>	<u><u>\$ 27,216.40</u></u>

ORIOLE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3081 NW 39th Street, Lauderdale Lakes, Florida 33309

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principal: Sheneka Blue

Bookkeepers: A.Essue /Kimberly Thomas–Business Support Center (Nov. 2022-Present)
Althea Essue – Business Support Center (July 2021 – October 2022)
Krystal Bryant – Business Support Center (April 2021 – June 2021)
Alicia Mercado – Business Support Center (February 2021–March 2021)
Kimberly Reid – Business Support Center (July 2020 – January 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,006.67	\$ 12,720.65
TOTAL	<u>\$ 12,006.67</u>	<u>\$ 12,720.65</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Oriole Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,292.38	\$ 400.00	\$ 705.15	\$ -	\$ -	\$ 1,987.23
Clubs	3,757.28	-	287.25	-	-	3,470.03
Departments	2,643.27	-	-	14.40	-	2,657.67
Trusts	2,659.07	167.47	290.33	1,119.00	357.40	3,297.81
General	<u>1,565.66</u>	<u>-</u>	<u>195.73</u>	<u>343.00</u>	<u>1,119.00</u>	<u>593.93</u>
TOTALS	<u>\$ 12,917.66</u>	<u>\$ 567.47</u>	<u>\$ 1,478.46</u>	<u>\$ 1,476.40</u>	<u>\$ 1,476.40</u>	<u>\$ 12,006.67</u>

ORIOLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,987.23	\$ 3,387.00	\$ 2,386.27	\$ 306.00	\$ 1,306.73	\$ 1,987.23
Clubs	3,470.03	2,630.00	4,376.73	2,751.10	1,375.55	3,098.85
Departments	2,657.67	45.00	-	620.90	-	3,323.57
Trusts	3,297.81	5,619.01	3,622.56	1,733.43	4,640.79	2,386.90
General	<u>593.93</u>	<u>1,326.00</u>	<u>1,907.47</u>	<u>2,565.78</u>	<u>654.14</u>	<u>1,924.10</u>
TOTALS	<u>\$ 12,006.67</u>	<u>\$ 13,007.01</u>	<u>\$ 12,293.03</u>	<u>\$ 7,977.21</u>	<u>\$ 7,977.21</u>	<u>\$ 12,720.65</u>

PALMVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 2601 NE 1st Avenue, Pompano Beach, Florida 33064

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Robert Gibson

Bookkeepers: Ronar Defranc – Business Support Center (January 2023 - Present)
Althea Essue –Business Support Center (Nov. 2022 – December 2022)
Cindy Celestin – Business Support Center (August 2022 – October 2022)
Candida Lockett – Business Support Center (April 2022 – July 2022)
Victoria Phillips – Business Support Center (July 2020 -March 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 2,730.90	\$ 3,271.97
TOTAL	<u>\$ 2,730.90</u>	<u>\$ 3,271.97</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Palmview Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 56.00	\$ -	\$ (295.00) *	\$ -	\$ 295.00	\$ 56.00
Clubs	1,748.28	-	1,474.75	-	-	273.53
Departments	162.43	345.35	-	104.13	104.13	507.78
Trusts	2,263.61	308.47	1,285.23	784.97	485.63	1,586.19
General	<u>751.81</u>	<u>161.24</u>	<u>601.31</u>	<u>-</u>	<u>4.34</u>	<u>307.40</u>
TOTALS	<u><u>\$ 4,982.13</u></u>	<u><u>\$ 815.06</u></u>	<u><u>\$ 3,066.29</u></u>	<u><u>\$ 889.10</u></u>	<u><u>\$ 889.10</u></u>	<u><u>\$ 2,730.90</u></u>

* Checks written in the previous fiscal year were voided.

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

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 56.00	\$ -	\$ -	\$ -	\$ -	\$ 56.00
Clubs	273.53	1,575.00	1,172.40	6.20	6.20	676.13
Departments	507.78	-	-	235.97	-	743.75
Trusts	1,586.19	2,694.82	2,379.98	8.09	235.97	1,673.15
General	<u>307.40</u>	<u>237.94</u>	<u>414.31</u>	<u>-</u>	<u>8.09</u>	<u>122.94</u>
TOTALS	<u><u>\$ 2,730.90</u></u>	<u><u>\$ 4,507.76</u></u>	<u><u>\$ 3,966.69</u></u>	<u><u>\$ 250.26</u></u>	<u><u>\$ 250.26</u></u>	<u><u>\$ 3,271.97</u></u>

PASADENA LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 8801 Pasadena Boulevard, Pembroke Pines, Florida 33024

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Janet Williams

Bookkeepers: Briseida Lero (December 2021 – Present)
Migna Santiago – Business Support Center (Oct. 2021 – Nov. 2021)
Migna Santiago (August 2020 – September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,764.81	\$ 30,587.76
TOTAL	<u>\$ 33,764.81</u>	<u>\$ 30,587.76</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Pasadena Lakes Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

PASADENA LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 4,689.04	\$ -	\$ -	\$ -	\$ 4,689.04	\$ -
Classes	8,269.28	-	5,473.28	325.58	406.19	2,715.39
Clubs	3,927.73	18.51	54.31	-	-	3,891.93
Departments	1,969.16	18.64	410.00	69.61	3.22	1,644.19
Trusts	13,551.98	64,570.71	66,106.72	8,504.77	6,483.95	14,036.79
General	<u>10,244.93</u>	<u>160.75</u>	<u>1,611.61</u>	<u>4,839.04</u>	<u>2,156.60</u>	<u>11,476.51</u>
TOTALS	<u><u>\$ 42,652.12</u></u>	<u><u>\$ 64,768.61</u></u>	<u><u>\$ 73,655.92</u></u>	<u><u>\$ 13,739.00</u></u>	<u><u>\$ 13,739.00</u></u>	<u><u>\$ 33,764.81</u></u>

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

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,715.39	\$ 13,239.96	\$ 11,242.39	\$ 2,926.39	\$ 4,352.64	\$ 3,286.71
Clubs	3,891.93	1,290.00	1,567.07	29.00	-	3,643.86
Departments	1,644.19	3,776.53	3,850.85	858.49	-	2,428.36
Trusts	14,036.79	143,134.19	148,731.41	9,092.28	7,155.29	10,376.56
General	<u>11,476.51</u>	<u>2,207.40</u>	<u>1,433.41</u>	<u>751.77</u>	<u>2,150.00</u>	<u>10,852.27</u>
TOTALS	<u>\$ 33,764.81</u>	<u>\$ 163,648.08</u>	<u>\$ 166,825.13</u>	<u>\$ 13,657.93</u>	<u>\$ 13,657.93</u>	<u>\$ 30,587.76</u>

PEMBROKE PINES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 6700 SW 9th Street, Pembroke Pines, Florida 33023

Region: South

Regional Supt.: Alan Strauss

Director: Saemone Hollingsworth

Principal: Natasha Bell

Bookkeepers: Angela Grant – Business Support Center (November 2022 - Present)
Charlene Lee - Business Support Center (July 2020 - October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 14,633.43	\$ 15,862.52
TOTAL	<u>\$ 14,633.43</u>	<u>\$ 15,862.52</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Pembroke Pines Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,410.53	\$ -	\$ 2,418.59	\$ 131.20	\$ 147.60	\$ 2,975.54
Clubs	2,244.71	-	117.98	127.54	-	2,254.27
Departments	799.11	-	572.41	-	-	226.70
Trusts	8,985.71	5,557.51	6,490.51	469.00	670.14	7,851.57
General	<u>1,513.39</u>	<u>-</u>	<u>278.04</u>	<u>542.60</u>	<u>452.60</u>	<u>1,325.35</u>
TOTALS	<u>\$ 18,953.45</u>	<u>\$ 5,557.51</u>	<u>\$ 9,877.53</u>	<u>\$ 1,270.34</u>	<u>\$ 1,270.34</u>	<u>\$ 14,633.43</u>

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

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,975.54	\$ 18,750.00	\$ 16,374.86	\$ 258.50	\$ 1,967.77	\$ 3,641.41
Clubs	2,254.27	1,135.00	1,738.23	37.35	-	1,688.39
Departments	226.70	-	36.00	371.58	37.75	524.53
Trusts	7,851.57	19,781.80	21,396.87	2,747.27	1,165.18	7,818.59
General	<u>1,325.35</u>	<u>2,230.37</u>	<u>1,122.12</u>	<u>171.00</u>	<u>415.00</u>	<u>2,189.60</u>
TOTALS	<u>\$ 14,633.43</u>	<u>\$ 41,897.17</u>	<u>\$ 40,668.08</u>	<u>\$ 3,585.70</u>	<u>\$ 3,585.70</u>	<u>\$ 15,862.52</u>

PINE RIDGE EDUCATION CENTER
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1251 SW 42nd Avenue, Fort Lauderdale, Florida 33317

Office: Non-Traditional Schools

Associate Supt.: Dr. Ted Toomer (Task-Assigned)

Director: Estella Eckhardt

Principal: Dr. Henry Brown

Bookkeepers: Maritza Millet – Business Support Center (December 2021 – Present)
Lisa Camposano -Business Support Center (September-November 2021)
Janice Thompson – Business Support Center (July 2021 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 3,481.31
 TOTAL	 <u>\$ 3,481.31</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pine Ridge Education Center for the 2021-22 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 2021-22 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

PINE RIDGE EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 2,025.87	\$ -	\$ 821.76	\$ -	\$ -	\$ 1,204.11
Trusts	-	8,700.00	46,732.28	39,819.47	747.00	1,040.19
General	<u>40,528.07</u>	<u>300.00</u>	<u>518.59</u>	<u>747.00</u>	<u>39,819.47</u>	<u>1,237.01</u>
TOTALS	<u><u>\$ 42,553.94</u></u>	<u><u>\$ 9,000.00</u></u>	<u><u>\$ 48,072.63</u></u>	<u><u>\$ 40,566.47</u></u>	<u><u>\$ 40,566.47</u></u>	<u><u>\$ 3,481.31</u></u>

PLANTATION PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 875 SW 54th Avenue, Plantation, Florida 33317

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Dr. Ingrid Osgood

Bookkeeper: Donna Petrone – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,078.49
TOTAL	<u>\$ 19,078.49</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Plantation Park Elementary School for the 2021-22 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 2021-22 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

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

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 164.89	\$ 5.00	\$ -	\$ -	\$ -	\$ 169.89
Classes	1,752.06	27,313.81	23,055.03	859.75	5,379.52	1,491.07
Clubs	1,465.03	1,668.00	1,947.50	574.87	570.24	1,190.16
Departments	3,520.23	288.64	255.00	1,209.68	622.50	4,141.05
Trusts	7,615.74	19,382.70	25,124.03	7,709.52	3,536.20	6,047.73
General	<u>757.65</u>	<u>11,636.50</u>	<u>6,110.20</u>	<u>25.64</u>	<u>271.00</u>	<u>6,038.59</u>
TOTALS	<u><u>\$ 15,275.60</u></u>	<u><u>\$ 60,294.65</u></u>	<u><u>\$ 56,491.76</u></u>	<u><u>\$ 10,379.46</u></u>	<u><u>\$ 10,379.46</u></u>	<u><u>\$ 19,078.49</u></u>

POMPANO BEACH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 700 NW 13th Avenue, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Shezette Blue-Small

Bookkeepers: Monique Letts – Business Support Center (November 2021 - Present)
Carla Andrejak – Business Support Center (July 2020 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 8,843.85	\$ 9,277.94
TOTAL	<u>\$ 8,843.85</u>	<u>\$ 9,277.94</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Pompano Beach Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,875.22	\$ 9.50	\$ 456.49	\$ 14.00	\$ 89.53	\$ 1,352.70
Clubs	1,317.40	17.00	-	-	-	1,334.40
Departments	1,411.07	-	-	24.00	-	1,435.07
Trusts	3,697.77	2,177.00	2,341.00	285.13	233.60	3,585.30
General	<u>687.01</u>	<u>822.64</u>	<u>373.27</u>	<u>-</u>	<u>-</u>	<u>1,136.38</u>
TOTALS	<u><u>\$ 8,988.47</u></u>	<u><u>\$ 3,026.14</u></u>	<u><u>\$ 3,170.76</u></u>	<u><u>\$ 323.13</u></u>	<u><u>\$ 323.13</u></u>	<u><u>\$ 8,843.85</u></u>

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

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,352.70	\$ 4,077.00	\$ 3,867.36	\$ 785.76	\$ 1,259.11	\$ 1,088.99
Clubs	1,334.40	2,414.00	3,081.79	23.84	192.89	497.56
Departments	1,435.07	3,982.03	4,026.19	380.82	31.69	1,740.04
Trusts	3,585.30	6,028.36	6,200.25	2,216.73	1,694.07	3,936.07
General	<u>1,136.38</u>	<u>1,498.59</u>	<u>390.30</u>	<u>216.23</u>	<u>445.62</u>	<u>2,015.28</u>
TOTALS	<u>\$ 8,843.85</u>	<u>\$ 17,999.98</u>	<u>\$ 17,565.89</u>	<u>\$ 3,623.38</u>	<u>\$ 3,623.38</u>	<u>\$ 9,277.94</u>

POMPAÑO BEACH MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: Lisa Livingston (August 2022 – Present)
Sonja Braziel (July 2021 – July 2022)

Bookkeeper: Tamisha Mitchell – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 24,525.04
 TOTAL	 \$ 24,525.04

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pompano Beach Middle School for the 2021-22 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 2021-22 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

POMPAÑO BEACH MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,805.03	\$ 201.00	\$ 1,425.81	\$ 534.84	\$ 528.85	\$ 586.21
Classes	-	14,317.00	14,925.33	1,131.62	492.71	30.58
Clubs	10,970.78	30,546.95	26,295.31	10,174.47	11,389.14	14,007.75
Departments	8,923.19	-	4,812.01	1,844.38	8.64	5,946.92
Trusts	6,953.77	34,312.11	38,079.93	4,326.03	4,451.45	3,060.53
General	<u>1,341.58</u>	<u>9,730.67</u>	<u>9,038.65</u>	<u>991.55</u>	<u>2,132.10</u>	<u>893.05</u>
TOTALS	<u><u>\$ 29,994.35</u></u>	<u><u>\$ 89,107.73</u></u>	<u><u>\$ 94,577.04</u></u>	<u><u>\$ 19,002.89</u></u>	<u><u>\$ 19,002.89</u></u>	<u><u>\$ 24,525.04</u></u>

SANDERS PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 800 NW 16th Street, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Kenneth King

Principal: Karen Nesbeth

Bookkeepers: Lisa Smith – Business Support Center (March 2023 - Present)
Laura Silverman (August 2021 – February 2023)
Wilma Brooks (July 2020- June 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 7,589.04	\$ 6,282.84
TOTAL	<u>\$ 7,589.04</u>	<u>\$ 6,282.84</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sanders Park Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,403.49	\$ -	\$ 1,385.37	\$ -	\$ -	\$ 18.12
Clubs	526.79	860.00	808.21	-	-	578.58
Departments	265.97	15.89	-	15.33	-	297.19
Trusts	3,708.53	2,008.97	(839.62) *	414.00	4,081.04	2,890.08
General	<u>54.82</u>	<u>433.47</u>	<u>334.93</u>	<u>4,065.71</u>	<u>414.00</u>	<u>3,805.07</u>
TOTALS	<u>\$ 5,959.60</u>	<u>\$ 3,318.33</u>	<u>\$ 1,688.89</u>	<u>\$ 4,495.04</u>	<u>\$ 4,495.04</u>	<u>\$ 7,589.04</u>

* Checks written in the previous fiscal year were voided.

