

INTERNAL AUDIT REPORT

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



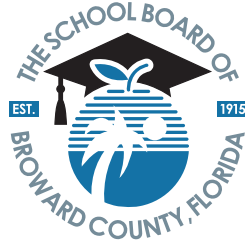
To be presented to the:

**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
Nora Rupert
Dr. Allen Zeman

Earlean C. Smiley, Ed.D.
Interim Superintendent

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

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

browardschools.com

Office of the Chief Auditor

Joris Jabouin, Chief Auditor

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

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

joris.jabouin@browardschools.com

www.browardschools.com/audit

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

Lori Alhadeff, Chair
Debra Hixon, Vice Chair

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

Earlean C. Smiley, Ed.D.
Interim Superintendent

May 10, 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 twenty-nine (29) 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 twenty-nine (29) 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

Page 2

Our audits indicated that twenty-one (21) schools in this report complied with prescribed policies and procedures. The eight (8) remaining schools' reports contained audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the twenty-nine (29) 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:

Nakia Gouldbourne

Ceci Guerrero

Joy Hipolito

Raysa Lugo

David Sabra

Kathleen Watson-Wilkin

TABLE OF CONTENTS

	<u>Pages</u>
AUTHORIZATION	1
SCOPE, OBJECTIVE, AND METHODOLOGY	1-2
 SECTION I: Audit Reports (with No Exceptions)	
Annabel C. Perry PK-8 (South Region)	3-4
Bair Middle School (Central Region).....	5-6
Cresthaven Elementary School (North Region)	7-8
Croissant Park Elementary School (Central Region)	9-10
Crystal Lake Middle School (North Region)	11-12
Dillard 6-12 (Central Region)	13-14
Dr. Martin Luther King, Jr. Montessori Academy (Central Region)	15-17
Forest Hills Elementary School (North Region)	18-19
James S. Hunt Elementary School (North Region)	20-22
Lake Forest Elementary School (South Region)	23-25
Lanier-James Education Center (Non-Traditional Schools)	26-27
Lauderdale Lakes Middle School (Central Region)	28-29
Lloyd Estates Elementary School (North Region)	30-31
North Andrews Gardens Elementary School (North Region)	32-33
North Side Elementary School (Central Region)	34-36
Plantation Elementary School (Central Region)	37-38
Silver Lakes Middle School (North Region).....	39-40
Stephen Foster Elementary School (Central Region).....	41-42
Thurgood Marshall Elementary School (Central Region).....	43-44
Village Elementary School (Central Region).....	45-47
Virginia Shuman Young Montessori (Central Region).....	48-50

TABLE OF CONTENTS (CONTINUED)

SECTION II: Audit Reports (with Exceptions and Responses)

Castle Hill Elementary School (Central Region)	51-61
Charles Drew Elementary School (North Region)	62-69
Margate Elementary School (North Region)	70-80
Norcrest Elementary School (North Region)	81-87
North Fork Elementary School (Central Region)	88-96
Royal Palm Elementary School (Central Region)	97-104
Walker Elementary School (Central Region)	105-113
Wilton Manors Elementary School (Central Region)	114-121

SECTION III: Appendices

Appendix A - BSC/Non-BSC Bookkeeper Employed & Audit Exceptions by Fiscal Year	A-1 - A-17
Appendix B – General Information on Internal Funds	B-1 - B-5
Appendix C – Additional References	C-1

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)

ANNABEL C. PERRY PK-8
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Thomas Correll

Bookkeepers: Tonia Jackson – Business Support Center (June 2022 – Present)
Berkys Mejia – Business Support Center (July 2021 – May 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 28,114.68
TOTAL	<u>\$ 28,114.68</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 Annabel C. Perry PK-8 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

ANNABEL C. PERRY PK - 8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,291.40	\$ 1,735.50	\$ 1,262.78	\$ 1,157.20	\$ 977.20	\$ 1,944.12
Music	1,801.23	80.00	8.57	71.43	71.43	1,872.66
Classes	5,494.21	13,044.92	11,217.75	4,991.22	5,288.94	7,023.66
Clubs	2,248.06	1,475.00	2,633.17	1,463.07	1,483.00	1,069.96
Departments	3,292.16	4,947.66	4,191.68	1,343.66	650.09	4,741.71
Trusts	8,414.49	14,594.67	13,059.19	2,326.75	2,809.71	9,467.01
General	<u>1,950.11</u>	<u>2,363.03</u>	<u>2,244.62</u>	<u>2,594.58</u>	<u>2,667.54</u>	<u>1,995.56</u>
TOTALS	<u><u>\$ 24,491.66</u></u>	<u><u>\$ 38,240.78</u></u>	<u><u>\$ 34,617.76</u></u>	<u><u>\$ 13,947.91</u></u>	<u><u>\$ 13,947.91</u></u>	<u><u>\$ 28,114.68</u></u>

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

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: Dr. Keietta Givens

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 16,143.12
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 26,143.12</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 Bair 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

BAIR 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	\$ 5,265.67	\$ 14,372.50	\$ 9,437.14	\$ 62.85	\$ -	\$ 10,263.88
Music	-	1,160.30	697.15	-	223.25	239.90
Classes	311.77	7,400.00	5,068.90	2,028.50	2,642.23	2,029.14
Clubs	6,069.53	585.00	803.54	-	62.85	5,788.14
Departments	1,630.39	-	-	1,158.41	-	2,788.80
Trusts	213.66	6,570.84	5,561.84	2,955.27	2,901.80	1,276.13
General	<u>3,467.86</u>	<u>1,887.20</u>	<u>1,223.03</u>	<u>643.83</u>	<u>1,018.73</u>	<u>3,757.13</u>
TOTALS	<u><u>\$ 16,958.88</u></u>	<u><u>\$ 31,975.84</u></u>	<u><u>\$ 22,791.60</u></u>	<u><u>\$ 6,848.86</u></u>	<u><u>\$ 6,848.86</u></u>	<u><u>\$ 26,143.12</u></u>

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

PROFILE OF THE SCHOOL

Address: 801 NE 25 Street, Pompano Beach, Florida 33064
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Donald Lee
Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 19,940.64
TOTAL	<u>\$ 19,940.64</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 Cresthaven 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

CRESTHAVEN 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	\$ 177.20	\$ -	\$ -	\$ -	\$ -	\$ 177.20
Classes	794.61	10,857.00	10,550.69	1,293.92	1,629.62	765.22
Clubs	1,091.44	-	-	-	-	1,091.44
Departments	3,002.81	8,765.44	8,744.97	1,538.17	1,015.03	3,546.42
Trusts	13,636.80	106,396.09	109,745.02	23,922.90	24,965.38	9,245.39
General	<u>2,873.20</u>	<u>2,155.15</u>	<u>768.42</u>	<u>1,579.68</u>	<u>724.64</u>	<u>5,114.97</u>
TOTALS	<u><u>\$ 21,576.06</u></u>	<u><u>\$ 128,173.68</u></u>	<u><u>\$ 129,809.10</u></u>	<u><u>\$ 28,334.67</u></u>	<u><u>\$ 28,334.67</u></u>	<u><u>\$ 19,940.64</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 SW 4th Avenue, Fort Lauderdale, Florida 33315

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Michelle Allison

Bookkeeper: Mayle Dungan

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 30,929.57
TOTAL	<u>\$ 30,929.57</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 Croissant 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

CROISSANT 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	\$ 1,984.01	\$ 3,296.00	\$ 2,642.13	\$ -	\$ 479.11	\$ 2,158.77
Clubs	1,429.64	722.86	901.58	-	-	1,250.92
Departments	2,305.63	19.31	789.63	533.18	-	2,068.49
Trusts	12,560.16	4,537.68	4,928.24	2,779.11	641.89	14,306.82
General	<u>10,038.20</u>	<u>6,839.78</u>	<u>3,542.12</u>	<u>108.71</u>	<u>2,300.00</u>	<u>11,144.57</u>
TOTALS	<u>\$ 28,317.64</u>	<u>\$ 15,415.63</u>	<u>\$ 12,803.70</u>	<u>\$ 3,421.00</u>	<u>\$ 3,421.00</u>	<u>\$ 30,929.57</u>

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

PROFILE OF THE SCHOOL

Address: 3551 NE 3rd Avenue, Pompano Beach, Florida 33064

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Earnest Toliver

Bookkeepers: Ronar Defranc – Business Support Center (December 2022 - Present)
Cindy Celestin – Business Support Center (August 2022 – Nov. 2022)
Candida Lockett – Business Support Center (April 2022 – July 2022)
Victoria Phillips – Business Support Center (July 2021 – March 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 50,820.96
 TOTAL	 <u>\$ 50,820.96</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 Crystal Lake 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

CRYSTAL LAKE 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	\$ 1,839.74	\$ 3,939.50	\$ 4,643.08	\$ -	\$ -	\$ 1,136.16
Music	2,041.32	840.00	1,181.61	-	239.00	1,460.71
Classes	1,579.77	61,699.04	59,615.27	950.36	2,061.13	2,552.77
Clubs	11,289.15	15,691.31	14,499.15	257.75	655.20	12,083.86
Departments	4,577.00	58.48	658.50	1,159.96	-	5,136.94
Trusts	24,041.99	4,459.99	5,477.84	3,140.07	16,009.51	10,154.70
General	<u>11,412.78</u>	<u>5,040.76</u>	<u>11,614.42</u>	<u>13,456.70</u>	<u>-</u>	<u>18,295.82</u>
TOTALS	<u>\$ 56,781.75</u>	<u>\$ 91,729.08</u>	<u>\$ 97,689.87</u>	<u>\$ 18,964.84</u>	<u>\$ 18,964.84</u>	<u>\$ 50,820.96</u>

DILLARD 6-12
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: Casandra Robinson

Bookkeepers: Anitra Roland – Business Support Center (August 2022 – Present)
Kimberly Richardson – Business Support Center (July 2021 – July 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Bank of America	\$ 196,197.12
Investment:	
Treasurer's Pool Account	<u>30,000.00</u>
TOTAL	<u>\$ 226,197.12</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 6-12 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 6-12**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)****2021 - 2022**

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 42,621.64	\$ 95,656.07	\$ 45,446.23	\$ 2,120.05	\$ 61,896.18	\$ 33,055.35
Music	2,733.13	32,091.90	27,693.22	7,516.51	11,061.45	3,586.87
Classes	4,223.98	145,026.06	131,235.63	23,221.79	26,867.45	14,368.75
Clubs	122,377.72	134,349.11	133,171.19	28,643.11	35,958.45	116,240.30
Departments	22,276.37	21,117.49	27,566.79	2,297.12	2,496.64	15,627.55
Trusts	40,800.16	75,557.01	150,985.54	95,160.37	25,407.37	35,124.63
General	<u>3,710.65</u>	<u>415.64</u>	<u>661.21</u>	<u>5,520.72</u>	<u>792.13</u>	<u>8,193.67</u>
TOTALS	<u><u>\$ 238,743.65</u></u>	<u><u>\$ 504,213.28</u></u>	<u><u>\$ 516,759.81</u></u>	<u><u>\$ 164,479.67</u></u>	<u><u>\$ 164,479.67</u></u>	<u><u>\$ 226,197.12</u></u>

DR. MARTIN LUTHER KING, JR. MONTESSORI ACADEMY
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 591 NW 31st Avenue, Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principal: Mitshuca Moreau

Bookkeepers: Cynthia Ruffin – Business Support Center (February 2021 – Present)
Amar Chand – 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	\$ 7,152.34	\$ 7,406.54
TOTAL	<u>\$ 7,152.34</u>	<u>\$ 7,406.54</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 Dr. Martin Luther King, Jr. Montessori 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

DR. MARTIN LUTHER KING, JR. MONTESSORI 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	\$ 1,231.54	\$ -	\$ -	\$ -	\$ 5.00	\$ 1,226.54
Clubs	1,983.14	750.00	914.46	187.96	-	2,006.64
Departments	2,743.34	-	1,014.51	-	-	1,728.83
Trusts	1,739.47	728.12	822.36	40.10	385.73	1,299.60
General	<u>711.72</u>	<u>750.00</u>	<u>733.66</u>	<u>307.67</u>	<u>145.00</u>	<u>890.73</u>
TOTALS	<u><u>\$ 8,409.21</u></u>	<u><u>\$ 2,228.12</u></u>	<u><u>\$ 3,484.99</u></u>	<u><u>\$ 535.73</u></u>	<u><u>\$ 535.73</u></u>	<u><u>\$ 7,152.34</u></u>

DR. MARTIN LUTHER KING, JR. MONTESSORI 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	\$ 1,226.54	\$ 245.00	\$ 386.00	\$ -	\$ 431.00	\$ 654.54
Clubs	2,006.64	1,580.00	1,972.04	101.77	-	1,716.37
Departments	1,728.83	428.31	-	77.64	-	2,234.78
Trusts	1,299.60	3,835.66	3,735.89	-	179.41	1,219.96
General	<u>890.73</u>	<u>800.45</u>	<u>541.29</u>	<u>431.00</u>	<u>-</u>	<u>1,580.89</u>
TOTALS	<u>\$ 7,152.34</u>	<u>\$ 6,889.42</u>	<u>\$ 6,635.22</u>	<u>\$ 610.41</u>	<u>\$ 610.41</u>	<u>\$ 7,406.54</u>

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

PROFILE OF THE SCHOOL

Address: 3100 NW 85th Avenue, Coral Springs, Florida 33065

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Barbara Rothman

Bookkeeper: Jennifer Cassara

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 59,298.39
 TOTAL	 \$ 59,298.39

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 Forest 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

