

INTERNAL FUNDS AUDIT REPORT

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



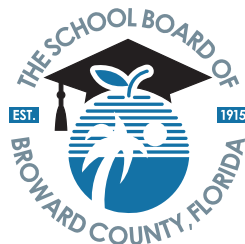
To be presented to the:

**Audit Committee on
May 16, 2024**

**The School Board of Broward County, Florida on
June 18, 2024**

By

The Office of the Chief Auditor



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

Dr. Howard Hepburn
Superintendent of Schools

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Office of the Chief Auditor

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

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Dr. Howard Hepburn
Superintendent of Schools

May 10, 2024

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Howard Hepburn, Superintendent of Schools

Ladies and Gentlemen,

We have audited the Statement of Changes in Fund Balances for the Internal Funds of thirty-two (32) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.00 I 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 audit at this school 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.

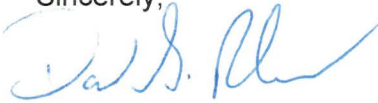
The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, 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 school in the manner required by generally accepted accounting principles.

Our audits indicated that twenty-four (24) schools in this report complied with prescribed policies and procedures. The eight (8) remaining schools' reports contained audit exceptions.

In our opinion, the Statement of Changes in Fund Balances for the 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 for their cooperation and courtesies extended during our audit.

Sincerely,



Dave Rhodes
Task Assigned Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Dave Rhodes
Joris Jabouin
Ali Arcese
Nakia Gouldbourne

Audits Performed by:

Elizabeth Gabay
Cecilia Guerrero
Raysa Lugo
Joy Hipolito
John Pothier
Cynthia Sheffield
Dr. Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of Internal Funds. In accordance with School Board Policy 1700 and the Audit Plan for the 2023-2024 fiscal year, the Office of the Chief Auditor has audited the financial statements for the location 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/Director. 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 the audited location. We also analyzed selected activities where the location 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 location.
- evaluating compliance by the location with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the location 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 location, 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 location 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 location's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The results of our audit for the individual location are included within the report.

Section I:

Audit Reports with Exceptions

**THE OFFICE OF THE CHIEF AUDITOR
SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS**

<u>School and Region</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2023 Bookkeeper</u>	<u>Audit Exceptions</u>	<u>Standard Practice Bulletins</u>
Bayview Elementary School	5/16/2024	Central	Non-BSC	Before and Aftercare Activity Fee, Electronic Fees	BASCC Operational Handbook & SPB I-317, I-205
Coconut Creek High School	5/16/2024	North	Non-BSC	Missing Pre-Numbered Receipting Documents, Use of Athletics Funds for Staff Appreciation	I-302, I-403, I-305
Discovery Elementary School	5/16/2024	Central	BSC	Purchase Cards, Before and Aftercare Activity Fee	Purchase Card Manual, BASCC Operational Handbook, School Board Policy 6000.3
Forest Glen Middle School	5/16/2024	North	Non-BSC	Missing Pre-Numbered Receipting Documents, Disbursements	Policy 3411, Policy 6301, I-302, I-305
Heron Heights Elementary School	5/16/2024	North	Non-BSC	Before and Aftercare Activity Fees	BASCC Operational Handbook, School Board Policy 6000.3
Manatee Bay Elementary School	5/16/2024	South	BSC	Before and After School Care Non-Approved Vendor	BASCC Operational Handbook, School Board Policy 6000.3 RFP
Seagull Alternative High School	5/16/2024	Non-Traditional	Non-BSC	Non-remittance of Childcare Fees	BPB C-100
Stranahan High School	5/16/2024	Central	BSC	Missing Tickets	I-302, I-403

Bayview Elementary School

2023

BAYVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2022-2023 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1175 Middle River Drive, Fort Lauderdale, Florida 33304

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Joseph Balchunas

Principals: Michael A. Breslaw (September 2023 – Present)
Diane Eagan (July 2022 – August 2023)

Bookkeeper: Michaelene Pfeffer

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Chase Bank

\$ 118,667.71

TOTAL

\$ 118,667.71

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 Bayview Elementary School for the 2022-23 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 statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 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

Before and Aftercare Activity Fee

The School Board Operational (SBO) Before and Aftercare Operational Handbook, in accordance with School Board Policy 6000.3, states that programs may charge a monthly Activity Fee. The principal must pre-approve the fee; however, if it exceeds \$18.00 per month, the BASCC Director must approve it. The fees collected must be used for SBO students within the year they were collected. No more than \$500 may be carried over to the next fiscal year. If a significant amount is carried over, the Activity Fee for the upcoming year must be lowered.

It is noted that the Afterschool Activity fee charged to each student for FY2023 was \$30.00 per month and was related to Account 6005-Afterschool Care Activity Fee; the maximum allowable charge for the activity fee is \$18.00. The school did not have a record of communication with the BASCC Director regarding raising the fee. The FY2023 beginning balance for Account 6005 was \$4,412.76 and the ending balance was \$11,199.31.

We recommend that the Principal review the School Board Operated (SBO) Before and After School Child Care Operational Handbook pertaining to the Activity Fee and consider usage and balance in order to give approval for the upcoming year.

The requirement for Florida Department of Education Chapter 8 with regard to Trust Accounts:

“Trust funds shall be expended only for the purpose for which collected. When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from whom collected, if practicable. Donors may designate an alternative purpose. Funds that cannot be returned shall be handled in accordance with district school board policies.”

The operating handbook’s requirement for the activity fee to be lowered in the following year as procedure addresses the issue of excess funds in the account.

Electronic Fees

The Florida Department of Education, Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book), Chapter 8: Internal Funds, states that at no time shall a trust account have a deficit.

During our analysis of year-end balances, we noted A/C 6078-0000 BASCC Electronic Fees ended with a negative (\$1,271.50) balance. The bookkeepers have notified the auditors that the electronic fee transfer transactions have been implemented since 2015 and were initially created to allow registration fees to offset the cost of the vendor credit card payment processing fees. Consequently, due to the rise in payment processing fees, which also reduce online registration payments, registration fees are no longer sufficient to offset the total payment processing fees and require constant transfers between accounts.

We recommend the Principal review Standard Practice Bulletins I-317 Year End Closing and Financial Reports, I-205 General, the Checklist for Year-End Closing and Internal Accounts User’s Guide, and the Red Book Chapter 8 section 4.1 with the bookkeeper to ensure accounts do not end in a deficit at the end of the school year.

Additionally, we recommend that the Principal contact the Business Support Center Director to review the book transactions related to the electronic fees/payment processing fees incurred for VPK, BASCC, and any other fee-based services that require remittance to the District for proper reflection in the relevant accounts.

BAYVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Classes	\$ 1,955.24	\$ 104,273.56	\$ 102,929.48	\$ 2,192.96	\$ 3,232.00	\$ 1,650.20
Clubs	319.02	1,554.69	1,369.75	476.10	476.10	134.08
Departments	1,728.00	87.45	878.00	18.00	204.78	2,705.33
Trusts	27,482.29	510,900.72	561,780.46	97,658.72	96,304.59	77,007.90
General	<u>37,957.50</u>	<u>915.61</u>	<u>-</u>	<u>3,150.00</u>	<u>3,278.31</u>	<u>37,170.20</u>
TOTALS	<u><u>\$ 69,442.05</u></u>	<u><u>\$ 617,732.03</u></u>	<u><u>\$ 666,957.69</u></u>	<u><u>\$ 103,495.78</u></u>	<u><u>\$ 103,495.78</u></u>	<u><u>\$ 118,667.71</u></u>

Michael A. Breslaw, Principal
Bayview Elementary School

PHONE: 754-322-5400 **FAX:** 754-322-5440 **EMAIL:** michael.breslaw@browardschools.com

DATE: April 22, 2024

TO: Dr. Angela Fulton, Deputy Superintendent, Teaching and Learning,
Task Assigned Regional Superintendent, Teaching and Learning, Central Region

FROM: Michael A. Breslaw, Principal
Bayview Elementary School



SUBJECT: RESPONSE – AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2023

This correspondence acknowledges receipt and careful review of the findings from the Internal Audit performed for the fiscal year (FY) 2023 for Bayview Elementary School. The audit revealed two exceptions related to the Before and Aftercare Activity Fee and Electronic Fees. In addition to following all the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures to be implemented to prevent further exceptions related to this area.

Before and Aftercare Activity Fee:

- The Principal will continue to pre-approve the fee and submit to the BASCC Director if it exceeds \$18.00 per month.
- The fees collected will continue to be used for school board operated students within the year they are collected with no more than \$500.00 being carried over to the next fiscal year.
- The Principal will meet with the after-care supervisor and bookkeeper by mid-April each school year to finalize the fiscal year's planning and purchasing.
- By the end of each fiscal year, if the remaining fees are to significantly exceed \$500.00, then the following year's activity fees will be adjusted according to operating procedures.
- The Principal will re-read the most updated School Board Operated (SBO) Before and After School Child-Care Operational Handbook. In addition, this handbook will be reviewed with all staff directly involved with Bayview's Before and After Care School Program.

Please note, although the above was listed as an exception, please see the email correspondence from Erik Anderson (BASCC Director) and Wendy Rosenthal (BASCC Program Supervisor) authorizing the 2022-2023 Student Activity Fee (Attachment A and B). After consulting with the Office of the Chief Auditor, the exception will remain even though the fees were approved as outlined in the operating handbook. Because of this, I will meet with Mr. Anderson to review these findings to ensure that the BASCC Department collaborates with Bayview Elementary to review any carryover balances prior to approving student activity fees.

SUBJECT: **RESPONSE – AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2023**

April 22, 2024

Page: 2

Electronic Fees:

- In July and April, the Principal will review Standard Practice Bulletins I-317 Year End Closing and Financial Reports with the bookkeeper to ensure accounts do not end in a deficit at the end of the school year.
- In July and April, the Principal will review I-205 General, The Checklist for Year-End Closing and Internal Accounts User's Guide with the bookkeeper to ensure accounts do not end in a deficit at the end of the school year.
- In July and April, the Principal will review the Red Book Chapter 8 Section 4.1 with the bookkeeper to ensure accounts do not end in a deficit at the end of the school year.
- In July and April, the Principal will meet with the Business Support Center to review book transactions related to the electronic fees/payment processing fees incurred for VPK, BASCC, and other fee-based service that require remittance to the District for proper reflection in the relevant accounts.

I recognize the importance of these audit findings and remain committed to run fiscally sound operations. I am confident that these corrective measures, as well as changes made systematically, will prevent similar future audit exceptions.

Please contact me directly at (754) 322-5415 if I may be of further assistance.

MB:mr

Attachments

c: Joseph Balchunas, Director, Teaching and Learning, Central Region

DR. ANGELA R. FULTON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

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

April 29, 2024

TO: Mr. Dave Rhodes
Task Assigned Chief Auditor, Office of the Chief Auditor

FROM: Dr. Angela R. Fulton
Task Assigned Deputy Superintendent, Teaching & Learning
Central Regional Superintendent

SUBJECT: RESPONSE – BAYVIEW ELEMENTARY SCHOOL INTERNAL ACCOUNTS AUDIT – FISCAL YEAR 2023

This correspondence acknowledges receipt and thorough review of the audit findings pertaining to Bayview Elementary School's fiscal year 2023. Having carefully examined the report, I am addressing the identified exceptions and presenting a comprehensive plan of action to prevent recurrence of similar audit findings in the future.

In the audit report, two exceptions were highlighted: Before and Aftercare Activity Fees, and Electronic Fees. Alongside the recommendations provided in the audit report, the following measures will be promptly implemented:

Before and Aftercare Activity Fee:

- The Director of Teaching and Learning will ensure that the principal seeks approval from the BASCC Director if the pre-approved activity fee exceeds \$18.00 per month.
- Regular meetings between the Director of Teaching and Learning and the principal will ensure that any surplus funds, not exceeding \$500.00 are appropriately managed and accounted for at the end of each fiscal year.
- Mid-year meetings involving the Director of Teaching and Learning, the principal, after care supervisor and bookkeeper will be conducted to finalize fiscal year planning and purchasing, ensuring fiscal responsibility and adherence to budgetary constraints.

Electronic Fees:

- The Director of Teaching and Learning will diligently receive and review, from the principal, a signed copy of the End of Year Closing and Financial Reports to guarantee that accounts are not closed in a deficit.
- Quarterly reminders from the Director of Teaching and Learning to the principal will prompt a thorough review of the Standard Practice Bulletin and BASCC Handbook with the bookkeeper ensuring proactive measures to prevent deficit closures.
- Collaborative meetings involving the Director of Teaching and Learning, BSC and principal will facilitate a comprehensive review of transactions related to electronic fees/payment and processing fees ensuring timely remittance of all accounts to the district before year-end closing.

At the Central Region Office we take these findings seriously and are committed to implementing the corrective actions outlined above. Rest assured, these measures will be closely monitored to ensure adherence to sound business practices and to prevent further occurrences of this nature.

For additional information or inquiries, please do not hesitate to contact me at 754-321-3000.

cc: Erik Anderson, Director, Before and After School Child Care
Ali Arcese, Director, Office of the Chief Auditor
Joseph Balchunas, Director, Teaching & Learning
Ryan Smith, Director, Business Support Center

Coconut Creek High School

2023

COCONUT CREEK HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1400 NW 44th Avenue, Coconut Creek, Florida 33066

Region: North

Regional Supt: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Dr. Nicole Nearor

Bookkeepers: Amar Chand – Business Support Center (July 2023 – Present)
Brigitte Vasquez (July 2018 – June 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 58,836.03
Investment:	
Treasurer’s Pool Account	<u>40,000.00</u>
TOTAL	<u>\$ 98,836.03</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 statements of Coconut Creek High School for the 2022-23 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 2022-23 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 the Internal Funds audit, the auditor is tasked with completing an inventory of all receipting documents, including BC-40P receipt books and pre-numbered tickets, to ensure the school's year-end receipting instrument inventories and ticket sales process comply with Florida State Statutes, Financial & Program Cost Accounting & Reporting for Florida Schools (Redbook) guidelines, SBBC Policy, and Standard Practice Bulletins.

During our review of pre-numbered receipting documents, we noted BC-40P receipt book #2051 was not presented for audit. The BC-40P log shows that the book was issued on February 23, 2023 but was never returned. There were no Certificates of Loss completed to acknowledge the loss and notify the principal of the missing receipting documents. These receipting documents are necessary to audit and reconcile cash collected and deposited.

According to the Redbook, Chapter 8 states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. SPB I-302 Cash Collections state that all receipting documents and pre-numbered tickets shall be maintained on perpetual inventories, which shall be retained for audit purposes. The SPB also warns that "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 exception."

Recommendation

The Office of the Chief Auditor recommends that the school principal review the Redbook Chapter 8 and Standard Practice Bulletin I-302 and I-403 and develop proper controls over receipting instruments. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to all Sponsors to ensure they understand the importance of the newly implemented controls established by the principal related to receipting instruments.

Use of Athletic Funds for Staff Appreciation

Per Florida Department of Education Redbook Chapter 8 2.1 Athletics, all revenues and expenditures involving athletic business transacted at the school level shall be recorded in accounts in this classification. In addition, Redbook, Chapter 8, School Board Policy 3410 and Standard Practice Bulletin I-305 (SPB I-305) states monies collected and expended within a school by pupils and school personnel shall be used for financing the normal program of student activities, unless those funds are being collected for specific documented purpose.

During the review of the school's disbursements we noted that there were two (2) occasions where Staff Appreciation catering was paid from the Athletics Account 1000-8000 totaling \$1,107.50. The FY2023 ending balance for Account 1000-8000 was \$1,585.56. Account 4810-0000 – Faculty Account Gen. Rev./Exp. and Account 6997-0000 Staff Appreciation, which are funded by staff dues and vending

commissions, had a combined FY2023 ending balance of \$5,190.30. The faculty/staff accounts should have been used to pay for the faculty/staff events.

Recommendation

The Office of the Chief Auditor recommends that the school principal review the Redbook Chapter 8 and Standard Practice Bulletin I-305 develop proper controls over disbursements. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented and if feasible the funds are reimbursed to the Athletics account from the Staff/Faculty accounts.

The OCA also recommends that comprehensive training be provided to all Sponsors and bookkeepers/Budget Support Specialist to ensure they understand the importance of the newly implemented controls established by the principal related to disbursements.

Receipting and Disbursements for Testing

According to the Redbook Chapter 8, purchases from internal accounts shall not exceed the resources of the applicable student activity/project account.

Standard Practice Bulletin I-203 (SBP I-203) Classes, Clubs and Departments: Guidance department fees for testing of individual students or group testing for PSAT are to be receipted and deposited in the Guidance internal fund account to cover the costs of the test plus the cost of the proctor(s). Any funds spent for general guidance materials must be spent from any excess funds occurring after the charges for testing and expenses.

During the review of the school's disbursements we noted that there were not sufficient funds in Account 5155-8000 Guidance – Gen. Rev./Exp. (Account 5155) to cover the costs of PSAT exams. A payment was made on August 8, 2022 in the amount of \$2,430.00 for an invoice dated 4/19/2022 from CollegeBoard relating to 135 PSAT tests administered during SY2022. The invoice was paid using funds from Account 5155 in the amount of \$400.00 and Account General K-12 – Gen. Rev./Exp. in the amount of \$2,030.00.

Upon review of Account 5155 SY2022, the beginning balance was \$803.66, there were collections for PSAT testing in the amount of \$580.00 and transcripts for approximately \$880.00, the majority of these funds were used for medals, cords and events for a total of \$1,566.46 leaving an ending balance of \$274.22 to cover the SY2022 PSAT testing charges..

During SY2023 a review of Account 5155 reveals that there were PSAT collections in the amount of \$1,176.00 and payments to CollegeBoard in the amount of \$1,440.00, the difference of the amount was paid from funds collected for transcripts.

In both years the PSAT collections were not sufficient to cover the costs of the administered tests.

Recommendation

The Office of the Chief Auditor recommends that the school principal review the Redbook Chapter 8 and Standard Practice Bulletin I-203 to develop proper controls over the collections and disbursement of testing

funds. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to all Sponsors and bookkeepers/Budget Support Specialist to ensure they understand the importance of the newly implemented controls established by the principal related to testing fees.

Capital Assets

Per Redbook, Chapter 8, Tangible personal property, as defined in s. 274.01, F.S., purchased or acquired by donation, becomes the property of the student organizations or clubs and is subject to the board's procedures for property control. Notification to the appropriate school district office is required when items that meet the criteria for capital assets are purchased with or acquired by donation to custodial funds. A full description of any equipment or property acquired must be given, including make, model, serial number, date acquired and total cost or fair market value for donated property.

Standard Practice Bulletin I-311 (SBP I-311) Capital Assets states any item purchased or donated which has a value over \$1,000 is considered to be high risk must be reported to Capital Assets on a Tangible Property Loss/Equipment Acquisition Form.