SANDERS PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 18.12	\$ 5,506.78	\$ 4,986.94	\$ -	\$ 21.62	\$ 516.34
Clubs	578.58	1,333.75	1,022.48	200.64	179.02	911.47
Departments	297.19	6,035.33	5,998.58	305.65	200.00	439.59
Trusts	2,890.08	6,089.36	6,262.06	31.01	105.65	2,642.74
General	<u>3,805.07</u>	<u>1,248.76</u>	<u>3,250.12</u>	<u>-</u>	<u>31.01</u>	<u>1,772.70</u>
TOTALS	<u><u>\$ 7,589.04</u></u>	<u><u>\$ 20,213.98</u></u>	<u><u>\$ 21,520.18</u></u>	<u><u>\$ 537.30</u></u>	<u><u>\$ 537.30</u></u>	<u><u>\$ 6,282.84</u></u>

SEA CASTLE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 9600 Miramar Boulevard, Miramar, Florida 33025

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principals: Dr. Latonya Cooper (February 2023 – Present)
Riquelme Rodriguez (July 2020 – December 2022)

Bookkeepers: Tonia Jackson – Business Support Center (July 2022 - Present)
Wendy Duran De Hernandez–Business Support Center (Feb. 2022–June 2022)
Tina Caldwell – Business Support Center (December 2020–January 2022)
Brinda Weaver-Ingram–Business Support Center (Oct. 2020–Nov. 2020)
Minerva Carlo – Business Support Center (July 2020 – September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,824.86	\$ 39,144.67
TOTAL	<u>\$ 33,824.86</u>	<u>\$ 39,144.67</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sea Castle Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 7,084.26	\$ -	\$ 2,197.33	\$ 1,411.71	\$ 4,004.19	\$ 2,294.45
Clubs	3,047.69	232.93	1,489.23	302.45	281.93	1,811.91
Departments	9,184.04	266.03	-	241.80	905.71	8,786.16
Trusts	11,903.56	13,157.50	19,531.43	15,160.89	9,479.92	11,210.60
General	<u>12,164.31</u>	<u>1,131.67</u>	<u>1,129.14</u>	<u>594.89</u>	<u>3,039.99</u>	<u>9,721.74</u>
TOTALS	<u>\$ 43,383.86</u>	<u>\$ 14,788.13</u>	<u>\$ 24,347.13</u>	<u>\$ 17,711.74</u>	<u>\$ 17,711.74</u>	<u>\$ 33,824.86</u>

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

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,294.45	\$ 16,101.90	\$ 13,405.09	\$ 13.00	\$ 2,896.66	\$ 2,107.60
Clubs	1,811.91	5,110.00	3,992.92	-	-	2,928.99
Departments	8,786.16	2,152.72	48.15	1,080.82	44.58	11,926.97
Trusts	11,210.60	28,539.09	34,962.62	8,658.68	3,076.22	10,369.53
General	<u>9,721.74</u>	<u>11,330.74</u>	<u>5,505.86</u>	<u>369.96</u>	<u>4,105.00</u>	<u>11,811.58</u>
TOTALS	<u>\$ 33,824.86</u>	<u>\$ 63,234.45</u>	<u>\$ 57,914.64</u>	<u>\$ 10,122.46</u>	<u>\$ 10,122.46</u>	<u>\$ 39,144.67</u>

SILVER SHORES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1701 SW 160th Avenue, Miramar, Florida 33027

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Dr. Jonathan Leff

Bookkeepers: Wendy Duran De Hernandez–Business Support Center (Feb. 2022– Present)
Tina Caldwell – Business Support Center (October 2021 – January 2022)
David Franklin – Business Support Center (September 2021)
Janice Thompson – Business Support Center (July 2020 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 5,225.10	\$ 4,088.66
Investment:		
Treasurer’s Pool Account	<u>14,000.00</u>	<u>14,000.00</u>
TOTAL	<u>\$ 19,225.10</u>	<u>\$ 18,088.66</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Silver Shores Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,531.58	\$ -	\$ -	\$ 17.52	\$ 904.66	\$ 644.44
Clubs	2,914.78	-	209.80	-	-	2,704.98
Departments	985.04	-	-	90.87	260.31	815.60
Trusts	16,558.01	51,508.99	56,725.23	17,924.18	17,416.46	11,849.49
General	<u>3,851.88</u>	<u>1,690.46</u>	<u>2,880.61</u>	<u>3,116.36</u>	<u>2,567.50</u>	<u>3,210.59</u>
TOTALS	<u>\$ 25,841.29</u>	<u>\$ 53,199.45</u>	<u>\$ 59,815.64</u>	<u>\$ 21,148.93</u>	<u>\$ 21,148.93</u>	<u>\$ 19,225.10</u>

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 644.44	\$ 11,112.00	\$ 11,361.95	\$ 1,476.42	\$ 1,476.42	\$ 394.49
Clubs	2,704.98	810.00	625.54	42.54	-	2,931.98
Departments	815.60	-	63.96	504.20	12.48	1,243.36
Trusts	11,849.49	188,435.32	190,402.38	38,856.11	38,575.90	10,162.64
General	<u>3,210.59</u>	<u>1,817.32</u>	<u>857.25</u>	<u>973.53</u>	<u>1,788.00</u>	<u>3,356.19</u>
TOTALS	<u>\$ 19,225.10</u>	<u>\$ 202,174.64</u>	<u>\$ 203,311.08</u>	<u>\$ 41,852.80</u>	<u>\$ 41,852.80</u>	<u>\$ 18,088.66</u>

SUNLAND PARK ACADEMY (PK – 3)
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 919 NW 13th Terrace, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principals: Nikia Ragin (July 2021 – Present)
Sharonda Bailey (July 2020 – June 2021)

Bookkeepers: Adrian Jackson – Business Support Center (March 2021 – Present)
Amar Chand – Business Support Center (October 2020 – February 2021)
Elvena Frett – Business Support Center (July 2020 – September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 7,342.88	\$ 5,792.76
TOTAL	<u>\$ 7,342.88</u>	<u>\$ 5,792.76</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sunland Park Academy for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,666.31	\$ -	\$ -	\$ -	\$ -	\$ 1,666.31
Clubs	1,169.84	-	-	20.83	104.50	1,086.17
Departments	345.96	-	-	-	-	345.96
Trusts	2,873.82	6,804.33	6,854.50	104.50	20.83	2,907.32
General	<u>1,892.51</u>	<u>25.00</u>	<u>580.39</u>	<u>-</u>	<u>-</u>	<u>1,337.12</u>
TOTALS	<u><u>\$ 7,948.44</u></u>	<u><u>\$ 6,829.33</u></u>	<u><u>\$ 7,434.89</u></u>	<u><u>\$ 125.33</u></u>	<u><u>\$ 125.33</u></u>	<u><u>\$ 7,342.88</u></u>

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,666.31	\$ -	\$ 587.58	\$ 1,666.31	\$ 1,666.31	\$ 1,078.73
Clubs	1,086.17	-	73.65	8.40	-	1,020.92
Departments	345.96	-	364.08	33.12	15.00	-
Trusts	2,907.32	4,657.87	7,028.52	4,945.76	2,218.92	3,263.51
General	<u>1,337.12</u>	<u>3,527.40</u>	<u>1,681.56</u>	<u>8.64</u>	<u>2,762.00</u>	<u>429.60</u>
TOTALS	<u>\$ 7,342.88</u>	<u>\$ 8,185.27</u>	<u>\$ 9,735.39</u>	<u>\$ 6,662.23</u>	<u>\$ 6,662.23</u>	<u>\$ 5,792.76</u>

THE COLLEGE ACADEMY AT BROWARD COLLEGE
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3501 SW Davie Road, Davie, Florida 33314

Office: Non-Traditional Schools

Associate Supt.: Dr. Ted Toomer (Task-Assigned)

Director: Estella Eckhardt

Principal: Bardetta Haygood

Bookkeepers: Tereza Ayres Curtis (January 2022 – Present)
Ruby Carpintero (July 2021 – December 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 5,820.99
TOTAL	\$ 5,820.99

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of The College Academy at Broward College for the 2021-22 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 2021-22 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

THE COLLEGE ACADEMY AT BROWARD COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 8,289.39	\$ 37,801.94	\$ 41,604.78	\$ 699.51	\$ 440.51	\$ 4,745.55
Departments	325.30	-	-	127.14	-	452.44
Trusts	185.58	886.45	180.47	205.00	850.98	245.58
General	<u>408.31</u>	<u>180.75</u>	<u>471.48</u>	<u>339.84</u>	<u>80.00</u>	<u>377.42</u>
TOTALS	<u>\$ 9,208.58</u>	<u>\$ 38,869.14</u>	<u>\$ 42,256.73</u>	<u>\$ 1,371.49</u>	<u>\$ 1,371.49</u>	<u>\$ 5,820.99</u>

WATKINS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3520 SW 52nd Avenue, Pembroke Park, Florida 33023

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Lori Mendez

Bookkeepers: Candice Escarment – Business Support Center (November 2022 - Present)
Takisha McKay - Business Support Center (July 2020 - October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,499.15	\$ 13,597.28
TOTAL	<u>\$ 12,499.15</u>	<u>\$ 13,597.28</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Watkins Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,933.13	\$ -	\$ (62.03) *	\$ 3.09	\$ 200.00	\$ 2,798.25
Clubs	3,453.89	-	-	11.64	-	3,465.53
Departments	1,766.48	-	-	80.90	-	1,847.38
Trusts	1,099.29	84.28	637.13	1,381.00	908.25	1,019.19
General	<u>2,947.83</u>	<u>988.16</u>	<u>198.81</u>	<u>812.62</u>	<u>1,181.00</u>	<u>3,368.80</u>
TOTALS	<u><u>\$ 12,200.62</u></u>	<u><u>\$ 1,072.44</u></u>	<u><u>\$ 773.91</u></u>	<u><u>\$ 2,289.25</u></u>	<u><u>\$ 2,289.25</u></u>	<u><u>\$ 12,499.15</u></u>

* Checks written in the previous fiscal year were voided.

WATKINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,798.25	\$ -	\$ 328.72	\$ -	\$ 116.28	\$ 2,353.25
Clubs	3,465.53	-	-	-	1,621.73	1,843.80
Departments	1,847.38	130.85	-	72.90	-	2,051.13
Trusts	1,019.19	3,407.94	3,715.07	1,776.04	396.63	2,091.47
General	<u>3,368.80</u>	<u>2,027.41</u>	<u>424.28</u>	<u>1,945.46</u>	<u>1,659.76</u>	<u>5,257.63</u>
TOTALS	<u><u>\$ 12,499.15</u></u>	<u><u>\$ 5,566.20</u></u>	<u><u>\$ 4,468.07</u></u>	<u><u>\$ 3,794.40</u></u>	<u><u>\$ 3,794.40</u></u>	<u><u>\$ 13,597.28</u></u>

WINGATE OAKS CENTER
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Office: Non-Traditional Schools

Associate Supt.: Dr. Ted Toomer (Task-Assigned)

Director: Estella Eckhardt

Principals: Dr. Howard Jones (August 2021 – Present)
Julie Gittelman (July 2021)

Bookkeeper: Lisa Smith – Business Support Center (September 2022 – Present)
Cynthia Ruffin – Business Support Center (June 2022 – August 2022)
Lisa Smith – Business Support Center (July 2021 – May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 3,968.31
 TOTAL	 <u>\$ 3,968.31</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Wingate Oaks Center for the 2021-22 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 2021-22 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

WINGATE OAKS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 1,169.01	\$ 930.00	\$ 1,929.46	\$ 737.62	\$ 431.39	\$ 475.78
Trusts	1,938.59	37,787.23	36,335.25	4,743.74	5,131.32	3,002.99
General	<u>819.34</u>	<u>72.74</u>	<u>483.89</u>	<u>81.35</u>	<u>-</u>	<u>489.54</u>
TOTALS	<u><u>\$ 3,926.94</u></u>	<u><u>\$ 38,789.97</u></u>	<u><u>\$ 38,748.60</u></u>	<u><u>\$ 5,562.71</u></u>	<u><u>\$ 5,562.71</u></u>	<u><u>\$ 3,968.31</u></u>

SECTION II:
Audit Reports (with Exceptions)

Boyd Anderson High School

2021 and 2022

BOYD H. ANDERSON HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3050 NW 41st Street, Lauderdale Lakes, Florida 33309

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: James Griffin

Bookkeepers: Tamisha Mitchell – Business Support Center (July 2021 – Present)
Mabel Lopez – Business Support Center (May 2021 – June 2021)
Alicia Mercado – Business Support Center (January 2021 – April 2021)
Kimberly Reid – Business Support Center (July 2020 – December 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 89,515.05	\$ 107,086.09
Investment:		
Treasurer's Pool Account	<u>22,000.00</u>	<u>22,000.00</u>
TOTAL	<u>\$ 111,515.05</u>	<u>\$ 129,086.09</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Boyd H. Anderson High School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTION

Negative Year-End Balance

The Athletics Account (1000-8000) closed with a negative balance of (\$15,892.33) at the end of fiscal year 2021, a slight improvement over the fiscal year 2020 negative ending balance of (\$17,542.02), which was the subject of an audit exception in the prior audit report.

