

INTERNAL FUNDS AUDIT REPORT

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



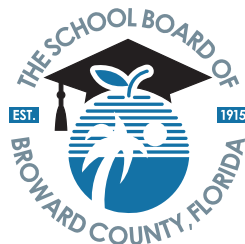
To be presented to the:

**Audit Committee on
June 20, 2024**

**The School Board of Broward County, Florida on
July 23, 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 School

June 14, 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 twenty-seven (27) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-I.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-two (22) schools in this report complied with prescribed policies and procedures. The five (5) 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,

/s/ Dave Rhodes

Dave Rhodes
Task Assigned Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Dave Rhodes
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>
Eagle Ridge Elementary School	6/20/2024	North	BSC	Before and After School Care Non-Approved Vendor	BASCC Operational Handbook, School Board Policy 6000.3, RFP FY20-007
Indian Trace Elementary School	6/20/2024	South	BSC	Before and After School Care Non-Approved Vendor	BASCC Operational Handbook, School Board Policy 6000.3, RFP FY20-007
Nova High School	6/20/2024	Central	BSC	Missing Receipting Documentation, Non-remittance of District Reimbursement, Fundraising, Cash Collections	A-510, I-302, I-305, I-402
Parkway Middle School	6/20/2024	Central	Non-BSC	Non-Remittance of Facility Rental Fees, Cash Collections, Bank Reconciliations	Policy 1341, I-302, I-306
Western High School	6/20/2024	Central	Non-BSC	Non-remittance of District Reimbursement, Travel Expenses Advance	A-510, I-310, I-406

Eagle Ridge Elementary School
2023

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

PROFILE OF THE SCHOOL

Address: 11500 Westview Dr, Coral Springs, FL 33076
Region: North
Regional Supt.: Dr. Jermain Fleming
Director: Ms. Meredith Weiss Schnur
Principal: Ms. Lindsey Sierra
Bookkeeper: Various – Business Support Center (July 2021 – Present)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 58,736.25
Investment:	
Treasurer's Pool	<u>35,000.00</u>
TOTAL	<u>\$ 93,736.25</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 Eagle 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 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

The Before and After School Childcare (BASCC) Programs are audited for compliance with School Board Policy 6000.3, School Board approved contracts and Standard Practice Bulletin I-454. The review includes use of approved vendors, proper remittance of collected fees to the District and adherence to BASCC Operational Handbooks.

During the FY2023 review 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 did not respond to our request for 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 donated \$18,000.00 to the school with the requested use of the funds to go towards a “Golf Cart and Vinyl for the Front Office” a subsequent letter stated there would be a monthly donation of \$3,000 for “custodial equipment and technology”. A review of Account 6430-0000 - *BEQCC Custodial Equipment and Tech.* indicates that \$18,000 was received. Of the \$18,000 collected, \$8,629.80 was remitted to the district, \$4,314.90 of the remitted amount was used for the purchase of vinyl signage. As of May 2024, there is a remaining balance of \$9,370.20 in the internal funds account.

The total amount remitted to the District for the program from March 2023 through May of 2023 was approximately \$108,890.20. 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 \$254,077.00 and the fifteen percent that the District did not collect due to non-compliance with RFP 20-007 is approximately \$38,111.50.

Recommendation

The Office of the Chief Auditor (OCA) recommends that the balance of \$9,370.20 remaining in the internal funds account be remitted to the District for Aftercare Fees.

Additionally, the 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 and develop proper controls over their BASCC program. In addition, the principal should consult with the Before and Afterschool Childcare Department to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to all staff involved in their school's BASCC program to ensure they understand the importance of the newly implemented controls established by the principal.