FOREST 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	\$ 5,282.48	\$ 5,494.00	\$ 6,209.94	\$ -	\$ 477.83	\$ 4,088.71
Clubs	7,083.20	530.00	78.89	364.23	364.23	7,534.31
Departments	8,434.42	10,894.91	10,850.91	1,191.74	0.01	9,670.15
Trusts	22,786.46	291,371.68	292,188.81	45,956.86	46,619.12	21,307.07
General	<u>13,164.33</u>	<u>5,890.19</u>	<u>2,304.73</u>	<u>1,160.10</u>	<u>1,211.74</u>	<u>16,698.15</u>
TOTALS	<u>\$ 56,750.89</u>	<u>\$ 314,180.78</u>	<u>\$ 311,633.28</u>	<u>\$ 48,672.93</u>	<u>\$ 48,672.93</u>	<u>\$ 59,298.39</u>

JAMES S. HUNT 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: 7800 NW 35th Court, Coral Springs, Florida 33065

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Rendolyn Amaker

Bookkeepers: Robert Johnston – Business Support Center (December 2022 – Present)
Sonia Baez (February 2022 – November 2022)
Amar Chand – Business Support Center (January 2022)
Arpretrina Archer (July 2020 – December 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 15,121.59	\$ 14,409.32
TOTAL	<u>\$ 15,121.59</u>	<u>\$ 14,409.32</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 James S. Hunt 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

JAMES S. HUNT 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	\$ 4,910.21	\$ 258.00	\$ 379.46	\$ 129.00	\$ 129.00	\$ 4,788.75
Clubs	662.34	-	72.04	-	-	590.30
Departments	1,533.35	-	-	44.28	-	1,577.63
Trusts	9,238.36	33,265.16	34,736.33	2,875.76	2,800.04	7,842.91
General	<u>1,483.59</u>	<u>-</u>	<u>1,041.59</u>	<u>530.00</u>	<u>650.00</u>	<u>322.00</u>
TOTALS	<u><u>\$ 17,827.85</u></u>	<u><u>\$ 33,523.16</u></u>	<u><u>\$ 36,229.42</u></u>	<u><u>\$ 3,579.04</u></u>	<u><u>\$ 3,579.04</u></u>	<u><u>\$ 15,121.59</u></u>

JAMES S. HUNT 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	\$ 4,788.75	\$ 222.00	\$ 1,543.68			\$ 3,467.07
Clubs	590.30	-	-	-	-	590.30
Departments	1,577.63	15,380.84	15,197.84	-	-	1,760.63
Trusts	7,842.91	87,342.36	86,859.97	2,981.12	2,781.12	8,525.30
General	<u>322.00</u>	<u>4,065.88</u>	<u>4,121.86</u>	<u></u>	<u>200.00</u>	<u>66.02</u>
TOTALS	<u>\$ 15,121.59</u>	<u>\$ 107,011.08</u>	<u>\$ 107,723.35</u>	<u>\$ 2,981.12</u>	<u>\$ 2,981.12</u>	<u>\$ 14,409.32</u>

LAKE FOREST 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: 3550 SW 48th Avenue, Pembroke Park, Florida 33023

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principals: Denise Dopico-Lizano (July 2022 – Present)
Sharon Boyd (July 2020 – June 2022)

Bookkeepers: Candice Escarment - Business Support Center (October 2022 – Present)
Takisha McKay – Business Support Center (Nov. 2020 – September 2022)
Bridgette Willis – Business Support Center (August 2020 – October 2020)
Takisha McKay – 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	\$ 27,156.40	\$ 24,549.99
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 32,156.40</u>	<u>\$ 29,549.99</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 Lake Forest 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

LAKE FOREST 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	\$ 3,633.82	\$ -	\$ (231.86) *	\$ 410.00	\$ 2,376.42	\$ 1,899.26
Clubs	3,320.30	-	(3.79) *	-	-	3,324.09
Departments	4,274.74	30.00	-	12.43	-	4,317.17
Trusts	10,476.41	197.95	872.02	5,546.42	1,462.43	13,886.33
General	<u>10,869.29</u>	<u>191.97</u>	<u>201.71</u>	<u>1,150.00</u>	<u>3,280.00</u>	<u>8,729.55</u>
TOTALS	<u>\$ 32,574.56</u>	<u>\$ 419.92</u>	<u>\$ 838.08</u>	<u>\$ 7,118.85</u>	<u>\$ 7,118.85</u>	<u>\$ 32,156.40</u>

* Checks written in the previous fiscal year were voided.

LAKE FOREST 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	\$ 1,899.26	\$ 896.00	\$ 1,022.95	\$ 194.40	\$ 194.40	\$ 1,772.31
Clubs	3,324.09	-	170.00	-	-	3,154.09
Departments	4,317.17	-	-	37.76	-	4,354.93
Trusts	13,886.33	3,533.33	7,246.07	2,321.50	2,445.04	10,050.05
General	<u>8,729.55</u>	<u>1,633.68</u>	<u>230.40</u>	<u>1,235.78</u>	<u>1,150.00</u>	<u>10,218.61</u>
TOTALS	<u>\$ 32,156.40</u>	<u>\$ 6,063.01</u>	<u>\$ 8,669.42</u>	<u>\$ 3,789.44</u>	<u>\$ 3,789.44</u>	<u>\$ 29,549.99</u>

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

PROFILE OF THE SCHOOL

Address: 1050 NW 7th Court, Hallandale Beach, Florida 33009

Office: Non-Traditional Schools

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

Director: Estella Eckhardt

Principals: Dr. Carletha Shaw-Rolle (July 2022 – Present)
Bonnie Clemon (July 2021 – June 2022)

Bookkeepers: Jahara Moore (September 2022 – Present)
Bongia Clark (July 2021 – June 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 1,889.20
 TOTAL	 <u>\$ 1,889.20</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 Lanier-James 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

LANIER - JAMES 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	\$ 808.35	\$ 4,213.95	\$ 4,566.46	\$ 225.44	\$ -	\$ 681.28
Departments	284.76	-	-	-	-	284.76
Trusts	800.77	12,816.00	13,173.97	-	225.44	217.36
General	<u>1,033.44</u>	<u>-</u>	<u>327.64</u>	<u>-</u>	<u>-</u>	<u>705.80</u>
TOTALS	<u><u>\$ 2,927.32</u></u>	<u><u>\$ 17,029.95</u></u>	<u><u>\$ 18,068.07</u></u>	<u><u>\$ 225.44</u></u>	<u><u>\$ 225.44</u></u>	<u><u>\$ 1,889.20</u></u>

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

PROFILE OF THE SCHOOL

Address: 3911 NW 30th Avenue, Lauderdale Lakes, Florida 33309

Region: Central

Regional Supt.: Darius Adamson

Director: Haleh Darbar

Principal: Jill Slesinski

Bookkeepers: Althea Essue – Business Support Center (January 2023 – Present)
Kimberly Thomas – Business Support Center (Nov. 2022 – Dec. 2022)
Althea Essue – Business Support Center (July 2021 – October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 36,914.72
TOTAL	<u><u>\$ 36,914.72</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 Lauderdale Lakes 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

LAUDERDALE LAKES 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	\$ 3,362.10	\$ 1,241.00	\$ 3,076.18	\$ 666.58	\$ 756.58	\$ 1,436.92
Music	2,209.25	620.00	580.00	-	-	2,249.25
Classes	442.15	9,918.00	8,195.60	203.20	2,255.60	112.15
Clubs	5,409.82	34,135.75	19,428.67	13,921.56	16,533.75	17,504.71
Departments	1,066.97	15.29	-	373.72	20.09	1,435.89
Trusts	9,725.18	23,001.76	27,107.61	8,959.76	6,574.48	8,004.61
General	<u>2,464.80</u>	<u>6,041.73</u>	<u>4,351.02</u>	<u>6,444.77</u>	<u>4,429.09</u>	<u>6,171.19</u>
TOTALS	<u><u>\$ 24,680.27</u></u>	<u><u>\$ 74,973.53</u></u>	<u><u>\$ 62,739.08</u></u>	<u><u>\$ 30,569.59</u></u>	<u><u>\$ 30,569.59</u></u>	<u><u>\$ 36,914.72</u></u>

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

PROFILE OF THE SCHOOL

Address: 750 NW 41st Street, Oakland Park, Florida 33309

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Shawn Allen

Bookkeepers: Ashley Collins – Business Support Center (February 2023 – Present)
Muhammad Uppal – Business Support Center (July 2021 – Jan. 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – JPMorgan Chase Bank	\$ 14,473.41
TOTAL	<u>\$ 14,473.41</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 Lloyd Estates 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

LLOYD 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
Music	\$ 525.00	\$ -	\$ 499.41	\$ -	\$ -	\$ 25.59
Classes	3,228.57	3,555.00	1,941.17	807.70	2,813.90	2,836.20
Clubs	768.19	187.00	292.37	-	-	662.82
Departments	4,156.21	9,409.22	8,595.95	78.67	-	5,048.15
Trusts	4,530.09	12,860.61	13,605.33	3,537.40	2,681.26	4,641.51
General	<u>1,114.10</u>	<u>854.46</u>	<u>1,780.81</u>	<u>1,301.39</u>	<u>230.00</u>	<u>1,259.14</u>
TOTALS	<u><u>\$ 14,322.16</u></u>	<u><u>\$ 26,866.29</u></u>	<u><u>\$ 26,715.04</u></u>	<u><u>\$ 5,725.16</u></u>	<u><u>\$ 5,725.16</u></u>	<u><u>\$ 14,473.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 345 NE 56th Street, Oakland Park, Florida 33334
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Catrice Duhart
Bookkeeper: Kathleen Kane

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 11,802.33
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 21,802.33</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 North Andrews Gardens 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

NORTH ANDREWS GARDENS 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	\$ 8,671.18	\$ 1,373.00	\$ 3,745.10	\$ 2,129.04	\$ 572.03	\$ 7,856.09
Classes	1,293.08	3,094.00	2,696.30	-	1,382.46	308.32
Clubs	9,431.19	1,326.12	3,678.73	1,976.26	3,385.98	5,668.86
Departments	4,874.37	8,619.72	4,534.00	40.63	3,548.42	5,452.30
Trusts	2,833.53	16,609.24	22,457.58	6,491.57	1,432.20	2,044.56
General	<u>2,450.90</u>	<u>1,441.20</u>	<u>3,103.49</u>	<u>731.59</u>	<u>1,048.00</u>	<u>472.20</u>
TOTALS	<u><u>\$ 29,554.25</u></u>	<u><u>\$ 32,463.28</u></u>	<u><u>\$ 40,215.20</u></u>	<u><u>\$ 11,369.09</u></u>	<u><u>\$ 11,369.09</u></u>	<u><u>\$ 21,802.33</u></u>

NORTH SIDE 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: 120 NE 11th Street, Fort Lauderdale, Florida 33304

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Heilange Porcena

Bookkeepers: Cynthia Ruffin – Business Support Center (April 2023 – Present)
Deonne Jackson–Business Support Center (February 2023–March 2023)
Angela Grant – Business Support Center (May 2022 – January 2023)
Larry Farris – Business Support Center (October 2021 – April 2022)
Bridgette Willis – Business Support Center (July 2020 -September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 8,192.20	\$ 9,596.95
TOTAL	<u>\$ 8,192.20</u>	<u>\$ 9,596.95</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 North Side 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

NORTH SIDE 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	\$ 336.00	\$ -	\$ (16.00) *	\$ 170.00	\$ 344.00	\$ 178.00
Clubs	752.12	59.64	-	64.56	-	876.32
Departments	1,871.16	-	-	129.49	-	2,000.65
Trusts	3,861.78	1,269.89	2,102.62	2,076.38	2,181.88	2,923.55
General	<u>2,583.44</u>	<u>-</u>	<u>455.21</u>	<u>1,050.83</u>	<u>965.38</u>	<u>2,213.68</u>
TOTALS	<u><u>\$ 9,404.50</u></u>	<u><u>\$ 1,329.53</u></u>	<u><u>\$ 2,541.83</u></u>	<u><u>\$ 3,491.26</u></u>	<u><u>\$ 3,491.26</u></u>	<u><u>\$ 8,192.20</u></u>

* Checks written in the previous fiscal year were voided.