Vending commissions totaling \$23,473.21 were transferred to the Athletics Account during fiscal year 2022. The June 2022 year-end balance in the Athletics Account was positive \$9,338.38. The Athletics Account balance as of March 14, 2023 was positive \$16,533.03.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2021, 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 “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)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ (17,542.02)	\$ 17,257.00	\$ 10,046.31	\$ 70.00	\$ 5,631.00	\$ (15,892.33)
Music	8,825.04	2,875.92	6,364.96	2,002.60	1,539.20	5,799.40
Classes	9,095.48	5,280.00	5,678.11	4,216.28	5,426.28	7,487.37
Clubs	63,750.85	14,339.74	14,153.66	1,545.28	1,359.51	64,122.70
Departments	15,537.70	162.92	635.63	1,249.31	48.52	16,265.78
Trusts	29,448.50	8,017.68	18,329.69	11,411.11	6,468.47	24,079.13
General	<u>12,286.05</u>	<u>1,410.49</u>	<u>4,021.94</u>	<u>2,131.99</u>	<u>2,153.59</u>	<u>9,653.00</u>
TOTALS	<u><u>\$ 121,401.60</u></u>	<u><u>\$ 49,343.75</u></u>	<u><u>\$ 59,230.30</u></u>	<u><u>\$ 22,626.57</u></u>	<u><u>\$ 22,626.57</u></u>	<u><u>\$ 111,515.05</u></u>

BOYD H. ANDERSON HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ (15,892.33)	\$ 29,266.05	\$ 20,719.16	\$ 25,989.44	\$ 9,305.62	\$ 9,338.38
Music	5,799.40	16,526.93	16,900.75	6,060.43	4,269.36	7,216.65
Classes	7,487.37	49,252.71	50,793.61	15,703.01	15,681.14	5,968.34
Clubs	64,122.70	53,194.85	55,756.19	16,918.36	22,669.72	55,810.00
Departments	16,265.78	304.72	1,287.20	1,569.01	89.64	16,762.67
Trusts	24,079.13	41,728.45	28,854.08	19,368.18	38,675.50	17,646.18
General	<u>9,653.00</u>	<u>3,651.83</u>	<u>2,043.51</u>	<u>8,346.82</u>	<u>3,264.27</u>	<u>16,343.87</u>
TOTALS	<u><u>\$ 111,515.05</u></u>	<u><u>\$ 193,925.54</u></u>	<u><u>\$ 176,354.50</u></u>	<u><u>\$ 93,955.25</u></u>	<u><u>\$ 93,955.25</u></u>	<u><u>\$ 129,086.09</u></u>

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

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

DATE: April 4, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center



James F. Griffin, Principal
Boyd Anderson High School

James F. Griffin II
James F. Griffin II (Apr 20, 2023 09:28 EDT)

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 AND 2022

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal year (FY) 2021 and 2022 for Boyd Anderson High School. The audit revealed one exception related to a Negative Year-End Balance of \$15,892.33 involving the Athletics Account (1000-8000) for the FY 2021.

The corrective measures implemented in response to the previously issued FY 2020 audit exception effectively addressed the negative year-end balance issue for Boyd Anderson High School. After adoption, these measures have also successfully prevented any recurrences. Below are the additional corrective measures that the Business Support Center, collaborating directly with the school, have implemented to prevent further exceptions related to this area:

- 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 2021 AND 2022

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.

While these items were previously addressed, the school received an additional exception mainly due to the timeline of when the audits were conducted. Specifically, when the FY 2020 internal audit concluded it did not allow for the adoption of these measures to prevent the same exception from being issued for FY 2021, as the FY 2021 year was already closed. Below is a timeline of the key events for Boyd Anderson High School:

- Negative variance issue identified on 10/22/2021.
- Meeting convened with School Leadership, Athletics Leadership, and BSC on 11/18/2021.
- Corrective measures fully implemented- negative balance resolved by 12/3/2021.
- Audit exception, for FY 2020 (07/01/2019- 06/30/2020), issued on 12/13/2021.
- Audit response, including corrective measures, submitted on 12/17/2021.
- Audit exception, for FY 2021 (07/01/2020- 06/30/2021), issued on 3/23/2023.

As you can see, our FY 2021 closed almost four months before the issue being identified, and six months before the issue being documented in the fiscal year 2020 Internal Audit as an exception. Despite the timing, the corrective measures implemented in response to the FY 2020 internal audit effectively addressed this issue for Boyd Anderson High School.

The Business Support Center recognizes the seriousness of any audit finding and remains committed to collaborating with our locations to run fiscally sound operations. In this instance, we believe that the corrective measures put into place in response to the FY 2020 internal audit have been effective and require no adjustment at this time.

Please contact me directly at 754-321-0668 if I may be of further assistance.


cc: Erum Motiwala
Darius Adamson
Haleh Darbar
James Griffin
Ann Conway
Sheena Newton

MR. DARIUS S. ADAMSON, CENTRAL REGION SUPERINTENDENT
CENTRAL REGION OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049 **EMAIL:** darius.adamson@browardschools.com

DATE: April 4, 2023

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

FROM: Darius S. Adamson 
Central Region Superintendent

SUBJECT: BOYD ANDERSON HIGH SCHOOL INTERNAL ACCOUNTS AUDIT

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 and 2022 for Boyd Anderson High School. I have read the report in its entirety. According to the information received, the internal athletic account ended in negative balance. The principal employed site-base measures to correct the issue. In addition to the steps outlined by the Director of Business Support Center, the following strategies will be implemented from my office that should prevent the school from having future financial audits of this kind.

These strategies include:

- While school has corrected the negative balance concern, the Director of Teaching and Learning will advise the principal to implement quarterly check for all accounts to ensure they are in the positive.
- The Director of Teaching and Learning will advise the principal to ensure the Manager of Internal Accounts is receiving training to ensure appropriate procedures is followed.
- The Director of Teaching and Learning will discuss and review the implementation of the above corrective actions during the regularly schedule visits.

The Central Region Office takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above to ensure sound business practices that should prevent further occurrences of this nature. I may be reached at 754-321-3000 for additional information.

DSA:/jv

c: Haleh Darbar, Central Region, Teaching and Learning Director
James Griffin, Principal, Boyd Anderson High School
Ryan Smith, Director, Business Support Center
Ali Arcese, Audit Director, Office of the Chief Auditor
Michele Marquardt, Executive Secretary, Office of the Chief Auditor



**ERUM MOTIWALA, CHIEF FINANCIAL OFFICER
OFFICE OF THE CHIEF FINANCIAL OFFICER**

PHONE: 754-321-1990 **FAX:** 754-321-1999 **EMAIL:** erum.motiwala@browardschools.com

April 5, 2023

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

FROM: Erum Motiwala, Chief Financial Officer
Office of the Chief Financial Officer

SUBJECT: INTERNAL ACCOUNTS AUDITS - BUSINESS SUPPORT CENTER SCHOOLS

This correspondence is in response to the internal funds audits for Stranahan High School, Boyd Anderson High School, Northeast High School and McNicol Middle School. Please note that I concur with the corrective measures that are currently in place and the improvement strategies that the Business Support Center intends to implement to these schools under the leadership of Ryan Smith, Director, Business Support Center.

EM:hlv

C: Dr. Marilyn Doyle, Deputy Superintendent, Teaching & Learning
Judith M. Marte, Deputy Superintendent, Operations
Ryan Smith, Director, Business Support Center

J.P. Taravella High School

2021 and 2022

J.P. TARAVELLA HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 10600 Riverside Drive, Coral Springs, Florida 33071

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Marietta DeArmas

Bookkeeper: Shelley Daley

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 78,841.25	\$ 148,260.39
Investment:		
Treasurer’s Pool Account	<u>100,000.00</u>	<u>100,000.00</u>
TOTAL	<u>\$ 178,841.25</u>	<u>\$ 248,260.39</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of J.P. Taravella High School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTION

Negative Year-End Balances

The Athletics Account (1000-8000) closed with a negative balance of (\$17,441.78) at the end of fiscal year 2021, an improvement over the fiscal year 2020 negative ending balance of (\$36,124.52), which was the subject of an audit exception in the prior audit report. The June 2022 year-end balance in the Athletics Account was positive \$6,117.54. The Athletics Account balance as of March 14, 2023 was positive \$10,879.25.

The Pro-Start Account (4317-0000) closed with a negative balance of (\$13,474.52) at the end of fiscal year 2021, an improvement over the fiscal year 2020 negative ending balance of (\$14,955.77), also the subject of an audit exception in the prior audit report. The June 2022 year-end balance in the Pro-Start Account was positive \$9,745.18. The account balance as of March 14, 2023 was positive \$9,403.62.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2021, 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 “No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

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

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

1. Financial management best practices, including budgeting and regular monitoring, are implemented, so that the Athletic Director and Sponsors in charge of clubs and activities do not expend funds exceeding each organization’s available resources.
2. Written agreements are used to define the terms of catering services provided by the culinary club (Pro-Start), and payments are collected before expenses are incurred.
3. Fundraisers are conducted to maintain positive balances in the Athletics and Pro-Start Accounts.
4. A portion of the revenues derived from parking decal sales and vending machine commissions are allocated to the Athletics and Pro-Start Accounts.
5. The school’s budget is used to cover expenses, where appropriate.

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ (36,124.52)	\$ 36,846.10	\$ 6,860.96	\$ 2,105.32	\$ 13,407.72	\$ (17,441.78)
Music	3,934.37	1,604.37	1,927.65	193.92	15.00	3,790.01
Classes	28,504.27	20,882.29	26,144.05	5,342.53	5,436.35	23,148.69
Clubs	133,043.20	89,378.54	115,191.32	7,282.41	8,111.45	106,401.38
Departments	16,013.51	49,612.10	32,443.35	426.17	1,000.00	32,608.43
Trusts	27,163.77	45,871.53	73,731.74	41,924.78	20,212.81	21,015.53
General	<u>13,831.37</u>	<u>6,964.30</u>	<u>2,384.88</u>	<u>1,733.11</u>	<u>10,824.91</u>	<u>9,318.99</u>
TOTALS	<u><u>\$ 186,365.97</u></u>	<u><u>\$ 251,159.23</u></u>	<u><u>\$ 258,683.95</u></u>	<u><u>\$ 59,008.24</u></u>	<u><u>\$ 59,008.24</u></u>	<u><u>\$ 178,841.25</u></u>

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ (17,441.78)	\$ 20,180.44	\$ 14,187.90	\$ 24,079.98	\$ 6,513.20	\$ 6,117.54
Music	3,790.01	8,816.00	7,504.88	1,022.80	2,097.21	4,026.72
Classes	23,148.69	110,469.27	102,855.65	10,037.16	14,666.83	26,132.64
Clubs	106,401.38	292,130.82	276,988.12	26,211.40	20,883.70	126,871.78
Departments	32,608.43	87,241.62	83,599.16	621.05	4,113.91	32,758.03
Trusts	21,015.53	65,447.20	58,878.52	36,921.24	31,674.22	32,831.23
General	<u>9,318.99</u>	<u>35,304.11</u>	<u>6,156.09</u>	<u>18,240.66</u>	<u>37,185.22</u>	<u>19,522.45</u>
TOTALS	<u><u>\$ 178,841.25</u></u>	<u><u>\$ 619,589.46</u></u>	<u><u>\$ 550,170.32</u></u>	<u><u>\$ 117,134.29</u></u>	<u><u>\$ 117,134.29</u></u>	<u><u>\$ 248,260.39</u></u>

J.P. TARAVELLA HIGH SCHOOL

Marietta De Armas, Principal

10600 Riverside Drive

Coral Springs, FL 33071

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

www.browardschools.com/taravella

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


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Earlean C. Smiley, Ed.D.
Interim Superintendent

DATE: March 17, 2023

TO: Dr. Jermaine Fleming, North Region Superintendent

FROM: Marietta DeArmas, Principal
JP Taravella High School 

SUBJECT: Response to Audit Report on Internal Accounts
Fiscal Years 2021 and 2022

The following is a description of the exceptions and corrective actions J.P. Taravella High School has taken to mitigate the findings identified in the audit conducted at J.P. Taravella High School from 2019 through 2/27/2023:

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

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

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

2. Negative Year-End Balance PRO-START (4317-0000) – Current Principal was hired in November 2018 inheriting an existing negative balance in pro-start. Principal has worked diligently to chisel at this debt, including, but not limited to, requesting remaining funds at the end of year from annual budget to assist in reducing the negative balance. This is evident in the Audit Exception Report if you look at the balance per year. Currently the Pro-Start has a positive balance.

Explanation that added to the existing debt:

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

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

Fundraising will continue to occur by catering events, cooking/selling to staff, and other approved methods of fundraising.