Eagle 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	6,618.53	66,154.21	87,323.00	29,642.67	10,705.32	8,849.97
Clubs	9,558.96	2,932.14	13,347.00	11.20	11.20	19,973.82
Departments	1,526.20			36.30	851.54	2,341.44
Trusts	18,726.99	158,357.76	167,546.48	8,450.59	30,723.99	50,189.11
General	<u>17,116.49</u>	<u>1,834.86</u>	<u>1,251.57</u>	<u>4,541.35</u>	<u>390.06</u>	<u>12,381.91</u>
TOTALS	<u><u>\$ 53,547.17</u></u>	<u><u>\$ 229,278.97</u></u>	<u><u>\$ 269,468.05</u></u>	<u><u>\$ 42,682.11</u></u>	<u><u>\$ 42,682.11</u></u>	<u><u>\$ 93,736.25</u></u>



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

DATE: June 3, 2024

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

FROM: Ryan A. Smith, Director
Business Support Center

Lindsey A. Sierra, Principal
Eagle Ridge Elementary School

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

This correspondence acknowledges the receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Eagle Ridge Elementary School (ERES). The audit revealed one exception related to the operation of the location's Before and After School Care (BASCC) program.

To alleviate the conditions related to operating an outside BASCC program under the authority of a Facility Rental Agreement, the Business Support Center (BSC) and ERES met to review the requirements of the Private Provider Operational Handbook, SBBC Policy 8020 and Standard Practice Bulletins I-454 on 5/28/2024.

It is important to note that this school was directed to utilize the outside BASCC program, as well as to handle the situation as a Facility Rental Request, by the Director overseeing BASCC for the District. In addition, the Facility Rental Request that specified the purpose of the rental was approved at the district level. All appropriate practices and policies, in relation to facility rentals, were followed by the school and bookkeeper involved. We are confident that if the BASCC Director not provided incorrect guidance, this situation would have been handled in accordance with our policy.

We reject the auditor's recommendation to remit the balance of \$9,370.20, remaining in the internal funds account, to the District for Aftercare Fees. As stated in Audit Report, these funds were provided in the form of a donation for the restricted purpose (trust) of funding a "Golf Cart and Vinyl for the Front Office." This donation should not be conflated with any fees paid, or owed, as part of an agreement or lack thereof. The donated funds shall only be expended for the purpose for which collected.



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

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

PAGE: 2

Chapter 8 of the Financial and Program Cost Accounting and Reporting for Florida Schools states that “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 the collected, if practical. Donors may designate an alternative purpose. Funds that cannot be returned shall be handled in accordance with district school board policies.” Remittance of these funds back the district for a use other than purpose for which they were provided would be a violation of Chapter 8 and subject the school to an additional audit exception.

Conversely, it is recommended that the principal reach out to the donor and request an alternative purpose be designated for the use of these funds. The school should then expend the remainder of the funds in alignment with the purpose designated.

The BSC and ERES recognize the seriousness of this audit finding and remain committed to collaborating to run fiscally sound operations. Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Jennifer Andreu
 Dr. Jermaine Fleming
 Merideth J. Weiss Schnur
 Ali Arcese
 Nakia Gouldbourne
 Sheena Newton



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

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

June 6, 2024

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

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

**SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2022-23 EAGLE RIDGE
ELEMENTARY**

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-23 for Eagle Ridge Elementary. I have carefully read the findings and reviewed the joint response from the Business Support Center and the principal. We are in alignment with the BSC response.

The North Regional Office supports the will implement the actions below:

- The North Region Teaching and Learning Director will meet with the principal and review the audit findings.
- The North Region Teaching and Learning Director will review internal account processes and documentation.

We will work with the school to monitor business practices that should prevent further occurrences of this nature. As always, I may be reached at (754) 321-3600 for additional information.

JF/MW:sr

C: Ms. Merideth Weiss-Schnur, Director, North Regional Office
Mr. Ryan Smith, Director, Business Support Center
Ms. Lindsey Sierra, Principal, Eagle Ridge Elementary School

Indian Trace Elementary School
2023

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

PROFILE OF THE SCHOOL

Address: 400 Indian Trace, Weston, Florida 33326
Region: South
Regional Supt: Alan Strauss
Director: Katherine Policastro
Principal: Amy Winder
Bookkeeper: Donna Petrone – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 65,240.19
Investment:	
Treasurer’s Pool Account	7,500.00
	<hr/>
TOTAL	<u>\$ 72,740.19</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 Indian Trace 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

The Before and After School Childcare (BASCC) Programs are audited for compliance with School Board Policy 6000.3, School Board approved contracts and Standard Practice Bulletin I-454. The review includes use of approved vendors, proper remittance of collected fees to the District and adherence to BASCC Operational Handbooks.