NORTH SIDE 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	\$ 178.00	\$ 9,249.00	\$ 8,801.00	\$ 940.00	\$ 940.00	\$ 626.00
Clubs	876.32	335.00	965.90	210.17	-	455.59
Departments	2,000.65	1,693.66	1,673.66	363.98	-	2,384.63
Trusts	2,923.55	4,270.58	5,550.46	16,527.85	13,488.50	4,683.02
General	<u>2,213.68</u>	<u>3,583.63</u>	<u>736.10</u>	<u>105.34</u>	<u>3,718.84</u>	<u>1,447.71</u>
TOTALS	<u>\$ 8,192.20</u>	<u>\$ 19,131.87</u>	<u>\$ 17,727.12</u>	<u>\$ 18,147.34</u>	<u>\$ 18,147.34</u>	<u>\$ 9,596.95</u>

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

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt: Darius Adamson

Director: Sandra Shipman

Principal: Judith Pitter

Bookkeepers: Ronar Defranc – Business Support Center (January 2023 – Present)
Donna Petrone – Business Support Center (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 2021 – March 2022)

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/22</u>
Checking Account – Wells Fargo Bank	\$ 7,318.03
TOTAL	<u>\$ 7,318.03</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 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 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	\$ 591.63	\$ 10,675.00	\$ 9,736.00	\$ 398.26	\$ 1,652.32	\$ 276.57
Clubs	500.33	100.97	410.01	53.00	-	244.29
Departments	1,127.80	3,617.36	2,695.40	231.70	-	2,281.46
Trusts	2,126.94	4,432.28	5,388.48	2,382.74	1,413.38	2,140.10
General	<u>2,680.25</u>	<u>2,665.74</u>	<u>2,970.38</u>	<u>1,040.00</u>	<u>1,040.00</u>	<u>2,375.61</u>
TOTALS	<u>\$ 7,026.95</u>	<u>\$ 21,491.35</u>	<u>\$ 21,200.27</u>	<u>\$ 4,105.70</u>	<u>\$ 4,105.70</u>	<u>\$ 7,318.03</u>

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

PROFILE OF THE SCHOOL

Address: 7600 Tam O'Shanter Boulevard, North Lauderdale, Florida 33068
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Errol Evans
Bookkeeper: Suzanne Baer-Goins

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 27,547.03
Investment:	
Treasurer's Pool Account	<u>4,000.00</u>
TOTAL	<u>\$ 31,547.03</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 Silver Lakes 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

SILVER LAKES 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	\$ 2,088.06	\$ 2,626.00	\$ 2,781.93	\$ -	\$ -	\$ 1,932.13
Classes	728.21	28,175.25	27,380.74	3,676.37	3,635.04	1,564.05
Clubs	6,357.40	5,239.81	6,371.86	726.18	728.17	5,223.36
Departments	2,047.88	112.00	58.60	1,807.69	67.26	3,841.71
Trusts	7,613.56	20,806.48	19,080.96	2,640.90	4,495.07	7,484.91
General	<u>6,545.23</u>	<u>17,176.80</u>	<u>12,295.56</u>	<u>10,414.81</u>	<u>10,340.41</u>	<u>11,500.87</u>
TOTALS	<u><u>\$ 25,380.34</u></u>	<u><u>\$ 74,136.34</u></u>	<u><u>\$ 67,969.65</u></u>	<u><u>\$ 19,265.95</u></u>	<u><u>\$ 19,265.95</u></u>	<u><u>\$ 31,547.03</u></u>

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

PROFILE OF THE SCHOOL

Address: 3471 SW 22nd Street, Fort Lauderdale, Florida 33312

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Ricardo Grimaldo

Bookkeepers: Ana Maria (August 2021 – Present)
Janice Thompson – Business Support Center (July 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 26,779.07
TOTAL	<u>\$ 26,779.07</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 Stephen Foster 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

STEPHEN FOSTER 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	\$ 1,813.53	\$ 14,092.00	\$ 9,510.51	\$ 570.87	\$ 1,081.00	\$ 5,884.89
Clubs	199.01	-	-	-	-	199.01
Departments	4,479.13	114.55	1,929.70	205.79	57.99	2,811.78
Trusts	31,280.35	175,738.41	192,207.58	19,952.75	18,745.51	16,018.42
General	<u>3,533.67</u>	<u>1,041.56</u>	<u>1,865.35</u>	<u>-</u>	<u>844.91</u>	<u>1,864.97</u>
TOTALS	<u>\$ 41,305.69</u>	<u>\$ 190,986.52</u>	<u>\$ 205,513.14</u>	<u>\$ 20,729.41</u>	<u>\$ 20,729.41</u>	<u>\$ 26,779.07</u>

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

PROFILE OF THE SCHOOL

Address: 800 NW 13th Street, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principal: Michael Billins

Bookkeepers: Michael Borelli – Business Support Center (January 2022 – Present)
Candida Lockett – Business Support Center (Oct. 2021 – Dec. 2021)
Beautisheka Jones (July 2021 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 6,546.56
TOTAL	<u>\$ 6,546.56</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 statement of Thurgood Marshall 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

THURGOOD MARSHALL 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	\$ 211.62	\$ 17,683.52	\$ 16,942.59	\$ 16.11	\$ 469.04	\$ 499.62
Clubs	762.92	557.51	319.31	-	-	1,001.12
Departments	346.27	44.13	-	164.54	16.11	538.83
Trusts	784.17	4,446.89	4,453.95	841.25	281.15	1,337.21
General	<u>527.97</u>	<u>5,125.18</u>	<u>2,227.77</u>	<u>116.61</u>	<u>372.21</u>	<u>3,169.78</u>
TOTALS	<u>\$ 2,632.95</u>	<u>\$ 27,857.23</u>	<u>\$ 23,943.62</u>	<u>\$ 1,138.51</u>	<u>\$ 1,138.51</u>	<u>\$ 6,546.56</u>

VILLAGE 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: 2100 NW 70th Avenue, Sunrise, Florida 33313

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principal: Wanda Haynes

Bookkeepers: Lisa Smith – Business Support Center (September 2020 – Present)
Linda Morrow – Business Support Center (July 2021 - August 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 16,984.59	\$ 18,453.76
TOTAL	<u>\$ 16,984.59</u>	<u>\$ 18,453.76</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 Village 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

VILLAGE 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	\$ 3,050.66	\$ -	\$ -	\$ -	\$ 474.27	\$ 2,576.39
Clubs	3,118.63	-	1,226.83	26.83	247.00	1,671.63
Departments	2,754.14	-	-	41.23	-	2,795.37
Trusts	7,671.92	1,042.95	2,470.67	749.27	397.93	6,595.54
General	<u>2,298.57</u>	<u>934.49</u>	<u>189.27</u>	<u>603.70</u>	<u>301.83</u>	<u>3,345.66</u>
TOTALS	<u>\$ 18,893.92</u>	<u>\$ 1,977.44</u>	<u>\$ 3,886.77</u>	<u>\$ 1,421.03</u>	<u>\$ 1,421.03</u>	<u>\$ 16,984.59</u>

VILLAGE 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	\$ 2,576.39	\$ 1,400.00	\$ 3,217.74	\$ 0.02	\$ 18.58	\$ 740.09
Clubs	1,671.63	-	-	-	-	1,671.63
Departments	2,795.37	-	14.40	384.38	-	3,165.35
Trusts	6,595.54	4,612.42	3,420.27	837.58	1,203.39	7,421.88
General	<u>3,345.66</u>	<u>2,333.25</u>	<u>224.09</u>	<u>819.01</u>	<u>819.02</u>	<u>5,454.81</u>
TOTALS	<u>\$ 16,984.59</u>	<u>\$ 8,345.67</u>	<u>\$ 6,876.50</u>	<u>\$ 2,040.99</u>	<u>\$ 2,040.99</u>	<u>\$ 18,453.76</u>

VIRGINIA SHUMAN YOUNG MONTESSORI
AUDIT REPORT
FOR THE 2020-21 AND 2021-22 FISCAL YEARS
JULY 1, 2020 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 101 NE 11th Avenue, Fort Lauderdale, Florida 33301

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principal: Cynthia Felton

Bookkeepers: Rebecca Montanez (October 2022 – Present)
Chequita Butler – Business Support Center (July 2022 – September 2022)
Robert Johnston – Business Support Center (July 2021 – June 2022)
Michelle Freeman-Introini (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	\$ 25,911.12	\$ 34,463.08
TOTAL	<u>\$ 25,911.12</u>	<u>\$ 34,463.08</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 Virginia Shuman Young Montessori 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

VIRGINIA SHUMAN YOUNG MONTESSORI
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2020 - 2021

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 2,682.18	\$ 14.96	\$ 253.20			\$ 2,443.94
Departments	2,085.19	-	-	102.04	-	2,187.23
Trusts	19,965.24	463,039.78	466,224.31	39,767.04	40,117.12	16,430.63
General	<u>7,863.38</u>	<u>-</u>	<u>3,262.10</u>	<u>2,548.04</u>	<u>2,300.00</u>	<u>4,849.32</u>
TOTALS	<u><u>\$ 32,595.99</u></u>	<u><u>\$ 463,054.74</u></u>	<u><u>\$ 469,739.61</u></u>	<u><u>\$ 42,417.12</u></u>	<u><u>\$ 42,417.12</u></u>	<u><u>\$ 25,911.12</u></u>

VIRGINIA SHUMAN YOUNG MONTESSORI
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2021 - 2022

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 2,443.94	\$ 780.00	\$ 681.20	\$ 32.05	\$ -	\$ 2,574.79
Departments	2,187.23	-	-	1,406.94	21.11	3,573.06
Trusts	16,430.63	978,718.97	972,418.91	101,924.88	99,306.45	25,349.12
General	<u>4,849.32</u>	<u>2,605.00</u>	<u>451.90</u>	<u>1.19</u>	<u>4,037.50</u>	<u>2,966.11</u>
TOTALS	<u><u>\$ 25,911.12</u></u>	<u><u>\$ 982,103.97</u></u>	<u><u>\$ 973,552.01</u></u>	<u><u>\$ 103,365.06</u></u>	<u><u>\$ 103,365.06</u></u>	<u><u>\$ 34,463.08</u></u>

SECTION II:
Audit Reports (with Exceptions and Responses)

Castle Hill Elementary School

2021 and 2022

CASTLE HILL 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: 2640 NW 46th Avenue, Lauderhill, Florida 33313

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Letitia Ingram-Phillips

Bookkeepers: Deonne Jackson – Business Support Center (February 2023 - Present)
Tonia Jackson – Business Support Center (May 2022 – January 2023)
Larry Farris – Business Support Center (October 2021 – April 2022)
Bridgette Willis – Business Support Center (July 2020 -September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,304.19	\$ 17,692.16
TOTAL	<u>\$ 18,304.19</u>	<u>\$ 17,692.16</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 Castle Hill 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

Missing Pre-numbered Receipt Books

Two (2) BC-40P receipt books, containing receipts numbered 5242601-5242700 and 6464901-6465000, were not presented for audit. Therefore, the auditor could not perform audit tests to determine whether the collections documented using the receipt books were officially receipted in the Great Plains accounting system and deposited into the school's bank account.

In addition, *Certificates of Loss* had not been completed prior to the start of audit fieldwork for the receipt books to document the circumstances surrounding the loss of each receipt book and the prompt notification of the school's Principal.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states:

“In conjunction with Policy 3411, School Board Policy 6301 states ‘The Principal shall be responsible for all monies collected and deposited within his/her school; and for maintaining an accurate record as to whom Departmental Receipt Books, Monies Collection Envelopes, Ticket Sales Reports, Cash Reports, etc. are issued’...

WARNING: The preservation and retention of initial receipting documents (BC-40P, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important. Loss of a document may result in the school receiving audit exceptions...

All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes. All receipting documents must be in the Bookkeeper's/Budget Support Specialist possession and properly logged in unless being actively used for collections.”

We recommend the Business Support Center Director review School Board Policy 6301 Collection of Monies and Standard Practice Bulletins I-302 Cash Collections and I-404 Certificate of Loss with the Principal, the Business Support Center Specialist and the school's staff, and ensure:

1. All used and unused pre-numbered documents are safeguarded, periodically inventoried and accounted for, and retained for audit.
2. The required BC-40P receipt book sign-in-sign-out logs, Monies Collection Envelope logs, and ticket logs are accurately completed to document every instance of pre-numbered document usage, and retained for audit.
3. Faculty and Staff receive training on money collection procedures, including the importance of returning receipting documents to the Business Support Center Specialist at the conclusion of each collection, and maintenance of accurate sign-in-sign-out logs.
4. Certificates of Loss are completed to explain the loss of pre-numbered documents at the time of the loss, and signed by the Principal and the Teacher/Sponsor.

We also recommend the District's E-Store is used in lieu of cash collections.

Inappropriate Use of Student Activities Funds

While reviewing the internal funds disbursements of Castle Hill Elementary School (a school serving grades PK-5, with approximate student ages 4-11 years) we noted that the Student Council/SGA Account (4635-0000) contained a balance of \$5,042.19 at the beginning of the 2020-21 school year, the accumulated profits of student fundraising and a May 2019 \$500 donation to the SGA by the Jason Taylor Foundation. There were no funds receipted into the SGA Account during the 2020-21 school year. By the June 2021 year-end closing, the SGA Account contained a balance of \$2,696.93. Our analysis of the documentation supporting the expenditures from the SGA Account in fiscal year 2021 disclosed that \$1,961.32, or 84% of the \$2,345.96 decrease in the account balance, was expended to purchase food, gift cards, 96 rolls of toilet tissue, and other gift items for faculty and staff. The expenditures from the account in the following 2021-22 school year were appropriate for student activities. The balance in the account at fiscal year end 2022 was \$1,529.39. No transactions have been posted to the Student Council/SGA Account since May 20, 2022.

The fiscal year 2021 disbursements were supported, in part, by copies of a child's handwritten note from a notebook, stating:

10/13/20

Student Council Members – 3

100% of Student Council members agreed to Mrs. (name) \$2,000 for incentive for Teachers and Students.

2020/2021 Officers

President – (student's name)

Vice President – (student's name)

Secretary – (student's name)

Members Present

1. (student's name)

2. (student's name)

3. (student's name)

(These notes were not recorded on the standard *Organization Minutes Form* required by Standard Practice Bulletin I-305 Disbursements.)

The Student Council was composed of children who were at fifth grade level or below.

A Faculty Account (4810-8000) and a Sunshine Account (4990-8000) are designated for use by faculty and staff. There is no Staff Appreciation Account in the school's Internal Funds.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (2021) (Red Book) Chapter 8 states “Funds collected shall be expended to benefit those students in school unless the funds are being collected for a specific documented purpose or are generated by career education production shops. Career education production revenues shall benefit the students or program that generated the funds, or the entire student body. Funds designated for general purposes shall be used to benefit the student body.”

Standard Practice Bulletin I-101 General Policy Section IV. Employee Restrictions states:

“There shall be no loans to the Faculty/Sunshine Account from the General Fund or other internal accounts.”