In Summary: It took me 4 years to chisel a starting debt of -\$66,229.89 which I inherited in 2019 as a NEW principal to a positive balance of +\$20,054.18 which I have established by 2023.

Thank you for your attention and patience in this matter.

DR. JERMAINE V. FLEMING, NORTH REGIONAL SUPERINTENDENT
NORTH REGION OFFICE

PHONE: 754-321-3600 **FAX:** 754-321-3630 **EMAIL:** jermaine.fleming@browardschools.com

April 4, 2023

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

FROM: Dr. Jermaine V. Fleming 
North Regional Superintendent

SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2021 AND 2022
J.P. TARAVELLA HIGH SCHOOL

This correspondence comes to acknowledge receipt and review of the internal account audit findings for the fiscal years 2021 and 2022 for J.P. Taravella High School. Additionally, I have extensively read the principal's response to the findings. According to information received, the internal athletic and pro- start accounts ended with a negative balance. The principal employed site-based measures to correct the negative balances. The district has implemented strategies that should prevent the school from having future financial audit findings of this kind.

These strategies include:

- The North Region Teaching and Learning Director will conduct a review of the adopted school procedures during monthly scheduled site visits.
- During these site visits the North Region Teaching and Learning Director will provide the appropriate guidance and support for improvement.
- The North Region Teaching and Learning Director will review quarterly submitted documentation including the Pro-Start Account with the principal.

Additional district measures that support:

- All high schools received an allocation to offset the loss of vending machine revenues that were realized because of the restructured vending machine contracts. We have asked the Finance Division to provide guidance to schools in appropriately utilizing this budget allocation.
- Additionally, the Office of Athletics & Student Activities has assumed the financial responsibility for paying game officials and extra security needed for athletic events.

The North Region Superintendent's Office recognizes the seriousness of this finding. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3600 for additional information.

JVF/TJL:lm

C: Todd J. LaPace, Director, North Region Office
Marietta De Armas, Principal, J.P. Taravella High School

McNicol Middle School

2021 and 2022

McNICOL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1602 South 27th Avenue, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Deirdre Benka-Coker (July 2021 – Present)
Melissa Gurreonero (July 2020 – June 2021)

Bookkeepers: Tonia Jackson – Business Support Center (January 2023 – Present)
Sara Santiago - Business Support Center (October 2022–December 2022)
Alyssa Monakey - Business Support Center (April 2021 –Sept. 2021)
Martha Arrazcaeta – Business Support Center (July 2020 –March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 7,424.12	\$ 21,103.86
TOTAL	<u>\$ 7,424.12</u>	<u>\$ 21,103.86</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of McNicol Middle School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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 Account Balances

At fiscal year-end 2021, the balance in the Physical Education Account (5200-8000) was negative (\$4,389.09), causing a net negative balance of (\$2,272.06) in the Departments fund. The negative account balance was caused by a payment of \$4,389.09 in September 2020 for the purchase of PE Uniforms (299 shirts and 300 shorts), in a school year when no PE Uniform sales were receipted in the Great Plains accounting system. At fiscal year-end 2022, with net receipts of \$306.60 for PE Uniform sales and \$2,194.50 proceeds of an online popcorn sale fundraiser, the balance in the Physical Ed. Account was negative (\$1,887.99), an improvement over the previous fiscal year's ending balance. As of March 20, 2023, after transfers into the Physical Education Account of \$207.86 from other inactive accounts, and the receipting of \$469.20 net PE Uniform sales and \$1,268.53 proceeds of an online popcorn sale fundraiser, the balance in the Physical Ed. Account was positive \$57.60.

We noted that although the PE Uniforms were received by the school in December 2019, no sales of PE uniforms were receipted in the Great Plains accounting system for the pre-Covid-19 months of January, February, and early March 2020. The vendor required no deposit, and offered delayed invoicing, to give the school time to collect sales revenues sufficient to pay the amount owed for the t-shirts and shorts, and the amount invoiced was due October 1, 2020. PE uniform sales revenues were first receipted in November 2021. Since that time, gross sales revenues of \$799.00 have been receipted in Great Plains for the sale of 80 units (t-shirt or shorts) of the 599 units received. We observed a total of 320 units remaining in inventory at the school on March 22, 2023. The school could not account for the remaining 199 units (t-shirts or shorts) with potential revenues of \$1,990.00. Complimentary lists signed by recipients of gratis items were not presented for audit.

We also note that the Financial Reports and Year-End Inventories required by Standard Practice Bulletins I-317 Year End Closing and Financial Reports and I-402 Fundraising Activities were not completed for PE Uniforms for fiscal years 2020, 2021 and 2022.

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)."

Although the school has successfully compensated for the negative balance in the Physical Education Account with online popcorn fundraisers, transfers from inactive accounts, and net receipts of \$775.80 from the sale of 80 shirts or shorts to date (of the 599 received) the demand for PE uniforms did not warrant the purchase of a large quantity of t-shirts and shorts.

We recommend the Business Support Center Director review the requirements of Standard Practice Bulletins I-203 Classes, Clubs, and Departments, I-317 Year End Closing and Financial Reports and I-402 Fundraising Activities with the Principal, the Business Support Specialist and the school's staff, and implement procedures for evaluation of quantities needed and probability of resale, prior to the placement of orders for merchandise.

We also recommend the Business Support Center Director implement training and procedures to ensure the completion of Financial Reports and Year-End Inventories at year-end closing.

Expenditures from Cash Collections

The Assistant Principal who sponsored the 8th grade dance in June 2022 collected \$65.00 each from six students for admission to the 8th grade dance. The BC-40P receipts documenting the six collections were dated May 26 and 27, 2022 and June 2, 2022. The \$390.00 collected was not turned in to the Business Support Specialist for receipting in Great Plains, but was spent by the Assistant Principal directly on expenses related to the dance and an end of year celebration. A Certificate of Loss was completed at the time the Business Support Specialist met with the Assistant Principal and the school's Principal in June 2022 to discuss this non-compliance with established money-handling procedures.

Standard Practice Bulletin I-305 Disbursements states "All disbursements are to be made by check from Internal Accounts. Never use cash collections for disbursements."

We recommend the Business Support Center Director review Standard Practice Bulletins I-302 Cash Collections and I-305 Disbursements with the Principal, the Business Support Specialist and the school's staff, and implement training and procedures to ensure all collections are promptly remitted to the Business Support Specialist and receipted in Great Plains.

We also recommend the use of the district's E-Store for online collections in lieu of cash collections.

Late Deposits

During our review of a sample of the school's deposits we noted that two deposits, containing checks totaling \$9,101.63, were picked up by the armored car service in April and May 2021, 9 to 14 workdays after the date of Great Plains receipting in March 2021 and April 2021.

We also noted that a deposit in transit listed on the June 2022 bank reconciliation report, with a Great Plains deposit date of June 8, 2022, totaling \$9,237.25, consisting of a check in the amount of \$8,363.25 and \$874.00 in cash, was credited by the bank on August 2, 2022, nearly two months after collection.

We recommend the Business Support Center Director review the requirements of Standard Practice Bulletin I-303 Deposit of Collections with the Principal, the BSC Specialist and the school's staff, and implement procedures to ensure all collections are deposited within two working days after receipt, by the last working day of the week, the last working day of the month, and before all holidays.



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

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

DATE: April 4, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center

Deirdre A. Benka Coker, Principal
McNicol Middle School

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 AND 2022

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal years (FY) 2021 and 2022 for McNicol Middle School. The audit revealed three exceptions related to Negative Year-End Balances, Expenditures from Cash Collections, and Late Deposits.

In addition to following all the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that the Business Support Center (BSC), collaborating directly with the school, has agreed to, and has implemented to prevent further exceptions related to this area.

Negative Year-End Balance of \$4,389.09 in Physical Education Account FY 2021:

- Reviews of the monthly trial balances are now being conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. These meetings have already been scheduled out through 2023 and 2024 Fiscal Years.
- 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 BSC Specialist will immediately notify, via email, the Principal, Director of the BSC, Manager of Internal Accounts, and appropriate District staff for the area.
- In a repeat instance, the BSC Director or Manager will convene a formal meeting to discuss

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 AND 2022

PAGE: 2

the situation and a resolution. The meeting will include the Principal, Director, Director of the BSC, Manager of Internal Accounts, and appropriate District staff for that area.

- The principal scheduled, and participated in, a staff meeting facilitated by their Bookkeeper on August 23, 2022, to review money collection procedures. The PowerPoint presentation was shared with all staff.
- It is also important to note that Principal Benka-Coker inherited this deficit from her predecessor. When identified, all parties (McNicol Middle School Leadership and BSC Leadership) convened to discuss this negative variance, on 12/3/2021, before the issuance of the exception. Working collaboratively, we were able to do a thorough review and create an action plan that slowly resulted in the elimination of the \$4,389.09 deficit, cutting it in half by 01/10/2022. Unfortunately, the school could not develop the resources fast enough to eliminate the deficit before the year-end close. The school has officially cleared the deficit as of 3/14/2023.

Expenditures from Cash Collections:

- The BSC will add a section on handling cash collections to the beginning of the year sponsor training for all locations by 6/01/2023.
- The principal has committed to utilizing a new checklist to ensure that all fundraising guidelines, including handling cash collections, are adhered to.

Late Deposits:

- The District has reviewed and updated the language in I-303 to remove dated information mandating cash pickups “by the last working day of the week, the last working day of the month, and before all holidays”. The standard practice will now reflect the state statute of 5 business days for cash deposits beginning 7/1/2023.
- The BSC has updated the year-end closing procedures for Internal Funds to require all cash and checks to be receipted five business days before the last day of school to ensure proper receipt before the year-end close is completed.

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 AND 2022

PAGE: 3

- The principal has committed to utilizing armored car services twice per week, beginning 7/1/2023, to ensure all cash deposits are made within five days of receipt.
- In this instance, the checks on hand were received after the year end closing due to a vendor making a late payment on a facility rental. The launch of Facilitron should prevent this from happening in the future.

The BSC recognizes the seriousness of these audit findings and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures, as well as changes made systematically to the funding of our athletics departments, will help our locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.


cc: Erum Motiwala
Alan Strauss
Teresa Hall
Deirdre Benka-Coker
Ali Arcese
Ann Conway
Sheena Newton

**ALAN STRAUSS, SOUTH REGIONAL SUPERINTENDENT, TEACHING & LEARNING
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

PHONE: 754-321-3200 **FAX:** 754-321-3216 **EMAIL:** alan.strauss@browardschools.com

DATE: April 3, 2023

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

FROM: Alan Strauss 
South Regional Superintendent

SUBJECT: MCNICOL MIDDLE SCHOOL INTERNAL AUDIT RESPONSE – FISCAL YEAR 2021-2022

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 & 2022 for McNicol Middle School. I have read the principal's response to the findings as well. In addition to the corrective measures the principal is instituting, the Office of the South Regional Superintendent will provide the following support and oversight in assisting the school in this area:

- Due to the fact that there was a principal change during the audit period, the current principal inherited the negative balance in the Physical Education Account and has worked to eliminate the deficit and turned this account to a positive balance.
- The director will review the Standard Practice Bulletin I-303 with the principal to ensure that procedures are implemented so that collections are deposited on a timely basis per Standard Practice Bulletin.
- The director will include a review of the newly adopted school procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

The Office of the South Regional Superintendent recognizes the seriousness of these audit findings. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3210 for additional information.

CC: Teresa Hall, Director of Teaching & Learning
Deidre Benka-Cocker, Principal, McNicol Middle School



**ERUM MOTIWALA, CHIEF FINANCIAL OFFICER
OFFICE OF THE CHIEF FINANCIAL OFFICER**

PHONE: 754-321-1990 **FAX:** 754-321-1999 **EMAIL:** erum.motiwala@browardschools.com

April 5, 2023

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

FROM: Erum Motiwala, Chief Financial Officer
Office of the Chief Financial Officer

SUBJECT: INTERNAL ACCOUNTS AUDITS - BUSINESS SUPPORT CENTER SCHOOLS

This correspondence is in response to the internal funds audits for Stranahan High School, Boyd Anderson High School, Northeast High School and McNicol Middle School. Please note that I concur with the corrective measures that are currently in place and the improvement strategies that the Business Support Center intends to implement to these schools under the leadership of Ryan Smith, Director, Business Support Center.

EM:hlv

C: Dr. Marilyn Doyle, Deputy Superintendent, Teaching & Learning
Judith M. Marte, Deputy Superintendent, Operations
Ryan Smith, Director, Business Support Center

Northeast High School

2021 and 2022

NORTHEAST HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Anthony Valachovic

Bookkeeper: Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 30,740.84	\$ 79,804.92
Investment:		
Treasurer's Pool Account	<u>85,000.00</u>	<u>85,000.00</u>
TOTAL	<u>\$ 115,740.84</u>	<u>\$ 164,804.92</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Northeast High School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTION

Negative Year-End Balance

The Athletics Account (1000-8000) closed with a negative balance of (\$6,525.71) at the end of fiscal year 2021.

Vending commissions totaling \$7,000 were transferred to the Athletics Account during fiscal year 2022. The June 2022 year-end balance in the Athletics Account was positive \$4,717.58. The Athletics Account balance as of March 14, 2022 was positive \$29,415.12.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2021, 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 “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.

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 10,434.39	\$ 9,904.00	\$ 13,573.89	\$ 500.04	\$ 13,790.25	\$ (6,525.71)
Music	186.11	620.00	2,410.83	2,185.07	43.40	536.95
Classes	10,802.94	8,260.00	9,885.01	7,662.66	10,061.61	6,778.98
Clubs	78,051.19	18,282.05	24,083.06	1,008.38	5,552.32	67,706.24
Departments	10,962.71	415.14	(26.35) *	107.14		11,511.34
Trusts	29,975.14	15,839.37	34,678.29	30,221.13	11,968.92	29,388.43
General	<u>5,822.22</u>	<u>2,738.91</u>	<u>1,948.60</u>	<u>382.08</u>	<u>650.00</u>	<u>6,344.61</u>
TOTALS	<u><u>\$ 146,234.70</u></u>	<u><u>\$ 56,059.47</u></u>	<u><u>\$ 86,553.33</u></u>	<u><u>\$ 42,066.50</u></u>	<u><u>\$ 42,066.50</u></u>	<u><u>\$ 115,740.84</u></u>

* A check written in the previous fiscal year was voided.