During the FY2023 review 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 paid facility rental fees of \$1,070.00 for August 2022 through December 2023 and \$930.00 noted in Great Plains as consumables for a total of \$2,000.00.

The total amount remitted to the District for the program from March 2023 through May of 2023 was approximately \$85,000.00. 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 \$198,000 and the fifteen percent that the District did not collect due to non-compliance with RFP 20-007 is approximately \$30,000.00.

Recommendation

The Office of the Chief Auditor (OCA) recommends the 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 and develop proper controls over their BASCC program. In addition, the principal should consult with the Before and Afterschool Childcare Department to ensure the controls are adequately implemented.

The OCA also recommends that comprehensive training be provided to all staff involved in their school's BASCC program to ensure they understand the importance of the newly implemented controls established by the principal.

INDIAN TRACE 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	\$ -	\$ (75.47)	\$ (75.47)	\$ -	\$ -	\$ -
Music	1,172.02	1,021.49	1,275.47	-	-	1,426.00
Classes	1,148.82	61,042.90	63,160.00	3,127.07	931.58	1,070.43
Clubs	3,880.74	13,380.46	15,356.03	3,996.00	4,006.35	5,866.66
Departments	2,320.48	1,629.50	107.61	-	1,523.00	2,321.59
Trusts	30,948.33	159,182.56	184,967.49	25,878.67	26,710.35	57,564.94
General	<u>3,506.62</u>	<u>1,605.34</u>	<u>2,758.83</u>	<u>969.08</u>	<u>799.54</u>	<u>4,490.57</u>
TOTALS	<u><u>\$ 42,977.01</u></u>	<u><u>\$ 237,786.78</u></u>	<u><u>\$ 267,549.96</u></u>	<u><u>\$ 33,970.82</u></u>	<u><u>\$ 33,970.82</u></u>	<u><u>\$ 72,740.19</u></u>



Ryan A. Smith, Director
Business Support Center

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

DATE: June 6, 2024

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

FROM: Ryan A. Smith, Director
Business Support Center

Amy Winder, Principal *Amy Winder*
Indian Trace 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 Indian Trace Elementary School (ITES). 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 ITES agree to complete the recommendations provided in the Audit Report by 06/30/2024. 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 ITES 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: June 6, 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: INDIAN TRACE 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 Indian Trace 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
Dr. Katherine Policastro, Director, Teaching & Learning
Ali Arcese, Director, Office of the Chief Auditor
Nakia Gouldbourne, Manager 1, Office of the Chief Auditor
Sheena Newton, Internal Accounts Manager, Business Support Center

Nova High School
2023

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

PROFILE OF THE SCHOOL

Address: 3600 College Avenue, Davie, FL 33314

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Haleh Darbar

Principal: Olayemi Awofadeju

Bookkeepers: Kimberly Jackson – Business Support Center (Jan. 2024 – Current)
Various – Business Support Center (November 2023 - December 2023)
Larry Faris – Business Support Center (June 2022 – October 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 188,867.16
Investment:	
Treasury Pool	<u>89,000.00</u>
TOTAL	<u>\$ 277,867.16</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Nova 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. However, as indicated by the exceptions, 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

MISSING RECEIPTING DOCUMENTATION (BC-40P Books and Pre-numbered Tickets)

During the Internal Funds audit, the auditor is tasked with completing an inventory of all receipting documents. Per Financial & Program Cost Accounting & Reporting for Florida Schools (Redbook), Chapter 8, Internal Funds, 1.4 Cash Collections, and Deposits, “all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, prenumbered tickets, reports of tickets issued and sold, or other auditable records...All checks, receipt forms and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.” Standard Practice Bulletin (SPB) I-302 Cash Collections and I-403 Admission Tickets/Ticket Report states 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.”

The inventory completed by the auditor revealed that four (4) BC-40P receipt books were not presented for audit. Book #'s 6620401, 6620501, 6620901 and 6621601 were last accounted for during the audit department's inventory conducted on July 21, 2022. There were no BC-40P logs presented to the auditor to detail the last time the books were issued to a sponsor as required by SPB I-302.