Standard Practice Bulletin I-305 Disbursements Section III. Disbursement Documentation states:

“Organization Minutes Form (Exhibit 2) must be attached for any club/class expenses.”

Standard Practice Bulletin I-309 Vending Machines/Snack Bars states:

“All vending machine profits may be used for:

Staff appreciation - Up to 25% of vending machine profits may be transferred to the staff appreciation trust account #6997-0000.

Faculty benefit – Vending machines must be located in the faculty planning or lounge areas of the school and should be for faculty and staff use only. Monies are to be deposited in the faculty/sunshine account per the current Teachers Union Contract.”

Standard Practice Bulletin I-311 Donations states:

“If the donor’s intention is that a portion of the donation be used for food for staff or for the purchase of items which become the personal property of staff, that portion of the donation must be receipted into and disbursed directly from a faculty controlled account...

Unearmarked donations should go into the general account and be used for the general welfare of the student body. (See SPB I-205)...

Disbursement of faculty funds will be at the discretion of the faculty and minutes of faculty meetings must be maintained to support all purchases...

Disbursements from all accounts must include purpose, approval, invoice, minutes etc. as required (See SPB I-305)...

Outside organizations such as Booster Clubs, PTA, and Partners in Excellence can be a source of funding for activities involving refreshments or other items for school staff. The school’s faculty controlled account can also be used for this purpose.”

We recommend the Business Support Center Director review the requirements of Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (2021) (Red Book) Chapter 8; and Standard Practice Bulletins I-101, I-305, I-309 and I-311 with the Principal, the Business Support Center Specialist and the school's staff, and implement training and procedures to ensure:

1. Student activities funds are expended for the benefit of students.
2. Food and gifts for faculty and staff are purchased using funds from the Faculty Account, Sunshine Account, or Staff Appreciation Account, with funds derived from vending commissions, collections from faculty and staff, or donations specifically earmarked for Faculty and Staff use.
3. The \$1,961.32 taken from the Student Council/SGA Account during fiscal year 2021 is repaid to the Student Council/SGA Account by the school's Faculty Account and Sunshine Account.
4. The May 2019 \$500 Jason Taylor Foundation donation is transferred to the General Account (7025-8000) as an unearmarked donation.

CASTLE HILL 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	\$ 3,626.50	\$ -	\$ (55.00) *	\$ 150.00	\$ 780.26	\$ 3,051.24
Clubs	6,180.90	-	2,345.96	46.48	-	3,881.42
Departments	3,241.52	-	-	57.60	-	3,299.12
Trusts	5,342.63	856.48	2,032.25	5,658.51	5,132.33	4,693.04
General	<u>3,609.19</u>	<u>16.60</u>	<u>246.42</u>	<u>360.00</u>	<u>360.00</u>	<u>3,379.37</u>
TOTALS	<u><u>\$ 22,000.74</u></u>	<u><u>\$ 873.08</u></u>	<u><u>\$ 4,569.63</u></u>	<u><u>\$ 6,272.59</u></u>	<u><u>\$ 6,272.59</u></u>	<u><u>\$ 18,304.19</u></u>

* Checks written in the previous fiscal year were voided.

CASTLE HILL 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	\$ 3,051.24	\$ 11,734.75	\$ 10,123.34	\$ 3,032.24	\$ 6,175.67	\$ 1,519.22
Clubs	3,881.42	3,875.25	4,493.94	20.44	200.00	3,083.17
Departments	3,299.12	-	-	231.16	-	3,530.28
Trusts	4,693.04	9,241.24	10,153.56	4,357.92	1,573.55	6,565.09
General	<u>3,379.37</u>	<u>1,437.55</u>	<u>2,129.98</u>	<u>1,521.95</u>	<u>1,214.49</u>	<u>2,994.40</u>
TOTALS	<u>\$ 18,304.19</u>	<u>\$ 26,288.79</u>	<u>\$ 26,900.82</u>	<u>\$ 9,163.71</u>	<u>\$ 9,163.71</u>	<u>\$ 17,692.16</u>



Ryan A. Smith, Director
Business Support Center

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

DATE: May 8, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center

Letitia Ingram-Phillips, Principal
Castle Hill Elementary School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021-22**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal years (FY) 2021 and 2022 for Castle Hill Elementary School. The audit revealed two exceptions related to Missing Pre-Numbered Receipting Documents and Inappropriate Use of Student Activities Funds.

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.

Missing Pre-Numbered Receipting Documents

- BSC led training for all Bookkeepers on 5/4/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books.
- BSC will develop training for all school sponsors on money collection procedures by 07/15/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books and monies collection envelopes. BSC schools will be required to provide the training to all sponsors that handle cash by 08/26/2023.
- BSC to update processes by 5/15/2023 to include inspection of receipt books and monies collection envelopes during each school visit to verify that all receipting documents are accounted for and that all cash collected was deposited. Missing items will be immediately documented using a Certificate of Loss form. Email notification of this occurrence will be sent to the Principal and Director of the Business Support Center within 2 business days. Will collaborate with Principal to ensure appropriate follow up for staff members who lose receipt books.

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

PAGE: 2

- Effective 07/01/2023 location will secure all receipting documents (receipt books/ monies collection envelopes/inventory/deposit slips) from each location will be stored in a locked cabinet, or safe, only accessible to select staff.
- Castle Hill Elementary School will review School Board Policy 6301 (Collection of Monies) and Standard Practice Bulletins I-302 (Cash Collections Procedures) with school leadership team by 08/15/2023. An agenda will be created we will provide a sign-in sheet to monitor attendance and participation.

Inappropriate Use of Student Activities Funds:

- BSC will develop training for Bookkeepers and school leaders on the disbursement procedures (Standard Practice Bulletin I-305) from student activities accounts, by 07/15/2023, and deploy out to all schools by 08/26/2023. Special emphasis will be placed upon the documentation required for disbursements.
- BSC will meet with school leadership by 05/19/2023 to review the available accounts, and corresponding charges allowed to those accounts, for any faculty and staff related items.
- School-based staff will work closely with BSC Bookkeeper regarding any questions about permissibility of expenses in select accounts to ensure transactions stay within scope of those allowed by Standard Practice Bulletins.
- Reviews of all disbursement documentation will be conducted between the Principal and the BSC Specialist each month during monthly meeting.

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 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
Darius Adamson
Sandra Shipman
Ali Arcese
Ann Conway
Sheena Newton



DARIUS ADAMSON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049

DATE: May 10, 2022

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

FROM: Darius S. Adamson, Central Regional Superintendent
Central Regional Superintendent's Office

**SUBJECT: INTERNAL AUDIT RESPONSE-CASTLE HILL ELEMENTARY SCHOOL
FISCAL YEARS 2021-2022**

This correspondence acknowledges receipt and review of the findings from the FY 2021-2022 Internal Audit for Castle Hill Elementary School. I have reviewed the action plan developed by the Business Support Center and support the recommendations for improvement. In addition to the corrective measures that is being instituted, The Central Regional Office will follow up with the Business Support Center to provide support and oversight in assisting the school.

The Central Regional Office recognizes the seriousness of this matter. We will work to ensure that this school develops, implements, and monitors sound business practices that should prevent further occurrences of this nature. If any additional assistance or information is needed, please do not hesitate to contact me at (754) 321-3000.

DSA/AF:cf

cc: Sandra Shipman, Teaching & Learning Director, Central Region
Ryan Smith, Director, Business Support Center
Letitia Ingram-Phillips, Principal, Castle Hill Elementary
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

May 11, 2023

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

FROM: Erum Motiwala, Chief Financial Officer *Erum Motiwala*
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 Castle Hill Elementary, Charles Drew Elementary, Norcrest Elementary, North Fork Elementary, Royal Palm Elementary, Walker Elementary, and Wilton Manors Elementary. 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:hiv

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

Charles Drew Elementary School

2022

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

PROFILE OF THE SCHOOL

Address: 1000 NW 31st Avenue, Pompano Beach, Florida 33069

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Dr. Ducarmel Augustin (Task-Assigned)

Principals: Dr. Kicia Johnson-Daniel (August 2021 – Present)
Angeline Flowers (July 2020 – July 2021)

Bookkeepers: Ruth Ocejo – Business Support Center (November 2021 – Present)
Lisa Smith – Business Support Center (September 2021 – October 2021)
Te Andre Gomion (April 2021 – August 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 7,153.17
TOTAL	<u>\$ 7,153.17</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 Charles Drew 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 EXCEPTION

Missing Pre-Numbered Receipting Documents

During our review of receipting documents, we noted six (6) Monies Collection Envelopes were not presented for audit. Therefore, the auditor could not perform audit tests to determine whether the collections documented using the Monies Collection Envelopes were officially receipted in the Great Plains accounting system and deposited into the school's bank account.

Certificates of Loss were completed for four missing envelopes (#496407, #496425, #496427 and #496428) to document the circumstances surrounding the loss of the envelopes and the prompt notification of the school's Principal. *Certificates of Loss* were not completed for two missing envelopes (#422699 and #496404), which had not been signed out on the sign-in-sign-out log for the school's Monies Collection Envelopes. The previous auditor observed all six of these Monies Collection Envelopes present at the school on August 26, 2021.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states:

“In conjunction with Policy 3411, School Board Policy 6301 states ‘The Principal shall be responsible for all monies collected and deposited within his/her school; and for maintaining an accurate record as to whom Departmental Receipt Books, Monies Collection Envelopes, Ticket Sales Reports, Cash Reports, etc. are issued’...

WARNING: The preservation and retention of initial receipting documents (BC-40P, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important. Loss of a document may result in the school receiving audit exceptions...

All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes. All receipting documents must be in the Bookkeeper's/Budget Support Specialist possession and properly logged in unless being actively used for collections.”

Pre-numbered receipting documents, and consistent use of the required sign-in-sign-out logs for receipting documents, are important controls over cash collections. Failure to maintain accurate logs documenting the location and use of pre-numbered receipting documents makes it difficult or impossible to assign accountability for the receipting documents.

We recommend the Business Support Center Director review School Board Policy 6301 Collection of Monies and Standard Practice Bulletins I-302 Cash Collections and I-404 Certificate of Loss with the Principal, the Business Support Center Specialist and the school's staff, and ensure:

1. All used and unused pre-numbered documents are safeguarded, periodically inventoried and accounted for, and retained for audit.

2. The required BC-40P receipt book sign-in-sign-out logs, Monies Collection Envelope logs, and ticket logs are accurately completed to document every instance of pre-numbered document usage, and retained for audit.
3. Faculty and Staff receive training on money collection procedures, including the importance of returning receipting documents to the Business Support Center Specialist at the conclusion of each collection, and the maintenance of accurate sign-in-sign-out logs.
4. Certificates of Loss are completed to explain the loss of pre-numbered documents at the time of the loss, and signed by the Principal and the Teacher/Sponsor.

We also recommend the District's E-Store is used in lieu of cash collections.

CHARLES DREW 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	\$ 2,090.14	\$ 32,150.50	\$ 25,781.07	\$ 2,682.01	\$ 8,976.02	\$ 2,165.56
Clubs	97.51	541.25	(26.86) *	-	411.25	254.37
Departments	838.26	1,285.15	1,334.37	129.56	180.68	737.92
Trusts	838.82	2,689.50	9,198.03	8,479.22	893.18	1,916.33
General	<u>3,282.74</u>	<u>722.45</u>	<u>1,096.54</u>	<u>587.42</u>	<u>1,417.08</u>	<u>2,078.99</u>
TOTALS	<u>\$ 7,147.47</u>	<u>\$ 37,388.85</u>	<u>\$ 37,383.15</u>	<u>\$ 11,878.21</u>	<u>\$ 11,878.21</u>	<u>\$ 7,153.17</u>

*Checks written in the previous year were voided.



Ryan A. Smith, Director
Business Support Center

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

DATE: May 8, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center

Dr. Kicia Johnson-Daniel, Principal
Charles Drew Elementary School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal year (FY) 2022 for Charles Drew Elementary School. The audit revealed one exception related to Missing Pre-Numbered Receipting Documents.

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 already done, has agreed to do, or will be implementing to prevent further exceptions related to this area.

- BSC led training for all Bookkeepers on 5/4/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books and cash envelopes.
- BSC will develop training for all school sponsors on money collection procedures by 07/15/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books and cash envelopes. BSC schools will be required to provide the training to all sponsors that handle cash by 08/26/2023.
- BSC to update processes by 5/15/2023 to include inspection of receipt books and cash collection envelopes during each school visit to verify that all receipting documents are accounted for and that all cash collected was deposited. Missing items will be immediately documented using a Certificate of Loss form. Email notification of this occurrence will be sent to the Principal and Director of the Business Support Center within 2 business days. Will collaborate with Principal to ensure appropriate follow up for staff members who lose receipt books.



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

PAGE: 2

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all 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
Dr. Ducarmel Augustin
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

May 9, 2023

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 2022
CHARLES DREW ELEMENTARY SCHOOL

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 and 2022 for Charles Drew Elementary School. I have carefully read the findings and reviewed the principal's response to the findings. The principal employed site-based measures to correct this and ensure the monies collection envelopes will be properly maintained.

The North Region Superintendent's Office will implement the actions below:

- The North Region Teaching and Learning Director will meet with the principal and review the audit findings.
- The North Region Teaching and Learning Director will review internal account processes and documentation.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

In addition:

- The school will follow the Standard Practice Bulletin I-302 Cash Collections Section II.B
- The principal and Business Support Center will review School Board Policy 6301 Collection of Monies

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.