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022


FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ (6,525.71)	\$ 28,089.63	\$ 16,912.09	\$ 7,200.00	\$ 7,134.25	\$ 4,717.58
Music	536.95	4,120.00	1,397.97	-	167.27	3,091.71
Classes	6,778.98	53,274.71	55,019.88	3,511.51	5,801.51	2,743.81
Clubs	67,706.24	76,011.13	66,837.66	6,445.36	2,597.16	80,727.91
Departments	11,511.34	2,820.39	3,432.60	172.05	-	11,071.18
Trusts	29,388.43	72,212.11	44,313.66	16,290.57	17,769.30	55,808.15
General	<u>6,344.61</u>	<u>1,958.06</u>	<u>1,508.09</u>	<u>-</u>	<u>150.00</u>	<u>6,644.58</u>
TOTALS	<u><u>\$ 115,740.84</u></u>	<u><u>\$ 238,486.03</u></u>	<u><u>\$ 189,421.95</u></u>	<u><u>\$ 33,619.49</u></u>	<u><u>\$ 33,619.49</u></u>	<u><u>\$ 164,804.92</u></u>


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

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

DATE: April 4, 2023

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

FROM: Ryan A. Smith, Director 
Business Support Center

Anthony Valachovic, Principal 
Northeast High School
A. Valachovic (Apr 20, 2023 08:38 EDT)

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 AND 2022

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal year (FY) 2021 and 2022 for Northeast High School. The audit revealed one exception related to a Negative Year-End Balance of \$6,525.71 involving the Athletics Account (1000-8000) for the FY 2021.

In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that the Business Support Center, collaborating directly with the school, have agreed to and have implemented to prevent further exceptions related to this area.

Negative Year-End Balance:

- Reviews of the monthly trial balances are now being conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. These meetings have already been scheduled out through 2023 and 2024 fiscal years.
- 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, Director, Director of the Business Support Center, Manager of Internal Accounts, and appropriate District staff for that area.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 AND 2022

PAGE: 2

These corrective measures have been in place now for several months and have proven effective in addressing the issue.

It is also important to note that all parties (Northeast High School Leadership, BSC Leadership, and Athletics Leadership) convened to discuss this negative variance, on 1/6/2022, prior to the issuance of the exception. Working collaboratively, we were able to do a thorough review and create an action plan that resulted in the elimination of \$6,525.71 deficit. The school has maintained a positive balance in their Athletics Account since, and the item was not listed as an exception in the FY 2022 Internal Audit.

The Business Support Center recognizes the seriousness of these audit findings and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures, as well as changes made systematically to the funding of our athletics departments, will help our locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Erum Motiwala
Dr. Jermaine Fleming
Todd LaPace
Sharon Rushfield
Anthony Valachovic
Ali Arcese
Ann Conway
Sheena Newton

DR. JERMAINE V. FLEMING, NORTH REGIONAL SUPERINTENDENT
NORTH REGION OFFICE

PHONE: 754-321-3600 **FAX:** 754-321-3630 **EMAIL:** jermaine.fleming@browardschools.com

April 3, 2024

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

FROM: Jermaine V. Fleming, Ph.D. 
North Regional Superintendent

SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2021 AND 2022
NORTHEAST HIGH SCHOOL

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 and 2022 for Northeast High School. I have extensively read the principal's response to the findings. To date, the principal has employed site-based measures to correct the negative balance. In addition to the steps outlined by the Director of the Business Support Center, the district has implemented strategies that will prevent the school from having future financial audit findings of this kind.

These strategies include:

- The North Region Teaching and Learning Director will include a review of the newly adopted school procedures during quarterly site visits with the principal and provide appropriate guidance and support for improvement.
- The North Region Teaching and Learning Director will review quarterly submitted documentation with the principal.
- The North Region Teaching and Learning Director will collaborate with the Director of the Business Support Center to discuss the reviews of the monthly trial balances scheduled for the 2023 and 2024 fiscal years.

The North Region Superintendent's Office recognizes the seriousness of this finding. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3600 for additional information.

JVF/TJL:lm

cc: Todd J. LaPace, North Region Director of Teaching and Learning
Anthony Valachovic, Principal, Northeast High School



**ERUM MOTIWALA, CHIEF FINANCIAL OFFICER
OFFICE OF THE CHIEF FINANCIAL OFFICER**

PHONE: 754-321-1990 **FAX:** 754-321-1999 **EMAIL:** erum.motiwala@browardschools.com

April 5, 2023

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

FROM: Erum Motiwala, Chief Financial Officer
Office of the Chief Financial Officer

SUBJECT: INTERNAL ACCOUNTS AUDITS - BUSINESS SUPPORT CENTER SCHOOLS

This correspondence is in response to the internal funds audits for Stranahan High School, Boyd Anderson High School, Northeast High School and McNicol Middle School. Please note that I concur with the corrective measures that are currently in place and the improvement strategies that the Business Support Center intends to implement to these schools under the leadership of Ryan Smith, Director, Business Support Center.

EM:hlv

C: Dr. Marilyn Doyle, Deputy Superintendent, Teaching & Learning
Judith M. Marte, Deputy Superintendent, Operations
Ryan Smith, Director, Business Support Center

Panther Run Elementary School

2021 and 2022

PANTHER RUN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 801 NW 172nd Avenue, Pembroke Pines, Florida 33029

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principals: Moraima Del Sol (July 2021 – Present)
Elaine Saef (July 2020 – June 2021)

Bookkeepers: Olimpia Peters (February 2022 - Present)
Beautisheka Jones (November 2021 – January 2022)
Maryanne Torchia (July 2020 – October 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 37,739.87	\$ 50,189.51
Investment:		
Treasurer’s Pool Account	<u>8,000.00</u>	<u>8,000.00</u>
TOTAL	<u>\$ 45,739.87</u>	<u>\$ 58,189.51</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Panther Run Elementary School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTION

Deficits in Class Accounts

At year-end 2022, the Class of FY-2 Account (3015-0000) closed with a negative ending balance of (\$710.40) and the Class of FY-3 Account (3020-0000) closed with a negative ending balance of (\$678.94). The total of the two deficits was (\$1,389.34). \$710.40 was transferred to account 3015-000 from the Field Trip – Other Account (6150-0000) and \$678.94 was transferred to account 3020-0000 from the Field Trip – General Account (6151-8000) on March 13, 2023.

In addition, during our review of the school's Internal Advance Account (6251-0000), we noted an Internal Advance of \$2,528.00 written to an Assistant Principal to cover Magic Kingdom Meal Tickets on February 28, 2022, was erroneously cleared the same day by transfers of \$676.28 from the Class of FY-2 Account (3015-0000) and \$1,851.72 from the Class of FY-3 Account (3020-0000). We also could not find a Great Plains receipt showing that \$48.00 which was not accounted for on the signed cash distribution sheets was returned to the school.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2021, 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 “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).”

Standard Practice Bulletin I-305 Disbursements states “Disbursements from Internal Accounts shall not exceed the resources of the applicable account...”

Standard Practice Bulletin I-310 Internal Advances and Budget Petty Cash states “Single activity internal advances (issued as change funds for dances, variety shows, etc.) must be cleared within ten (10) days after the conclusion of the activity... Transfers and adjustments are prohibited from being used to close or clear an internal advance.”

We recommend the Principal review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletins I-203 Classes, Clubs, and Departments, I-305 Disbursements and I-310 Internal Advances and Budget Petty Cash with the Bookkeeper and the school's staff, and ensure:

1. Financial management best practices, including budgeting, are implemented, so that Sponsors in charge of clubs and activities do not expend funds exceeding each organization's respective revenues.
2. Costs of each activity (including online payment fees) are carefully taken into account when calculating the amount to collect from each participant.
3. Internal Advances are not cleared by transfer. A check should be written against the paying account, and processed as prescribed in Standard Practice Bulletin I-310.
4. Excess Internal Advance funds issued are returned to the school and receipted into the Internal Advance Account.

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

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,078.24	\$ -	\$ 172.54	\$ -	\$ 77.00	\$ 1,828.70
Clubs	382.82	116.01	130.70	-	-	368.13
Departments	3,065.95	26.61	-	23.04	-	3,115.60
Trusts	24,403.96	6,646.50	5,992.59	2,681.00	1,083.99	26,654.88
General	<u>14,506.90</u>	<u>1,026.91</u>	<u>218.20</u>	<u>1,137.95</u>	<u>2,681.00</u>	<u>13,772.56</u>
TOTALS	<u>\$ 44,437.87</u>	<u>\$ 7,816.03</u>	<u>\$ 6,514.03</u>	<u>\$ 3,841.99</u>	<u>\$ 3,841.99</u>	<u>\$ 45,739.87</u>

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

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,828.70	\$ 35,044.00	\$ 32,968.82	\$ 2,921.04	\$ 6,063.42	\$ 761.50
Clubs	368.13	2,262.89	1,914.31	-	-	716.71
Departments	3,115.60	168.95	14.95	574.19	-	3,843.79
Trusts	26,654.88	31,973.87	22,884.32	6,619.38	1,024.19	41,339.62
General	<u>13,772.56</u>	<u>1,056.56</u>	<u>274.23</u>	<u>-</u>	<u>3,027.00</u>	<u>11,527.89</u>
TOTALS	<u><u>\$ 45,739.87</u></u>	<u><u>\$ 70,506.27</u></u>	<u><u>\$ 58,056.63</u></u>	<u><u>\$ 10,114.61</u></u>	<u><u>\$ 10,114.61</u></u>	<u><u>\$ 58,189.51</u></u>

**Moraima del Sol, Principal
PANTHER RUN ELEMENTARY**

PHONE: 754-323-6850

FAX: 754-323-6890

EMAIL: Moraima.delsol@browardschools.com

DATE: March 31, 2023

TO: Alan Strauss, Regional Superintendent
Office of the South Regional Superintendent

FROM: Moraima del Sol, Principal
Panther Run Elementary

SUBJECT: PANTHER RUN ELEMENTARY'S AUDIT EXCEPTION FISCAL YEARS 2021 AND 2022

Observation 1:

At year-end 2022, the two class accounts closed with negative ending balances for a total deficit of \$1,389.34. The Bookkeeper transferred money from the Field Trip-Other Account for \$710.40 and from Field-Trip General Account for \$678.94 to correct the deficit.

Actions:

- The Principal read and reviewed with the Bookkeeper the Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2021, Chapter 8 – School Internal Funds, SECTION I.
- The Principal read and reviewed with the Bookkeeper the Standards Practice Bulletin I-203 Classes, Clubs, and Departments.
- The Principal read and reviewed with the Bookkeeper Standards Practice Bulletin I-305 Disbursements.
- The Principal read and reviewed with the Bookkeeper Standards Practice Bulletin I-310 Internal Advances and Budget Petty Cash.
- The Principal directed the Bookkeeper to locate all documents and communications pertaining to the deficits in class accounts for the Magic Kingdom trip.
- The Principal reviewed all the documents pertaining to the Magic Kingdom trip with the Bookkeeper to create an action plan for field trip money collections March 29, 2023.

Results:

- The Principal contacted the Broward County Public Schools Business Support Center to acquire additional trainings for the Bookkeeper. Training will be offered to the Bookkeeper April 2023.

- The Principal will review all internal processes and review all reports with the Bookkeeper on a weekly basis. The weekly meetings with the Bookkeeper began August 2022 and will continue until further notice.
- For future field trips, the Bookkeeper will create Sub-Account or Trust Account to utilize for deposits and payments of specified field trips as recommended by the Chief Auditors office beginning April 2023.
- The Bookkeeper will no longer run field trip funds using class accounts.
- Field trip money collections and processes have been reviewed and updated by the Principal and Bookkeeper March 2023.
- The bookkeeper has communicated the field trip process and expectations to school staff in charge of field trips beginning March 2023.

Observation 2:

A check for \$2,528.00 was written to an Assistant Principal to cover the Magic Kingdom Meal Tickets for the trip. At the end of the Magic Kingdom trip, the amount of \$48.00 was unaccounted for on the signed cash distribution sheets and the Great Plains receipt could not be located.

Actions:

- The Principal read and reviewed with the Bookkeeper the Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2021, Chapter 8 – School Internal Funds, SECTION I.
- The Principal read and reviewed with the Bookkeeper the Standards Practice Bulletin I-203 Classes, Clubs, and Departments.
- The Principal read and reviewed with the Bookkeeper Standards Practice Bulletin I-305 Disbursements.
- The Principal read and reviewed with the Bookkeeper Standards Practice Bulletin I-310 Internal Advances and Budget Petty Cash.
- The Principal Moraima del Sol reviewed all receipts and cash distribution logs with the Bookkeeper March 2023.

Results:

- The Principal will review all internal processes and review all reports with Bookkeeper on a weekly basis. The weekly meetings with the Bookkeeper began August 2022 and will continue until further notice.
- For future field trips, the Bookkeeper will create Sub-Account or Trust Account to utilize for deposits and payments of specified field trips as recommended by the Chief Auditors office beginning April 2023.
- The Bookkeeper will no longer run field trip fund using class accounts effective April 2023.
- Field trip money collections and processes have reviewed and updated by the Principal and Bookkeeper March 2023.



- The bookkeeper has communicated the field trip process and expectations to school staff in charge of field trips beginning March 2023.
- The Bookkeeper will be assigned a Highly Effective Bookkeeper as a mentor.