Inventory of the tickets, revealed that there were 603 tickets used during SY2023, 139 tickets used from “Blue Event Parking” (206001 – 206140) and 502 tickets used from “Orange Office Depot” (394161-394663). There were no ticket reports or ticket logs completed, however review of Great Plains transactions and inquiries with the sponsor indicates that funds for approximately 315 tickets in the amount of \$3,850.00 was recorded and deposited. Due to a lack of documentation required by SPB I-403, the auditor was unable to determine whether funds relating to the remaining 288 tickets was collected and deposited. Additionally, the inventory of the pre-numbered tickets revealed that there were five (5) ticket rolls that were not included in the ticket inventory completed for SY2023, the current bookkeeper requested that all tickets be removed by the auditor.

There were no Certificates of Loss completed for the missing BC-40P books nor the unaccounted pre-numbered tickets.

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.

FUNDRAISING

Per Redbook Chapter 8, a financial report shall be filed with the Principal's office at the close of each fundraising activity. SPB I-402 indicates that the Sponsor of each Class, Club or Department is responsible for providing adequate financial documentation and records which must be retained for audit. As part of the Internal Funds audit, the auditor reviews the Financial Reports and inventory documentation required in the standard practice bulletin and Chapter 8.

During the review of a sample of the school's fundraising activities, we noted the financial statements and related inventory documentation for fundraising activities such as Yearbook, PE Uniforms, Homecoming, Prom, Grad Bash and Parking Decals were not presented for audit.

Recommendation

According to Redbook Chapter 8, the school principal is to be made aware of, approve, and oversee all fundraising activities and actions conducted on a school campus and approve all fundraising activities in the name of the school. The Office of the Chief Auditor (OCA) recommends that the school principal review Redbook Chapter 8, and Standard Practice Bulletin I-402 and ensure the proper implementation of policies, procedures, and guidelines pertaining to fundraising activities.

The OCA recommends that the Business Support Center provide the Principal with additional support in implementing formal procedures and controls. The additional support should include comprehensive training for all Sponsors on their responsibilities and requirements.

DISBURSEMENTS

Per Redbook Chapter 8, approved pre-numbered checks shall be used to disburse and account for funds and the Principal is responsible for all financial transactions and proper check signatures. Per SPB I-305 disbursements from internal accounts must be authorized in writing by the Principal. As a part of the Internal Funds audit, the auditor reviews disbursements to ensure that all required information and approvals are completed for disbursements.

During the review of the school's disbursements, it was noted that the disbursement documentation was disorganized. The proper disbursement packages which should have included the expense/reimbursement authorization form signed by sponsor and Principal, the check stub, and an invoice, were not compiled for thirteen (13) of the fifteen (15) checks sampled. For eight (8) of the fifteen (15) checks reviewed there was no Principal signature on the Expense Reimbursement/Payment Request form, three (3) of those instances were for expenses in excess of \$10,000.

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.

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

GENERAL FUND REIMBURSEMENTS

Per Redbook Chapter 8 Internal Funds, collections for the district school board are trust funds. The requirements of Broward School's Business Practice Bulletin A-510 Procedures for Reimbursing The General Fund for Schools' Internal Accounts Activities, Schools have the financial responsibility of reimbursing the District for services and payroll paid on behalf of the school.

Examination of the trial balance revealed reconciliation adjustments representing Treasury ACH payments to Nova High School, acquired documentation stated that the funds were intended for the following purposes:

Florida Virtual Check in the amount of \$723.25 for 4 CIE Direct entries totaling \$523.35 and AICE Coordinator Bonus amounting to \$200.

CTSO reimbursement in the amount of \$7,000 for student registration fees, bus transportation and accommodations for the Florida State Leadership and Skills Conference in Jacksonville, FL.

Initial payment for both expenses were paid through the District's General Fund. A review of the book transactions for the internal funds indicate that the \$728.25 was credited to Account 7025-8000 General K-12 - Gen. Rev./Exp. and the \$7,000.00 was credited to Account 4918-0000 VICA/SKILLS USA -Gen. Rev./Exp. Account transactions reviewed through May 2024 did not indicate that the funds have been remitted to the District for reimbursement of these payments.

Recommendation

The OCA recommends that \$7,728.25 be remitted to the District for reimbursement to the General Fund. Additionally, the OCA recommends that the school Principal review Redbook Chapter 8, and Business Practice Bulletin A-510 and ensure the proper implementation of policies, procedures, and guidelines ensuring that funds received into Internal Funds accounts are reviewed and properly remitted when applicable.