JF/DA:cp

cc: Dr. Ducarmel Augustin, Task Assigned Director, Teaching and Learning, North Region
Dr. Kicia Johnson-Daniel, Principal, Charles Drew Elementary 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

May 11, 2023

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

FROM: Erum Motiwala, Chief Financial Officer *Erum Motiwala*
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 Castle Hill Elementary, Charles Drew Elementary, Norcrest Elementary, North Fork Elementary, Royal Palm Elementary, Walker Elementary, and Wilton Manors Elementary. 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:hiv

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

Margate Elementary School

2021 and 2022

MARGATE 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: 6300 NW 18th Street, Margate, Florida 33063

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Dr. Ducarmel Augustin (Task-Assigned)

Principal: Thomas Schroeder

Bookkeepers: Althea Essue – Business Support Center (November 2022 - Present)
David Franklin –Business Support Center (July 2022 – October 2022)
Dina Newland (July 2020 – June 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 10,035.79	\$ (115.65)
TOTAL	<u>\$ 10,035.79</u>	<u>\$ (115.65)</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 Margate 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. We have adjusted the Cash Account year-end balance in our report to compensate for the \$6,560.00 overstatement in the school's year-end Cash Account balance resulting from the receipted funds included in the year-end deposits in transit that are missing.

AUDIT EXCEPTIONS

Missing Funds

On July 18, 2022, the Office of the Chief Auditor received a call from the Business Support Center to notify us that Margate Elementary School's bank account was overdrawn. An Internal Funds Audit was initiated immediately. During our analysis of cash collections, we noted missing funds of at least \$19,986.10. Of the \$19,986.10, a total of \$6,560.00 were recorded in Great Plains; however, the funds were not credited to the school's Wells Fargo bank account. The remaining \$13,426.10 was recorded on various Monies Collection Envelopes and BC-40P receipt books; however, the funds were not recorded in Great Plains or the school's Wells Fargo bank account.

The missing funds were collected for the following purposes:

Book Fair Fundraiser	\$5,536.72
Student Obligations	\$92.38
Candy Bar/Popsicle Fundraiser	\$4,448.00
Sea World Field Trip	\$5,920.00
Various Other Field Trips	\$3,989.00

Past due obligations to vendors who supplied lanyards for students and merchandise for book fairs and chocolate sales, totaling \$11,318.66, were paid by the district's insurer in the fall of 2022.

Standard Practice Bulletin I-302 Cash Collections states that collections must be remitted to bookkeepers intact, counted, and reconciled with the written receipts' totals. In addition, the bookkeeper/budget support specialist will count the monies in the presence of the collector, verify collection amounts receipted in the BC40P Book, issue an official receipt from the computer, and complete the bookkeeper's area on the front of the receipt book. The OCA identified internal control weaknesses related to cash collections and determined procedures were not being followed after reviewing the Monies Collection Envelopes and BC40P receipt books. The deposits that could be verified were traced from the information noted on the initial receipting documents to the bank to make this determination.

The OCA recommends the Principal review all cash collection policies and procedures and develop operational controls for the school staff. The principal should review School Board Policy 6301 Collection of Monies and Standard Practice Bulletins I-302 Cash Collections and I-303 Deposit of Collections with the Bookkeeper and school staff. In addition, the principal should implement procedures to ensure compliance with the following :

1. All collections are remitted to the Bookkeeper promptly, counted in the collector's presence, and recorded by the Bookkeeper in the Great Plains accounting system.
2. The Bookkeeper issues a Great Plains receipt to the collector at the time the collection is remitted.
3. The Bookkeeper deposits collections into the school's bank account promptly.
4. Receipting documents are completed properly, to include recording the date of each collection and, subsequently, the Great Plains receipt number associated with the collection.

Late Deposits

Standard Practice Bulletin I-303 Deposit of Collections states that all collections must be 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.

During the review of the school's deposits, it was noted in FY 2021:

- One deposit containing \$1,399.00 cash, collected on April 8, 2021 and receipted in Great Plains on April 12, 2021, totaling \$2,525.26, was credited to the school's checking account by the bank on June 4, 2021, nearly two months after collection. The \$1,126.26 checks contained in this deposit were dated by the makers February 17, 2021, March 4, 2021 and March 9, 2021, and receipted in Great Plains April 12, 2021.
- One deposit containing cash totaling \$161.00 was credited to the school's checking account 8 days after collection.

The OCA identified internal control weaknesses related to deposits and determined procedures were not being followed after reviewing the Monies Collection Envelopes and BC-40P receipt books. The deposits that could be verified were traced from the information noted on the initial receipting document to the bank to make this determination.

The OCA recommends the Principal review the requirements of Standard Practice Bulletin I-303 Deposit of Collections with 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 holidays.

Bank Reconciliation Reports

Standard Practice Bulletin I-306 Month End Closing, Bank Reconciliation and Principal's Monthly Report states "After the bank statement has been received [at the school], a monthly bank reconciliation must be completed. [For Non-BSC schools] ...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 [...] ponied to the Business Support Center by the 15th of each month. This due date is not optional. The Internal Audits Department is notified of reports not received by the established due date."

The OCA noted the Bank Reconciliation Reports and Principal's Monthly Report were not 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 twenty-one (21) months from October 2020 through April 2022, ranging from four (4) days to one hundred five (105) days. The October 2021 report, due on November 15, 2021, was received by the Business Support Center on February 28, 2022, one hundred five (105) days overdue. The OCA was not notified.

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 and bank errors and obstructs the Administration's ability to detect certain types of fraud timely.

The OCA recommends 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.

The OCA also recommend that the Business Support Center notify Principals promptly if monthly reconciliations are not received timely, or if reconciliations show signs of error or other aberrations in need of corrective action. In addition, the OCA should be notified when a school has not submitted a monthly bank reconciliation by the due date set by the Business Support Center.

Financial Reporting

Standard Practice Bulletin I-402 Fundraising Activities states that *Financial Report Student Activity Operating Reports* are required to be completed by the sponsor [of the activity] at the end of a sale where units or items are sold as a one-time sale.

During the review of the Financial Reports, the OCA noted that *Financial Report Student Activity Operating Reports*, which are an integral part of the Year End Financial Reports, were not prepared for several fundraising activities.

The OCA recommends the Principal review the requirements of Standard Practice Bulletins I-317 Year End Closing and Financial Reports and I-402 Fundraising Activities with the bookkeeper and ensures a *Financial Report Student Activity Operating Report*, which is an integral part of the Year End Financial Reports, is prepared for all fundraisers and retained for audit purposes.

Disbursements

During our review of disbursements, it was noted that:

- a. Most invoices were not signed in acknowledgment of receipt of goods or services.
- b. Several disbursements were not adequately supported by required documentation.
- c. Sales tax was not paid for purchases from the Faculty Account (4810-8000).
- d. One check was handwritten.

- e. Remittance checks were written from the school's Internal Accounts on June 1, 2021, payable to the District, to transmit Before and After Care Private Provider Operational Fees totaling \$3,563.59 received in December 2020 and \$3,403.59 received in April 2021 and May 2021. The checks, totaling \$6,967.18, were paid by the school's bank on February 2, 2022. They were listed as outstanding items on the school's monthly bank reconciliation reports for eight months. An additional \$976.62 received in July 2021 currently has not been remitted to the District and remains in the account.

The OCA recommends the Principal review Standard Practice Bulletin I-305 Disbursements and I-454 Administration / Accounting for BASCC, Summer Camp, Extended Learning Opportunity Program, & Private Provider Programs with the Bookkeeper, and implement procedures to ensure:

1. Invoices and receipts supporting disbursements are signed in acknowledgment of receipt of goods or services.
2. Expense Reimbursement/Payment Request Forms are attached to each check stub with the other required supporting documentation.
3. Sales taxes are paid on disbursements from the Faculty Account which are not for educational purposes.
4. School checks are not handwritten, and are only issued using the Great Plains accounting system.
5. Private Provider Operational Fees are collected and remitted to the District monthly.

MARGATE 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	\$ 5,204.83	\$ 1,500.00	\$ 2,944.03	\$ 240.00	\$ 480.00	\$ 3,520.80
Clubs	4,628.11	2,224.00	2,182.46	-	-	4,669.65
Departments	2,190.64	-	1,932.99	14.40	-	272.05
Trusts	1,282.52	10,461.10	11,969.11	1,363.58	262.02	876.07
General	<u>4,658.62</u>	<u>883.27</u>	<u>3,968.71</u>	<u>51.04</u>	<u>927.00</u>	<u>697.22</u>
TOTALS	<u>\$ 17,964.72</u>	<u>\$ 15,068.37</u>	<u>\$ 22,997.30</u>	<u>\$ 1,669.02</u>	<u>\$ 1,669.02</u>	<u>\$ 10,035.79</u>

MARGATE 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	\$ 3,520.80	\$ 11,944.25	\$ 20,555.26	\$ 1,255.06	\$ 374.35	\$ (4,209.50)
Clubs	4,669.65	389.56	5,425.49	591.31	-	225.03
Departments	272.05	2,481.50	1,328.53	518.00	-	1,943.02
Trusts	876.07	23,503.67	21,889.40	892.83	2,002.14	1,381.03
General	<u>697.22</u>	<u>5,229.42</u>	<u>4,500.76</u>	<u>198.00</u>	<u>1,078.71</u>	<u>545.17</u>
TOTALS	<u>\$ 10,035.79</u>	<u>\$ 43,548.40</u>	<u>\$ 53,699.44</u>	<u>\$ 3,455.20</u>	<u>\$ 3,455.20</u>	<u>\$ (115.25)</u>



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Margate Elementary School
Thomas J Schroeder, Principal
6300 NW 18 Street
Margate, FL 33063
(754) 322-6900
thomas.schroeder@browardschools.com
<http://www.browardschools.com/margateelem>

The School Board of Broward County, Florida

Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Troy Alston
Brenda Fam, Esq.
Daniel P. Foganholi
Sarah Leonardi
Dr. Jeff Holness
Nora Rupert
Dr. Alan Zeman

Dr. Earlean Smiley
Interim Superintendent of Schools

DATE: May 5, 2023

TO: Dr. Jermaine Fleming, Regional Superintendent
North Regional Superintendent's Office

FROM: Thomas J. Schroeder, Principal
Margate Elementary School

RE: Response to Audit Report on Internal Accounts Years 21-22

The following is a description of the exceptions and corrections Margate Elementary has taken to mitigate the findings identified in the audit conducted at Margate Elementary School in July 2022.

1. **Missing Funds:** During the audit of the internal accounts, it was determined that at least \$19,986.10 were found missing. Of the \$19,986.10, a total of \$6,560.00 were recorded in Great Plains; however the funds were not credited to the school's Wells Fargo bank account. The remaining \$13,426.10 were recorded on various Monies Collection Envelopes and BC-40 P receipt books; however, the funds were not recorded in Great Plains or the school's Wells Fargo bank account.

Corrective Action: As a result of the discovery of missing funds, the following immediate corrective actions were taken in July 2022.

- On 7/12/22, we received notification from the Treasurer's Office that our internal account was in the negative. My staff, including our former bookkeeper, began looking into how a negative balance occurred. On 7/13/22, I contacted my assigned North Regional Director to inform him of the concern regarding our internal account. Additionally, the Business Support Center/Internal Accounts Department was contacted to help resolve this concern. On 7/14/22, the former bookkeeper admitted to my office manager that she stole money from our internal accounts. Upon learning of this knowledge, I immediately contacted my director and the Chief of the Special Investigative Unit. A personnel investigation was entered into the Gateway system along with notification to the Margate Police Department. The audit department commenced the audit on 08/12/2022. Through the investigation, it was found that the bookkeeper admitted to and was guilty of the theft and recommended for termination. The bookkeeper was terminated from Broward County Public



- Schools on April 11, 2023. A criminal case is being pursued by the State's District Attorney regarding Grand Theft, Organized Fraud, and False Entry on Books.
- Since July 15, 2022, I immediately entered into a partnership with the Business Support Center. All bookkeeping and budgetary functions occur with the Business Support Center.
 - I have reviewed School Policy 6301 with the bookkeeper representatives from the business center and informed them of my intent for a cashless system at Margate Elementary.
 - Through July and August of 2022, I have worked with Risk Management to utilize insurance funds to properly provide payment to vendors owed monies due to the theft by the former employee.
 - For the 22-23 school year, I immediately implemented a zero cash policy. All school financial transactions take place through the estore-online store.
 - All school staff have been trained in our new policy regarding a cash free environment and our sole utilization of the district's estore for handling all monetary internal account functions.
2. Late Deposits: During the review of the school's deposits, it was noted in FY 2021 there were two late deposits.
- Corrective Action: As a result of the audit, I have reviewed the Standard Practice Bulletin I-303 Deposit of Collections with my staff and the Business Support Center staff.
 - All deposits are properly processed to our internal account specialists in the required window.
 - All of our deposits are primarily handled through the estore due to the cashless practice at our school.
 - Our aftercare does provide check deposits which are immediately given to our internal accounts specialist for proper processing and depositing.
3. Bank Reconciliation Reports: The audit found that the Bank Reconciliation Reports and Principal's Monthly Reports were not submitted to the Business Support Center timely. Reports were delayed 13 of the 21 months.
- Correction Action: During the time frame audited, I was unaware that reports were not being submitted to the Business Support Center in a timely fashion. The former bookkeeper failed to send the signed reports to the appropriate department.
 - All Bank Reconciliation and Principal's Monthly Reports are signed and reviewed by the Director of the Business Center.