During our review of disbursements, we noted a purchase of football headsets from Porta Phone Co. for \$ 3,063.64 on or about September 7, 2022 was not reported to Capital Assets on a *Tangible Property Loss/Equipment Acquisition* form. Auditor provided the form to the Principal and the completed form was returned to the auditor, the form will be forwarded to the Property and Inventory audit department to ensure the assets are included in the school's inventory.

Recommendation

The Office of the Chief Auditor recommends that the school principal review the Redbook Chapter 8 and Standard Practice Bulletin I-311 to develop proper controls over the reporting of capital assets. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to all Sponsors and bookkeepers/Budget Support Specialist to ensure they understand the importance of the newly implemented controls established by the principal related to capital assets.

Yearbook

According to Redbook, Chapter 8, the sponsor of each school club or organization is responsible for providing adequate financial documents and records to the principal, a financial report shall be filed with the principal's office at the close of each fundraising activity.

Per Standard Practice Bulletin I-405 (SBP I-405) Student Publications Yearbooks the Yearbook Distribution Report must include books ordered, books overrun, total books ordered, books sold, complimentary copies issued as well as a written explanation for uncounted Yearbooks.

At the auditors review of the yearbook documentation it was noted that The *Yearbook Distribution Report* was not properly completed. The publisher's invoice indicated that there were 110 yearbooks purchased, however the distribution report only reported 100 books purchased. Based on the auditor's review of amounts receipted in Great Plains, the \$ 4,745.00 reported on the financial report represents a total of seventy-one (71) books sold – thirteen (13) yearbooks sold for \$ 75.00 and fifty-eight (58) yearbooks sold for \$ 65.00. Additionally, the report indicated that there were six (6) complimentary copies issued.

Per review of the invoice of purchased yearbooks and the yearbooks recorded as sold or issued as complimentary, there should have been thirty-three (33) books remaining in the inventory. During the review of the Yearbook inventory for SY2023, the auditor was able to verify the thirteen (13) books in ending inventory, there were twenty (20) yearbooks that were not presented.

Recommendation

The Office of the Chief Auditor recommends that the school principal review Redbook Chapter 8 and Standard Practice Bulletin I-405 to develop proper controls over yearbook distributions and reporting. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to all Sponsors and bookkeepers/Budget Support Specialist to ensure they understand the importance of the newly implemented controls established by the principal related to yearbook.

COCONUT CREEK HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 5,797.73	\$ 22,347.50	\$ 26,969.67	\$ 3,023.00	\$ 2,613.00	\$ 1,585.56
Music	513.91	1,994.00	2,168.03	-	-	339.88
Classes	10,167.12	62,038.96	63,837.80	10,986.62	12,398.49	6,956.41
Clubs	56,644.84	112,363.14	118,323.58	11,067.82	8,560.31	53,191.91
Departments	12,418.16	21,449.84	24,389.19	482.36	400.00	9,561.17
Trusts	18,972.05	23,298.79	18,778.12	7,847.12	12,816.26	18,523.58
General	<u>8,237.99</u>	<u>2,067.65</u>	<u>5,009.26</u>	<u>4,853.36</u>	<u>1,472.22</u>	<u>8,677.52</u>
TOTALS	<u><u>\$ 112,751.80</u></u>	<u><u>\$ 245,559.88</u></u>	<u><u>\$ 259,475.65</u></u>	<u><u>\$ 38,260.28</u></u>	<u><u>\$ 38,260.28</u></u>	<u><u>\$ 98,836.03</u></u>

**THE EXCEPTION RESPONSE WAS NOT RECEIVED PRIOR TO
THE FINALIZATION OF THIS REPORT BUT IS ANTICIPATED TO
BE RECEIVED PRIOR TO THE AUDIT COMMITTEE MEETING**

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Discovery Elementary School
2023

DISCOVERY ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2022-2023 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 8800 NW 54th Court, Sunrise, Florida 33351

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Sandra Shipman

Principal: Julie De Greeff

Bookkeeper: Chequita Butler– Business Support Center (September 2022-Current)
Tonia Jackson - Business Support Center (July 2022-August 2022)
Cindy Celestin - Business Support Center (July 2021-June 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 105,399.29</u>
TOTAL	<u><u>\$105,399.29</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 Discovery Elementary School for the 2022-2023 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 2022-2023 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

Purchase Cards

During the review of disbursements it was noted that Check # 101335 in the amount of \$1,426.14 for payment of P-Card expenditures did not have the supporting documentation attached. A request for the information was made through Procurement for the required documentation, however the P-Card audit liaison indicated that there was no documentation on file for the requested statement charges. The bookkeeper was able to pull the statement from the bank which indicated that the amount in question was for purchases from Target.

1. 'Expense Reimbursement/Payment Request' forms were not prepared nor was there any supporting documentation.
2. The cardholder did not submit the required documentation for their purchases to the Business Support Center nor Procurement.
3. The statement presented did not have the cardholder and immediate supervisor signatures.

We recommend the Business Support Center Director review the requirements of the Purchase Card Manual with the Internal Accounts Manager and Internal Funds Supervisor as it states:

The Business Support Center (BSC) oversees the purchasing cards (P-CARDS) funded by the Schools Internal Funds. The accounting system used to manage the internal funds accounts is the Great Plains Accounting system. The BSC requests PWS P-CARD Administrator for issuance of P-CARDS from Bank of America (BOA), separate from the General Funded cards.

Program Administrator performs a statistical audit of statements and receipts to monitor compliance with Policy and Procedures.

If purchases are made on the P-Card by a Principal or Department Director, the bank statement must be approved by their immediate supervisor. All bank statements must be returned to the Program Administrator with 2 signatures (Cardholder and immediate Supervisor).

Program Administrator responsibilities include receiving and reviewing Bank of America Statements.

Before and Aftercare Activity Fee

Per the School Board Operated (SBO) Before and After School Child Care Operational Handbook, written in accordance with School Board Policy 6000.3, the SBO programs may charge a monthly Activity Fee which can only be used for SBO students and must be used during the year collected. It is noted that Afterschool Activity fee charged to each student was \$15.00 per month and is related to Account 6005-Afterschool Care Activity Fee. The FY2023 beginning balance for Account 6005 was \$22,176.71 and the ending balance was \$42,415.21. A review of

the account indicates that there were less than \$1,000 in expenditures from the account during the FY2023 school year.

We recommend that the Principal review the School Board Operated (SBO) Before and After School Child Care Operational Handbook pertaining to the Activity Fee and consider usage and balance in order to give approval for the upcoming year.

It is also recommended that Activity Fee funds collected during FY2023 be refunded.

The requirement for Florida Department of Education Chapter 8 with regard to Trust Accounts:

“Trust funds shall be expended only for the purpose for which collected. When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from whom collected, if practicable. Donors may designate an alternative purpose. Funds that cannot be returned shall be handled in accordance with district school board policies.”

DISCOVERY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 5,901.47	\$ 52,190.00	\$ 39,924.68	\$ 4,140.16	\$ 15,527.13	\$ 6,779.82
Clubs	1,872.30	1,670.00	723.56	-	-	2,818.74
Departments	12,780.90	-	-	1,315.81	-	14,096.71
Trusts	40,647.68	299,748.36	292,957.87	42,323.33	32,252.17	57,509.33
General	19,196.41	8,599.20	3,600.92	-	-	24,194.69
TOTALS	<u>\$ 80,398.76</u>	<u>\$ 362,207.56</u>	<u>\$ 337,207.03</u>	<u>\$ 47,779.30</u>	<u>\$ 47,779.30</u>	<u>\$ 105,399.29</u>



Ryan A. Smith, Director
Business Support Center

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

DATE: April 23, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center

Julie De Greeff, Principal
Discovery Elementary School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Discovery Elementary School (DE). The audit revealed two exceptions related to Purchase Card supporting documentation and Before and After School Care (BASCC) Activity Fee handling. Below are the corrective measures the Business Support Center (BSC) and school leadership have either implemented, or will be implementing, to address the deficiencies.

The recommendations provided in the Audit Report, related to the Purchase Card exception, were previously implemented in response to a finding. The requirements review was completed on 07/18/2023. In addition, as of 3/01/2024, the Purchase Card program that serves Internal Funds is audited to the same standards as the Purchase Card program that serves Budget Funds. In this instance, a card privileges were not suspended as the P-Card holder transitioned into a new role and no longer has a District issued P-Card.

To alleviate the conditions related to the BASCC Activity Fee handling, we have engaged the Director of BASCC to collaboratively review, and update, the School Board Operated Before and After School Child Care Operational Handbook to ensure it is up to date and in alignment with current practices and policy/statute requirements. This revision is expected to be completed by 7/1/2024. In accordance with the direction provided by the Florida Department of Education, Redbook, Chapter 8, 2.4 Trust Accounts, we reject the recommendation to refund the students for previously paid activity fees, as the ability to do so is impractical.

The BSC and DE recognize the seriousness of these audit findings and remain committed to collaborating 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.



SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23**

PAGE: 2

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

cc: Dr. Angela Fulton
Jennifer Andreau
Sandra Shipman
Ali Arcese
Erik Anderson
Sheena Newton
Nakia Gouldbourne

DR. ANGELA R. FULTON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

PHONE: 754-321-3000

FAX: 754-321-3049

EMAIL: bcps_central_region@browardschools.com

April 30, 2024

TO: Mr. Dave Rhodes
Task Assigned Chief Auditor, Office of the Chief Auditor

FROM: Dr. Angela R. Fulton
Task Assigned Deputy Superintendent, Teaching & Learning
Central Regional Superintendent, Teaching & Learning

SUBJECT: RESPONSE-DISCOVERY ELEMENTARY SCHOOL INTERNAL ACCOUNTS AUDIT-FISCAL YEAR 2023

This correspondence acknowledges the receipt and thorough review of the audit findings for the fiscal year 2022-2023 concerning Discovery Elementary School. Having carefully examined the report, I am addressing the identified exceptions noted: Purchase Cards and Before and Aftercare Activity Fees.

In light of these findings, alongside the recommendations delineated in the audit report we are committed to implementing the following actions to mitigate the likelihood of recurrence of similar audit exceptions.

Purchase Cards:

- The Director of Teaching and Learning will collaborate with the principal to establish a streamlined process for all aftercare and Internal Account P-Card transactions. This process will entail the completion of a pre-approval form and obtaining the principal's signature prior to any P-Card usage. A record of this documentation will be maintained with the principal until the transaction is finalized.
- Ongoing monitoring of the P-Card authorization process will be conducted by the Director of Teaching and Learning in tandem with the principal. Any queries or concerns arising during these assessments will be promptly addressed with the BSC Bookkeeper for clarification.
- The Director of Teaching and Learning will oversee a comprehensive meeting between the principal and staff authorized for P-Card transactions, in collaboration with the BSC Bookkeeper. This session will outline the purchasing and approval procedures, with all participating employees required to sign an acknowledgement of their understanding. Additionally, the principal will articulate expectations for the BSC Bookkeeper concerning purchase authorizations, signature requirements for receipts, and monthly bank statement reviews. These meetings will commence prior to the conclusion of the 2023-2024 school year, extend into the commencement of the 2024-2025 school year, and persist as needed for ongoing progress monitoring.
- Ensuring clear communication, the Director of Teaching and Learning will mandate the principal to convey expectations to all staff, both in person and via email, regarding the submission of receipts and documents to the BSC Bookkeeper, duly signed by the designated personnel.

SUBJECT: **RESPONSE-DISCOVERY ELEMENTARY SCHOOL INTERNAL ACCOUNTS AUDIT-FISCAL YEAR 2023**
PAGE: 2

Before and Aftercare Activity Fee:

- The Director of Teaching and Learning will ensure a meeting between the principal and the Director of BASCC to review the handbook, focusing particularly on the section pertaining to Activity Fees.
- The Director of Teaching and Learning will ensure that the principal seeks approval from the BASCC Director if the pre-approved activity fee exceeds \$18.00 per month based on the BASCC handbook guidelines.
- Mid-year meetings involving the Director of Teaching and Learning, the principal, after care supervisor and bookkeeper will be conducted to finalize fiscal year planning and purchasing, ensuring fiscal responsibility and adherence to budgetary constraints.

At the Central Region Office, we take these findings seriously and are committed to implementing the corrective actions outlined above. Rest assured, these measures will be closely monitored to ensure adherence to sound business practices and to prevent further occurrences of this nature.

For additional information or inquiries, please do not hesitate to contact me at 754-321-3000.

cc: Erik Anderson, Director, Before and After School Child Care
Ali Arcese, Director, Office of the Chief Auditor
Sandra R. Shipman, Director, Teaching & Learning
Ryan Smith, Director, Business support Center

Forest Glen Middle School

2023

FOREST GLEN MIDDLE SCHOOL
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 6501 Turtle Run Blvd, Coral Springs, Florida 33067

Region: North

Regional Supt.: Dr. Jermain Fleming

Director: Todd LaPace

Principal: Claire Norris (September 2023 – Present)
Melissa Gurreonero (July 2021 – September 2023)

Bookkeeper: Angela Osborne (November 2022 – Present)
Lauren Orbesen (November 2021 – October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 10,441.01
Investment:	
Treasurer’s Pool	<u>10,000.00</u>
TOTAL	<u>\$ 20,441.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Forest Glen Middle School for the 2022-23 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 2022-23 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

Receipting Documentation

On March 13, 2024, during the auditor's inventory of receipting documentation, it was noted that one (1) Money Collection Envelope (MCE) and four (4) BC-40P receipt books were not presented for audit.

Per the MCE log, MCE 319129 was issued on 9/16/22 however there is no indication that the envelope was returned to the previous bookkeeper.

There are four BC-40P books numbered 1290, 1294, 1303, and 1306. Per the BC-40P log, book 1306 was issued on 9/6/22 for a fundraiser and per a review of the Great Plains transactions receipt numbers attributed to the book were recorded along with a deposit of \$480.00 in cash. There is no indication on the log that the book was returned. There was no log presented that included books 1290, 1294 or 1303, per the previous inventory dated 6/20/22 1290 and 1294 were presented to the auditor, and at that time book 1303 was not available.

There were no Certificates of Loss completed to notify the principal of the loss of these receipting documents. These receipting documents are necessary to audit and reconcile cash collected and deposited.

We recommend the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 – School Internal Funds and I-302 Cash Collections with the Budget Support Specialist, and the school's staff, and ensure:

Per Florida Department of Education Redbook Chapter 8 - 1.4 Cash Collections:

- a. All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
- f. All checks, receipt forms and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.

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

“In conjunction with Policy 3411 (Currently 3410), 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's possession and properly logged in unless being actively used for collections.”

Disbursements

During the review of disbursements, the following was noted:

- a. On two (2) occasions, disbursement from the General K-12 Fund Account were used to pay for “Faculty Breakfast” and “Drinks for welcome staff lunch”.
- b. On one (1) occasion, disbursement from the Field Trip General Fund Account was used to pay for “Custodial Lunch”.
- c. A sampling of Disbursements of the Club Accounts revealed fifteen (15) disbursements issued during May and June of 2023 failed to include Organizational Minutes with the payment request. As a result of the SY2021-22 audit, this finding was discussed and acknowledged by the Principal on 11/23/2022.

We recommend the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 – School Internal Funds and I-305 Disbursements with the Budget Support Specialist, and the school’s staff, and ensure:

Per Florida Department of Education Redbook Chapter 8:

Section I Principles:

9. Funds collected shall be expended to benefit those students in school unless the funds are being collected for a specific documented purpose Funds designated for general purposes shall be used to benefit the student body.

Section 2.3 Classes, Clubs and Departments

- b. Disbursements shall be approved by the appropriate club or organization officer (when the club or organization has officers), members or designee.
- f. Class and club monies shall be expended for the benefit of the class or club or for purposes designated by the class or club that participated in generation of the revenues.

Per Standard Practice Bulletin I-305 Disbursements, organizational minutes MUST be attached for any club/class expenses.

Forest Glen Middle School

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 1,942.65	\$ 7,282.39	\$ 7,635.00	\$ -	\$ -	\$ 2,295.26
Music	215.00	2,009.11	2,000.00	750.00	750.00	205.89
Classes	3.32	7,382.52	7,875.00	671.62	175.82	(0.00)
Clubs	18,895.55	56,148.97	49,420.70	4,893.20	4,138.79	11,412.87
Departments	3,264.28	3,544.41	2,456.01	192.04	1,421.61	3,405.45
Trusts	4,888.43	128,974.23	126,400.49	12,534.54	12,605.95	2,386.10
General	<u>496.95</u>	<u>5,383.99</u>	<u>5,673.25</u>	<u>799.63</u>	<u>748.86</u>	<u>735.44</u>
TOTALS	<u><u>\$ 29,706.18</u></u>	<u><u>\$ 210,725.62</u></u>	<u><u>\$ 201,460.45</u></u>	<u><u>\$ 19,841.03</u></u>	<u><u>\$ 19,841.03</u></u>	<u><u>\$ 20,441.01</u></u>

**THE EXCEPTION RESPONSE WAS NOT RECEIVED PRIOR TO
THE FINALIZATION OF THIS REPORT BUT IS ANTICIPATED TO
BE RECEIVED PRIOR TO THE AUDIT COMMITTEE MEETING**

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Heron Heights Elementary School
2023

HERON HEIGHTS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-2023 FISCAL YEAR
July 1, 2022 THROUGH June 30, 2023

PROFILE OF THE SCHOOL

<u>Address:</u>	11010 Nob Hill Road, Parkland, Fl. 33076
<u>Region:</u> Office	North
<u>Regional Supt.:</u>	Dr. Jermaine Fleming
<u>Director:</u>	Meredith Weiss-Schnur
<u>Principal:</u>	Ms. Jennifer McGreevy (July 2023-Present) Mrs. Merideth Weiss-Schnur (November 2018-June 2023)
<u>Bookkeeper:</u>	Connie Ginn

CASH AND INVESTMENT SUMMARY

	<u>6/30/2023</u>
Cash Account:	
Checking Account–Wells Fargo	\$ <u>115,241.11</u>
TOTAL	\$ <u><u>115,241.11</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 Heron Heights Elementary School for the 2022-2023 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 2022-2023 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

Before and Aftercare Activity Fee

The School Board Operational (SBO) Manual, in accordance with School Board Policy 6000.3, states that programs may charge a monthly Activity Fee. The principal must pre-approve the fee; however, if it exceeds \$18.00 per month, the BASCC Director must approve it. The fees collected must be used for SBO students within the year they were collected. No more than \$500 may be carried over to the next fiscal year. If a significant amount is carried over, the Activity Fee for the upcoming year must be lowered.