MDS

**ALAN STRAUSS, SOUTH REGIONAL SUPERINTENDENT, TEACHING & LEARNING
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

PHONE: 754-321-3200 **FAX:** 754-321-3216 **EMAIL:** alan.greisel@browardschools.com

DATE: March 31, 2023

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

FROM: Alan Strauss 
South Regional Superintendent

**SUBJECT: PANTHER RUN ELEMENTARY INTERNAL AUDIT RESPONSE – FISCAL YEAR 2021
AND 2022**

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 & 2022 for Panther Run Elementary School. I have read the principal's response to the findings as well. According to information received, two internal class accounts ended with a negative balance for fiscal year 2022. The principal employed site-based measures to correct this matter. In addition to the corrective measures the principal is instituting, the Office of South Regional Superintendent will provide the following support and oversight in assisting the school in the area:

- The director will review Financial and Program Cost Accounting and Reporting for Florida Schools Chapter 8 and Standard Practice Bulletins I-203, I-305, and I-310 with principal.
- The director will monitor the corrective actions noted in the principal's response to ensure they are occurring in the manner described by the principal.
- The director will include a review of the newly adopted school procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

The Office of the South Regional Superintendent recognizes the seriousness of these audit findings. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3210 for additional information.

CC: Davida Johnson, Director of Teaching & Learning
Moraima del Sol, Principal, Panther Run Elementary

Parkway Middle School

2022

PARKWAY MIDDLE SCHOOL
AUDIT REPORT
FOR 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 3600 NW Fifth Court, Lauderhill, Florida 33311

Principal: Angeline Flowers

Bookkeepers: Te Andre Gomion (August 2021- January 2023)
Tamisha Mitchell – Business Support Center (July 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 107,689.45
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 122,689.45</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Parkway Middle School for the 2021-22 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. We have adjusted the Cash Account year-end balance in our report to compensate for the \$10,032.96 overstatement in the school’s year-end Cash Account balance.

AUDIT EXCEPTIONS

Bank Reconciliation Reports

Numerous improper and erroneous adjustments were made in the process of reconciling the monthly checking account statements to the Internal Funds accounting records. The June 2022 Bank Reconciliation Report reflected a general ledger balance that was overstated by \$10,032.96, due to erroneous adjustments which effectively created duplicated receipting. In December 2022, the erroneous adjustments were reversed, and the correction lowered the cash account balance.

In addition, although the year-end June 2022 Bank Reconciliation Report and Principal's Monthly Report were submitted to the Business Support Center timely, there was a delay in submission of the required monthly reports to the Business Support Center for thirteen (13) of the seventeen (17) months from July 2021 through November 2022, ranging from eight (8) days to one hundred eleven (111) days. The delay was over 30 days for eight of those months. The November 2021 report, which was due on December 15, 2021, was received by the Business Support Center on April 5, 2022, one hundred eleven (111) days overdue.

Standard Practice Bulletin I-306 Month End Closing, Bank Reconciliation and Principal's Monthly Report states:

“II. BANK RECONCILIATION

After the bank statement has been received, a monthly bank reconciliation must be completed. Refer to Internal Accounts User's Guide Section IV-C for bank reconciliation instructions.

III. PRINCIPAL'S MONTHLY REPORTS

A Principal's Monthly Report must be generated each month on the computer. Refer to Internal Accounts User's Guide Section IV-B for instructions to print the Principal's Monthly Report.

NON-BSC SCHOOLS

Once the Principal's Monthly report and the bank reconciliation reports are completed and signed by the Bookkeeper and the Principal, the original reports must be placed in the order shown below, stapled together and ponied to the Business Support Center by the 15th of the month. This due date is not optional.”

Failure to promptly reconcile the school's checking account statement to the information recorded in the Great Plains accounting system, and submit the bank reconciliation report for review, circumvents one of the most important internal controls over the school's Internal Funds accounting system. It delays the opportunity to detect and correct accounting errors and bank errors, as well as obstructing the opportunity for Administration to timely detect certain types of fraud.

We recommend the Principal review Standard Practice Bulletin I-306 Month End Closing, Bank Reconciliation and Principal's Monthly Report with the school's Bookkeeper, and implement procedures to ensure the school's Principal's Monthly Reports and Bank Reconciliation Reports are completed timely according to the procedures detailed in the Great Plains User's Guide, and submitted to the Business Support Center for review by the 15th day of the following month.

Failure to Adhere to Prescribed Receipting and Depositing Procedures

During our inventory and analysis of collections initially recorded using BC-40P Receipt Books and Monies Collection Envelopes we noted:

- a. The Bookkeeper did not complete the cover page, as required, on any of the nine receipt books in use at the school, to list the range of receipts that were issued, the official receipt number generated by the Great Plains accounting system, the date the funds were receipted in Great Plains, and the reconciled amount collected.
- b. On one of the BC-40P Receipt Books, the Teacher/Sponsor completed some of the required information on the receipt book cover, not the Bookkeeper.
- c. Receipts in three BC-40P receipt books were used to provide BC-40P receipts to students from whom amounts over \$15 were initially collected and recorded using four Monies Collection Envelopes.
- d. One BC-40P receipt book was used to receipt the collection of funds from students for activities and field trips, and also to document the transfer of cafeteria deposit bags from the cafeteria manager to office personnel, for the armored car pick-up service.
- e. In one receipt book, all three copies of one receipt were missing, including the "Office Copy" designed to remain in the receipt book.
- f. The right-hand side of each of the 17 Monies Collection Envelopes reviewed, containing a section noted as *For Bookkeeper's Use Only*, either was improperly filled-in by the Teacher/Sponsor or did not contain any of the required information.
- g. Four of the 17 Monies Collection Envelopes did not contain the signature of the Teacher/Sponsor who initially collected the funds that were placed in the envelopes.
- h. The required cross-referencing of initial pre-numbered receipting documents in the Great Plains accounting system was not done.
- i. One pre-numbered Monies Collection Envelope was not presented for audit. The Bookkeeper stated that the envelope was not received by the school.

We recommend the Principal review the requirements of Standard Practice Bulletin I-302 Cash Collections and the Great Plains User's Guide with the Bookkeeper and the school's staff, and implement procedures to ensure:

1. All collections remitted to the Bookkeeper are reconciled by the Bookkeeper and properly recorded on the BC-40P Receipt Book Cover and on the Monies Collection Envelopes after being officially recorded in Great Plains.

2. Initial collections are receipted using BC-40P Receipt Books (for individual collections over \$15) or Monies Collection Envelopes, not duplicated on both types of receipting document.
3. BC-40P Receipt Books used to document the transfer of Cafeteria deposit bags are not used to record collections from students.
4. The yellow Office copies of receipts are not removed from BC-40P Receipt Books.
5. Monies Collection Envelopes are signed at the bottom of the form by the Teacher or Sponsor to certify the initial receipt of the funds to be deposited.

We also recommend the use of the district's E-Store for online collections, in lieu of cash collections.

Late Remittances

We noted collections recorded on six (6) Monies Collection Envelopes were delayed in being remitted to the Bookkeeper and receipted in the Great Plains accounting system:

- a. Collections totaling \$1253 were accumulated over nine (9) calendar days in October 2021, and then held for another six (6) days, before being remitted to the Bookkeeper and receipted in the Great Plains accounting system.
- b. Collections totaling \$495 were accumulated over twenty-one (21) calendar days in January 2021, and then held for another eight (8) days before being remitted to the Bookkeeper and receipted in the Great Plains accounting system.
- c. Collections totaling \$440 were accumulated over eleven (11) calendar days in December 2021, then held for a month before being remitted to the Bookkeeper and receipted in Great Plains.
- d. Collections totaling \$540 were accumulated during four (4) weeks in January and February 2022, and then held for fifteen (15) days before being remitted to the Bookkeeper and receipted in Great Plains.
- e. Collections totaling \$85 were held for twenty (20) days before being remitted to the Bookkeeper and receipted in Great Plains, in May 2022.
- f. A \$20 collection was held for more than two (2) months before being remitted to the Bookkeeper and receipted in Great Plains in May 2022.

Standard Practice Bulletin I-302 Cash Collections states “Collections, regardless of amount, and initial receipting documents must be turned in to the Bookkeeper/Budget Support Specialist within three (3) working days.”

We recommend the Principal review the requirements of School Board Policy 6301 Collection of Monies and Standard Practice Bulletin I-302 Cash Collections with the Bookkeeper and the school’s staff, and implement procedures to ensure collections are promptly remitted to the Bookkeeper and receipted in the Great Plains accounting system.

Pre-numbered Tickets

During our inventory and analysis of Pre-numbered Tickets, we noted:

- a. A Year-End Ticket Inventory form was not prepared in June 2022.
- b. No Perpetual Ticket Inventory Sheets were available for audit.
- c. Eight (8) rolls of Pre-numbered Tickets, that were used during the fiscal year, contained a total of 2067 tickets that appear to have been sold but the sale of those tickets was not reported on Reports of Tickets Sold.
- d. The nine (9) Reports of Tickets Sold that were prepared were not marked with Ticket Report Numbers or cross-referenced with Official Great Plains Receipt Numbers when the funds were receipted in Great Plains. The tickets used were also not cross-referenced in the Great Plains accounting system.
- e. Four (4) rolls of pre-numbered tickets, that contained a total of 3521 Tickets, were not available to be inventoried. A Certificate of Loss was prepared and approved by the Principal for the missing rolls of tickets, at the auditor’s request.

We recommend the Principal review the requirements of Standard Practice Bulletin I-403 Admission Tickets/Ticket Report with the Bookkeeper, and implement procedures to ensure:

1. A Pre-numbered Ticket Inventory Form is prepared at each year-end closing, to document the school’s year-end ticket inventory.
2. Each roll of pre-numbered tickets is accounted for using a Perpetual Ticket Inventory Sheet.
3. A Report of Tickets Sold is completed for each use of tickets and assigned a Ticket Report number which is accurately cross-referenced in the Great Plains accounting system.

4. The corresponding Great Plains receipt number is cross-referenced on each Ticket Report.
5. Tickets are safeguarded, periodically inventoried and accounted for, and unused tickets are retained for audit.
6. The district's E-store or other electronic ticketing system is used in lieu of rolls of tickets.

Stale-Dated Outstanding Checks

During our analysis of the checks outstanding at June 30, 2022, we noted 32 checks written for amounts totaling \$1,144.00 that were issued between February 19, 2021 and March 18, 2021 were still outstanding and were not voided as of December 8, 2022. They were voided on December 9, 2022.

We recommend the Principal review the requirements of Standard Practice Bulletin I-317 Year End Closing and Financial Reports with the Bookkeeper, and ensure outstanding checks are monitored and timely researched, voided and replaced, as appropriate.

Financial Reporting

During our review of the June 30, 2022 Financial Reports, we noted the Annual Accounts Activities Report, which is an integral part of the Year End Financial Reports, was not prepared.

We recommend the Principal review the requirements of Standard Practice Bulletin I-317 Year End Closing and Financial Reports with the Bookkeeper, and ensure an Annual Accounts Activities Report, which is an integral part of the Year End Financial Reports, is prepared and retained for audit purposes.

Note:

The Bookkeeper moved to a different position and location within the District during the month following the end of the auditor's fieldwork at the school.

**ANGELINE H. FLOWERS, PRINCIPAL
PARKWAY MIDDLE SCHOOL**

PHONE: 754-322-4000

FAX: 754-322-4085

EMAIL: angeline.flowers@browardschools.com

DATE: April 4, 2023

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

FROM: Angeline H. Flowers, Principal
Parkway Middle School

SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS - FISCAL YEAR 2022

Parkway Middle School has reviewed the findings of the recent audit on internal accounts. The findings resulted in an audit exception for *Bank Reconciliation Reports, Failure to adhere to prescribed receipting and depositing procedures, late remittances, Pre-numbered tickets, Stale-Dated Outstanding Checks, and Year End Financial Reporting.*

The following corrective actions will be put in place immediately:

Bank Reconciliation Reports

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-306 Month End Closing, Bank Reconciliation, and Principal's Monthly Report, ensuring timely submittal of monthly reports.
- Principal will meet with the Bookkeeper on the first Friday of every month to review the Monthly End Checklist that's provided in Great Plains Section IV-A, to ensure that monthly reports are sent and received at the Business Support Center, Internal Accounts, by the 15th of each month.
- Principal and the Bookkeeper will meet at least once bi-weekly to review all accounts.

Failure to Adhere to Prescribed Receipting and Depositing Procedures

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-302 Cash Collections with staff, ensuring that BC40P Receipt Books and Monies Collection Envelopes are remitted correctly.
- Principal will download Great Plains User's Guide – Internal Accounts and utilize it as a guide to monitor and support the Bookkeeper with her responsibilities and duties.

Late Remittance

- Principal and Bookkeeper will review the requirements of School Board Policy 6301 and Standard Practice Bulletin I-302 Cash Collections with staff, ensuring that BC40P Receipt Books and Monies Collection Envelopes' collections are remitted correctly to the Bookkeeper and receipted in Great Plains.

- Review the requirements of Standard Practice Bulletin I-302 Sections I.F, Section II.B.1, and Section II.C, ensuring the correct steps occur in the process of receipting.
- Principal will meet with the Bookkeeper weekly to review receipt books, monies collection envelopes, BC-40P Log & Monies Collection Envelope Log.

Pre-numbered tickets

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-403 Admission Tickets/Tickets Report to ensure that the accounting for pre-numbered tickets is maintained and reported in accordance with SPB I-403.
- Principal will meet with the Bookkeeper to review the Perpetual Ticket Inventory Sheets, periodically and after each event athletic and or performing arts event.
- Principal will conduct quarterly “Internal audits” using the official Great Plains Receipt numbers and cross-referencing with our Ticket Inventory Sheets.