The OCA recommends that the Business Support Center provide the Principal with additional support in implementing formal procedures and controls. The additional support should include comprehensive training for all Bookkeepers/Budget Support Specialists on their responsibilities and requirements.

RECEIPTING AND DEPOSITS

Per Redbook Chapter 8, all deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposits and funds collected must be deposited within five (5) working days. As a part of the Internal Funds audit, the auditor reviews transactions to ensure that all receipting documentation is substantiated by entry into the computerized bookkeeping system and deposited timely with the bank.

During the audit it was noted that a collection was not substantiated by traceable transactions in Great Plains nor traced to a bank deposit. BC-40P receipt #s 6621497 – 6621500 totaling \$197.00 were not traceable by the auditor with the records provided.

Recommendation

The Office of the Chief Auditor recommends that the school Principal review Redbook Chapter 8 and Standard Practice Bulletins I-302 and I-311 to develop proper controls over receipting and deposits. 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 staff and bookkeepers/Budget Support Specialist to ensure they understand the importance of the newly implemented controls established by the principal related to collections.

NOVA 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	\$ 20,760.93	\$ 59,951.44	\$ 40,124.18	\$ 6,029.34	\$ 26,196.34	\$ 20,421.19
Music	3,743.94	1,580.00	5,098.69	921.60	-	1,146.85
Classes	14,101.27	149,955.90	152,791.74	8,212.97	7,034.09	12,444.31
Clubs	150,293.04	334,691.56	314,635.01	95,373.26	107,351.47	158,371.38
Departments	5,738.26	9,876.00	11,808.99	3,239.89	-	7,045.16
Trusts	46,574.78	76,393.81	85,162.08	50,507.24	30,898.10	57,415.65
General	<u>18,739.06</u>	<u>7,736.45</u>	<u>12,648.59</u>	<u>11,192.92</u>	<u>3,997.22</u>	<u>21,022.62</u>
TOTALS	<u><u>\$ 259,951.28</u></u>	<u><u>\$ 640,185.16</u></u>	<u><u>\$ 622,269.28</u></u>	<u><u>\$ 175,477.22</u></u>	<u><u>\$ 175,477.22</u></u>	<u><u>\$ 277,867.16</u></u>

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

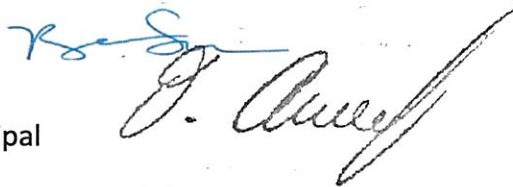
PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** rvan.smith@browardschools.com

DATE: June 6, 2024

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

FROM: Ryan A. Smith, Director
Business Support Center

Olayemi A. Awofadeju, Principal
Nova High 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 Nova High School. The audit revealed several exceptions related to Missing Receipting Documentation, Fundraising, Disbursements, General Fund and Reimbursements.

It is important to note that performance conversations were had with the Bookkeeper previously responsible for Nova and they are no longer employed by the district. To ensure that the location is currently operating within district standards, the BSC assigned a "lead" level Financial Facilitator II position to directly support the school for the last six months. This individual has been providing process guidance and training to school personnel, as recommended by the audit report, to ensure awareness and compliance with policies and procedures, including items like financial reports, disbursement requirements, and receipting documents.

In addition to completing all the recommendations provided in the Audit Report by 07/15/2024, below are a few additional corrective measures that the Business Support Center (BSC) and school leadership implemented to prevent further exceptions:

- All school tickets were removed by the auditor, as the location indicated it will only use GoFan for ticketing at its games and student activities events to minimize any physical inventory stored onsite.
- BSC Director has scheduled 2 site visits in FY 2024-25 for a Supervisor of Internal Accounts to do quality checks and ensure the school is continuing to operate at standard.



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

PAGE: 2

- Updated the disbursement documentation process to come through Bookkeeper for review of documentation and purpose, prior to principal signature.