It is noted that Afterschool Activity fee charged to each student was \$25.00 per month and is related to Account 6005-Afterschool Care Activity Fee, the maximum allowable charge for the activity fee is \$18.00. The school did not have record of communication with the BASCC Director regarding raising the fee. The FY2023 beginning balance for Account 6005 was \$11,371.14 and the ending balance was \$7,354.30.

We recommend that the Principal review the School Board Operated (SBO) Before and After School Child Care Operational Handbook pertaining to the Activity Fee and consider usage and balance in order to give approval for the upcoming year.

The requirement for Florida Department of Education Chapter 8 with regard to Trust Accounts:

“Trust funds shall be expended only for the purpose for which collected. When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from whom collected, if practicable. Donors may designate an alternative purpose. Funds that cannot be returned shall be handled in accordance with district school board policies.”

The operating handbook’s requirement for the activity fee to be lowered in the following year as procedure addresses the issue of excess funds in the account.

Before and Aftercare Snacks

Per the School Board Operated Before and After School Child Care Operational Handbook, “Students may bring a snack from home or purchase nutritious snacks from vending machines located at the school.” Due to the age of the students and request by parents, the afterschool program purchased snacks for distribution. Funds from Account 6005 were used to pay Canteen, Compass Group USA (“Canteen”) \$29,693.11 for aftercare snacks. The snack costs in SY2023 was a 500% increase from the costs in SY2022 of \$4,959.88. Canteen is an authorized vendor per RFP FY22-196 to provide vending services, the agreement requires Canteen to pay a 15% commission to elementary schools for vending services.

By the school purchasing these snacks outright instead of providing a vending machine service for the afterschool students, the school is losing out on the fifteen percent (15%) vending commission of approximately \$7,366.00 which could be used to offset activity costs.

We recommend that the school request a discount on products purchased from the vendor equivalent to the amount the vendor would have been required to pay as commissions if these snacks were to be bought through a vending machine versus the school buying them outright.

HERON HEIGHTS ELEMENTARY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	3,384.18	89,526.00	88,476.55	1,360.00	2,794.16	2,999.47
Clubs	3,857.09	2,205.00	2,437.15	-	-	3,624.94
Departments	2,751.83	229.98	2,486.56	965.13	-	1,460.38
Trusts	161,037.75	829,963.43	908,336.77	260,021.30	259,263.98	83,421.73
General	<u>20,480.71</u>	<u>8,911.59</u>	<u>5,369.42</u>	<u>500.00</u>	<u>788.29</u>	<u>23,734.59</u>
TOTALS	<u><u>\$ 191,511.56</u></u>	<u><u>\$ 930,836.00</u></u>	<u><u>\$ 1,007,106.45</u></u>	<u><u>\$ 262,846.43</u></u>	<u><u>\$ 262,846.43</u></u>	<u><u>\$ 115,241.11</u></u>

Heron Heights Elementary
Jennifer McGreevy, Principal
Michelle Griffiths, Assistant Principal
Craig Saban, Assistant Principal

11010 Nob Hill Road
Parkland, Florida 33076
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jennifer.mcgreevy@browardschools.com
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Nora Rupert
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

DATE: April 23, 2024

TO: Jermaine Fleming, North Region Superintendent

FROM: Jennifer McGreevy, Principal
Heron Heights Elementary School

SUBJECT: Response to Audit Report for the 2022-23 Fiscal Year

The following is a description of the exception and response to these exceptions related to the audit findings reported in the audit report.

Before and Aftercare Activity Fee

It is noted that Afterschool Activity fee charged to each student was \$25.00 per month and is related to Account 6005-Afterschool Care Activity Fee, the maximum allowable charge for the activity fee is \$18.00. The school did not have record of communication with the BASCC Director regarding raising the fee. The FY2023 beginning balance for Account 6005 was \$11,371.14 and the ending balance was \$7,354.30.

1. The Activity Fee must not exceed \$18.00 per month, unless discussed with BASCC Director.

- At the beginning of every school year, the school board operated aftercare programs must submit their activity fee amounts to the director of this department for review before they are submitted to the Business Support Center to enter into the eStore. The department director at the time, Dr. Gavilan, retired at the close of the 21-22 school year. Wendy Rosenthal was temporarily assigned to director just before Erik Anderson was appointed in mid-November of 2022. HHE has email records from both Wendy and Erik that they were aware of the amount and approved the posted of that amount in the eStore.
- After this audit, office manager and budget keeper, Connie Ginn, received an email from the auditor asking if there was a permission received from the BASCC Coordinator for the fee. She sent her a copy of the eStore payment portal which shows that they enter those amounts online, which is the approval. She also stated in that email, that if there was additional information needed to let us know. Nakia wrote back "Thank you for the clarification, this is helpful".

Per the School Board Operated Before and After School Childcare Operational Handbook, "Students may bring a snack from home or purchase nutritious snacks from vending machines located at the school." Due to the age of the students and request by parents, the afterschool program purchased snacks for distribution. Funds from Account 6005 were used to pay Canteen, Compass Group USA ("Canteen") \$29,693.11 for aftercare snacks. Canteen is an authorized vendor per RFP FY22-196 to provide vending services, the agreement requires Canteen to pay a 15% commission to elementary schools for vending services.

2. Per the handbook, the Activity Fee can only be used for SBO students and must be used during the year collected. The SBO program should provide the principal with a plan for use of the fees.

- Heron Heights Aftercare program has had an Outstanding rating for 15 years. The activity fee provides our students with weekly opportunities such as; yoga, hip-hop, drones, virtual reality classes, and cooking classes, etc. It's important to note that during the 21-22 school year, we were in COVID recovery and did not account for the limited activities we would be able to provide that year because of COVID restrictions but continued with the activity fee not knowing when things would go back to normal. The balance of the 21-22 school year was used to start up the following school year. In 21-22 we were also part of the Food and Nutrition Pilot. It was during this time that our parents brought this to our SAF meetings wanting a healthier variety of snacks. We then had to switch to "Sunshine Snacks" vendor. In 22-23 we had to change snack vendors again because "Sunshine Snacks" was no longer a vendor. When we switched to Compass/Canteen, the price of snacks greatly increased. Moving forward we will ask Canteen for a 15% commission back, and we recently obtained a P-card for our supervisor to purchase snacks for much cheaper allowing us to continue providing the range of snacks our families have asked for and the activities our students and parents love rather than spending such a high cost through Compass/Canteen.

3. Per the handbook, no more than \$500 may be carried over to the next fiscal year. If the program has a significant amount left over at the end of the year, the Activity Fee for the upcoming year must be lowered.

- On July 1st, 2023 I, Jennifer McGreevy, became the new principal of HHE and Mrs. Merideth Weiss-Schnur (the former principal) became the director of the North Region. At that time HHE Aftercare still had \$7,093.26 in our account with open invoices that were not yet paid. The books closed on June 9th, 2023 and did not open again until July 18th, 2023. On June 14th, my bookkeeper requested with the Business Support Center, a bank resolution for Wells Fargo to add me as the new principal, effective July 1st. Between June 23rd and July 18th additional requests were made by email and phone. On July 20th, a response was provided apologizing for the delay as they were closing the end of year books and were working on a new electronic workflow bank resolution. On July 31st, we had a TEAMS meeting because they decided we should change over to Chase Bank because they could not get the electronic bank resolution to work. I became a signor at Chase bank on August 10th. There were several outstanding payments were paid after the books opened and we were able to write the checks again. That money was encumbered towards the students. The principal, with input from the Aftercare Supervisor will work together to encumber the funds before the closing of the books at the end of the year. If additional funds are left over, the rate of the aftercare activity fee for the following year will be lowered in accordance with the handbook. But it's also important to note that we have had to truly watch our month to month spending this year because of the cost of snacks. At times we have had to cancel our end of month activities because of the cost.

Jennifer McGreevy



Principal

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

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

April 25, 2024

TO: Joris Jabouin, Chief Auditor
Office of the Auditor

FROM: Dr. Jermaine V. Fleming, Regional Superintendent
North Regional Office

SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2022-23
HERON HEIGHTS ELEMENTARY

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-23 for Heron Heights Elementary. I have carefully read the findings and reviewed the principal's response to the findings.

The North Regional 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 check in quarterly on the school's procedures.

The North Regional Office recognizes the seriousness of this finding and will monitor this area closely at the school. As always, I may be reached at (754) 321-3600 for additional information.

JF/MW:sr

C: Mrs. Merideth Weiss-Schnur, Director, North Regional Office
Ms. Jennifer McGreevy, Principal, Heron Heights Elementary School

Manatee Bay Elementary School
2023

MANATEE BAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 19200 Manatee Isles Drive, Weston, Florida 33332

Region: South

Regional Supt: Alan Strauss

Director: Katherine Policastro

Principal: Heather DeVaughn, Principal

Bookkeeper: Maria Coto – Business Support Center (December 2023 – Current)
Zorimar Melendez – Business Support Center (July 2022 – December 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 101,309.59
	<hr/>
TOTAL	<u>\$ 101,309.59</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Manatee Bay Elementary School for the 2022-23 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 2022-23 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

Before and After School Care

During the FY2023 review of the Before and After School Childcare (BASCC) program, Account 6071- Afterschool Care – Full Fee/Discount Fee it was noted that there were no fee collections or remittances to the District until March of 2023. After asking about the program's timeframe, the auditor was told the school had a BASCC program for the entire year. From August 2022 through February 2023 there was a private provider for BASCC services. The audit department requested the required documentation per the Private Provider BASCC Operational Handbook such as the Private Provider Registration Fee Remittance Form and Private Provider Monthly remittance form, the school was not able to provide the required forms. The private provider was not an approved vendor for BASCC programs per RFP 20-007. Per the approved RFP contract for private provider BASCC programs, the private provider is to remit fifteen percent (15%) of collected fees plus applicable consumables monthly. The private provider only paid facility rental fees of \$410.00 for August 2022 through February 2023.

As of March 2023, the school assumed the BASCC program in-house, the total amount remitted to the District for the program from March through May of 2023 was approximately \$88,868.00. Review of the accounts through April 17, 2024, indicates that the school continued to run their BASCC program in-house through December 2023 and has remitted \$80,285.00 in fees to the district.

Based on the average of the three months of remitted fees for March 2023 through May 2023, the fees collected by the private provider between August 2022 through February 2023 would have been approximately \$207,000 and the fifteen percent that the District did not collect due to non-compliance with RFP 20-007 is approximately \$31,103.

The Office of the Chief Auditor (OCA) recommends the Business Support Center Director and Principal review the requirements of the Private Provider Operational Handbook, relevant approved RFP contracts and Standard Practice Bulletins I-454 Administration/Accounting for BASCC and Summer Camp Program with the Budget Support Specialist, and the school's staff, and implement procedures to ensure compliance with the District policies and approved vendor contracts.

In addition, the OCA recommends that the Regional Superintendent, Director, and the school's administration consult with the Office of the General Counsel for guidance regarding the vendor's required 15% due to the District for the Private Provider BASCC program that ran from August 2022 through February 2023.

MANATEE BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	4,435.58	13,136.89	12,706.00	530.29	530.29	4,004.69
Classes	1,695.35	243,596.41	280,680.26	41,654.27	10,345.97	7,470.90
Clubs	4,143.90	1,945.03	2,160.00	-	182.40	4,541.27
Departments	1,505.44	-	81.24	-	166.47	1,753.15
Trusts	28,272.64	123,943.02	135,222.37	31,894.28	45,385.97	53,043.68
General	<u>12,245.89</u>	<u>15,157.65</u>	<u>15,939.92</u>	<u>13,003.28</u>	<u>30,471.02</u>	<u>30,495.90</u>
TOTALS	<u><u>\$ 52,298.80</u></u>	<u><u>\$ 397,779.00</u></u>	<u><u>\$ 446,789.79</u></u>	<u><u>\$ 87,082.12</u></u>	<u><u>\$ 87,082.12</u></u>	<u><u>\$ 101,309.59</u></u>



Ryan A. Smith, Director
Business Support Center

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

DATE: April 23, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center

Heather Hedman-DeVaughn, Principal
Manatee Bay Elementary School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Manatee Bay Elementary School. The audit revealed one exception related to Before and After School Care (BASCC).

To alleviate the conditions related to BASCC, the Business Support Center (BSC) and Manatee Bay Elementary (MBE) agree to complete the recommendations provided in the Audit Report by 06/15/2024. It is important to note that the school was provided direction to utilize the provider secured, and handle the situation as a facility rental, by the Director overseeing BASCC for the District. All appropriate practices and policies, in relation to facility rentals, were followed by the school and bookkeeper.

The BSC and MBE recognize the seriousness of this audit finding and remain committed to collaborating 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: Jennifer Andreu
Alan Strauss
Katherine Policastro
Ali Arcese
Nakia Gouldbourne
Sheena Newton

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

PHONE: 754-321-3210 **FAX:** 754-321-3216 **EMAIL:** alan.strauss@browardschools.com

DATE: April 25, 2024

TO: Dave Rhodes, Task-Assigned Chief Auditor
Office of the Chief Auditor

FROM: Alan Strauss  South Region Superintendent
Office of the South Region Superintendent

**SUBJECT: MANATEE BAY ELEMENTARY SCHOOL - INTERNAL ACCOUNTS AUDIT FOR FISCAL
YEAR 2023**

This correspondence acknowledges receipt and review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Manatee Bay Elementary School.

The South Region Superintendent's office recognizes the seriousness of the audit findings and concurs with the corrective measures put in place by the Business Support Center. The South Region Director will include a review of the newly adopted procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

cc: Jennifer Andreu, Executive Director, Operations
Ryan Smith, Director, Business Support Center
Katherine Policastro, Director, Teaching & Learning
Ali Arcese, Director, Office of the Chief Auditor
Nakia Gouldbourne, Manager 1, Office of the Chief Auditor

Seagull Alternative High School
2023

SEAGULL ALTERNATIVE HIGH SCHOOL
AUDIT REPORT
FOR 2022-2023 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 425 SW 28th Street, Fort Lauderdale. Florida 33315

Region: Non-Traditional Schools

Associate Supt.: Dr. Ted Toomer

Director: Dr. Leo Nesmith

Principal: Charisse E. Merchant-James

Bookkeepers: Erica Bryant (November 2023 – Present)
Breia Harden (April 2023 – October 2023)
Grecia Florence (August 2021 – March 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	<u>\$97,795.57</u>
TOTAL	<u>\$97,795.57</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 Seagull Alternative High School for the 2022-2023 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 statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 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

Childcare Fees

Our review of the year-end trial balance revealed Trust Account 6991-000 – Childcare for a fee based childcare program with an ending balance of at FY2023 of \$79,143.69. Per Business Practice Bulletin C-100, all fee collections are to be remitted at the end of each collection period.

The 2022-2023 school year beginning balance was \$70,494.61 the amount of fees generated for FY2023 was approximately \$50,614.70, the total remitted to the District was \$17,432.27. Expenditures in the amount of \$20,741.31 were paid for catering, staff reimbursements related to school events and to vendors such as Kaplan Early Learning Co, School Specialty and Lakeshore Learning.

As of April 2024, there is a balance of \$123,098.62 remaining in the account which should be remitted, the FY2024 fees generated are approximately \$55,823.82, there have been \$9,607.19 in expenditures and a remittance to the District in the amount of \$1,261.70.

We recommend the Principal review the requirements of Business Practice Bulletin C-100 Broward County Public Schools Early Childhood Education Guidelines for Infant, Toddler and Pre-K Programs with the Bookkeeper and the school staff to ensure:

1. Bookkeeper remits all Fee Collections to the Treasury Department at the end of the collection period.
2. A check payable to the District must be drawn on the Child Care Trust Accounts for the full amount of Child Care collections.
3. Bookkeeper completes the appropriate Transmittal Form and forwards the check and Transmittal Form to the Treasury Department. **Note: THERE ARE TO BE NO EXPENDITURES MADE FROM THE CHILD CARE TRUST ACCOUNT OTHER THAN REFUNDS AND REMITTANCES TO THE TREASURY DEPARTMENT; UNLESS, OTHER EXPENDITURES ARE SPECIFIED AND APPROVED BY THE SUPERINTENDENT OF SCHOOLS.**

SEAGULL ALTERNATIVE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ -	\$ 1,898.80	\$ 2,153.02	\$ 1,052.37	\$ 435.69	\$ 362.46
Clubs	2,866.25	906.72	1,387.34	448.97	39.49	2,795.11
Departments	3,273.75	25.51	451.34	-	-	2,847.92
Trusts	78,464.25	67,538.51	57,202.02	21,160.27	22,251.81	87,709.20
General	<u>3,399.11</u>	<u>-</u>	<u>383.41</u>	<u>1,390.02</u>	<u>1,324.64</u>	<u>3,081.08</u>
TOTALS	<u><u>\$ 88,003.36</u></u>	<u><u>\$ 70,369.54</u></u>	<u><u>\$ 61,577.13</u></u>	<u><u>\$ 24,051.63</u></u>	<u><u>\$ 24,051.63</u></u>	<u><u>\$ 96,795.77</u></u>

Seagull Alternative High School
Charisse E. Merchant-James, Principal
425 SW 28th Street
Fort Lauderdale, FL 33315
phone: 754-321-7300 • fax: 754-321-7340
charisse.merchantjames@browardschools.com
www.browardschools.com/seagull



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

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

Dr. Howard Hepburn
Superintendent of Schools

DATE: April 22, 2024

TO: Ted Toomer, Ed.D.
Associate Superintendent of Non-Traditional Schools

FROM: Charisse E. Merchant-James, Principal *ChES*
Seagull Alternative High School

SUBJECT: **SEAGULL ALTERNATIVE HIGH SCHOOL AUDIT RESPONSE**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Seagull Alternative High School. The audit revealed the following exceptions: Childcare.

In addition to following the recommendations provided by the Auditor in the Audit Report, below are the additional corrective measures that the Principal, Charisse E. Merchant-James, will employ and monitor to prevent further exceptions related to these areas.

- Childcare
 - It is important to note that our childcare account was established many years ago (Seagull Alternative High School) and was created to support our Teen Parenting Program.
 - The Principal will establish a Childcare Trust Account as recommended by the Auditor for deposits and transmittals of all childcare fees.
 - The Principal has met to review and discuss Business Practice Bulletin C-100 with the Business Support Center to ensure compliance with policy.

I recognize the seriousness of the audit findings and remain committed to collaborating with the Chief Auditor's Office and Dr. Ted Toomer, Associate Superintendent of Non-Traditional Schools, to ensure that our internal account operations are in alignment with district policy. I am confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.


Please contact me directly at 754-321-7319 if I may be of further assistance.