Stale-Dated Outstanding Checks

Note: *The Stale-Dated Outstanding Checks that were identified in this audit were issued between February 19, 2021 and March 18, 2021 prior to Ms. Flowers appointment as Parkway’s Principal in July, 2021. The Budget Support Center was responsible for maintaining Parkway’s Internal Accounts through September 2021.*

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-317 to ensure that outstanding checks are monitored and timely researched, voided and replaced, as appropriate.

Year End Financial Reporting

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-317 to ensure that the Year-End closing requirements and all income and expenses are recorded and completed in accordance established time line.

Principal will review the Year-End Checklist that located in the Great Plains User’s Guide- Section IV-D with the Bookkeeper to ensure that all steps are followed and each step is initials and verified.


cc: Darius S. Adamson, Central Region Superintendent
Haleh Darbar, Central Region, Teaching and Learning Director
Ryan Smith, Director, Business Support Center
Ali Arcese, Audit Director, Office of the Chief Auditor
Michele Marquardt, Executive Secretary, Office of the Chief Auditor
Janela Vargas, Executive Confidential Secretary, Central Region Office

**MR. DARIUS S. ADAMSON, CENTRAL REGION SUPERINTENDENT
CENTRAL REGION OFFICE**

PHONE: 754-321-3000 **FAX:** 754-321-3049 **EMAIL:** darius.adamson@browardschools.com

DATE: April 4, 2023

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

FROM: Darius S. Adamson 
Central Region Superintendent

SUBJECT: PARKWAY MIDDLE SCHOOL INTERNAL ACCOUNTS AUDIT

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 & 2022 for Parkway Middle School. I have read the report in its entirety. I have extensively read the principal's response to the findings as well. In addition to principal's site measures to correct the issues listed on this report, The following strategies will be implemented from my office that should prevent the school from having future financial audits of this kind.

These strategies include:

- The Director of Teaching and Learning will include review of the newly adopted school procedures in the regularly scheduled visits with the principal to provide support for improvement.
- The Director of Teaching and Learning will review the quarterly submission of documents with the principal.
- The Director of Teaching and Learning will advise the principal to collaborate with the Business Support Center for additional training for the budget keeper to ensure the appropriate procedures is followed.

The Central Region Office takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above to ensure sound business practices that should prevent further occurrences of this nature. I may be reached at 754-321-3000 for additional information.

DSA/:jv

cc: Haleh Darbar, Central Region, Teaching and Learning Director
Angeline H. Flowers, Principal, Parkway Middle School
Ryan Smith, Director, Business Support Center
Ali Arcese, Audit Director, Office of the Chief Auditor
Michele Marquardt, Executive Secretary, Office of the Chief Auditor

Stranahan High School

2021 and 2022

STRANAHAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 1800 SW 5th Place, Fort Lauderdale, Florida 33312

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: Michelle Padura

Bookkeepers: Sara Santiago – Business Support Center (October 2021 – Present)
Cindy Celestin - Business Support Center (August 2019 -September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 54,713.95	\$ 66,932.60
Investment:		
Treasurer’s Pool Account	<u>66,000.00</u>	<u>66,000.00</u>
TOTAL	<u>\$ 120,713.95</u>	<u>\$ 132,932.60</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Stranahan High School for the 2020-21 and 2021-22 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 2020-21 and 2021-22 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 (1000-8000) closed with a negative balance of (\$21,967.04) at the end of fiscal year 2021, a slight improvement over the fiscal year 2020 negative ending balance of (\$23,784.28), which was the subject of an audit exception in the prior audit report.

Vending commissions totaling \$5,150.11 were transferred to the Athletics Account during fiscal year 2022, and a district Athletics reimbursement of \$5,797.00 was receipted into the Athletics Account in March 2022. The June 2022 year-end balance in the Athletics Account was positive \$7,071.64. The Athletics Account balance as of March 14, 2023 was positive \$15,895.65.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2021, 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 “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.

Late Remittances

During our review of the school's receipting documents (BC-40Ps, Monies Collection Envelopes, and Ticket Reports), we noted:

1. The Medical Magnet Coordinator held fundraising collections totaling \$1,267.30 for 178 work days from September 2021 to May 2022 before turning the collections in to the Business Support Specialist for official receipting in Great Plains. In addition, the Monies Collection Envelope documented the collection of \$1,276.00, \$8.70 more than the amount receipted in Great Plains.
2. The Campus Security Manager accumulated \$3,300.00 in parking decal collections (55 collections of \$60.00 each) between October 2021 and February 2022 before turning the collections in to the Business Support Specialist for official receipting in March 2022, a period of 119 workdays from the first collection until the money was receipted in Great Plains.
3. Parking decal collections totaling \$120.00 were held from early March 2020, through the summer, until they were officially receipted in Great Plains in December 2020.
4. Ticket revenues totaling \$2,905.00 collected in November 2020 were officially receipted in Great Plains after being held over the week of Thanksgiving break.

Standard Practice Bulletin I-302 Cash Collections states "Collections, regardless of amount, and initial receipting documents must be turned in to the Bookkeeper/Budget Support Specialist within three (3) working days."

We recommend the Business Support Center Director review the requirements of School Board Policy 6301 Collection of Monies and Standard Practice Bulletin I-302 Cash Collections with the Principal, Business Support Specialist, and the school's staff, and implement procedures to ensure collections are promptly remitted to the Business Support Specialist and receipted in the Great Plains accounting system.

We also recommend the use of the district's E-Store for online collections, in lieu of cash collections.

Deposit Documentation

Documentation supporting the school's bank deposits for fiscal year 2021 was incomplete and in disarray. The auditor was able to organize and assemble documentation supporting 23 of the 46 deposits recorded in the Great Plains accounting system in fiscal year 2021.

We recommend the Business Support Center Director review the requirements of Standard Practice Bulletin I-303 Deposit of Collections with the Principal and the Business Support Specialist and implement procedures and training to ensure bank deposits are thoroughly documented and that the deposit documentation is organized and retained for audit.

Disbursement Documentation

Four disbursements in fiscal year 2021, totaling \$4,994.22, were not supported by vendor invoices (or other documentation giving evidence that payments were due to the vendors) describing details of the items purchased, cost per item, total amounts due, and dates of purchase. No supporting documentation was available for audit for another disbursement in the amount of \$1,488.00 in September 2021.

We recommend the Business Support Center Director review the requirements of Standard Practice Bulletin I-305 Disbursements with the Principal, the Business Support Specialist, and the school's staff, and implement training and procedures to ensure that disbursements are thoroughly documented and that the disbursement documentation is organized and retained for audit.

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ (23,784.28)	\$ 14,275.02	\$ 12,431.66	\$ 1,664.38	\$ 1,690.50	\$ (21,967.04)
Music	783.10	500.00	20.00	-	-	1,263.10
Classes	3,609.88	2,551.00	910.04	3,682.35	4,028.19	4,905.00
Clubs	68,126.23	27,695.03	33,084.88	997.24	13.19	63,720.43
Departments	17,350.54	1,121.45	136.31	-	-	18,335.68
Trusts	35,461.88	17,455.14	10,852.77	6,876.52	6,962.14	41,978.63
General	<u>6,731.35</u>	<u>6,050.99</u>	<u>(222.28) *</u>	<u>1.00</u>	<u>527.47</u>	<u>12,478.15</u>
TOTALS	<u><u>\$ 108,278.70</u></u>	<u><u>\$ 69,648.63</u></u>	<u><u>\$ 57,213.38</u></u>	<u><u>\$ 13,221.49</u></u>	<u><u>\$ 13,221.49</u></u>	<u><u>\$ 120,713.95</u></u>

*Checks written in the previous fiscal year were voided.

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ (21,967.04)	\$ 37,407.05	\$ 15,268.11	\$ 11,341.99	\$ 4,442.25	\$ 7,071.64
Music	1,263.10	2,474.00	1,276.80	1,452.57	2,188.73	1,724.14
Classes	4,905.00	57,457.57	60,413.09	12,804.70	9,062.14	5,692.04
Clubs	63,720.43	92,659.96	95,818.91	39,608.85	39,029.20	61,141.13
Departments	18,335.68	5,361.30	6,416.67	4,831.39	5,598.28	16,513.42
Trusts	41,978.63	26,311.34	28,747.64	20,666.11	27,238.03	32,970.41
General	<u>12,478.15</u>	<u>1,384.87</u>	<u>2,896.22</u>	<u>942.13</u>	<u>4,089.11</u>	<u>7,819.82</u>
TOTALS	<u><u>\$ 120,713.95</u></u>	<u><u>\$ 223,056.09</u></u>	<u><u>\$ 210,837.44</u></u>	<u><u>\$ 91,647.74</u></u>	<u><u>\$ 91,647.74</u></u>	<u><u>\$ 132,932.60</u></u>

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

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

DATE: April 4, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center



Michelle Padura, Principal
Stranahan High School

Michelle Padura
Michelle Padura (Apr 20, 2023 10:35 EDT)

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 and 2022

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal years 2021 and 2022 for Stranahan High School. The audit revealed three exceptions related to Negative Year-End Balance, Late Remittances, and Disbursement Documentation Unavailable.

In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that the Business Support Center (BSC), collaborating directly with Principal Michelle Padura, have agreed to, and have implemented to prevent further exceptions related to this area.

Negative Year-End Balance:

- The corrective measures implemented in response to the previously issued FY 2020 audit exception effectively addressed the negative year-end balance issue for Stranahan High School. After adoption, these measures have also successfully prevented any recurrences. However, the timeline for when the FY 2020 internal audit concluded did not allow for the adoption of these measures to prevent the same exception from being issued for FY 2021. The measures implemented are as follows:
 - 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 BSC Specialist will immediately



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 and 2022

PAGE: 2

notify, via email, the Principal, Director of the BSC, Manager of Internal Accounts, and appropriate District staff for the area.

- In a repeat instance, the BSC 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 BSC, Manager of Internal Accounts, and appropriate District staff for that area.

Late Remittances:

- BSC to update processes to include inspection of receipt books during each school visit to verify that all cash collected was deposited. Will collaborate with Principal to ensure appropriate follow up for staff members who remain non-compliant.
- BSC will lead dedicated sponsor training for Stranahan High School by 5/1/2023 to ensure that all sponsors are aware of, and fully understand, the importance of submitting funds within established timelines. This training will be standard practice entering FY 2023-24.

Disbursement Documentation Unavailable:

- The concerns with disbursement documentation all occurred under the previous bookkeeper. That staff member is no longer employed by the district.
- The corrective measures implemented in response to the previously issued FY 2020 audit exception effectively addressed the Disbursement Documentation Unavailable issue for Stranahan High School. After adoption, these measures have also successfully prevented any recurrences. However, the timeline for when the FY 2020 internal audit concluded did not allow for the adoption of these measures to prevent the same exception from being issued for FY 2021.

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 754-321-0668 if I may be of further assistance.


cc: Erum Motiwala Ali Arcese
Darius Adamson Ann Conway
Haleh Darbar
Michelle Padura
Sheena Newton

MR. DARIUS S. ADAMSON, CENTRAL REGION SUPERINTENDENT
CENTRAL REGION OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049 **EMAIL:** darius.adamson@browardschools.com

DATE: April 4, 2023

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

FROM: Darius S. Adamson 
Central Region Superintendent

SUBJECT: STRANAHAN HIGH SCHOOL INTERNAL ACCOUNTS AUDIT

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 and 2022 for Stranahan High School. I have read the report in its entirety. According to the information received, the internal athletic account ended in negative balance. The principal employed site-base measures to correct the issue. In addition to the steps outlined by the Director of Business Support Center, the following strategies will be implemented from my office that should prevent the school from having future financial audits of this kind.

These strategies include:

- While school has corrected the negative balance concern, the Director of Teaching and Learning will advise the principal to implement quarterly check for all accounts to ensure they are in the positive.
- The Director of Teaching and Learning will advise the principal to ensure staff is trained in collection and return of all receipt books and follow up with non-compliant staff members.
- The Director of Teaching and Learning will discuss and review the implementation of the above corrective actions during the regularly schedule visits.

The Central Region Office takes these findings seriously. We will monitor this area closely at the school. The corrective actions will be implemented and reviewed as indicated above to ensure sound business practices that should prevent further occurrences of this nature. I may be reached at 754-321-3000 for additional information.

DSA/jv

c: Haleh Darbar, Central Region, Teaching and Learning Director
Michelle Padura, Principal, Stranahan High School
Ryan Smith, Director, Business Support Center
Ali Arcese, Audit Director, Office of the Chief Auditor
Michele Marquardt, Executive Secretary, Office of the Chief Auditor



**ERUM MOTIWALA, CHIEF FINANCIAL OFFICER
OFFICE OF THE CHIEF FINANCIAL OFFICER**

PHONE: 754-321-1990 **FAX:** 754-321-1999 **EMAIL:** erum.motiwala@browardschools.com

April 5, 2023

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

FROM: Erum Motiwala, Chief Financial Officer
Office of the Chief Financial Officer

SUBJECT: INTERNAL ACCOUNTS AUDITS - BUSINESS SUPPORT CENTER SCHOOLS

This correspondence is in response to the internal funds audits for Stranahan High School, Boyd Anderson High School, Northeast High School and McNicol Middle School. Please note that I concur with the corrective measures that are currently in place and the improvement strategies that the Business Support Center intends to implement to these schools under the leadership of Ryan Smith, Director, Business Support Center.