- In a desire to increase oversight and accountability, I currently meet weekly with the bookkeeper who has been assigned by the Business Support Center to review internal accounts and ensure proper procedures are followed.
4. Fundraiser Financial Reports: During the review of the financial reports, the audit department noted that the Financial Report Student Activity Operating Reports were not prepared for several fundraising activities.
- Correction Action: I have reviewed the requirements outlined in Standard Practice Bulletin I-317 and I-402 with the Business Support Center bookkeeper to ensure that all Fundraising Financial Reports are prepared for any and all fundraisers and retained for audit purposes.
5. Disbursements: During the audit, it was noted that invoices were not signed in acknowledgement of goods and services, several disbursements were not adequately supported by required documentation, sales tax was not paid for purchases from the Faculty Account and there was a hand written check.
- Corrective Action: I have reviewed Standard Practice Bulletin I-305 Disbursements with the Bookkeeper from the Business Support Center to ensure that we are following all required procedures and policies. The bookkeeper from the Business Support Center, has outline the guidelines and procedures along with all of the appropriate steps in the Standard Practice Bulletins for any disbursements to occur.

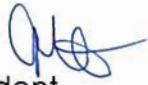
Our partnership with the Business Support Center has helped to address and rectify the former employee's mistakes and theft. I take the measures extremely seriously and will ensure that this never again occurs at Margate Elementary School.

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

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

May 9, 2023

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 – 2022
MARGATE ELEMENTARY SCHOOL

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal years 2021 and 2022 for Margate Elementary School. I have carefully read the findings and reviewed the principal's response to the findings. According to information received, the school was missing funds that were not recorded in the school's bank account. This resulted in a Special Investigative Unit (SIU) investigation and a subsequent arrest.

The North Region Superintendent's Office will implement the actions below:

- The North Region Teaching and Learning Director will meet with the principal and review the audit findings.
- The North Region Teaching and Learning Director will review internal account processes and documentation.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

In addition:

- The principal shall review the Standard Practice Bulletin I-305 Disbursements with the Bookkeeper
- The principal shall ensure invoices and receipts supporting disbursements are signed in acknowledgment of receipt of goods or services.
- An Expense Reimbursement/Payment Request Form is attached to every check stub with backup documentation.
- The principal; will work closely with the Business Support Center to ensure policies and procedures are properly followed.

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.

JF/DA:cp

cc: Dr. Ducarmel Augustin, Task Assigned Director, Teaching and Learning, North Region
Thomas J. Schroeder, Principal, Margate Elementary School

Norcrest Elementary School

2022

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

PROFILE OF THE SCHOOL

Address: 3951 NE 16th Avenue, Pompano Beach, Florida 33064

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Marc Charpentier

Bookkeepers: Ronar Defranc – Business Support Center (December 2022 – Present)
Monique Letts – Business Support Center (November 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 2021 – March 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 21,353.68</u>
TOTAL	<u>\$ 21,353.68</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 Norcrest 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 EXCEPTION

Deposits in Transit at Year-End Closing

We noted two long-term deposits in transit on the school's June 2022 bank reconciliation report.

A deposit in transit of \$478.00 dated 11/9/2021 remained on the school's February 2023 bank reconciliation report as an outstanding Deposit in Transit, without explanation. We determined that the Deposit in Transit reflects a duplicated deposit transaction resulting from an attempt to correct a receipting error in the Great Plains accounting system, and does not indicate that funds are missing. However, it persists, uncorrected, on the school's outstanding checkbook transactions report more than 15 months after the error was initiated.

The second persistent Deposit in Transit of \$280.00 originated when a deposit slip belonging to the **Athletics and Student Activities Department** was used to make a \$280.00 bank deposit of the school's Aftercare collections in February 2022. As a result of this error, the \$280.00 was credited by the bank to the Athletics and Student Activities Department's checking account. It appeared on the Athletics and Student Activities Department's February 2022 checking account statement and was credited by the Business Support Center Specialist to the Department's internal funds Over/Under Account. This deposit in transit remained outstanding in the school's internal funds accounting records and appeared on the bank reconciliation reports as a Deposit in Transit until January 2023, when the school received a check for \$280.00 from the Athletics and Student Activities Department.

Standard Practice Bulletin I-303 Deposit of Collections states "As a part of the monthly reconciliation process, the Bookkeeper/Budget Support Specialist will need to inquire as to unreasonable transport time of deposits in transit or deposits never reflected on the statement as being received by the bank....Bookkeeper/Budget Support Specialist will have to follow through with the bank, armored car service and the Principal to resolve the deposit problem(s) identified."

We recommend the Business Support Center Director implement additional training for Business Support Center personnel, specifically regarding additional review of the Great Plains User's Guide and the correct operation of the Great Plains accounting system.

We also recommend that specific procedures be designed to minimize the opportunity for errors when Business Support Center Specialists perform bookkeeping at multiple locations.

NORCREST 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	\$ 3,891.09	\$ -	\$ 36.68	\$ -	\$ 2,414.68	\$ 1,439.73
Clubs	3,096.15	1,475.00	1,934.76	742.00	742.00	2,636.39
Departments	1,687.38	407.90	-	348.29	-	2,443.57
Trusts	6,140.64	162,600.52	161,203.83	18,789.14	18,491.51	7,834.96
General	<u>3,818.17</u>	<u>3,365.81</u>	<u>1,953.71</u>	<u>2,500.70</u>	<u>731.94</u>	<u>6,999.03</u>
TOTALS	<u><u>\$ 18,633.43</u></u>	<u><u>\$ 167,849.23</u></u>	<u><u>\$ 165,128.98</u></u>	<u><u>\$ 22,380.13</u></u>	<u><u>\$ 22,380.13</u></u>	<u><u>\$ 21,353.68</u></u>

Ryan A. Smith, Director
Business Support Center

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

DATE: May 8, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center



Marc Charpentier, Principal *Marc Charpentier*
Norcrest Elementary School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audits performed for fiscal year (FY) 2022 for Norcrest Elementary School. The audit revealed one exception related to an issue with Deposits in Transit at Year-End Closing.

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 will be implementing to prevent further exceptions related to this area.

- Beginning 05/15/2023, all receipting documents (inventory/deposit slips) from each location will be stored in a locked cabinet only accessible to assigned Bookkeeper.
- Beginning 06/01/2023, bookkeepers will write in bold writing on the exterior of all deposit books the name of appropriate department (i.e., Internal accounts, aftercare, cafeteria).
- Beginning 05/15/2023, bookkeepers will not be allowed to transport bank deposit slips from one location to a different location under any circumstances.
- **It is important to note that the transaction for \$478.00 is related to a system blackout and has not been able to be corrected by our support team for Great Plains. The transaction remains open as an active ticket with our provider.**

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations.



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

PAGE: 2

We are confident that these corrective measures will further improve our operations by helping all 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
Maria Perez
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

May 9, 2023

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 2022
NORCREST ELEMENTARY SCHOOL

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022 for Norcrest Elementary School. I have extensively read the principal's response to the findings as well. According to information received, an issue with deposits in transit at year end closing. The Business Support Center in collaboration directly with the school have implemented corrective measures as follows:

- Beginning 05/15/2023, all receipt documents (inventory/deposit slips) from each location will be stored in a locked cabinet only accessible to the assigned Bookkeeper.
- Beginning 06/01/2023, bookkeepers will write in bold writing on the exterior of all deposit books the name of appropriate department (i.e., Internal accounts, aftercare, cafeteria).
- Beginning 05/15/2023, bookkeepers will not be allowed to transport bank deposit slips from one location to a different location under any circumstances.

The North Region Superintendent's Office will implement the actions below:

- The North Region Teaching and Learning Director will meet with the principal and review the audit findings.
- The North Region Teaching and Learning Director will review internal account processes and documentation.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

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 754-321-3838 for additional information.

JF/MEP:cp

cc: Maria E. Perez, North Region Director of Teaching and Learning
Marc Charpentier, Principal, Norcrest Elementary 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

May 11, 2023

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

FROM: Erum Motiwala, Chief Financial Officer *Erum Motiwala*
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 Castle Hill Elementary, Charles Drew Elementary, Norcrest Elementary, North Fork Elementary, Royal Palm Elementary, Walker Elementary, and Wilton Manors Elementary. 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:hiv

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

North Fork Elementary School

2021 and 2022

NORTH FORK 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: 101 NW 15th Avenue, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principals: Gretchen Atkins-Brown (August 2022 – Present)
Lavina Robinson (July 2020 – July 2022)

Bookkeepers: Deonne Jackson – Business Support Center (February 2023 – Present)
Angela Grant – Business Support Center (May 2022 – January 2023)
Larry Farris – Business Support Center (October 2021 – April 2022)
Bridgette Willis – Business Support Center (January 2021 -September 2021)
Cindy Celestin – 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	\$ 2,917.61	\$ 10,159.36
TOTAL	<u>\$ 2,917.61</u>	<u>\$ 10,159.36</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 North Fork 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

Missing Pre-Numbered Receipt Book

One BC-40P receipt book, containing receipts numbered 6207301-6207400, was not presented for audit. Therefore, the auditor could not perform audit tests to determine whether the collections documented using the receipt book were officially receipted in the Great Plains accounting system and deposited into the school's bank account.

The required sign-in-sign-out log for the school's BC-40P receipt books was also not presented for audit, obstructing the determination of the most recent custodian of the missing receipt book or the purpose for which it was assigned.

In addition, a *Certificate of Loss* had not been completed to document the circumstances surrounding the loss of the receipt book and the prompt notification of the school's Principal.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states:

“In conjunction with Policy 3411, School Board Policy 6301 states ‘The Principal shall be responsible for all monies collected and deposited within his/her school; and for maintaining an accurate record as to whom Departmental Receipt Books, Monies Collection Envelopes, Ticket Sales Reports, Cash Reports, etc. are issued’...

WARNING: The preservation and retention of initial receipting documents (BC-40P, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important. Loss of a document may result in the school receiving audit exceptions...

All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes. All receipting documents must be in the Bookkeeper's/Budget Support Specialist possession and properly logged in unless being actively used for collections.”

Pre-numbered receipting documents, and consistent use of the required sign-in-sign-out logs for receipting documents, are important controls over cash collections. Failure to maintain accurate logs documenting the location and use of pre-numbered receipting documents, or failure to present such logs for audit, makes it difficult or impossible to assign accountability for the receipting documents.

We recommend the Business Support Center Director review School Board Policy 6301 Collection of Monies and Standard Practice Bulletins I-302 Cash Collections and I-404 Certificate of Loss with the Principal, the Business Support Center Specialist and the school's staff, and ensure:

1. All used and unused pre-numbered documents are safeguarded, periodically inventoried and accounted for, and retained for audit.
2. The required BC-40P receipt book sign-in-sign-out logs, Monies Collection Envelope logs, and ticket logs are accurately completed to document every instance of pre-numbered document usage, and retained for audit.
3. Faculty and Staff receive training on money collection procedures, including the importance of returning receipting documents to the Bookkeeper/Business Support Center Specialist at the conclusion of each collection, and the maintenance of accurate sign-in-sign-out logs.
4. *Certificates of Loss* are completed to explain the loss of pre-numbered documents at the time of the loss, and signed by the Principal and the Teacher/Sponsor.

We also recommend the District's E-Store is used in lieu of cash collections.

NORTH FORK 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
Athletics	\$ 0.60	\$ -	\$ -	\$ -	\$ -	\$ 0.60
Classes	-	-	-	-	-	-
Clubs	283.53	393.72	551.73	12.62	-	138.14
Departments	2,048.61	26.09	390.69	-	349.99	1,334.02
Trusts	3,565.02	1,897.62	4,344.37	541.99	237.06	1,423.20
General	<u>191.94</u>	<u>103.10</u>	<u>305.83</u>	<u>32.44</u>	<u>-</u>	<u>21.65</u>
TOTALS	<u><u>\$ 6,089.70</u></u>	<u><u>\$ 2,420.53</u></u>	<u><u>\$ 5,592.62</u></u>	<u><u>\$ 587.05</u></u>	<u><u>\$ 587.05</u></u>	<u><u>\$ 2,917.61</u></u>

NORTH FORK 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
Athletics	\$ 0.60	\$ -	\$ -	\$ -	\$ -	\$ 0.60
Classes	-	2,497.00	2,118.43	306.73	494.73	190.57
Clubs	138.14	3,200.00	958.85	112.23	29.33	2,462.19
Departments	1,334.02	-	-	133.89	28.62	1,439.29
Trusts	1,423.20	9,984.51	5,075.63	3,001.05	3,989.03	5,344.10
General	<u>21.65</u>	<u>2,339.11</u>	<u>2,625.96</u>	<u>1,737.81</u>	<u>750.00</u>	<u>722.61</u>
TOTALS	<u><u>\$ 2,917.61</u></u>	<u><u>\$ 18,020.62</u></u>	<u><u>\$ 10,778.87</u></u>	<u><u>\$ 5,291.71</u></u>	<u><u>\$ 5,291.71</u></u>	<u><u>\$ 10,159.36</u></u>



Ryan A. Smith, Director
Business Support Center

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

DATE: May 8, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center

Gretchen Atkins-Brown, Principal
North Fork Elementary 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 North Fork Elementary School. The audit revealed one exception related to one Missing Pre-Numbered Receipt Book.

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 will be implementing to prevent further exceptions related to this area.

- BSC led training for all Bookkeepers on 5/4/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books and cash envelopes.
- BSC to update processes by 5/15/2023 to include inspection of receipt books during each school visit to verify that all receipt books are accounted for and that all cash collected was deposited. Missing receipt books will be immediately documented using a Certificate of Loss form. Email notification of this occurrence will be sent to the Principal and Director of the Business Support Center within 2 business days. Will collaborate with Principal to ensure appropriate follow up for staff members who lose receipt books.
- Effective 07/01/2023 location will secure all receipting documents (receipt books/ monies collection envelopes/inventory/deposit slips) from each location will be stored in a locked cabinet, or safe, only accessible to select staff.