TED TOOMER, Ed.D., ASSOCIATE SUPERINTENDENT
OFFICE OF ASSOCIATE SUPERINTENDENT

PHONE: 754-321-3800 **FAX:** 754-321-3886 **EMAIL:** ted.toomer@browardschools.com

April 23, 2024

TO: Dave Rhodes, Chief Auditor-Task Assigned
Office of the Chief Auditor

FROM: Ted Toomer, Ed.D. 
Associate Superintendent, Non-Traditional

SUBJECT: SEAGULL ALTERNATIVE HIGH SCHOOL INTERNAL AUDIT RESPONSE – FISCAL YEAR 2023

This correspondence comes to acknowledge receipt and review of the audit findings for fiscal year 2023 for Seagull Alternative High School. I have read the principal's response to the findings as well. In addition to the corrective measures the principal is instituting, the Office of the Associate Superintendent will provide the following support and oversight in assisting the school in this area:

- The director will review the Standard Practice Bulletin C-100 with the principal to ensure that procedures are implemented so that collections are deposited on a timely basis per Standard Practice Bulletin.
- The director will include a review of the newly adopted school procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of the Associate Superintendent, Non-Traditional recognizes the seriousness of these audit findings. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3803 for additional information.

C: Dr. Leo Nesmith, Director, Teaching & Learning
Ms. Charisse Merchant-James, Principal, Seagull Alternative High School

Stranahan High School

2023

STRANAHAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1800 SW 5th Place, Ft. Lauderdale, FL 33312
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Haleh Darbar
Principals Michelle G. Padura
Bookkeeper: Migna Santiago

CASH AND INVESTMENT SUMMARY

	<u>6/30/2023</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 77,376.22
Investment:	
Treasurer’s Pool Account	<u>66,000.00</u>
TOTAL	<u>\$ 143,376.22</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 Stranahan High School for the 2022-23 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 2022-23 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

Inventory

During our review of the school's pre-numbered tickets and ticket reports, we noted a tan-colored roll of tickets (approx. 191 tickets/ \$955) was not made available for inventory and could not be accounted for by the school bookkeeper.

The Office of the Chief Auditor recommends that the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 – School Internal Funds, Standard Practice Bulletin I-403 Admission Tickets/Ticket Report and I-302 Cash Collections with the BSC Budget Support Specialist and the school staff to ensure that all unused ticket rolls are turned in at the end of the school year for safekeeping, verification, and inclusion on the year-end closing inventory.

Per Florida Department of Education Redbook Chapter 8 - 1.4 Cash Collections:

- a. All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
- f. All checks, receipt forms, and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.

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.”

STRANAHAN HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 7,071.64	\$ 21,836.72	\$ 11,387.10	\$ -	\$ 1,635.07	\$ 15,886.19
Music	1,724.14	8,755.00	4,342.13	3,067.75	63.40	9,141.36
Classes	5,692.04	73,302.54	75,209.76	33,766.54	36,352.28	1,199.08
Clubs	61,141.13	78,727.39	83,693.22	26,580.32	26,331.09	56,424.53
Departments	16,513.42	8,821.76	8,330.00	6,391.82	4,292.45	19,104.55
Trusts	32,970.41	39,469.92	35,976.90	23,971.22	22,699.98	37,734.67
General	<u>7,819.82</u>	<u>1,817.68</u>	<u>3,348.28</u>	<u>255.00</u>	<u>2,658.38</u>	<u>3,885.84</u>
TOTALS	<u>\$ 132,932.60</u>	<u>\$ 232,731.01</u>	<u>\$ 222,287.39</u>	<u>\$ 94,032.65</u>	<u>\$ 94,032.65</u>	<u>\$ 143,376.22</u>

**THE EXCEPTION RESPONSE WAS NOT RECEIVED PRIOR TO
THE FINALIZATION OF THIS REPORT BUT IS ANTICIPATED TO
BE RECEIVED PRIOR TO THE AUDIT COMMITTEE MEETING**

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Section II:

Audit Reports with No Exceptions

BEACHSIDE MONTESSORI VILLAGE PK-8
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2230 Lincoln Street, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Katherine Policastro

Principal: Nancy Long

Bookkeepers: Chequita Butler – Business Support Center (October 2022 – Present)
Linda Morrow – Business Support Center (July 2020–September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 61,412.26
 TOTAL	 <u>\$ 61,412.26</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 Beachside Montessori Pk-8 School for the 2022-23 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 2022-23 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

BEACHSIDE MONTESSORI PK-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 224.68	\$ 25.00	\$ 1.00	\$ -	\$ -	\$ 248.68
Music	3,656.27	880.00	35.20	1,700.13	1,700.13	4,501.07
Classes	3,135.64	112,906.00	111,391.31	1,208.97	3,533.94	2,325.36
Clubs	8,123.46	5,427.17	2,603.63	1,128.60	1,621.27	10,454.33
Departments	4,203.70	-	247.46	642.39	263.00	4,335.63
Trusts	25,793.29	662,740.32	666,185.81	36,008.48	33,599.59	24,756.69
General	<u>7,924.53</u>	<u>6,963.44</u>	<u>126.83</u>	<u>1,364.61</u>	<u>1,335.25</u>	<u>14,790.50</u>
TOTALS	<u><u>\$ 53,061.57</u></u>	<u><u>\$ 788,941.93</u></u>	<u><u>\$ 780,591.24</u></u>	<u><u>\$ 42,053.18</u></u>	<u><u>\$ 42,053.18</u></u>	<u><u>\$ 61,412.26</u></u>

COMMUNITY SCHOOL - NORTH
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

<u>Address:</u>	610 NE 13 th Avenue, Pompano Beach, FL 33060
<u>Region:</u>	Non-Traditional
<u>Regional Supt.:</u>	Dr. Ted Toomer
<u>Director:</u>	Dr. Leo Nesmith
<u>Principal:</u>	Jonathan Williams
<u>Bookkeeper:</u>	Sharon Lee (February 2024 – Current) Shantell Washington Durham (July 2022 – January 2024)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 22,015.11
Investment:	
Treasury Pool	<u>70,000.00</u>
TOTAL	<u>\$ 92,015.11</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 Community School - North for the 2022-23 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 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

COMMUNITY SCHOOL NORTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	-	-	-	-	-	-
Clubs	7,317.50	2,149.82	-	157.76	1,427.62	6,437.54
Departments	-	-	-	-	-	-
Trusts	99,349.58	420,587.28	389,332.77	391,528.59	385,472.58	62,513.06
General	<u>17,617.42</u>	<u>4,757.45</u>	<u>5,418.39</u>	<u>3,857.54</u>	<u>8,643.69</u>	<u>23,064.51</u>
TOTALS	<u>\$ 124,284.50</u>	<u>\$ 427,494.55</u>	<u>\$ 394,751.16</u>	<u>\$ 395,543.89</u>	<u>\$ 395,543.89</u>	<u>\$ 92,015.11</u>

CORAL GLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2700 Sportsplex Drive, Coral Springs, Florida 33065
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Dr. Mark Kaplan
Bookkeepers: Anthony D. Jackson (August 2023-Current)
Business Support Center (November 2022-July 2023)
Carla Ware (July 2022-October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 267,694.03
Investment:	
Treasurer’s Pool Account	<u>115,000.00</u>
TOTAL	<u>\$ 382,694.03</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 Coral Glades High School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. The school's financial statement presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year on the cash basis of accounting. However, as indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the School Board’s Policies and the Standard Practice Bulletins, which establish the system of internal controls designed by the District administration.

AUDIT EXCEPTIONS

None

CORAL GLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 40,217.98	\$ 88,529.43	\$ 106,310.62	\$ 9,454.48	\$ 18,598.50	\$ 13,292.77
Music	2,031.43	35,681.62	30,590.19	2,986.14	2,479.00	7,630.00
Classes	21,394.59	181,678.34	150,692.75	20,975.08	40,426.66	32,928.60
Clubs	173,120.69	372,333.00	358,208.43	89,306.99	66,825.44	209,726.81
Departments	11,029.78	4,195.55	2,594.61	2,921.43	57.54	15,494.61
Trusts	52,363.40	105,880.36	74,295.80	73,820.57	83,113.53	74,655.00
General	<u>12,735.42</u>	<u>7,760.15</u>	<u>3,565.31</u>	<u>28,797.22</u>	<u>16,761.24</u>	<u>28,966.24</u>
TOTALS	<u><u>\$ 312,893.29</u></u>	<u><u>\$ 796,058.45</u></u>	<u><u>\$ 726,257.71</u></u>	<u><u>\$ 228,261.91</u></u>	<u><u>\$ 228,261.91</u></u>	<u><u>\$ 382,694.03</u></u>

CORAL SPRINGS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 10300 West Wiles Road, Coral Springs, Florida
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Merideth Weiss Schnur
Principal: Jill Slesinski
Bookkeeper: Althea Essue – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 42,868.15
Investment:	
Treasurer's Pool Account	<u>24,000.00</u>
TOTAL	<u>\$ 66,868.15</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 Coral Springs Middle School for the 2022-23 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 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CORAL SPRINGS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 128.15	\$ 5,836.34	\$ 7,332.70	\$ 770.15	\$ 1,100.15	\$ 1,954.51
Music	4,707.63	1,561.01	1,974.80	1,793.62	1,367.87	4,695.67
Classes	762.91	237,519.72	239,089.00	13,649.62	13,323.23	2,005.80
Clubs	26,125.67	37,264.67	37,433.94	18,108.96	17,834.25	26,020.23
Departments	9,095.22	466.90	-	172.11	2,035.34	10,491.55
Trusts	18,500.54	14,091.20	12,898.63	7,146.26	8,366.78	18,528.49
General	<u>4,814.99</u>	<u>1,645.96</u>	<u>2,389.77</u>	<u>3,347.40</u>	<u>960.50</u>	<u>3,171.90</u>
TOTALS	<u><u>\$ 64,135.11</u></u>	<u><u>\$ 298,385.80</u></u>	<u><u>\$ 301,118.84</u></u>	<u><u>\$ 44,988.12</u></u>	<u><u>\$ 44,988.12</u></u>	<u><u>\$ 66,868.15</u></u>

CRYSTAL LAKE COMMUNITY MIDDLE SCHOOL
AUDIT REPORT
FOR 2021-22 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 3551 NE 3rd Avenue, Pompano Beach, Florida 33064
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Valerie Harris (July 2023 – Current)
Earnest Toliver (July 2022- June 2023)
Bookkeepers: Ronar DeFranc- Business Support Center (December 2022- Current)
Cyndi Celestin - Business Support Center (August 2022-November 2022)
Candida Lockett - Business Support Center (April 2022-July 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account –Bank of America	<u>45,823.88</u>
TOTAL	<u><u>\$45,823.88</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 Crystal Lake Community Middle School for the 2022-2023 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 2022-2023 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)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,136.16	\$ 3,942.00	\$ 2,596.22	\$ 1,442.03	\$ 1,196.03	\$ 2,727.94
Music	1,460.71	441.00	307.64	-	1,594.07	0.00
Classes	1,934.01	47,203.50	46,155.83	275.76	3,257.44	-
Clubs	12,083.86	6,460.55	5,621.52	3,748.01	5,140.34	11,530.56
Departments	5,136.94	-	658.50	238.82	152.98	4,564.28
Trusts	10,154.70	29,202.07	32,826.49	5,014.99	4,651.38	6,893.89
General	<u>18,295.82</u>	<u>2,180.28</u>	<u>5,641.52</u>	<u>7,134.45</u>	<u>1,861.82</u>	<u>20,107.21</u>
TOTALS	<u><u>\$ 50,202.20</u></u>	<u><u>\$ 89,429.40</u></u>	<u><u>\$ 93,807.72</u></u>	<u><u>\$ 17,854.06</u></u>	<u><u>\$ 17,854.06</u></u>	<u><u>\$ 45,823.88</u></u>

FAIRWAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 7850 Fairway Boulevard, Miramar, FL 33023
Region: South
Regional Supt: Alan Strauss
Director: Davida Johnson
Principal: Katherine E. Good
Bookkeepers: Lisana Seudath – Business Support Center (April 2023 to Present)
Maritza Millet – Business Support Center (July 2022 – April 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$18,444.38</u>
TOTAL	<u><u>\$18,444.38</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 Fairway Elementary School for the 2022-23 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 2022-23 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

FAIRWAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,024.05	\$ 23,095.40	\$ 21,173.59	\$ 1,837.50	\$ 4,318.25	\$ 1,465.11
Clubs	906.14	2,344.00	2,453.80	-	-	796.34
Departments	4,343.22	4,118.86	2,499.07	2,237.32	1,481.28	6,719.05
Trusts	1,764.61	14,658.87	14,122.83	5,758.75	3,754.04	4,305.36
General	<u>3,505.51</u>	<u>4,363.60</u>	<u>2,430.59</u>	<u>1,660.37</u>	<u>1,940.37</u>	<u>5,158.52</u>
TOTALS	<u>\$ 12,543.53</u>	<u>\$ 48,580.73</u>	<u>\$ 42,679.88</u>	<u>\$ 11,493.94</u>	<u>\$ 11,493.94</u>	<u>\$ 18,444.38</u>

FLAMINGO ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1130 SW 133rd Avenue, Davie, Florida 33325

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Sandra Shipman

Principal: Philip Bullock

Bookkeepers: Maria Coto - Business Support Center (February 2024 - Present)
Zorimar Melendez - Business Support Center (September 2022–January 2024)
Sabrina McGinley - Business Support Center (August 2020 - August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 46,880.26
TOTAL	<u>\$ 46,880.26</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 Flamingo Elementary School for the 2022-23 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 2022-23 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

FLAMINGO ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,441.95	\$ 50,337.00	\$ 46,637.90	\$ 2,833.75	\$ 5,502.45	\$ 2,472.35
Clubs	1,190.19	1,755.00	2,089.41	21.46	-	877.24
Departments	4,050.91	440.43	-	1,795.92	-	6,287.26
Trusts	52,808.49	350,339.41	369,763.51	42,691.13	41,712.68	34,362.84
General	<u>6,139.60</u>	<u>621.00</u>	<u>3,752.90</u>	<u>2,134.87</u>	<u>2,262.00</u>	<u>2,880.57</u>
TOTALS	<u><u>\$ 65,631.14</u></u>	<u><u>\$ 403,492.84</u></u>	<u><u>\$ 422,243.72</u></u>	<u><u>\$ 49,477.13</u></u>	<u><u>\$ 49,477.13</u></u>	<u><u>\$ 46,880.26</u></u>

FOX TRAIL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-2023 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1250 Nob Hill Road, Davie, Florida 33324

Region: Central

Regional Supt.: Darius Adamson

Director: Sandra Shipman

Principal: Stephanie Reyes (July 2023 – Current)
Lynn Burgess (July 2022 – August 2023)

Bookkeeper: Cathy Shapiro

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>96,661.23</u>
TOTAL	\$ <u>96,661.23</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Fox Trail Elementary School for the 2022-2023 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 2022-2023 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

FOX TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	3,482.18	-	-	-	-	3,482.18
Classes	2,061.48	70,843.00	66,349.63	-	3,639.76	2,915.09
Clubs	12,504.11	16,007.68	11,181.91	467.75	152.53	17,645.10
Departments	6,073.56	13,430.28	12,491.58	3,299.06	50.54	10,260.78
Trusts	50,725.69	619,270.94	619,441.66	72,353.76	68,311.58	54,597.15
General	<u>12,128.57</u>	<u>226.99</u>	<u>628.47</u>	<u>235.84</u>	<u>4,202.00</u>	<u>7,760.93</u>
TOTALS	<u><u>\$ 86,975.59</u></u>	<u><u>\$ 719,778.89</u></u>	<u><u>\$ 710,093.25</u></u>	<u><u>\$ 76,356.41</u></u>	<u><u>\$ 76,356.41</u></u>	<u><u>\$ 96,661.23</u></u>

GATOR RUN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-2023 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1101 Glades Parkway, Weston, Florida 33327
Region: South
Regional Supt.: Alan Strauss
Director: Katherine Policastro
Principal: Keith Peters
Bookkeeper: Donna Petrone – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>32,141.95</u>
TOTAL	\$ <u>32,141.95</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 Gator Run Elementary School for the 2022-2023 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 2022-2023 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

GATOR RUN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	2,443.11	276,620.75	273,147.36	5,802.33	9,445.43	2,273.40
Clubs	11,804.97	10,091.00	11,505.77	6,409.14	7,532.99	9,266.35
Departments	3,116.89	45.00	-	2,931.52	1,295.51	4,797.90
Trusts	80,218.45	465,958.31	543,937.76	183,917.58	174,367.24	11,789.34
General	<u>3,534.76</u>	<u>9,741.50</u>	<u>2,841.90</u>	<u>1,331.06</u>	<u>7,750.46</u>	<u>4,014.96</u>
TOTALS	<u><u>\$ 101,118.18</u></u>	<u><u>\$ 762,456.56</u></u>	<u><u>\$ 831,432.79</u></u>	<u><u>\$ 200,391.63</u></u>	<u><u>\$ 200,391.63</u></u>	<u><u>\$ 32,141.95</u></u>

GULFSTREAM ACADEMY OF HALLANDALE BEACH K-8
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2230 Lincoln Street, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principals: Lynn U. Bonny (February 2024 – Current)
John Tienjaroonkui (October 2023 – January 2024)
Carlton Campbell (July 2022-October 2023)

Bookkeepers: Cynthia Ruffin – Business Support Center (January 2024- Current)
Cornet Brown – Business Support Center (July 2022- December 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 112,092.01
Investment:	
Treasurer's Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 132,092.01</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Gulfstream Academy of Hallandale Beach K-8 School for the 2022-23 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 2022-23 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

GULFSTREAM ACADEMY of HALLANDALE BEACH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 2,465.93	\$ 9,563.85	\$ 15,372.35	\$ 6,048.33	\$ 6,048.33	\$ 8,274.43
Music	1,980.61	2,287.89	1,493.00	1,092.20	1,024.16	1,117.68
Classes	2,968.66	10,093.60	30,336.11	25,280.98	11,695.97	9,626.16
Clubs	7,116.64	7,246.18	11,028.05	8,748.60	9,871.57	12,021.48
Departments	7,899.34	6,534.15	6,540.29	-	2,274.27	10,179.75
Trusts	19,111.20	124,677.28	132,838.12	23,333.35	42,012.90	45,951.59
General	<u>51,559.74</u>	<u>4,882.44</u>	<u>6,667.36</u>	<u>9,991.75</u>	<u>1,568.01</u>	<u>44,920.92</u>
TOTALS	<u><u>\$ 93,102.12</u></u>	<u><u>\$ 165,285.39</u></u>	<u><u>\$ 204,275.28</u></u>	<u><u>\$ 74,495.21</u></u>	<u><u>\$ 74,495.21</u></u>	<u><u>\$ 132,092.01</u></u>

HALLANDALE HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-2023 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt: Alan Strauss