EM:hlv

C: Dr. Marilyn Doyle, Deputy Superintendent, Teaching & Learning
Judith M. Marte, Deputy Superintendent, Operations
Ryan Smith, Director, Business Support Center

SECTION III:
Appendices

Appendix A - BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

School and Region	FY 2016 Bookkeepers	FY 2016 Audit Exceptions	FY 2017 Bookkeepers	FY 2017 Audit Exceptions	FY 2018 Bookkeepers	FY 2018 Audit Exceptions	FY 2019 Bookkeepers	FY 2019 Audit Exceptions	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions
Bennett Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Boulevard Heights Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Broadview Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Broward Estates Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
C. Robert Markham Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Collins Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Coral Cove Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
Country Hills Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Cypress Run Education Center (Non-Traditional Schools)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Dania Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Deerfield Beach Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Dillard Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Eagle Point Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Harbordale Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
Hollywood Hills Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Indian Trace Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Lakeside Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
Manatee Bay Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Mary M. Bethune Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Miramar Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Mirror Lake Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Nova Blanche Forman Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Orange Brook Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

Appendix A - BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

School and Region	FY 2016 Bookkeepers	FY 2016 Audit Exceptions	FY 2017 Bookkeepers	FY 2017 Audit Exceptions	FY 2018 Bookkeepers	FY 2018 Audit Exceptions	FY 2019 Bookkeepers	FY 2019 Audit Exceptions	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions
Oriole Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Palmview Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pasadena Lakes Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC/BSC	None	Non-BSC	None	BSC/Non-BSC	None
Pembroke Pines Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pine Ridge Education Center (Non-Traditional Schools)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Plantation Park Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pompano Beach Elementary School (North Region)	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Pompano Beach Middle School (North Region)	Non-BSC	None	BSC	None	BSC	None	BSC	<u>*Exception</u>	BSC	None	BSC	None	BSC	None
Sanders Park Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Sea Castle Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Silver Shores Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Sunland Park Academy (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
The College Academy at Broward College (Non-Traditional Schools)	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
Watkins Elementary (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Wingate Oaks Center (Non-Traditional Schools)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Boyd Anderson High School (Central Region)	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	<u>^AException</u>	BSC	<u>Exception</u>	BSC	None
J.P. Taravella High School (North Region)	Non-BSC	<u>^BException</u>	Non-BSC	None	Non-BSC	None	Non-BSC	<u>^BException</u>	Non-BSC	<u>^BException</u>	Non-BSC	<u>Exception</u>	Non-BSC	None
McNicol Middle School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exceptions</u>	BSC	<u>Exceptions</u>
Northeast High School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>	BSC	None
Panther Run Elementary School (South Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	<u>Exceptions</u>
Parkway Middle School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	<u>Exceptions</u>
Stranahan High School (Central Region)	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	<u>^CExceptions</u>	BSC	<u>^CExceptions</u>	BSC	<u>Exceptions</u>	BSC	<u>Exceptions</u>

*Pompano Beach Middle 2019 & 2020 audit report contained an exception on a (\$94.00) negative balance in a class account at year-end June 2019. It was corrected in fiscal year 2020.

^ABoyd Anderson High 2020 audit report exception and responses included on pages A-3 through A-12.

^BJ.P.Taravella High 2019 & 2020 audit report exception and responses included on pages A-13 through A-21.

^CStranahan High 2019 & 2020 audit report exceptions and responses included on pages A-22 through A-34.

Boyd H. Anderson High School
2020

Prior Audit Report Presented at the January 20, 2022 Audit Committee Meeting

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 41st 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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
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>
TOTALS	<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 41st Street
Lauderdale Lakes, FL 33309
754-322-0200
www.browardschools.com/boydanderson

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

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Lori Alhadef
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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 *JFG*
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:
 - 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.
 - 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: Dieg 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

J.P. Taravella High School
2019 and 2020

Prior Audit Report Presented at the November 18, 2021 Audit Committee Meeting

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

PROFILE OF THE SCHOOL

Address: 10600 Riverside Drive, Coral Springs, Florida 33071

Principal: Marietta De Armas

Bookkeeper: Denise Daley

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,155.36	\$ 86,365.97
Investment:		
Treasurer's Pool Account	<u>100,000.00</u>	<u>100,000.00</u>
TOTAL	<u>\$ 133,155.36</u>	<u>\$ 186,365.97</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of J.P Taravella High School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTION

Negative Year-End Balances

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

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

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

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

Ending Balances in Athletics and Pro-Start Accounts

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

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

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) 2020, Chapter 8 - School Internal Funds, SECTION I – PRINCIPLES, states “Purchases from internal accounts shall not exceed the resources of the applicable student activity/project account, except for items acquired for resale or items authorized by district school board rules. Purchases to support instructional programs may be made from career education production revenues.” SECTION II – GENERAL PRACTICES states “No school organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the district school board at fiscal year end.” SECTION III – STANDARDS, PRACTICES AND PROCEDURES, 3.2 RESPONSIBILITY states “The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made. Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except for inventory items that will be held for resale.”

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

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

1. Financial management best practices, including budgeting, are implemented, so that the Athletic Director and Sponsors in charge of clubs and activities do not expend funds exceeding each organization's respective revenues.
2. Written agreements are used to define the terms of catering services provided by the culinary club (Pro-Start), and payments are collected before expenses are incurred.
3. Fundraisers are conducted to decrease the deficits in these accounts.
4. A portion of the revenues derived from Parking Decal sales and vending machine commissions are allocated to the Athletics and Pro-Start Accounts.
5. The school's budget is used to cover expenses, where appropriate.

J. P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

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

J. P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

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

J.P. TARAVELLA HIGH SCHOOL

Marietta De Armas, Principal

10600 Riverside Drive

Coral Springs, Florida 33071

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

www.browardschools.com/taravella

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

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Dr. Vickie L. Cortwright
Interim Superintendent of Schools

DATE: October 25, 2021

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

FROM: Marietta DeArmas, Principal
JP Taravella High School



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

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

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

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

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

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

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

Explanation:

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

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

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

Thank you for your attention and patience in this matter.

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

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

November 4, 2021

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

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

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

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

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

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

VSW/PRB:tbm

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

Stranahan High School
2019 and 2020

Prior Audit Report Presented at the January 20, 2022 Audit Committee Meeting

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 5th 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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
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>
TOTALS	<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

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
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>
TOTALS	<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 5th Place
Fort Lauderdale, FL 33312
(754) 323-2100
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Nora Rupert

Dr. Vickie L. Cartwright
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.



**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.

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:tbn

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

General Information on Internal Funds

Internal Funds (also known as Internal Accounts or Student Activity Funds) are monies generated and used within a school, in contrast to the tax-derived funds that support school budgets and the general operations of the District. Any money collected or handled by any SBBC employee in connection with a school activity is required to be deposited into the school's Internal Funds.

Funding and Financial Reporting for Florida Schools (Redbook) Chapter 8 *Internal Funds* contains the Florida Department of Education's published regulatory guidelines, as well as the accounting structure, for public school Internal Funds. The District's Internal Accounts policies and Standard Practice Bulletins are based on this FDOE regulation.

The specified Internal Accounts funds are:

- 1000's Athletics
- 2000's Music
- 3000's Classes
- 4000's Clubs
- 5000's Departments
- 6000's Trusts
- 7000's General.

The **Athletics** fund may contain an Athletic Account and smaller accounts belonging to Cheerleaders and particular sports teams or clubs. Athletic event ticket sales revenues are recorded in an account in the Athletics fund. High Schools have occasionally received reimbursements from the Athletics and Student Activities Department, for certain Athletics expenses that were originally paid from the school's Internal Funds.

The **Music** fund holds money collected for Band and Orchestra instrument rental fees, and any other fundraising proceeds, ticket sales, or collections by a school's Chorus, Band, or Orchestra.

Class accounts typically record funds collected and disbursed by each grade level. In a High School, the Senior Class Account typically shows higher revenues and disbursements than the other class accounts due to activities such as the Homecoming Dance and Senior Prom. The Class Accounts may hold collections related to any project, activity or field trip pursued by any grade level.

Club accounts record the money raised and disbursed by various Clubs. The Class and Club sponsors authorize expenditures from the accounts belonging to organizations they sponsor. Yearbook sales are accounted for in the Club Accounts.

Most schools have Faculty Club Accounts to receive Faculty Club dues collected and vending machine commissions derived from machines in Teacher-designated areas of the school. These funds are disbursed in accordance with Faculty Club voting and authorization.

General Information on Internal Funds (Continued)

Department accounts may hold, for example, Library collections for lost Library books or Book Fair proceeds, or donations given to the school for use by a particular school department, such as ESE or Guidance. A Physical Education Department Account could be used to record revenues and expenditures related to the purchase and sale of PE Uniforms.

Trust accounts hold money that is to be used for a specific purpose, or that is required to be remitted to the District.

After-School Care collections and Summer Camp collections from parents, Facility Rental collections from lessees, and Sales Taxes due on fundraisers are accounted for in the Trust accounts. Small grants and donations may also be recorded in Trust accounts to be used for donor-designated purposes.

Elementary schools, middle schools, alternative schools and centers receive a categorical allocation in their budgets for the Supplemental Arts and Sciences Program, which is placed in each recipient school's Internal Funds checking account by the District's Treasurer. Schools may use these funds to pay approved field trip vendors directly, and unused funds are returned to the District at the end of each school year.

Vending machine commissions are also initially receipted in a Trust Account, before being transferred to other Internal Funds accounts. Staff Appreciation is a Trust Account that is permitted to receive up to 25% of the school's vending machine commissions.

The Promotions/Public Relations and Hospitality Trust Accounts hold money transferred in from the General Account, that is subject to annual maximums and restricted in purpose. Unused funds must be transferred back to the General Account at the end of each fiscal year.

The **General** Account records funds to be used for the general welfare of the student body, including donations without a specified purpose.

Limited funds may be transferred from the General Account to the Promotions/Public Relations and Hospitality Accounts and the School Improvement Trust Account at the beginning of each school year.

Financial and Program Cost Accounting and Reporting for Florida Schools 2021 (published by the Office of Funding and Financial Reporting – Florida Department of Education) Chapter 8 *School Internal Funds*, Section III – Standards, Practices and Procedures states:

“3.4 RESTRICTED EXPENDITURES The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose.

- a. Equipment, supplies, forms and postage for curricular or classroom use. The exception is for revenues derived from career education production shops, which may be used for this purpose.

General Information on Internal Funds (Continued)

- b. Curricular-related travel. The exception is for revenues derived from career education production shops, which may be used for this purpose.
- c. Professional, technical or consultant services. The exception is for revenues derived from career education production shops, which may be used for these purposes.
- d. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition of service or promotion of school activities and those items identified under rule 6A-1.0143, F.A.C., Promotion and Public Relations Funding.
- e. Personal memberships or subscriptions.
- f. Salaries or other compensation for duties or assignments that are the responsibility of the school district.
- g. Loans, credit or accommodation purchases for anyone.
- h. Repairs and maintenance of district school board equipment for which district school board funds are available. The exception is for revenues derived from career education production shops, which may be used for these purposes.”

Expenditures that are paid from a school’s budget by the Accounts Payable Department may be reimbursed by the school’s Internal Funds, if appropriate. For example:

- Employees who work as gate help at a school Football game must be paid via Payroll, so money from the school’s Internal Funds Athletic Account is remitted to the Treasurer’s Office to cover these payments to SBBC employees.
- Equipment should be purchased through SAP, with the assistance of the Procurement Department. If Internal Funds are the source of payment, the money is remitted to the Treasurer’s Office so that the invoice may be paid by the District’s Accounts Payable Department, and the item is added to the school’s Property Inventory.
- Schools may engage the Transportation Department to provide buses for field trips, so Internal Funds money may be remitted by the school to the Treasurer’s Office to pay Transportation for services.

General Information on Internal Funds (Continued)

Any money collected or disbursed in association with a school field trip must flow through the school's Internal Funds. Booster Clubs and PTOs may donate money to their schools to enable the schools to pay the bills for field trips.

If a school is fortunate enough to have a large balance in its Internal Funds checking account (each school is limited to one checking account by Florida Department of Education regulation) they may withdraw money from the checking account and transfer it to an account for the school in the Treasurer's Pooled Funds. This allows the school to accrue a bit more interest income, while avoiding the possibility of exceeding FDIC deposit insurance limits. The Treasurer's Office periodically disburses interest payments to each school that has a Treasurer's Pooled Funds Account, and the interest payments are receipted into each school's Internal Funds. The Internal Funds invested in the Treasurer's Pool at fiscal year-end 2022 totaled \$6.5M.

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was \$20.2M in June 2021 and \$22.1M in June 2022. During fiscal year 2022, the combined total of inflows was \$69.8M, and the combined total of outflows was \$67.9M.

Although Internal Funds are not available to the School Board to support the general operating expenses of the District, they are reported in the District's Annual Comprehensive Financial Report (ACFR). Student Activities finances are reported in the ACFR in the Fiduciary - Custodial Fund (fund 8920). The Bookstore activities at the Technical Colleges are reported in the ACFR in the Non-Major Special Revenue Funds as Other Special Revenue (fund 4980).

Examples of some of the general guidance we have on Internal Funds:

- Florida Statute 1011.07 Internal Funds
<https://www.flsenate.gov/Laws/Statutes/2022/1011.07>
- Florida Administrative Code 6A-1.001 District Financial Records
<https://www.flrules.org/gateway/ruleNo.asp?id=6A-1.001>
- Florida Administrative Code 6A-1.0143 Promotion and Public Relations Funding <https://www.flrules.org/gateway/ruleno.asp?id=6A-1.0143&Section=0>
- Chapter 8 of Financial Accounting for Local and State School Systems 2014 Edition, published by the National Center for Education Statistics – US Department of Education.
<https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>

General Information on Internal Funds (Continued)

- Chapter 8 *School Internal Funds* of Financial and Program Cost Accounting and Reporting for Florida Schools 2021 published by the Office of Funding and Financial Reporting – Florida Department of Education.
<https://www.fldoe.org/core/fileparse.php/7507/urlt/REDBKCH8.pdf>
- School Board Policy 3411 Internal Accounts
<http://www.broward.k12.fl.us/sbbcpolicies/docs/P3411.000.pdf>
- School Board Policy 6301 Collection of Monies
<http://www.broward.k12.fl.us/sbbcpolicies/docs/P6301.000.pdf>
- School Board Policy 6.3 Supply Fees – Expendable Supplies
<https://web01.browardschools.com/sbbcpolicies/docs/P6.3.0000.pdf>