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

PAGE: 2

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

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

cc: Erum Motiwala
Darius Adamson
Dr. Angela Fulton
Janela Vargas
Kathleen Watson-Wilkin
Ali Arcese
Ann Conway
Sheena Newton



DARIUS ADAMSON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049

DATE: May 10, 2022

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

FROM: Darius S. Adamson, Central Regional Superintendent
Central Regional Superintendent's Office

**SUBJECT: INTERNAL AUDIT RESPONSE-NORTH FORK ELEMENTARY SCHOOL
FISCAL YEARS 2021-2022**

This correspondence acknowledges receipt and review of the findings from the FY 2021-2022 Internal Audit for North Fork Elementary School. I have reviewed the action plan developed by the Business Support Center and support the recommendations for improvement. In addition to the corrective measures that is being instituted, The Central Regional Office will follow up with the Business Support Center to provide support and oversight in assisting the school.

The Central Regional Office recognizes the seriousness of this matter. We will work to ensure that this school develops, implements, and monitors sound business practices that should prevent further occurrences of this nature. If any additional assistance or information is needed, please do not hesitate to contact me at (754) 321-3000.

DSA/AF:cf

cc: Dr. Angela R. Fulton, Teaching & Learning Director, Central Region
Ryan Smith, Director, Business Support Center
Gretchen Atkins-Brown, Principal, North Fork Elementary
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

May 11, 2023

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

FROM: Erum Motiwala, Chief Financial Officer *Erum Motiwala*
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 Castle Hill Elementary, Charles Drew Elementary, Norcrest Elementary, North Fork Elementary, Royal Palm Elementary, Walker Elementary, and Wilton Manors Elementary. 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:hiv

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

Royal Palm Elementary School

2021 and 2022

ROYAL PALM 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: 1951 NW 56th Avenue, Lauderhill, Florida 33313

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principal: Thomas Darby

Bookkeepers: Larry Farris – Business Support Center (October 2021 – Present)
Bridgette Willis – Business Support Center (July 2020–September 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/21</u>	<u>6/30/22</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 6,101.52	\$ 5,873.12
Investment:		
Treasurer’s Pool Account	<u>2,000.00</u>	<u>2,000.00</u>
TOTAL	<u>\$ 8,101.52</u>	<u>\$ 7,873.12</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 Royal Palm 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

Negative Account Balance

At fiscal year-end closing in June 2022, the Sunshine Club Account (4990-8000) balance was negative (\$105.51). The deficit balance was corrected in July 2022 with a transfer from the Faculty Account (4810-8000).

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 Business Support Specialist and the school’s staff, and ensure financial management best practices, including budgeting and regular monitoring, are implemented, so that staff does not expend funds exceeding the available balance in any account.

ROYAL PALM 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	\$ 994.12	\$ -	\$ -	\$ -	\$ 406.10	\$ 588.02
Clubs	1,026.03	-	-	21.71	-	1,047.74
Departments	2,070.99	-	-	31.30	1,250.04	852.25
Trusts	4,085.58	950.32	4,691.40	3,798.66	2,055.29	2,087.87
General	<u>4,173.01</u>	<u>497.87</u>	<u>1,005.00</u>	<u>1,470.28</u>	<u>1,610.52</u>	<u>3,525.64</u>
TOTALS	<u>\$ 12,349.73</u>	<u>\$ 1,448.19</u>	<u>\$ 5,696.40</u>	<u>\$ 5,321.95</u>	<u>\$ 5,321.95</u>	<u>\$ 8,101.52</u>

ROYAL PALM 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	\$ 588.02	\$ 3,620.25	\$ 1,946.64	\$ -	\$ 399.50	\$ 1,862.13
Clubs	1,047.74	1,345.00	2,312.54	25.67	-	105.87
Departments	852.25	-	-	457.98	0.90	1,309.33
Trusts	2,087.87	12,051.90	12,374.54	1,097.50	1,180.75	1,681.98
General	<u>3,525.64</u>	<u>870.36</u>	<u>1,482.19</u>	<u>-</u>	<u>-</u>	<u>2,913.81</u>
TOTALS	<u><u>\$ 8,101.52</u></u>	<u><u>\$ 17,887.51</u></u>	<u><u>\$ 18,115.91</u></u>	<u><u>\$ 1,581.15</u></u>	<u><u>\$ 1,581.15</u></u>	<u><u>\$ 7,873.12</u></u>



Ryan A. Smith, Director
Business Support Center

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

DATE: May 8, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center

Thomas Darby, Principal
Royal Palm Elementary 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 Royal Palm Elementary School. The audit revealed one exception related to a Negative Year-End Balance of \$105.51 in Sunshine Club Account (4990-8000) for FY 2022.

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 will be implementing to prevent further exceptions related to this area.

- Microsoft Great Plains (Internal Funds Accounting System) will be reconfigured, by 06/15/2023, to include a hard stop that prevents the system from allowing payments that would create an account deficit for all Accounts- except Trust Accounts.
- Reviews of the monthly trial balances will continue to be conducted between the Principal and the BSC Specialist each month during a formally scheduled meeting. Any concerns with the level of funding for accounts will be reviewed with the principal. These meetings have already been scheduled out through 2023-24 Fiscal Year.



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

PAGE: 2

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

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

cc: Erum Motiwala
Darius Adamson
Dr. Angela Fulton
Ali Arcese
Ann Conway
Sheena Newton

DARIUS ADAMSON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049

DATE: May 10, 2022

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

FROM: Darius S. Adamson, Central Regional Superintendent
Central Regional Superintendent's Office



**SUBJECT: INTERNAL AUDIT RESPONSE-ROYAL PALM ELEMENTARY SCHOOL
FISCAL YEARS 2021-2022**

This correspondence acknowledges receipt and review of the findings from the FY 2021-2022 Internal Audit for Royal Palm Elementary School. I have reviewed the action plan developed by the Business Support Center and support the recommendations for improvement. In addition to the corrective measures that is being instituted, The Central Regional Office will follow up with the Business Support Center to provide support and oversight in assisting the school.

The Central Regional Office recognizes the seriousness of this matter. We will work to ensure that this school develops, implements, and monitors sound business practices that should prevent further occurrences of this nature. If any additional assistance or information is needed, please do not hesitate to contact me at (754) 321-3000.

DSA/AF:cf

cc: Dr. Angela R. Fulton, Teaching & Learning Director, Central Region
Ryan Smith, Director, Business Support Center
Thomas Darby, Principal, Royal Palm Elementary
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

May 11, 2023

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

FROM: Erum Motiwala, Chief Financial Officer *Erum Motiwala*
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 Castle Hill Elementary, Charles Drew Elementary, Norcrest Elementary, North Fork Elementary, Royal Palm Elementary, Walker Elementary, and Wilton Manors Elementary. 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:hiv

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

Walker Elementary School

2021 and 2022

WALKER 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: 1001 NW 4th Street, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Darius Adamson

Director: Dr. Angela Fulton

Principals: Jocelyn Reid (August 2022 – Present)
Tauri Eligon (July 2020 – July 2022)

Bookkeepers: Deonne Jackson – Business Support Center (February 2023 – Present)
Angela Grant – Business Support Center (May 2022 - January 2023)
Larry Farris – Business Support Center (April 2022)
Cindy Celestin – Business Support Center (April 2021 – March 2022)
Bridgette Willis - 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	\$ 11,547.82	\$ 11,536.46
TOTAL	<u>\$ 11,547.82</u>	<u>\$ 11,536.46</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 Walker 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

Disbursements

During our review of a sample of the school's disbursements, we noted the following:

- a. In December 2020, a Staff Holiday dessert, totaling \$322.00, was inappropriately purchased from the General Account (7025-8000). In addition, sales tax was not paid on this purchase that was for non-educational purposes.
- b. An employee, who is not a licensed caterer, was inappropriately reimbursed \$273.43 from the General Account (7025-8000) in December 2020, for food items including fresh meat and seafood, to provide a staff holiday luncheon.
- c. On one occasion, the amount disbursed did not match the supporting vendor estimate, and a final receipt was not attached to the support for the disbursement.
- d. On several occasions, invoices were not signed to acknowledge the receipt of goods and services.

A Faculty Account (4810-8000) and a Sunshine Account (4990-8000) are designated for use by faculty and staff. There is no Staff Appreciation Account in the school's internal funds but there are accounts designated to hold donations for faculty and staff use.

Florida Statute 381.0072 Food Service Protection includes public schools in its definition of food service establishments, "including the site at which individual portions are provided, regardless of whether consumption is on or off premises and regardless of whether there is a charge for the food." Florida Administrative Code 64E-11.003 Food Supplies (9) states "Food prepared in a private home shall not be used, sold, or offered to the public by a food service establishment..."

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (2021) (Red Book) Chapter 8 states "Funds collected shall be expended to benefit those students in school unless the funds are being collected for a specific documented purpose or are generated by career education production shops. ... Funds designated for general purposes shall be used to benefit the student body."

Standard Practice Bulletin I-101 General Policy Section IV. Employee Restrictions states "There shall be no loans to the Faculty/Sunshine Account from the General Fund or other internal accounts."

Standard Practice Bulletin I-205 General Section III. Expenditures states: "...general fund monies must be expended for the general benefit of the student body."

Standard Practice Bulletin I-305 Disbursements Section III. Disbursement Documentation states:

“Additional documentation requirements:

- a. Original invoice (original, fax, or online invoice) or paid receipt.

Original invoice(s) or receipt(s) must include:

1. Vendor’s name and address
2. Date of purchase
3. Itemization (listing of items, including quantities)
4. Certification (signature of person) showing receipt of goods as ordered or in receipt of service(s) rendered.”

We recommend the Business Support Center Director review the requirements of Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (2021) (Red Book) Chapter 8; and Standard Practice Bulletins I-101 General Policy, I-205 General, I-305 Disbursements and I-313 Sales and Use Taxes with the Principal, the Business Support Center Specialist and the school’s staff, and implement training and procedures to ensure:

1. Food from unapproved sources is not served in the school.
2. Student activities funds are expended for the benefit of students.
3. Food and gifts for faculty and staff are purchased using funds from the Faculty Account, Sunshine Account, or Staff Appreciation Account, with funds derived from vending commissions, collections from faculty and staff, or donations specifically earmarked for Faculty and Staff use.
4. The \$595.43 taken from the General Account during fiscal year 2021 is repaid to the General Account by the school’s Faculty Account and Sunshine Account.
1. Disbursements are supported by detailed vendor invoices or paid receipts that match the amount disbursed.
5. Invoices are signed in acknowledgement of receipts of goods and services rendered.
6. Sales tax is paid on purchases that are not for educational purposes.

WALKER 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	\$ 439.41	\$ -	\$ -	\$ -	\$ -	\$ 439.41
Classes	2,387.71	-	(350.80) *	-	-	2,738.51
Clubs	1,102.48	300.00	-	-	-	1,402.48
Departments	2,612.14	70.95	-	-	-	2,683.09
Trusts	4,114.90	9,765.00	11,604.14	704.57	-	2,980.33
General	<u>1,291.17</u>	<u>1,556.00</u>	<u>838.60</u>	<u>-</u>	<u>704.57</u>	<u>1,304.00</u>
TOTALS	<u><u>\$ 11,947.81</u></u>	<u><u>\$ 11,691.95</u></u>	<u><u>\$ 12,091.94</u></u>	<u><u>\$ 704.57</u></u>	<u><u>\$ 704.57</u></u>	<u><u>\$ 11,547.82</u></u>

* Checks written in the previous fiscal year were voided.

WALKER 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	\$ 439.41	\$ -	\$ -	\$ -	\$ -	\$ 439.41
Classes	2,738.51	-	380.17	-	1,264.54	1,093.80
Clubs	1,402.48	-	-	-	-	1,402.48
Departments	2,683.09	113.65	3.96	135.00	-	2,927.78
Trusts	2,980.33	15,921.17	15,402.66	1,718.14	588.60	4,628.38
General	<u>1,304.00</u>	<u>-</u>	<u>259.39</u>	<u>-</u>	<u>-</u>	<u>1,044.61</u>
TOTALS	<u><u>\$ 11,547.82</u></u>	<u><u>\$ 16,034.82</u></u>	<u><u>\$ 16,046.18</u></u>	<u><u>\$ 1,853.14</u></u>	<u><u>\$ 1,853.14</u></u>	<u><u>\$ 11,536.46</u></u>




Ryan A. Smith, Director
Business Support Center

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

DATE: May 8, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center

Jocelyn Reid, Principal 
Walker Elementary 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 Walker Elementary School. The audit revealed one exception related to Disbursement for FY 2021.

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 will be implementing to prevent further exceptions related to this area.

- BSC will develop training for Bookkeepers and school leaders on the disbursement procedures (Standard Practice Bulletin I-305) from student activities accounts, by 07/15/2023, and deploy out to all schools by 08/26/2023. Special emphasis will be placed upon the documentation required for disbursements.
- BSC will meet with school leadership by 05/19/2023 to review the available accounts, and corresponding charges allowed to those accounts, for any faculty and staff related items.
- School-based staff will work closely with BSC Bookkeeper regarding any questions about permissibility of expenses in select accounts to ensure transactions stay within scope of those allowed by Standard Practice Bulletins.
- Reviews of all disbursement documentation will be conducted between the Principal and the BSC Specialist each month during monthly meeting.