Director: Teresa Hall

Principal: Mark Howard

Bookkeeper: Tamisha Mitchell – Business Support Center
Michelle Walker – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 101,894.40
Investment:	
Treasurer’s Pool Account	<u>43,000.00</u>
TOTAL	<u>\$ 144,894.40</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700 we have audited the financial statements of Hallandale High School for the 2022-2023 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 statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HALLANDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 11,895.77	\$ 35,264.76	\$ 38,769.58	\$ 4,925.42	\$ 8,415.92	\$ 4,900.45
Music	3,992.33	309.10	(1,030.90)	502.20	1,060.80	4,773.73
Classes	8,363.96	53,735.61	48,898.73	15,839.61	18,092.52	10,947.93
Clubs	56,111.97	53,312.62	58,070.41	16,678.38	15,769.77	52,262.79
Departments	12,440.24	10,332.57	11,056.33	4,035.17	5,818.02	9,933.63
Trusts	28,678.21	21,120.90	29,365.90	13,560.45	9,626.33	24,367.33
General	<u>34,714.48</u>	<u>1,048.85</u>	<u>1,296.92</u>	<u>4,392.13</u>	<u>1,150.00</u>	<u>37,708.54</u>
TOTALS	<u>\$ 156,196.96</u>	<u>\$ 175,124.41</u>	<u>\$ 186,426.97</u>	<u>\$ 59,933.36</u>	<u>\$ 59,933.36</u>	<u>\$ 144,894.40</u>

HAWKES BLUFF ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 5900 SW 160th Avenue, Davie, Florida 33331

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principal: Melinda Cunningham

Bookkeepers: Cornet Brown – Business Support Center (December 2022-Present)
Domonique Pawlewicz (September 2022 – November 2022)
Takisha McKay – Business Support Center (July 2022 – August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 57,963.87
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 67,963.87</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 Hawkes Bluff Elementary School for the 2022-23 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 2022-23 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

HAWKES BLUFF ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 31.17	\$ -	\$ -	\$ -	\$ -	\$ 31.17
Classes	5,303.25	80,639.00	76,784.92	5,592.14	7,174.15	7,575.32
Clubs	3,400.78	29,839.84	31,303.12	23.04	23.04	1,937.50
Departments	6,647.23	23.99	23.99	1,626.18	270.21	8,003.20
Trusts	14,907.02	627,345.55	623,005.68	78,239.32	76,227.85	25,845.49
General	<u>23,448.40</u>	<u>4,179.39</u>	<u>1,271.17</u>	<u>4,046.65</u>	<u>5,832.08</u>	<u>24,571.19</u>
TOTALS	<u><u>\$ 53,737.85</u></u>	<u><u>\$ 742,027.77</u></u>	<u><u>\$ 732,388.88</u></u>	<u><u>\$ 89,527.33</u></u>	<u><u>\$ 89,527.33</u></u>	<u><u>\$ 67,963.87</u></u>

HOLLYWOOD HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 3501 Taft Street, Hollywood, Florida 33021

Region: South

Regional Supt.: Alan Strauss

Director: Katherine Policastro

Principal: John D. Fossas

Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Wells Fargo Bank	\$ 55,730.66
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TOTAL	<u>\$ 55,730.66</u>
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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 Hollywood Hills Elementary School for the 2022-23 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 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HOLLYWOOD HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,869.75	\$ 32,043.00	\$ 23,387.90	\$ 1,109.07	\$ 9,399.39	\$ 4,234.53
Clubs	2,610.39	12,835.00	5,626.84	3,372.83	3,258.80	9,932.58
Departments	1,849.39	-	120.57	736.60	8.36	2,457.06
Trusts	11,669.89	374,846.41	379,253.49	50,353.98	42,691.35	14,925.44
General	<u>27,496.66</u>	<u>4,941.93</u>	<u>8,042.96</u>	<u>1,964.47</u>	<u>2,179.05</u>	<u>24,181.05</u>
TOTALS	<u><u>\$ 47,496.08</u></u>	<u><u>\$ 424,666.34</u></u>	<u><u>\$ 416,431.76</u></u>	<u><u>\$ 57,536.95</u></u>	<u><u>\$ 57,536.95</u></u>	<u><u>\$ 55,730.66</u></u>

MAPLEWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 9850 Ramblewood Drive, Coral Springs, Florida 33071
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Merideth Weiss Schnur
Principal: Leena Itty
Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 105,506.62
TOTAL	<u>\$ 105,506.62</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 Maplewood Elementary School for the 2022-23 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 2022-23 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

MAPLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 3,415.37	\$ 504.00	\$ 2,653.49	\$ -	\$ 226.00	\$ 1,039.88
Classes	5,690.15	35,356.00	18,790.80	9,439.53	21,784.96	9,909.92
Clubs	1,226.02	3,729.60	2,248.75	492.14	2,438.92	760.09
Departments	21,927.35	11,282.58	7,506.88	1,229.30	16.00	26,916.35
Trusts	11,940.76	247,035.65	258,880.80	69,378.27	56,771.15	12,702.73
General	<u>48,558.32</u>	<u>8,501.27</u>	<u>3,579.73</u>	<u>2,103.97</u>	<u>1,406.18</u>	<u>54,177.65</u>
TOTALS	<u><u>\$ 92,757.97</u></u>	<u><u>\$ 306,409.10</u></u>	<u><u>\$ 293,660.45</u></u>	<u><u>\$ 82,643.21</u></u>	<u><u>\$ 82,643.21</u></u>	<u><u>\$ 105,506.62</u></u>

MARGATE ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 6300 NW 18th St, Margate, Florida 33063
Region: North
Regional Supt.: Dr. Jermain Fleming
Director: Mr. Ricardo J. Santana Reyes
Principal: Mr. Thomas Schroeder
Bookkeeper: Ms. Althea L. Essue – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 11,378.49
TOTAL	<u>\$ 11,378.49</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Margate Elementary School for the 2022-23 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 2022-23 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

MARGATE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	122.50	5,563.66	7,854.00	2,033.14	2,321.63	2,701.33
Clubs	453.03	895.58	1,051.52	76.09	56.57	589.45
Departments	3,943.02	-	-	-	825.59	4,768.61
Trusts	1,381.03	72,203.22	72,483.58	1,661.39	485.64	485.64
General	<u>545.17</u>	<u>3,626.93</u>	<u>5,834.03</u>	<u>588.49</u>	<u>669.68</u>	<u>2,833.46</u>
TOTALS	<u><u>\$ 6,444.75</u></u>	<u><u>\$ 82,289.39</u></u>	<u><u>\$ 87,223.13</u></u>	<u><u>\$ 4,359.11</u></u>	<u><u>\$ 4,359.11</u></u>	<u><u>\$ 11,378.49</u></u>

MCARTHUR HIGH SCHOOL
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 6501 Hollywood Boulevard, Hollywood, FL 33024
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Alfred Broomfield
Bookkeepers: Denise Goldberg (August 2022-Current)
Patsy Murray (July 2021-July 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 124,048.48
Investment:	
Treasurer’s Pool Account - SBBC	<u>75,000.00</u>
TOTAL	<u>\$ 199,048.48</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 McArthur High School for the 2022-23 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 2022-23 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

MC ARTHUR HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 4,298.60	\$ 29,889.46	\$ 19,042.47	\$ 2,740.00	\$ 500.00	\$ 17,385.59
Music	3,289.55	22,284.00	24,384.57	1,771.20		2,960.18
Classes	16,996.47	126,287.55	126,894.74	16,227.84	11,407.23	21,209.89
Clubs	95,131.61	81,287.34	91,023.69	13,031.36	10,349.08	88,077.54
Departments	19,741.19	14,888.79	20,601.17	749.98	291.71	14,487.08
Trusts	24,611.31	45,485.88	27,047.16	8,408.17	21,930.89	29,527.31
General	<u>19,165.60</u>	<u>7,779.30</u>	<u>3,094.37</u>	<u>2,641.02</u>	<u>1,090.66</u>	<u>25,400.89</u>
TOTALS	<u>\$ 183,234.33</u>	<u>\$ 327,902.32</u>	<u>\$ 312,088.17</u>	<u>\$ 45,569.57</u>	<u>\$ 45,569.57</u>	<u>\$ 199,048.48</u>

MCFATTER TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 6500 Nova Drive, Davie, Florida 33317
Region: Non-traditional
Regional Supt.: Dr. Ted Toomer
Director: Dr. Leo Nesmith
Principal: Celeste Johnson
Bookkeeper: Daphne Snell

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 66,545.68
Investment:	
Treasury Pool	<u>165,000.00</u>
TOTAL	<u>\$ 231,545.68</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 McFatter Technical College for the 2022-23 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 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies, and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MCFATTER TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,800.87	36,264.92	32,621.10	5,306.97	11,703.56	4,553.64
Clubs	26,092.13	93,775.08	106,068.51	9,142.98	29,851.05	59,093.63
Departments	19,913.25	23,601.91	43,839.00	32,081.16	2,385.10	10,454.28
Trusts	226,583.24	3,049,201.64	2,815,878.68	43,931.96	49,276.63	(1,395.05)
General	<u>252,965.96</u>	<u>448,518.30</u>	<u>357,144.79</u>	<u>289,982.70</u>	<u>287,229.43</u>	<u>158,839.18</u>
TOTALS	<u><u>\$ 527,355.45</u></u>	<u><u>\$ 3,651,361.85</u></u>	<u><u>\$ 3,355,552.08</u></u>	<u><u>\$ 380,445.77</u></u>	<u><u>\$ 380,445.77</u></u>	<u><u>\$ 231,545.68</u></u>

PARK TRAILS ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 10700 Trails End, Parkland, FL 33076
Region: North
Regional Supt.: Dr. Jermain Fleming
Director: Ms. Meredith Weiss Schnur
Principal: Ms. Arlene Manville
Bookkeeper: Ms. Erica Byant

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 78,813.21
TOTAL	<u>\$ 78,813.21</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 Park Trails Elementary School for the 2022-23 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 2022-23 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

PARK TRAILS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	906.51	450.44	593.00			1,049.07
Classes	2,792.78	64,814.06	69,897.00	8,421.28	5,928.04	5,382.48
Clubs	2,806.85	673.93	4,911.00	6,862.00	3,431.00	3,612.92
Departments	1,797.03	505.39		188.30	2,174.02	3,277.36
Trusts	21,555.81	78,695.20	70,475.29	8,311.08	24,740.39	29,765.21
General	<u>39,653.07</u>	<u>700.53</u>	<u>9,264.42</u>	<u>13,520.79</u>	<u>1,030.00</u>	<u>35,726.17</u>
TOTALS	<u><u>\$ 69,512.05</u></u>	<u><u>\$ 145,839.55</u></u>	<u><u>\$ 155,140.71</u></u>	<u><u>\$ 37,303.45</u></u>	<u><u>\$ 37,303.45</u></u>	<u><u>\$ 78,813.21</u></u>

PINWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1600 SW 83 Avenue, North Lauderdale, Florida 33068

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Ricardo Santana

Principals: Josianne Valme

Bookkeepers: Chequita Butler-Business Support Center (October 2022-Current)
Fredrick Curry-Business Support Center (July 2022-September 2022)
Cindy Celestin - Business Support Center (June 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 31,177.69
Investment:	
Treasurer's Pool Account	<u>30,000.00</u>
TOTAL	<u><u>\$61,177.69</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 statements of Pinewood Elementary School for the 2022-23 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 2022-23 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

PINEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 465.04	\$ -	\$ -	\$ -	\$ -	\$ 465.04
Classes	2,585.38	23,757.00	21,310.08	524.42	3,388.61	2,168.11
Clubs	3,006.81	-	-	-	-	3,006.81
Departments	4,598.14	11,314.81	9,030.54	2,306.52	1,265.00	7,923.93
Trusts	22,795.32	125,677.91	129,840.38	40,891.58	36,481.89	23,042.54
General	<u>26,832.37</u>	<u>2,519.44</u>	<u>2,193.53</u>	<u>14,180.00</u>	<u>16,767.02</u>	<u>24,571.26</u>
TOTALS	<u><u>\$ 60,283.06</u></u>	<u><u>\$ 163,269.16</u></u>	<u><u>\$ 162,374.53</u></u>	<u><u>\$ 57,902.52</u></u>	<u><u>\$ 57,902.52</u></u>	<u><u>\$ 61,177.69</u></u>

SEMINOLE MIDDLE SCHOOL
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 6200 SW 16th Street, Plantation, Florida 33317
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Dr. Francine Baugh-Stewart
Principal: Emily Gonzalez
Bookkeeper: Lisa Camposano – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 70,604.05
TOTAL	<u>\$ 70,604.05</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 Seminole Middle School for the 2022-23 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 2022-23 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

SEMINOLE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 18,467.01	\$ 13,876.24	\$ 12,785.00	\$ 7,007.70	\$ 3,252.05	\$ 13,620.12
Music	1,656.73	181.32	1,350.00	1,292.24	1,199.14	2,732.31
Classes		44,807.22	48,753.00	3,945.78		(0.00)
Clubs	23,348.21	16,035.31	20,231.50	15,920.06	9,463.70	21,088.04
Departments	823.23	4,124.37	4,335.32		1,531.06	2,565.24
Trusts	14,149.60	40,447.98	34,199.00	17,805.07	27,663.64	17,759.19
General	<u>11,004.72</u>	<u>2,268.83</u>	<u>1,242.00</u>	<u>4,291.00</u>	<u>7,152.26</u>	<u>12,839.15</u>
TOTALS	<u><u>\$ 69,449.50</u></u>	<u><u>\$ 121,741.27</u></u>	<u><u>\$ 122,895.82</u></u>	<u><u>\$ 50,261.85</u></u>	<u><u>\$ 50,261.85</u></u>	<u><u>\$ 70,604.05</u></u>

SILVER PALMS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1209 NW 155th Avenue, Pembroke Pines, Florida 33028

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Irina Shearer

Bookkeeper: Wendy Duran-De Hernandez - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 17,135.22
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 27,135.22</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 Palms Elementary School for the 2022-23 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 2022-23 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 PALMS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,596.40	\$ 23,096.00	\$ 22,594.33	\$ 3,235.35	\$ 3,518.75	\$ 1,814.67
Classes	6,254.53	39,792.01	38,110.74	4,044.32	6,668.46	5,311.66
Clubs	3,793.34	7,595.74	6,624.95	1,076.20	2,802.25	3,038.08
Departments	2,747.96	78.00	-	215.51	-	3,041.47
Trusts	12,974.42	356,665.31	364,288.47	79,341.68	73,952.80	10,740.14
General	<u>4,196.50</u>	<u>10,777.49</u>	<u>10,813.99</u>	<u>580.21</u>	<u>1,551.01</u>	<u>3,189.20</u>
TOTALS	<u><u>\$ 31,563.15</u></u>	<u><u>\$ 438,004.55</u></u>	<u><u>\$ 442,432.48</u></u>	<u><u>\$ 88,493.27</u></u>	<u><u>\$ 88,493.27</u></u>	<u><u>\$ 27,135.22</u></u>

SILVER RIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 9100 SW 36th Street, Davie, Florida 33328

Region: Central

Regional Supt.: Dr. Angela R. Fulton

Director: Sandra Shipman

Principal: John Vetter

Bookkeeper: Ashley Collins – Business Support Center (August 2023 – Current)
Angela Grant – Business Support Center (January 2023 – June 2023)
Tonia Jackson – Business Support Center (July 2022 – January 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 134,002.95
	<hr/>
TOTAL	<u>\$ 134,002.95</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 Silver Ridge Elementary School for the 2022-23 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 statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 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 RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	8,762.29	66,266.84	67,780.50	8,649.46	3,971.03	5,597.52
Clubs	14,685.92	4,210.71	3,613.88	7,792.39	306.03	6,602.73
Departments	1,642.67	-	40.00	112.73	1,456.39	3,026.33
Trusts	125,802.48	584,796.68	549,762.99	209,243.27	213,510.56	95,036.08
General	<u>16,178.29</u>	<u>2,945.82</u>	<u>3,953.98</u>	<u>28,361.18</u>	<u>34,915.02</u>	<u>23,740.29</u>
TOTALS	<u><u>\$ 167,071.65</u></u>	<u><u>\$ 658,220.05</u></u>	<u><u>\$ 625,151.35</u></u>	<u><u>\$ 254,159.03</u></u>	<u><u>\$ 254,159.03</u></u>	<u><u>\$ 134,002.95</u></u>

WELLEBY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 3320 Nob Hill Road, Sunrise, Florida 33351

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Sandra Shipman

Principal: Frances Fuce-Ollivierre

Bookkeepers: Michael Borrelli III – Business Support Center (Oct 2022 – Present)
Linda Morrow – Business Support Center (July 2020 – Sept 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 31,078.05
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 51,078.05</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 Welleby Elementary School for the 2022-23 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 2022-23 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

WELLEBY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,184.31	\$ 13,630.00	\$ 10,584.09	\$ 1,705.80	\$ 4,358.16	\$ 1,577.86
Clubs	2,566.93	10.00	1,914.32	70.33	-	732.94
Departments	6,625.48	-	385.00	1,427.57	33.95	7,634.10
Trusts	20,398.17	377,912.27	383,236.61	27,788.31	26,504.64	16,357.50
General	<u>21,444.18</u>	<u>6,453.60</u>	<u>3,026.87</u>	<u>2,030.19</u>	<u>2,125.45</u>	<u>24,775.65</u>
TOTALS	<u><u>\$ 52,219.07</u></u>	<u><u>\$ 398,005.87</u></u>	<u><u>\$ 399,146.89</u></u>	<u><u>\$ 33,022.20</u></u>	<u><u>\$ 33,022.20</u></u>	<u><u>\$ 51,078.05</u></u>

WILLIAM DANDY MIDDLE SCHOOL
AUDIT REPORT
FOR 2022-2023 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2400 NW 26th Street, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Dr. Francine Baugh-Stewart

Principal: Felice Winston-Davis

Bookkeepers: Alisa Walker

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$43,978.07
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u><u>\$53,978.07</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 statements of William Dandy Middle School for the 2022-23 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 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

WILLIAM DANDY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,403.44	\$ 2,909.00	\$ 3,359.50	\$ -	\$ -	\$ 952.94
Music	2,198.46	180.00	1,088.60	-	-	1,289.86
Classes	89.82	47,799.30	39,786.73	14,446.78	14,446.78	8,102.39
Clubs	10,124.32	18,674.92	19,503.77	255.38	-	9,550.85
Departments	4,752.09	200.00	2,249.60	10,228.99	8,379.39	4,552.09
Trusts	10,025.48	4,676.49	2,158.97	18,924.21	21,029.19	10,438.02
General	<u>20,566.19</u>	<u>146.31</u>	<u>1,660.18</u>	<u>1,532.30</u>	<u>1,532.30</u>	<u>19,091.92</u>
TOTALS	<u><u>\$ 49,159.80</u></u>	<u><u>\$ 74,586.02</u></u>	<u><u>\$ 69,807.35</u></u>	<u><u>\$ 45,387.66</u></u>	<u><u>\$ 45,387.66</u></u>	<u><u>\$ 53,978.07</u></u>

Section III:

Appendices

THE OFFICE OF THE CHIEF AUDITOR
FISCAL YEAR 2022 - 23 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

<u>School and Region</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2023 Bookkeeper</u>	<u>Audit Exceptions</u>	<u>Standard Practice Bulletins</u>
Annabel C. Perry Pre K-8	10/12/2023	South	BSC	Purchase not in compliance with technology procurement policies	I -305, I-311
Bair Middle School	10/12/2023	Central	BSC	Disbursements using purchase cards	I-305, Purchase Card Manual
Bennet Elementary	1/25/2024	Central	BSC	Use of Student Activities Funds	I-101, I-305
Deerfield Beach High School	1/25/2024	North	BSC	Travel reimbursements, purchasing policies, missing funds	Policies 3320, 3400 & 3401, BPB A-435, I-314, I-315
Henry D. Perry Education Center	1/25/2024	Non-Traditional	Non-BSC	Non-remittance of testing fees, nursery funds	BPB A-421, BPB C-100
Lake Forest Elementary School	1/25/2024	South	BSC	Use of Student Activity Funds	I-101, I-205
Fort Lauderdale High School	1/25/2024	Central	Non-BSC	Non-remittance of facility rental fees	Policy 1341
Taravella High School	1/25/2024	North	Non-BSC	Missing Receipting Documents, Use of Student Activity Funds	I-101, I-302, I-305
Sheridan Technical College	1/25/2024	Non-Traditional	Non-BSC	Non-remittance of testing and activity fees, childcare funds, purchasing policies, capital assets	Policy 3320, BPB A-421, BPB C-100, I-311, I-312, I-314
Charles W. Flanagan High School	2/29/2024	South	BSC	Disbursements, Vending	Policy 3320, I-305
Cooper City High School	2/29/2024	South	Non-BSC	Non-remittance of Child Care Funds	BPB C-100
Coral Springs High School	2/29/2024	North	BSC	Vending, Parking Decals, Travel Reimbursement	Policies 3320, 3400, BPB A-435, I-315, I-402
Cypress Bay High School	2/29/2024	South	BSC	Disbursements, Use of Student Activity Funds	Policy 3320, I-101, I-305, I-402
Marjory Stoneman Douglas High	2/29/2024	North	Non-BSC	Yearbook - Travel Reimbursements, Disbursements	Policies 3320, 3400 & 3401, BPB A-435, I-315, I-405
Miramar High School	2/29/2024	South	BSC	Vending, Fundraiser Documentation	Policy 3320, I-402
South Broward High School	2/29/2024	South	BSC	Non-remittance of Child Care Funds, Fundraising, Missing MCE	BPB C-100, I-302, I-313, I-402, I-404
West Broward High School	2/29/2024	South	BSC	Non-remittance of Child Care Funds, Parking Decals	BPB C-100, I-402
Eagle Point Elementary	4/11/2024	South	BSC	Before and After School Care Non-approved vendor and non-collection of fees	Policy 3320 & SPB I-454
New Renaissance Middle School	4/11/2024	South	BSC	Missing Tickets	I-302, I-403
Tamarac Elementary School	4/11/2024	North	BSC	Missing Money Collection Envelopes	I-302
Westpine Middle School	4/11/2024	Central	BSC	Missing BC-40P Collections, Missing Money Collection Envelopes	I-101, I302
Wilton Manors Elementary School	4/11/2024	Central	BSC	Missing Money Collection Envelopes	I-302
Bayview Elementary School	5/16/2024	Central	Non-BSC	Before and Aftercare Activity Fee, Electronic Fees	BASCC Operational Handbook & SPB I-317, I-205
Coconut Creek High School	5/16/2024	North	Non-BSC	Missing Pre-Numbered Receipting Documents, Use of Athletics Funds for Staff Appreciation	I-302, I-403, I-305
Discovery Elementary School	5/16/2024	Central	BSC	Purchase Cards, Before and Aftercare Activity Fee	Purchase Card Manual, BASCC Operational Handbook, School Board Policy 6000.3
Forest Glen Middle School	5/16/2024	North	Non-BSC	Missing Pre-Numbered Receipting Documents, Disbursements	Policy 3411, Policy 6301, I-302, I-305
Heron Heights Elementary School	5/16/2024	North	Non-BSC	Before and Aftercare Activity Fees	BASCC Operational Handbook, School Board Policy 6000.3
Manatee Bay Elementary School	5/16/2024	South	BSC	Before and After School Care Non-Approved Vendor	BASCC Operational Handbook, School Board Policy 6000.3 RFP
Seagull Alternative High School	5/16/2024	Non-Traditional	Non-BSC	Non-remittance of Childcare Fees	BPB C-100
Stranahan High School	5/16/2024	Central	BSC	Missing Tickets	I-302, I-403

THE OFFICE OF THE CHIEF AUDITOR
FY 2018-2023 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School</u>	<u>Audit Committee</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2023</u>
		<u>Report Date</u>			<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>
1	Annabel C. Perry PK-8	10/12/2023	South	37,561.64	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
2	Attucks Middle School	10/12/2023	South	51,959.70	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
3	Bair Middle School	10/12/2023	Central	35,490.98	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
4	Boulevard Heights Elementary School	10/12/2023	South	19,505.73	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
5	Bright Horizons Center	10/12/2023	Non-Traditional	28,018.58	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
6	Castle Hill Elementary School	10/12/2023	Central	14,297.31	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
7	Chapel Trail Elementary School	10/12/2023	South	34,624.52	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
8	Cresthaven Elementary School	10/12/2023	North	19,885.99	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
9	Cypress Run Education Center	10/12/2023	Non-Traditional	10,511.85	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
10	Davie Elementary School	10/12/2023	South	22,437.98	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
11	Deerfield Park Elementary School	10/12/2023	North	17,810.30	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
12	Dillard Elementary School	10/12/2023	Central	19,858.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
13	Dr. Martin Luther King, Jr. Mont. Academy	10/12/2023	Central	9,444.39	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
14	Driftwood Elementary School	10/12/2023	South	46,009.43	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
15	Floranada Elementary School	10/12/2023	North	225,195.35	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
16	Hollywood Park Elementary School	10/12/2023	South	11,113.87	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
17	Liberty Elementary School	10/12/2023	North	76,878.57	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
18	Mary M. Bethune Elementary School	10/12/2023	South	17,925.06	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
19	Miramar Elementary School	10/12/2023	South	54,934.19	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
20	North Fork Elementary School	10/12/2023	Central	5,570.71	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception	BSC	Exception	BSC	None
21	North Side Elementary School	10/12/2023	Central	12,083.29	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
22	Oakridge Elementary School	10/12/2023	South	18,895.24	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
23	Orange Brook Elementary School	10/12/2023	Central	22,206.84	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
24	Oriole Elementary School	10/12/2023	Central	17,008.95	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
25	Park Ridge Elementary School	10/12/2023	North	21,243.55	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
26	Pembroke Pines Elementary School	10/12/2023	South	17,033.10	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
27	Peters Elementary School	10/12/2023	Central	49,413.08	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
28	Pines Middle School	10/12/2023	South	61,870.91	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
29	Plantation Elementary School	10/12/2023	Central	11,511.23	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
30	Plantation Middle School	10/12/2023	Central	46,592.70	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
31	Plantation Park Elementary School	10/12/2023	Central	17,230.31	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
32	Royal Palm Elementary School	10/12/2023	Central	9,828.38	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
33	Stirling Elementary School	10/12/2023	South	29,816.06	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
34	Sunshine Elementary School	10/12/2023	South	19,671.83	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR
FY 2018-2023 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School</u>	<u>Audit Committee</u> <u>Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>FY 2018</u> <u>Bookkeepers</u>	<u>FY 2018</u> <u>Audit</u> <u>Exceptions</u>	<u>FY 2019</u> <u>Bookkeepers</u>	<u>FY 2019</u> <u>Audit</u> <u>Exceptions</u>	<u>FY 2020</u> <u>Bookkeepers</u>	<u>FY 2020</u> <u>Audit</u> <u>Exceptions</u>	<u>FY 2021</u> <u>Bookkeepers</u>	<u>FY 2021</u> <u>Audit</u> <u>Exceptions</u>	<u>FY 2022</u> <u>Bookkeepers</u>	<u>FY 2022</u> <u>Audit</u> <u>Exceptions</u>	<u>FY 2023</u> <u>Bookkeepers</u>	<u>FY 2023</u> <u>Audit</u> <u>Exceptions</u>
35	Thurgood Marshall Elementary School	10/12/2023	Central	6,741.11	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
36	Tradewinds Elementary School	10/12/2023	North	47,655.22	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
37	Village Elementary School	10/12/2023	Central	24,638.68	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
38	Walker Elementary School	10/12/2023	Central	9,215.45	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
39	Watkins Elementary	10/12/2023	South	12,108.99	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
40	West Hollywood Elementary School	10/12/2023	South	30,307.83	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
41	Westwood Heights Elementary School	10/12/2023	Central	26,384.87	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
42	Winston Park Elementary School	10/12/2023	North	107,572.62	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
43	Bennett Elementary School	1/25/2024	Central	19,323.00	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
44	Broadview Elementary School	1/25/2024	Central	33,737.21	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
45	Coconut Palm Elementary School	1/25/2024	South	32,638.81	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
46	Colbert Elementary School	1/25/2024	South	26,635.28	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
47	Community Schools South	1/25/2024	Non-Traditional	227,470.95	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
48	Coral Park Elementary School	1/25/2024	North	130,954.05	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
49	Cross Creek School	1/25/2024	Non-Traditional	10,559.54	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
50	Deerfield Beach High School	1/25/2024	North	285,281.84	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
51	Dillard 6-12	1/25/2024	Central	308,396.32	BSC	Exception	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None
52	Falcon Cove Middle School	1/25/2024	South	235,049.58	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
53	Fort Lauderdale High School	1/25/2024	Central	392,539.84	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
54	Henry D. Perry Education Center	1/25/2024	Non-Traditional	44,453.27	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
55	Hollywood Central Elementary School	1/25/2024	South	64,388.62	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
56	Hollywood Hills High School	1/25/2024	South	225,592.23	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
57	Indian Ridge Middle School	1/25/2024	Central	160,300.68	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
58	Lake Forest Elementary	1/25/2024	South	25,417.77	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
59	Lauderhill Paul Turner Elementary School	1/25/2024	Central	4,563.86	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
60	Meadowbrook Elementary School	1/25/2024	Central	25,536.94	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
61	North Andrews Gardens Elementary School	1/25/2024	North	39,923.75	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
62	Northeast High School	1/25/2024	North	168,503.97	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
63	Oakland Park Elementary School	1/25/2024	North	28,922.67	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
64	Palm Cove Elementary School	1/25/2024	South	54,179.89	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
65	Palmview Elementary School	1/25/2024	North	4,930.40	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
66	Park Lakes Elementary School	1/25/2024	Central	30,432.07	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
67	Pine Ridge Education Center	1/25/2024	Non-Traditional	2,357.71	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
68	Piper High School	1/25/2024	Central	117,471.23	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR
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	<u>School</u>	<u>Audit Committee</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2023</u>
		<u>Report Date</u>			<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>
69	Pompano Beach High School	1/25/2024	North	357,276.56	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
70	Riverland Elementary School	1/25/2024	Central	48,906.25	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
71	Sheridan Hills Elementary School	1/25/2024	South	32,637.69	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
72	Sheridan Technical College	1/25/2024	Non-Traditional	1,615,624.16	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
73	Taravella High School	1/25/2024	North	241,080.30	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	Exception
74	Wingate Oaks Center	1/25/2024	Non-Traditional	3,609.41	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
75	Blanche Ely High School	2/29/2024	North	267,651.24	Non-BSC	Exception	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None
76	Charles Drew Elementary School	2/29/2024	North	15,690.12	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception	BSC	None
77	Charles W. Flanagan High School	2/29/2024	South	440,463.01	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
78	Cooper City High School	2/29/2024	South	355,779.04	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
79	Coral Springs High School	2/29/2024	North	228,422.72	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
80	Cypress Bay High School	2/29/2024	South	819,259.77	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception
81	Harbordale Elementary School	2/29/2024	Central	12,867.48	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
82	Horizon Elementary School	2/29/2024	Central	32,273.05	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
83	Marjory Stoneman Douglas High School	2/29/2024	North	1,044,464.26	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
84	Millennium 6-12 Collegiate Academy	2/29/2024	North	106,252.99	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
85	Miramar High School	2/29/2024	South	221,108.57	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	Exception
86	Mirror Lake Elementary School	2/29/2024	Central	25,384.51	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
87	Monarch High School	2/29/2024	North	288,678.77	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
88	North Lauderdale PK-8 School	2/29/2024	North	16,670.30	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
89	Pioneer Middle School	2/29/2024	South	125,087.80	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
90	Quiet Waters Elementary School	2/29/2024	North	101,573.78	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
91	Rock Island Elementary School	2/29/2024	Central	13,745.43	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
92	Sawgrass Elementary School	2/29/2024	Central	155,390.16	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
93	South Broward High School	2/29/2024	South	448,316.89	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	BSC	None	BSC	None	BSC	Exception
94	South Plantation High School	2/29/2024	Central	330,057.81	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
95	West Broward High School	2/29/2024	South	485,872.95	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
96	Atlantic Technical College	4/11/2024	Non-Traditional	612,637.34	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
97	Banyan Elementary School	4/11/2024	Central	40,720.03	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
98	Central Park Elementary School	4/11/2024	Central	89,632.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
99	Coconut Creek Elementary School	4/11/2024	North	81,393.22	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
100	Country Hills Elementary School	4/11/2024	South	70,099.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
101	Deerfield Beach Elementary School	4/11/2024	North	30,254.90	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
102	Deerfield Beach Middle School	4/11/2024	North	117,250.91	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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	<u>Audit Committee</u>				<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2023</u>
	<u>School</u>	<u>Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>
103	Eagle Point Elementary School	4/11/2024	South	159,003.24	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
104	Everglades High School	4/11/2024	South	349,278.36	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
105	Griffin Elementary School	4/11/2024	South	81,516.73	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
106	New Renaissance Middle School	4/11/2024	South	45,810.67	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
107	New River Middle School	4/11/2024	Central	65,972.87	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC/Non-BSC	None
108	Nob Hill Elementary School	4/11/2024	Central	21,787.59	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
109	Plantation High School	4/11/2024	Central	240,015.55	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None
110	Pompano Beach Middle School	4/11/2024	North	31,393.24	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
111	Riverglades Elementary School	4/11/2024	North	150,295.01	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
112	Silver Trail Middle School	4/11/2024	South	133,985.82	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
113	Tamarac Elementary School	4/11/2024	North	50,503.31	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
114	Tequesta Trace Middle School	4/11/2024	South	94,011.29	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
115	Tropical Elementary School	4/11/2024	Central	165,196.57	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
116	Westpine Middle School	4/11/2024	Central	27,610.62	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
117	Wilton Manors Elementary School	4/11/2024	Central	51,626.10	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception
118	Bayview Elementary School	5/16/2024	Central	118,667.71	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
119	Beachside Montessori Village PK-8	5/16/2024	South	61,412.26	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
120	Coconut Creek High School	5/16/2024	North	98,836.03	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
121	Community Schools North	5/16/2024	Non-Traditional	92,015.11	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
122	Coral Glades High School	5/16/2024	North	382,694.03	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
123	Coral Springs Middle School	5/16/2024	North	66,868.15	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
124	Crystal Lake Middle School	5/16/2024	North	45,823.88	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
125	Discovery Elementary School	5/16/2024	Central	105,399.29	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
126	Fairway Elementary School	5/16/2024	South	18,444.38	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
127	Flamingo Elementary School	5/16/2024	Central	46,880.26	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
128	Forest Glen Middle School	5/16/2024	North	20,441.01	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
129	Fox Trail Elementary School	5/16/2024	Central	96,661.23	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
130	Gator Run Elementary School	5/16/2024	South	32,141.95	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
131	Gulfstream Academy of Hallandale Beach	5/16/2024	South	132,092.01	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
132	Hallandale High School	5/16/2024	South	144,894.40	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
133	Hawkes Bluff Elementary School	5/16/2024	South	67,963.87	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
134	Heron Heights Elementary School	5/16/2024	North	115,241.11	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
135	Hollywood Hills Elementary School	5/16/2024	South	55,730.66	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
136	Manatee Bay Elementary School	5/16/2024	South	101,309.59	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
137	Maplewood Elementary School	5/16/2024	North	105,506.62	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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	<u>School</u>	<u>Audit Committee</u> <u>Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>FY 2018</u>		<u>FY 2019</u>		<u>FY 2020</u>		<u>FY 2021</u>		<u>FY 2022</u>		<u>FY 2023</u>	
					<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>
138	Margate Elementary School	5/16/2024	North	11,378.49	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	BSC	None
139	McArthur High School	5/16/2024	South	199,048.48	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non- BSC	None	Non-BSC	None
140	McFatter Technical College	5/16/2024	Non-Traditional	231,545.68	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
141	Park Trails Elementary School	5/16/2024	North	78,813.21	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
142	Pinewood Elementary School	5/16/2024	North	61,177.69	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
143	Seagull Alternative High School	5/16/2024	Non-Traditional	97,795.57	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	Exception
144	Seminole Middle School	5/16/2024	Central	70,604.05	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
145	Silver Palms Elementary School	5/16/2024	South	27,135.22	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
146	Silver Ridge Elementary School	5/16/2024	Central	134,002.95	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
147	Stranahan High School	5/16/2024	Central	143,376.22	BSC	None	BSC	Exceptions	BSC	Exceptions	BSC	Exceptions	BSC	Exceptions	BSC	Exception
148	Welleby Elementary School	5/16/2024	Central	51,078.05	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
149	William Dandy Middle School	5/16/2024	Central	53,978.07	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

Total Internal Funds Balance Completed 17,690,722.81

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 2023 totaled \$7.8M.

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was \$22.1M in June 2022 and \$22.9M in June 2023. During fiscal year 2023, the combined total of inflows was \$78.9M, and the combined total of outflows was \$78.09M.

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>

Activity Fees

SBO programs may charge a monthly Activity Fee. This fee must be pre-approved by the principal. The Activity Fee may not exceed \$18.00 per month, unless discussed with the BASCC Director.

As part of this process, the SBO program will provide the principal with a plan for use of the fees. The Activity Fee can only be used for SBO students and must be used during the year collected. Each year, the principal will review the Activity Fee usage and give approval for the upcoming year.