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

PAGE: 2

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

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

cc: Erum Motiwala
Darius Adamson
Angela Fulton
Ali Arcese
Ann Conway
Sheena Newton

DARIUS ADAMSON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049

DATE: May 10, 2022

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

FROM: Darius S. Adamson, Central Regional Superintendent
Central Regional Superintendent's Office



**SUBJECT: INTERNAL AUDIT RESPONSE-WALKER ELEMENTARY SCHOOL
FISCAL YEARS 2021-2022**

This correspondence acknowledges receipt and review of the findings from the FY 2021-2022 Internal Audit for Walker Elementary School. I have reviewed the action plan developed by the Business Support Center and support the recommendations for improvement. In addition to the corrective measures that is being instituted, The Central Regional Office will follow up with the Business Support Center to provide support and oversight in assisting the school.

The Central Regional Office recognizes the seriousness of this matter. We will work to ensure that this school develops, implements, and monitors sound business practices that should prevent further occurrences of this nature. If any additional assistance or information is needed, please do not hesitate to contact me at (754) 321-3000.

DSA/AF:cf

cc: Dr. Angela R. Fulton, Teaching & Learning Director, Central Region
Ryan Smith, Director, Business Support Center
Jocelyn Reid, Principal, Walker Elementary
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

May 11, 2023

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

FROM: Erum Motiwala, Chief Financial Officer *Erum Motiwala*
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 Castle Hill Elementary, Charles Drew Elementary, Norcrest Elementary, North Fork Elementary, Royal Palm Elementary, Walker Elementary, and Wilton Manors Elementary. 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

Wilton Manors Elementary School

2022

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

PROFILE OF THE SCHOOL

Address: 2401 NE 3rd Avenue, Wilton Manors, Florida 33305

Region: Central

Regional Supt.: Darius Adamson

Director: Joseph Balchunas

Principals: Tauri Eligon (February 2023 – Present)
Melissa Holtz (July 2021 – November 2022)

Bookkeepers: Ashley Collins – Business Support Center (February 2023 – Present)
Muhammad Uppal – Business Support Center (July 2021 – January 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 44,695.80
 TOTAL	 <u>\$ 44,695.80</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 statement of Wilton Manors 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

Missing Pre-Numbered Receipting Documents

During our review of receipting documents, we noted two (2) Monies Collection Envelopes were not presented for audit. Therefore, the auditor could not perform audit tests to determine whether the collections documented using the Monies Collection Envelopes were officially receipted in the Great Plains accounting system and deposited into the school's bank account.

Certificates of Loss were completed for the two missing envelopes (#521986 and #521991) on January 31, 2022 to document the circumstances surrounding the loss of the envelopes and the prompt notification of the school's Principal. The explanation noted for both envelopes was "lost during transition."

Standard Practice Bulletin I-302 Cash Collections Section II.B. states:

"In conjunction with Policy 3411, School Board Policy 6301 states 'The Principal shall be responsible for all monies collected and deposited within his/her school; and for maintaining an accurate record as to whom Departmental Receipt Books, Monies Collection Envelopes, Ticket Sales Reports, Cash Reports, etc. are issued'...

WARNING: The preservation and retention of initial receipting documents (BC-40P, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important. Loss of a document may result in the school receiving audit exceptions...

All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes. All receipting documents must be in the Bookkeeper's/Budget Support Specialist possession and properly logged in unless being actively used for collections."

We recommend the Business Support Center Director review School Board Policy 6301 Collection of Monies and Standard Practice Bulletins I-302 Cash Collections and I-404 Certificate of Loss with the Principal, the Business Support Center Specialist and the school's staff, and ensure:

1. All used and unused pre-numbered documents are safeguarded, periodically inventoried and accounted for, and retained for audit.
2. The required BC-40P receipt book sign-in-sign-out logs, Monies Collection Envelope logs, and ticket logs are accurately completed to document every instance of pre-numbered document usage, and retained for audit.

3. Faculty and Staff receive training on money collection procedures, including the importance of returning receipting documents to the Business Support Center Specialist at the conclusion of each collection, and the maintenance of accurate sign-in-sign-out logs.
4. Certificates of Loss are completed to explain the loss of pre-numbered documents at the time of the loss, and signed by the Principal and the Teacher/Sponsor.

We also recommend the District's E-Store is used in lieu of cash collections.

Errant Deposits

In reviewing the school's Over/Under Account for fiscal year 2022, we observed two credits for \$675.50 and \$384.66 on 4/26/22, and a third credit for \$94.50 on 5/9/22. Further examination of the school's bank reconciliation reports for April 2022 and May 2022 disclosed that the Business Support Center Specialist had erroneously used deposit slips belonging to Lloyd Estates Elementary School for the three deposits on 4/4/22, 4/11/22, and 3/31/22. The Business Support Center Specialist documented the errors, credited the errant deposits to Lloyd Estates Elementary School's Over/Under Account in April 2022, and returned the errant deposits to Wilton Manors Elementary School by writing checks from Lloyd Estates Elementary School's internal funds to reimburse the money to Wilton Manors Elementary School.

We recommend that specific procedures be designed to minimize the opportunity for errors when Business Support Center Specialists perform bookkeeping at multiple locations.

WILTON MANORS 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	\$ 3,276.46	\$ 8,899.75	\$ 8,881.83	\$ 1,959.40	\$ 3,164.57	\$ 2,089.21
Clubs	1,269.74	1,623.72	1,797.31	9.60	-	1,105.75
Departments	4,156.40	1,016.00	-	456.26	-	5,628.66
Trusts	25,729.56	7,303.96	6,990.57	4,929.32	4,095.01	26,877.26
General	<u>8,302.33</u>	<u>3,582.57</u>	<u>2,794.98</u>	<u>1,055.00</u>	<u>1,150.00</u>	<u>8,994.92</u>
TOTALS	<u>\$ 42,734.49</u>	<u>\$ 22,426.00</u>	<u>\$ 20,464.69</u>	<u>\$ 8,409.58</u>	<u>\$ 8,409.58</u>	<u>\$ 44,695.80</u>



Ryan A. Smith, Director
Business Support Center

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

DATE: May 8, 2023

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

FROM: Ryan A. Smith, Director
Business Support Center

Tauri Eligon, Principal
Wilton Manors Middle School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2022 for Wilton Manors Elementary School. The audit revealed two exceptions related to Missing Pre-Numbered Receipting Documents and Errant 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.

Missing Pre-Numbered Receipting Documents

- BSC led training for all Bookkeepers on 5/4/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books and cash envelopes.
- BSC will develop training for all school sponsors on money collection procedures by 07/15/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books and cash envelopes. BSC schools will be required to provide the training to all sponsors that handle cash by 08/26/2023.
- BSC to update processes by 5/15/2023 to include inspection of receipt books and cash collection envelopes during each school visit to verify that all receipting documents are accounted for and that all cash collected was deposited. Missing items will be immediately documented using a Certificate of Loss form. Email notification of this occurrence will be sent to the Principal and Director of the Business Support Center within 2 business days. Will collaborate with Principal to ensure appropriate follow up for staff members who lose receipt books.

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

PAGE: 2

- Wilton Manors will review School Board Policy 6301 (Collection of Monies) and Standard Practice Bulletins I-302 (Cash Collections Procedures) with school leadership team by 08/15/2023. An agenda will be created we will provide a sign-in sheet to monitor attendance and participation.
- Effective 05/22/2023, prior to releasing money collection documents are released, staff will receive 1-page reminder sheet, which includes procedures, protocols, best practices, and non-negotiables regarding district standard practices around money collections.
- Wilton Manors Elementary will begin to transition to electronic collections by increasing the use of the District's E-Store in lieu of cash collections. We will communicate with parents and community stakeholders about our transition plan by 09/01/2023.
- **It is important to note that the Bookkeeper did discover and properly document the two missing Monies Collection Envelopes (#521986 and #521991) in accordance with Standard Practice Bulletin I-302.**

Errant Deposits:

- Beginning 05/15/2023, all receipting documents (inventory/deposit slips) from each location will be stored in a locked cabinet only accessible to assigned Bookkeeper.
- Beginning 06/01/2023, bookkeepers will write in bold writing on the exterior of all deposit books the name of appropriate department (i.e., Internal accounts, aftercare, cafeteria).
- Beginning 05/15/2023, bookkeepers will not be allowed to transport bank deposit slips from one location to a different location under any circumstances.
- **It is important to note that the Bookkeeper did discover and properly correct the errant deposits.**

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
Darius Adamson
Joseph Balchunas
Ali Arcese
Ann Conway
Sheena Newton

DARIUS ADAMSON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049

DATE: May 10, 2022

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

FROM: Darius S. Adamson, Central Regional Superintendent
Central Regional Superintendent's Office



**SUBJECT: INTERNAL AUDIT RESPONSE-WILTON MANORS ELEMENTARY SCHOOL
FISCAL YEAR 2022**

This correspondence acknowledges receipt and review of the findings from the FY 2022 Internal Audit for Wilton Manors Elementary School. I have reviewed the action plan developed by the Business Support Center and support the recommendations for improvement. In addition to the corrective measures that is being instituted, The Central Regional Office will follow up with the Business Support Center to provide support and oversight in assisting the school.

The Central Regional Office recognizes the seriousness of this matter. We will work to ensure that this school develops, implements, and monitors sound business practices that should prevent further occurrences of this nature. If any additional assistance or information is needed, please do not hesitate to contact me at (754) 321-3000.

DSA/AF:cf

cc: Joseph Balchunas, Teaching & Learning Director, Central Region
Ryan Smith, Director, Business Support Center
Tauri Eligon, Principal, Wilton Manors Elementary
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

May 11, 2023

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

FROM: Erum Motiwala, Chief Financial Officer *Erum Motiwala*
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 Castle Hill Elementary, Charles Drew Elementary, Norcrest Elementary, North Fork Elementary, Royal Palm Elementary, Walker Elementary, and Wilton Manors Elementary. 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:hiv

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
Annabel C. Perry PK-8 (South Region)	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Bair Middle School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Crethaven Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Croissant Park Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Crystal Lake Middle School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Dillard 6-12 (Central Region)	Non-BSC/BSC	None	BSC	None	BSC	*Exception	BSC	*Exception	BSC	*Exception	BSC	None	BSC	None
Dr. Martin Luther King, Jr. Montessori Academy (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Forest Hills Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
James S. Hunt Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
Lake Forest Elementary School (South Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Lanier-James Education Center (Non-Traditional Schools)	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Lauderdale Lakes Middle School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Lloyd Estates Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
North Andrews Gardens 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
North Side Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Plantation Elementary School (Central Region)	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Silver Lakes Middle School (North Region)	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Stephen Foster Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
Thurgood Marshall Elementary School (Central Region)	Non-BSC	None	BSC/Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
Village Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Virginia Shuman Young Montessori (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None

* Dillard 6-12 three year audit report on fiscal years 2018,2019 & 2020 contained an exception on negative Athletic Account balances at year-end in June 2018, June 2019 and June 2020. This was corrected in fiscal year 2021. A second exception on vending machine commissions was corrected by the transfer of \$4,061.49 from the Sunshine Account to the Faculty Account on November 2, 2021 (A-3 through A-17).

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

Schools with Current Audit Exceptions

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
Castle Hill Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>	BSC	<u>Exception</u>
Charles Drew Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	<u>Exception</u>
Margate Elementary School (North Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	<u>Exception</u>	Non-BSC	<u>Exception</u>
Norcrest Elementary School (North Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>
North Fork Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	<u>Exception</u>	BSC	<u>Exception</u>
Royal Palm Elementary School (Central Region)	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>
Walker Elementary School (Central Region)	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>	BSC	<u>Exception</u>
Wilton Manors Elementary School (Central Region)	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>

Dillard 6-12
2018, 2019 and 2020

Audit report presented at the November 18, 2021 Audit Committee Meeting

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

PROFILE OF THE SCHOOL

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

Principal: Casandra Robinson

Bookkeeper: Kimberly Richardson - Business Support Center

CASH AND INVESTMENT SUMMARY

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

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Dillard 6-12 for the 2017-18, 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2017-18, 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Negative Year-End Balance

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

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

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

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

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

Vending Machine Commissions

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

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

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

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

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

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

Commissions receipted in Great Plains on vending sales occurring in:

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

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

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

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

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

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

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

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

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

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

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

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

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

We recommend:

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

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

DILLARD 6-12

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2017 - 2018

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

DILLARD 6-12**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)****2018 - 2019**

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

DILLARD 6 - 12

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

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



Ryan A. Smith, Director
Business Support Center

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

DATE: November 8, 2021

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

FROM: Ryan A. Smith, Director
Business Support Center

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

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

Negative Year-End Balance:

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



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

PAGE: 2

Vending Machine Commissions:

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

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

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

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

November 9, 2021

TO: Joris Jabouin, Chief Auditor

FROM: Oleg Gorokhovsky
Acting Chief Financial Officer



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

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

OG:ca

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



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

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

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

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

Dr. Vickie L. Cartwright
Interim Superintendent of Schools

DATE: November 8, 2021

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

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

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

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

Negative Year-End Balance:

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



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

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

PAGE: 2

Vending Machine Commissions:

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

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

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

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

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

November 5, 2021

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

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

SUBJECT: INTERNAL ACCOUNTS AUDITS – BUSINESS SUPPORT CENTER SCHOOLS

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

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

VSW:tbm

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

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 3410 Internal Accounts
<https://web01.browardschools.com/sbbcpolicies/docs/Policy%203410%20.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>

Additional References

FAC 6A-10.081

<https://www.flrules.org/gateway/ruleno.asp?id=6A-10.081>

FAC 64E-11.003

<https://www.flrules.org/gateway/ruleno.asp?id=64E-11.003>

381.0072 F.S.

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0300-0399/0381/Sections/0381.0072.html

Business Practice Bulletin A-429 Facility Rentals

<https://www.browardschools.com/Page/36046>