No more than \$500 may be carried over to the next fiscal year. If the program has a significant amount left over at the end of the year, the Activity Fee for the upcoming year must be lowered.

PURCHASING CARD MANUAL





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Purchasing Card Program Overview

Welcome to the Broward County Public Schools (BCPS) Purchasing Card Program (P-Card Program).

The BCPS Purchasing Card Program Procedures Manual was established in accordance with Purchasing Policy 3320. The program shall include the establishment, communication and maintenance procedures for the control and use of BCPS P-Cards. This manual shall also establish the guidelines for the use and control of P-Cards assigned to, and utilized by, designated employees to procure goods on behalf of BCPS.

P-Card Program Goals

The P-Card Program is designed to support efficiency in processing low-dollar purchases from vendors that accept the Visa or MasterCard credit card. The success of the BCPS P-Card program relies on the cooperation and professionalism of all associated stakeholders. Benefits to stakeholders include;

Cardholders	A Cardholder will be able to obtain goods and services directly from suppliers.
BCPS	The Purchasing Card program provides a cost-efficient method for purchasing small dollar goods with low risk to the district.
Suppliers	The Purchasing Card will be welcomed by over 17 million suppliers worldwide. When accepting the card for business purchases, suppliers need not send invoices since they will receive payment directly from Bank of America (via the Card Association) within 48 hours. All the supplier will need to do is send a paid receipt to the cardholder.

P-Card Program Administrator Contact Information

Primary Contact Method:

Email: PcardNotifications@browardschools.com

Address: Procurement & Warehousing Services
Purchasing Card Program
7720 West Oakland Park Blvd – Suite 323
Sunrise, FL 33351

Program Administrators:

Purchasing Specialist:

Laura Rather

Phone – 754-321-0509

email: laura.rather@browardschools.com

Purchasing Card Program Coordinator:

Alfonso Di Lella

Phone - 754-321-0526

email: alfonso.dilella@browardschools.com

Purchasing Specialist:

Dailys Henriquez Benitez

Phone - 754-321-0504

email: dhenriquez@browardschools.com

Sr. Process Analyst:

Cenira Infante

Phone - 754-321-0523

email: cenira.infante@browardschools.com



Definitions

Purchasing Card	The Purchasing Card, or P-Card, is a credit card issued by Bank of America through the Procurement & Warehousing Services Purchasing Card Program.
P-Card Program	The Purchasing Card Program (P-Card Program) is administered through Procurement & Warehousing Services (PWS), and encompasses all associated policies and procedures, as well as Program Participants.
Program Participants	Program Participants include PWS P-Card Administrators, Cardholders, Cardholder Supervisors (Approvers), Bank of America, and any other program stakeholder.
P-Card Administrators	Designated PWS staff responsible for the establishment, communication and maintenance procedures for the control and use of P-Cards within the BCPS P-Card program.
Cardholder	A permanent BCPS employee, who has acknowledged all P-Card Program requirements, and has been approved by their Principal/Department Head, or next level supervisor if Cardholder is a Principal/Department Head, to have a P-Card assigned to them to be used for the purchase of allowable products on behalf of BCPS.
Cardholder Approver	A BCPS employee, typically a Principal/Department Head, who is responsible and accountable for reviewing and approving P-Card Applications, Acknowledgement Forms, and Monthly P-Card Statements for Cardholders in their school/department.
General Fund	This fund serves as the primary operating fund of the District. All general tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. P-Cards funded with General Funds are assigned Visa creditcards.
Internal Funds	Funds for student activities which do not come from General Funds. Funds derived from these activities must be recorded in the schools Internal Accounts and may not be comingled with an Independent Organization's funds." P-Cards funded with internal funds are assigned MasterCard credit cards and are only available to schools utilizing the Business Support Center.
Cardholder Profile	Each Cardholder is assigned a profile which establishes preset limits and restrictions. Default cardholder profiles are assigned by PWS unless a specific need is demonstrated and approved by the Cardholder Approver.
Single Transaction Limit	The dollar amount threshold which a single transaction cannot exceed.
Credit Limit	The dollar amount threshold that cannot exceed the assigned cardholder profile limit.
Budget/Available Spend	The dollar amount funded by the school/department general or internal fund. Documentation of available budget is required for P-Card Administrators to apply the funds to an assigned P-Card.
Merchant Category Code	Also referred to as MCC, a four-digit number used to classify the business by the type of goods or services it provides. An MCC is assigned to a merchant by the card company when the business first starts accepting cards as a form of payment.
Restrictions	Types of purchases that cannot be made using the P-Card; are restricted by procedure, and or by Bank of America's WORKS functionality.
WORKS	The Bank of America Web based card payment management system.
Global Card Access (GCA)	Global Card Access is an online card management tool that gives you easy access to your card information at any time. (Download Monthly Statement, Credit Limit, Balance, Available Credit, Recent Card Activity, Change PIN)



P-Card Program – General Requirements

The information below applies to all Cardholders and Cardholder approvers, regardless of location, funding, support structure, or any other potential variables.

Cardholder Eligibility

Criteria to receive a Purchasing Card is as follows:

1. Applicant must be a permanent employee of BCPS
2. Cardholder must complete, initial, and sign the P-Card Application every fiscal year
3. Cardholder Approver must review, initial, and sign the P-Card Application every fiscal year
4. Cardholder must complete P-Card Training in Canvas every fiscal year
5. Refer to [District Maintenance or Physical Plant Operations](#) for Procurement & Warehousing Services

Cardholders

*** If cardholder does not meet these requirements every fiscal year, card may be subject to suspension or cancellation

Cardholder Liability

The Purchasing Card is a corporate credit card, which will not affect the Cardholder's personal credit. However, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the P-Card Procedures Manual. Failure to comply with program guidelines and terms and conditions may result in notification to supervisors, suspension of the P-Card, permanent revocation of the P-Card, and/or further disciplinary measures up to and including termination, depending on the nature of non-compliant activity.

Cardholder Application

All prospective Cardholders are required to complete and submit a P-Card Application & Cardholder/Approver Acknowledgement Form (Forms) to PWS P-Card Administrators every fiscal year. All required fields must be completed including the acknowledgment for which includes Cardholder and Approver initials and signatures. Application requires two signatures; the Cardholder and the Cardholder Approver. See [Definitions](#) for additional details on Cardholders and Cardholder Approvers.

Credit Card Types

There are two (2) types of cards assigned within the P-Card Program; Visa and MasterCard. The type of card assigned to an approved Cardholder is dependent upon the funding source. Accounts funded through General Funds are assigned Visa credit cards. Accounts funded through Internal Funds are assigned MasterCard credit cards. Due to district procedures of internal funds reconciliation and payment requirements, only locations supported by the Business Support Center may be assigned a MasterCard funded with Internal Funds.

Standard P-Card Format

Each P-Card issued will be imprinted with "School Board of Broward County, Florida", the BCPS Logo, the Tax-Exempt Number, the Account Number, Card Expiration Date, Cardholder Name, and Cardholder Department. P-Cards are chip and PIN enabled.

Security and Storage

Cardholders should always treat their Purchasing Card with at least the same level of care as their own personal



credit cards. The card should be stored in a secure and safe location, and the account number should not be shared.

Control and Usage

The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason. Cardholders are responsible for controlling the usage of their assigned P-Card(s). Cardholders may not share their card with other individuals.

Spending Controls – Cardholder Profile Limits

BCPS's Purchasing Policy 3320 governs all purchases. All Cardholder Profiles are assigned appropriate spending controls through the use of credit limits, transaction limits, MCC restrictions, and sometimes monthly volume limits. The default Cardholder Profile consists of the following limits and restrictions:

- Declining Balance
- Credit Limit as assigned
- Single Transaction Limit as assigned
- Cash Prohibited
- Travel-Related MCC Restricted
- Also see Card Profile Types

Spending Controls – Statement of Financial Interest

Cardholder Accounts with Single Transaction Limits exceeding thirty-five thousand dollars (\$35,000) are required to submit a Statement of Financial Interest Form 1 by July 1st of each year. The form must be filled out for all cardholders that have a profile that allows them to spend \$35,000 or more regardless if a charge of that amount was made.



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Upon leaving employment, a Statement of Financial Interest Form 1F is required. For more information, visit http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1:

- See Table 1 below for additional details on when and where to file when assigned new or ongoing profiles which exceed the established limits.

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Supervisor of Elections in county where local officer permanently resides.
Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
Candidates for local elective office (other than those required to file CE Form 6).	At the same time qualifying papers are filed.	With officer before whom they qualify.

Table 1

- See Table 2 below for additional details on when and where to file when leaving employment if previously submitted a Statement of Financial Interest Form 1.

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes , and candidates for such office.	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Supervisor of Elections in county where local officer permanently resides.
Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes .	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes .	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303



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MCC Blocking and Suppliers

Transactions will be blocked based on MCC restrictions at the point-of-sale for unauthorized merchants in specific general merchant category codes such as travel, drug stores and pharmacies just to name a few. Changes to the blocking list for specific merchant categories can be made when a business need is identified. A Cardholder must obtain approval from the Cardholder Approver prior to submitting requests to P-Card Administrators for changes to MCC restriction. P-Card Administrators may require PWS Director or additional levels of approval depending on the nature of the request. By default, all suppliers assigned travel related MCCs are restricted.

Erroneous Declines

If the Cardholder feels that the Purchasing Card has been erroneously declined by a merchant, a P-Card Administrator should be contacted for assistance. The P-Card Administrator will review the transaction on their card management system and if necessary, contact Bank of America (BOA) to determine the reason for the decline and will make appropriate changes to the Cardholder profile, if necessary and approved.

If a purchase is being made outside of normal BCPS business hours, the employee must find an alternate payment method or cancel the purchase and contact the Program Administrator during normal business hours.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. If for any reason a copy of the actual tax-exempt certificate is required, please contact your P-Card Administrators. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators identify transactions that contain sales tax erroneously charged and the Cardholders are accountable to ensure that sale tax is refunded. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure merchants comply with BCPS Tax Exempt status.

Also see [Reconciliation and Approval section](#).

Unresolved Disputes and Billing Errors

The Cardholder is responsible for contacting the merchant to resolve any disputed charges or billing errors within 30 days of receiving a statement. If the matter is not resolved with the merchant, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained. A Transaction can be disputed with Bank of America Merrill Lynch within 60 days of the billing close date, the date of the billing statement in which the Transaction first appears.
2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.
3. Disputes have to be completed immediately as they may affect cardholder credit limit.

Also see [Reconciliation and Approval section](#).

Credits

Merchants should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.

Also see [Reconciliation and Approval section](#).



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Lost, Misplaced or Stolen Purchasing Cards

Cardholders are required to immediately report any lost or stolen Purchasing Card to the Purchasing Card Coordinator (Pcardnotifications@browardschools.com and/or 754-321-0526) and subsequently complete a [P-Card Personnel Change Form](#) for compliance purposes to document the incident. The Cardholder must also immediately notify his/her Principal, department head or designee about the lost or stolen card at the first opportunity during normal business hours.

Emergency Cards

Emergency Purchasing cards are available for use in emergency situations only. For example, in a case of a hurricane, the emergency P-Card can be used for emergency purchases that have to be made immediately. In emergency situations that involve FEMA, the use of the emergency P-Card must be in accordance with FEMA regulations.

Only the Director of Procurement & Warehousing Services or the Chief Financial Officer can authorize the opening of emergency P-Cards for the requesting departments, always in alignment with the Chief Financial Officer. The P-Card Coordinator will process the emergency P-Card requests and will always maintain communication with the users. The requesting schools or departments needing emergency P-Cards must provide the Coordinator of the program a line of coding indicating the funds are available for payment when using the P-Card.

Audit Assistance

The Program Administrator will assist BCPS's Office of the Chief Auditor in a periodic audit of BCPS's internal practices and procedures.

Designated Support Areas

Within the P-Card Program, there are two main designated support areas; the Business Support Center (BSC), and Procurement & Warehousing Services (PWS).

Business Support Center (BSC)

The Business Support Center provides centralized business services to BCPS Schools/Departments. Within the P-Card program, BSC may have unique requirements as noted in the "[Designated Support Areas - Statement Reconciliation Process](#)" section of this manual.

Warehousing Services supporting District Maintenance and Physical Plant Operations

Designated Warehousing Services employees have assigned P-Cards to support District Maintenance and Physical Plant Operations purchases. The Cardholder Approver for the employees within this Designated Support Area is [not eligible](#) to become a Cardholder of this area.



Internal Funds

The Business Support Center (BSC) oversees the purchasing cards (P-CARDS) funded by the Schools Internal Funds. The accounting system used to manage the internal funds accounts is the Great Plains Accounting system. The BSC requests PWS P-CARD Administrator for issuance of P-CARDS from Bank of America (BOA), separate from the General Funded cards. At time of request PWS mandates that BSC provide proof in writing of such available funds in Great Plains Accounting system prior to releasing a purchasing card for internal funds used only by the BSC. PWS is responsible for issuance of the cards and has oversight of the requests of the cards but not of the use, control, repository and or reconciliation of cards. The management of P-CARD administration for internal funds is done by the BSC and they are only required to submit monthly signed statements. PWS will require that all P- CARDS requested for Internal Funds follow the same application protocols to ensure compliance of issuance in general and as stated in this P-CARD Administration manual. PWS works in collaboration with Auditors to support any inquiries or requests made to ensure controls are in place and that BSC is holding card holders accountable for adhering to all P-CARD Program requirements. See “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual for additional details.

Bank of America - Global Card Access (GCA) Portal

Global Card Access gives Cardholders visibility, convenience and control. Users can manage their commercial cards whenever and wherever they want — through mobile and desktop. Whether activating a new card, checking a balance or viewing a PIN, Global Card Access offers the tools a cardholder needs to make business easier.

FOR A DETAILED GCA REGISTRATION GUIDE PLEASE CONTACT YOUR P-CARD PROGRAM ADMINISTRATOR

How to access the GCA Portal

1. To register for GCA Access go to: <https://http://www.bankofamerica.com/gca>
2. Select “Register a card”
3. In the **New User Registration** screen:
 - a) Enter 16-digit P-Card card number
 - b) Select “I am cardholder. This is my corporate card.”
 - c) Click **Continue**
4. Enter card information (All fields are required)
5. Select Verification Method (email is easiest)
 - a) If E-mails selected Press Send Code button (code is emailed to your BCPS email)
 - b) Enter code in registration screen
 - c) Click Continue
6. Follow the prompts to create login credentials
 - a) **Step 1:** Enter username, password, select security questions, and provide answers
 - b) **Step 2:** Provide full name, P#, and email address
 - c) **Step 3:** Click **Accept** for Terms and Conditions

***Remember to make a note of all login credentials
7. A registration confirmation will show at the top of the screen
8. Try logging in with new credentials



Program Participant Roles & Responsibilities

Cardholder Responsibilities

A BCPS employee who is approved by his/her Principal, department head or designee to use the Purchasing Card to execute purchase transactions on behalf of BCPS.

The cardholder is responsible and accountable to:

- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Maintain the P-Card in a secure location at all times
- Not allow other individuals to use their P-Card
- Adhere to the purchase limits and restrictions of the P-Card and ensuring the total transaction amount of any single transaction does not exceed the department/school spending parameters
- Convey and confirming tax exemption status with suppliers, in case tax is charged making sure to get a refund from merchants
- Obtain receipts for all transactions
- Reconcile each transaction on statements with receipts and/or packing slip each month
- Sign statements confirming review of statements for reconciliation, and compliance with P-Card procedures
- Submit signed statements with respective receipts electronically to PcardNotifications@browardschools.com 15 days after the billing cycle
- Complete yearly (Fiscal Year) P-Card application and training as communicated to Cardholders,
- Attempt to resolve billing disputes directly with the supplier. Ensuring that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement
- Not accept cash in lieu of, a credit to the Purchasing Card account
- Immediately notify the Program Administrator and your location's Principal, department head or designee of a lost or stolen Purchasing Card at the first opportunity during normal business hours and submitting a P-Card Personnel Change form
- Return the Purchasing Card to Principal, department head or designee upon terminating employment with BCPS, retiring or transferring to other Schools or Departments within BCPS and submitting a Personnel Change form
- Contact P-Card Administrators if a supplier does not accept credit cards
- Report erroneous declines or fraudulent charges to Principal, department head or designee and the Program Administrator during normal business hours



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P-Card Program Approvers - Principal, Department Head or Designee Responsibilities

The Cardholder Approver, a BCPS Principal, department head or designee cannot approve his/her own P-Card related activities.

The P-Card Approver is responsible and accountable to:

- Review and approve (initial and sign) P-Card Applications and Cardholder Acknowledgements for their employees
- Designate a default location and default account assignment for P-Card(s) assigned to their employees
- Inform P-Card Administrators of a Cardholder a required profile change
- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Review statements and receipts
- Sign each statement, acknowledging transactions are in compliance with P-Card Manual
- Ensure submittal of statements by cardholders under their supervision, to P-Card Administrators
- Collect and destroying cards, and notifying P-Card Administrators when a cardholder is terminated, transferred, or no longer needs the card assigned
- Inform Program Administrator if Cardholder violates policies and procedures as documented in this manual which will also subject Cardholder to disciplinary action.
- Return Purchasing Cards for Cardholders who have been transferred to Program Administrator, no longer need the card or have left the location and ensure that a P-Card Personnel Change Form is completed, signed and sent to the P-Card team
- Reimbursement of sales tax

The P-Card Program recommends that the P-Card Approver pre-approve certain transactions that may be identified as potential change to the budget

P-Card Cardholder and Approver responsibilities in a Termination of Employment with BCPS

On or before Cardholder termination date with Broward County Public Schools the Cardholder and/or the Cardholder Approver are responsible for notifying the P-Card Administrators. In addition, Cardholder and/or Approver must provide a P-Card Personnel Change Form to cancel the card so that the card is cancelled no later than the last day of the Cardholder's active employment.

P-Card Program Responsibilities

The P-Card Program Administrators serve as the main contact for all P-Card Program Participants. A Program Administrator acts as the liaison for BCPS and Bank of America and maintains responsibility for coordinating all cardholder maintenance activities (cardholder profiles, increases, changes and closures) with Bank of America. The Program Administrator also coordinates bill payment and monitors overall performance of the program against qualitative and quantitative goals.

P-Card Program is responsible to:

- Act as a liaison with Bank of America
- Implement, train, monitor, and manage of the P-Card Program
- Review approved cardholder applications and acknowledgement forms for completeness and accuracy of required information



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- Inform Cardholders and Cardholder Approvers if Statement of Financial Interest Form is required
- Process cardholder applications, change requests, and account closures
- Facilitate issuance of P-Cards to approved Cardholders
- Maintain Cardholder Profiles
- Conduct training for P-Card Program Participants annually or upon request
- Retain signed Applications and Acknowledgements in a secure location
- Maintain P-Card procedures manual
- Coordinate and maintain P-Card Program controls
- Administer program procedures
- Participate in ongoing P-Card Program reviews
- Recommend blocked merchant codes
- Evaluate cardholder and supplier feedback regarding the P-Card Program
- Assist in resolving billing disputes, erroneous declines, lost/stolen cards, and fraudulent charges,
- Ensure that lost or stolen cards have been blocked by BCPS
- Establish and monitoring benchmarking objectives
- Utilize available reports to ensure compliance with P-Card Program requirements
- Randomly select transactions for review each month
- Support supplier setup requests through Bank of America
- Receive and review monthly Bank of America Statements
- Track submittal of statements/receipts from cardholders each statement period
- Provide monthly payment files for payment processing to Finance

Card Issuer Responsibilities

The Card Issuer, Bank of America, issues Purchasing Cards to approved BCPS employees via the PWS P-Card Administrators, provides electronic transaction authorization, and bills BCPS for all purchases made on BCPS's Purchasing Cards.

P-Card Program Supplier

The vendor from whom a Cardholder is making a purchase. Suppliers are required to:

- Provide a receipt for all transactions reflecting the exact amount charged.
- The product delivered is the product ordered
- Ensuring the amount charged must exclude taxes

Accounts Payable

Accounts Payable provides a service to the P-Card Program through monthly payment processing of the consolidated statement based on the file produced by P-Card Administrators.

Accounts Payable is responsible for the timely processing of payment for each statement received.



Card Profile Types

Declining Balance Cards

A Bank of America declining balance purchasing card is a P-card that has a specific amount of funds assigned to it. With the use of the card, the balance will decrease until the funds have been spent and the card will not process any more transactions. This is the lowest risk Card Profile Type. Funds will not be replenished unless a new budget transfer is submitted and validated. Depending on whether a Cardholder's location is supported by BSC or not, the funding is general funds or internal funds (only available for BSC Supported Locations), or if the Cardholder's card is for After Care Programs.

Also see [Spending Controls](#) Cardholder

Profile Limits. For all declining balance

cards:

- A P-Card Application is required
- Budget Transfers are required (See Table Below)
After funds are transferred by Budget and verified by P-Card Administrators, the amount the approved funds are transferred and loaded onto the P-Card as the available balance
- Declining Balance Amounts are available in any approved increment, but the standard is up to \$10,000 with a Single Transaction Limit of \$4,999. Exceptions based on need and job functions are available.
- Should the school ever have a \$0 balance and want to continue to use the purchasing card, they would have to request another budget transfer from the Budget Office
- At the end of each statement period, Cardholders will go online to download a statement or receive a statement from Bank of America and will match the charges on the statement to the purchase receipts.
- The Cardholder will sign the statement and the Cardholder Approver will approve it.
- Necessary copies of documentation should be made and securely stored by each Cardholder location
- Cardholder then must scan and send completed reconciled P-Card statement to the mailbox PcardNotifications@browardschools.com locations then send the original statement and receipts to the PWS P-Card Administrators
- When the fiscal year ends, all declining cards available funds will be deleted and temporarily suspended until new budgets are approved and new fiscal year application and training are completed.
- At the beginning of the next fiscal year, Cardholders can request a new budget transfer from Fund 1000 to Fund 1005 and the card will be opened again for the new fiscal year. Card re-opening is also contingent on completion of annual application and P-training.

Declining Balance Variables

Use Table 3 below as a general guideline for any unique process requirements based on location, funding, or intended use of the assigned P-Card.



Activity	BSC Location – General Funds	BSC Location – Internal Funds	Non-BSC Location	After Care Program
Completing the P-Card Application	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Creating & Submitting Budget Transfer Requests	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Bookkeeper	Location Bookkeeper
Transferring Funds FROM	1000	Specific School Internal Account	1000	1025
Transferring Funds TO	1005	Designated Fund	1005	1045
Accepting Delivery of and Securely Storing of assigned P-Card	BSC Budget Support Specialist Location	BSC Budget Support Specialist Location	Location Cardholder	Location Cardholder
Attend Required Training for Pcard	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Receive and Reconcile Monthly Statement	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Approval of Reconciled Statement	BSC Business Analyst	Cardholder Approver	Cardholder Approver	Cardholder Approver
Submittal of Reconciled and Signed Statements to PWS P-Card Administrators	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder



Auto-Replenish P-Cards

Table 3

For Cardholders with a demonstrated business need, where a declining balance card is insufficient to support the intended and approved use of the P-Card. If deemed appropriate, an Auto-Replenish P-Card may be assigned. This type of card has a monthly credit limit approved by, at minimum, the Cardholder Approver. Additional review and approval may be required depending on the requested amount and/or justification provided by the P-Card Applicant and Cardholder Approver. As opposed to a declining balance card, which has a starting value that declines with each purchase over time, the Auto-Replenish P-Cards have a credit limit that is restored each month based on the assigned Cardholder Profile. This limit varies per location and need. Cards of this nature are typically assigned a default Fund 1000 instead of Fund 1005.

P-Card Utilization & Enforcement Guidelines

Allowable Purchases – All Cardholders

Use the list below as a guideline when using an assigned P-Card for purchase of products. Allowable purchases of any kind are only allowed to be made by the cardholder and are not allowable by any other individual who is not named on the assigned P-Card. Whenever available, BCPS contracts must be used as the primary source of supply.

The list below includes examples of allowable purchases:

- Consumable supplies from any BCPS awarded contract where the vendor accepts P-Cards
- Subscriptions
- Books (classroom library and reference books)
- Printed Library Cards
- Printed Materials
- Stamps
- Instructional Videos & Film Strips
- Disc or tape recordings
- Office Supplies
- Classroom Supplies, including Art, Athletics, etc.
- Athletic Supplies
- Film Processing
- Gasoline (Drivers Education, grounds maintenance and any other functional area that has an approved use)
- Technology accessories only (covers, ink, USB ports, small chargers, batteries)
- Supermarket food for students and classes; i.e. Publix, Costco, Sam's Club (Aftercare and Internal Funds P-Cards ONLY)
- Internal Funds (only for schools in the Business Support Center)
- Trainings (Including required certifications) Note: preferred method of payment is Purchase Requisition
- Registrations (Note: preferred method of payment is Purchase Requisition)

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P-Card Administrators.



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Prohibited Purchases – All Cardholders Using General Funds

The use of a P-Card by someone other than the individual named on and assigned the P-card is prohibited. Do not use the purchasing card to purchase the following items:

- Capital Asset Items – equipment over \$1000
- Grant Funded Purchases – federal, state, or otherwise
- Personal transactions of any kind
- Money orders
- Gift Cards
- Services
- Educational Tests (Exceptions may apply with prior approval if a Purchase Requisition is not accepted as a form of payment)
- Alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS
- Chemicals, of any kind, unless written authorization is received from the Safety Department
- Technology equipment (computers, software, printers, office machines)
- Travel-related purchases (hotels, air travel, other transportation costs, parking fees, meals, car rental, fuel, etc.). Exceptions: Superintendent, School Board Members, and Legislative Affairs
- Food-related purchases outside of those indicated in Allowable Purchases

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P- Card Administrator.

Additional Prohibited Purchases – Designated Areas

- Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In addition to the Prohibited Purchases for all Cardholders using General Fund, the Stockroom Warehouse supporting maintenance inventory are prohibited to purchase the following:

- Books except training manuals
- Stockroom Inventory
- Office Machines, Office Supplies
- And any other specific item the Warehouse Manager seems deemed to be restricted and not used to support the PPO maintenance department.

Cardholder Account Closure

The Cardholder and/or Approver is required to notify the Program Administrators when a Cardholder: (a) transfers to a different location, (b) moves to a new job; (c) terminates employment; (d) retires; or (e) for any of the following reasons:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS.
- The Cardholder allows the card to be used by another individual.
- The Cardholder uses another Cardholder's card.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder fails to provide receipts for all transactions.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder accepts a cash refund in lieu of credit to the Purchasing Card account. Bank of America has set up the BCPS account as a no cash account.
- The Cardholder does not adhere to BCPS's P-Card Procedures Manual.



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Program Administrators are required to close an account upon receipt of such notifications or discovery of cardholder misuse of the assigned P-Card. The list provided is not limited and may be subject to additional fraudulent use of the card.

The Cardholder Approver will notify the Program Administrator within two (2) weeks so card can be closed for any employee that has transferred, retired or is no longer with the District. The Program Administrator will close the account within five (5) business days of notification receipt.

Reconciliation and Approval Overview

P-Card Administrators must receive signed and reconciled statements by the due date for each statement period, from each Cardholder, at each location where there are transactions made using an assigned P-Card.

Statement Cycle

The current billing cycle for all BCPS Bank of America Cardholders is from the 1st of the month to the last day of the month. At the close of the monthly billing cycle, Bank of America will send a consolidated statement of all Cardholder activity to each BCPS cardholder and they are also able to access their statement electronically through GCA (Global Card Access). If a Cardholder does not have any purchasing activity during a billing cycle, no reconciliation activities are required. If a Cardholder is not able to retrieve their statement through GCA, they should contact P-Card Administrators to request a copy of the statement. P-Card Administrators will obtain a copy from Bank of America and provide to the Cardholder for processing, if applicable.



Statement Reconciliation Activities

Each Cardholder is responsible for ensuring all required reconciliation activities are completed for each billing cycle.

- Cardholder reconciles the statement against accumulated receipts/packing slips or other supporting documentation and forwards to the Principal, department head or designee for review.
- Sales Tax should not appear on any cardholder statements or receipts.
- Receipts must be legible, itemized, and contain the merchant name and transaction date.
- Receipts must specifically indicate what was purchased. Consolidated expenditures are not accepted.
- Principal, department head or designee reviews Cardholder transactions and ensures the follow;
 - The Cardholder submitted a statement supported by receipts for all listed transactions
 - Each purchase is in compliance with the P-Card Program
 - Each receipt matches the transaction amount/vendor on the statement
- Principal, department head or designee reviews Cardholder statement and receipts for compliance, signs the statement, and sends to PcardNotifications@browardschools.com by the last day of the subsequent month following a billing cycle cut (last day of the month). A copy of the statement and receipt shall be retained by the Cardholder and bookkeeper/budget keeper if applicable for record keeping and auditing purposes.
- If purchases are made on the P-Card by a Principal or Department Director, the statement must be approved by their immediate supervisor. All statements must be sent to PcardNotifications@browardschools.com which is the P-Card Team general mailbox with two signatures (Cardholder and immediate Supervisor) as well as supporting receipts.
- If there are disputed charges or credits due to disputed charges, this should also be reported to P-Card Administrators and monitored until credits are properly issued. See [Sales Tax](#), [Unresolved Disputes and Billing Errors](#), and [Credits](#) for additional information.
- All statements and receipts, unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual, are due to PWS Administrators via the PcardNotifications@browardschools.com mailbox on or before the subsequent month following a billing cycle cut (last day of the month).



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P-Card Administrator – Statement/Receipt Tracking Activities

Each Cardholder and Cardholder Approver is responsible to ensure statements and receipts (unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual) are submitted to PWS P-Card Administrators by the last day of the subsequent month following a billing cycle cut. P-Card Administrator logs receipt of signed statements and receipts from each Cardholder. P-Card Administrator performs a statistical audit of statements and receipts to monitor compliance with Program requirements.

- P-Card Administrator downloads transactions for each statement period from the Bank of America WORKS system.
- The file is sent to Accounting and Financial Reporting who uploads to SAP.
- Funds must be available for all transactions to post to the default location and general ledger number associated with the P-Card.
- Payment is made to Bank of America within seven calendar days after the close of the billing cycle of the previous month. Weekends and School Board holidays are excluded.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators are responsible for tracking and reporting sales taxes charged to Cardholders and Cardholder approvers. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure suppliers are informed of BCPS Tax Exempt status. Cardholder may obtain a copy of the tax-exempt certificate if needed by contacting a P-Card Administrator.

Unresolved Disputes and Billing Errors

All original receipts and statements must be carefully reviewed for any billing errors, unauthorized transactions, or erroneous credits. Disputed items may result from defective or incorrect merchandise, shipping errors or failure, order errors, incorrect charges or credits, or charges for transactions that were not entered by the Cardholder.

The Cardholder is responsible for contacting the supplier to resolve any disputed charges or billing errors within the same statement billing cycle on which the disputed charge appears. It is the Cardholder’s responsibility to contact the vendor and attempt to resolve any issues. If the matter is not resolved with the supplier, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained.
2. If the dispute is resolved in the Cardholder’s favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.

Credits

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.



Designated Support Areas - Statement Reconciliation Process

Business Support Center – Internal Funds

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for BSC Internal Funds with the exception of receipts for [Internal Funds](#) transactions. Instead of attaching receipts for transactions placed on P-Cards funded by Internal Funds, the receipts are stored at the Business Support Center. Receipts must be provided to P-Card Administrators immediately upon request. Copies of receipts for Internal Funds P-Card purchases, along with monthly credit card statements, should be retained in schools’ Internal Funds records as support for disbursements reimbursing the Business Support Center for use of Internal Funds P-Cards.

Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for Cardholders supporting Physical Plant Operations and District Maintenance, with the exception of receipts. Instead of attaching receipts for transactions placed on P-Cards assigned to Warehousing Services Staff, in support of Physical Plant Operations and District Maintenance, the receipts are stored at the Cardholder location in Warehousing Services. Receipts must be provided to P-Card Administrators immediately upon request.

Additional Resources and Information:

For additional information and supporting documents, please select the appropriate link below.

- School Board Policy 3320, Purchasing Policies
<https://www.browardschools.com/cms/lib/FL01803656/Centricity/Domain/12708/Policy%203320.pdf>
- Florida Commission on Ethics (Statement of Financial Interest)
<http://www.ethics.state.fl.us/financialdisclosure/downloadaform.aspx>
- P-Card Program Application & Cardholder Acknowledgement
<https://browardcountyschools.sharepoint.com/:b:/s/Procurement/ESpAGJR5IARlj74n6EIXjkgBX7PyS-MN6Sv65EU94dApRw?e=Yp6AEs>
- P-Card Notification of Personnel Changes
https://browardcountyschools.sharepoint.com/:b:/s/Procurement/Eb1-0vaWdKJHuky6nIKB_EIBIVrSVKST3a7T0a-TbN_5sA?e=kl8Xsb



Frequently Asked Questions

Q What is the single transaction and credit limits?

See [Definitions](#) for details on limits. The limit for each single transaction and credit limits may vary per location.

Q How will the budget be managed since the budget is not affected until the bill is paid?

Budgets should be managed the same way they are currently managed. Budgeted funds must be verified prior to making a P-Card transaction. It is important to keep track of receipts to ensure funds available include transactions that have not yet posted. If the purchase transaction is for any account not set as the default coding on the card, the Cardholder must request that a P-Card Administrator reallocate the coding in the Bank of America Works Program before the third day of the month in advance of the monthly posting. In the event a Cardholder has access to the Works platform they may perform the reallocation.

Q How will the P-card be used in relation to how purchase orders are currently used and encumbered?

P-card transactions do not encumber funds. The budget balance may be calculated by using the available balance reflected in your budget, minus the amounts for any transactions pending posting. At the close of each statement period, the amount for all transactions will be posted and reflected in your balance. Caution must be given to ensure expenditures between statement postings do not exceed the available budget. Think of this like a checking account. You may write a check, but your account balance does not change until the check is posted to your account. P-card expenditures do not affect your budget until the following month when the bill is posted.

Q Can a P-card with the same account structure be issued to multiple users?

P-cards with the same funding structure can be issued to multiple users. The name of the Cardholder must appear on the card. Only the named Cardholder may use his/her card, regardless if funding is shared.

Q Will user locations receive multiple billings statements to reconcile P-card transactions?

Cardholders will receive one statement per P-card. If a location has multiple P-Cards, multiple statements will be issued. All statements must be reconciled, signed, and submitted to PWS P-Card Administrators by the due date each month.

Q Can a journal entry be used at the end of the year to place expenditures in the correct account, thus eliminating the need to use multiple cards?

Schools/departments cannot do a journal entry at the end of the year placing expenditures into the proper accounts. P-cards will be issued by location with the appropriate account structure assigned to each card. As transactions are made, the transaction will automatically be charged and billed to the account structure listed on the card.

Q Does the principal/department head approve each P-card purchase transaction?

Approval requirements for P-card transactions are the same as for conventional purchase transactions. However, it is advised that principals and department heads review the monthly transaction statements to ensure that all P-card purchases comply with the Cardholder's spending authorization profile. Principals and Department Heads may wish to control P-Card purchases by requiring pre-approval of transactions before the cardholder makes the purchase.



Q How can a Cardholder's card be rejected by a merchant/supplier?

A Cardholder's card can be rejected by a supplier if any of the transaction authorization controls are violated. A BCPS card may be declined for the following reasons: the transaction amount may be greater than the authorized single transaction limit on the card, the transaction may push the Cardholder over their credit limit, or the Cardholder may be attempting a transaction at an unauthorized supplier or supplier type. However, if a Cardholder feels that they were erroneously declined, contact the Program Administrator for additional assistance or email Pcardnotifications@browardschools.com

Q Why does a Cardholder need to relinquish a Purchasing Card when changing locations?

When a BCPS Cardholder moves from one location to another, the P-Card manual indicates that the Cardholder must relinquish their P-Card to their previous location, principal, department head or designee. The policy exists for a number of reasons:

- A Cardholder's location information is "built in" to the structure of the P-Card. Charges made to a card will be charged to a specific location. If a Cardholder moves to a new department and continues to use their old P-Card, the charges will not be posted to the correct location's budget.
- The Cardholder's responsibilities in the new location may not require the need for a P-Card.
- The Cardholder's new Principal, department head or designee must authorize the use of a P-Card.
- If a Cardholder requires a P-Card at the new location, a new application is required.

Q What are the consequences to a Cardholder for Purchasing Card misuse?

Improper use of the card will result in a BCPS Security investigation, which may lead to disciplinary action, up to, and including criminal prosecution and termination of employment. Should the Cardholder fail to use the card properly and charges are unaccounted for, the Cardholder has authorized BCPS to deduct such amount from the Cardholder's salary equal to the total amount of unaccountable expenditures. The Cardholder also agrees to allow BCPS to collect any amounts owed by the Cardholder even if no longer employed by BCPS.

Q Why is a Statement of Financial Interest Form required?

It is a requirement per Florida Statute that any employee who meets certain criteria related to having the ability to make purchases on behalf of the school district must submit this form. State and Internal Auditors have interpreted the statute to apply to cardholders with the ability to enter into single transactions exceeding the designated amounts as noted at:

http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1