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

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

cc: Jennifer Andreu
Dr. Angela Fulton
Haleh Darbar
Ali Arcese
Nakia Gouldbourne
Sheena Newton

**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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Parkway Middle School
2023

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

PROFILE OF THE SCHOOL

Address: 3600 NW 5th Court, Lauderhill, Florida 33311

Region: Central

Regional Supt: Dr. Angela Fulton

Director: Dr. Francine Baugh-Stewart

Principal: Angeline Flowers

Bookkeeper: Emily Fluellen (August 2023- Current)
Rethema Williams (April 2023-June 2023)
Te Andre Gomion (September 2021-April 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 71,026.42
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u><u>\$ 86,026.42</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 Parkway 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 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. However, as indicated by the exceptions, 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

FACILITY RENTALS

Per Financial & Program Cost Accounting & Reporting for Florida Schools (Redbook) Chapter 8 Internal Funds and Standard Practice Bulletin I-204 Trust, collections for the district school board are trust funds and are collected for a specific restricted purpose. Per Broward School's Board Policy 1341 (currently 8020) Use of Broward County School Facilities for Non-School Purposes, all payments for the rental of public school facilities shall be deposited in the Internal Accounts Trust Fund of the school and shall be remitted to the SBBC on a monthly basis.

During the review of Account 6137-0000 Facilities Rentals it was noted that there were collections between May 13, 2022 through September 14, 2022 totaling \$7,001.82. The total remitted to the District was \$1,417.20 on June 23, 2023. The balance of the funds were expenditures in the amount of \$5,791.15 paid for catering and staff reimbursements for events. As of May 2024 there is a balance of \$1,500.00 for rentals collected in December 2023.

Recommendation

The OCA recommends that \$1,500.00 in rental fees collected in December 2023 be remitted to the District. Additionally, the OCA recommends that the school Principal review Redbook Chapter 8, Standard Practice Bulletin I-204 Trusts, and School Board Policy 8020 for the proper implementation of policies, procedures, and guidelines to ensure funds received into Internal Funds accounts are reviewed and properly remitted when applicable.

The OCA recommends that the Business Support Center provide the Principal with additional support in implementing formal procedures and controls. The additional support should include comprehensive training for all Bookkeepers/Budget Support Specialists on their responsibilities and requirements.

CASH COLLECTIONS

Per Redbook Chapter 8, Internal Funds and Standard Practice Bulletin I-302, all deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit.

During our inventory and analysis of collections recorded in BC-40P Receipt Books and Monies Collection Envelopes, we noted that collections recorded on Monies Collection Envelope #540209 in the amount of \$240.00 could not be traced to an entry into Great Plains nor a bank deposit.

Recommendation

The Office of the Chief Auditor recommends that the school Principal review the Redbook Chapter 8 and Standard Practice Bulletin I-302 and develop proper controls over receipting instruments and deposits. 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 Budget Support Specialist/Bookkeepers to ensure they understand the importance of the newly implemented controls established by the principal.

FINANCIAL REPORTING (REPEAT FINDING)

Per Redbook Chapter 8, a financial report shall be filed with the Principal's office at the close of each fundraising activity. Standard Practice Bulletins I-317 and I-402 indicates that the Sponsor of each Class, Club or Department is responsible for providing adequate financial documentation and records which must be retained for audit. As part of the Internal Funds audit, the auditor reviews the Financial Reports and inventory documentation required in the standard practice bulletin and Chapter 8.

During the review of a sample of the school's fundraising activities, we noted the financial statements and related inventory documentation for fundraising activities such as Yearbook, PE Uniforms, Homecoming, Prom and Team Force Store were not presented for audit.

The Principal response to an audit exception pertaining to Financial Reports dated April 4, 2023 the stated, "Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-317 to ensure that the Year-End closing requirements and all income and expenses are recorded and completed in accordance established time line."

Recommendation

According to Redbook Chapter 8, the school principal is to be made aware of, approve, and oversee all fundraising activities and actions conducted on a school campus and approve all fundraising activities in the name of the school. The Office of the Chief Auditor (OCA) recommends that the school principal review Redbook Chapter 8, and Standard Practice Bulletins I-317 and I-402 and receives proper training to ensure the proper implementation of policies, procedures, and guidelines pertaining to fundraising activities.

The OCA recommends that the Business Support Center provide the Principal with additional support in implementing formal procedures and controls. The additional support should include comprehensive training for all Sponsors on their responsibilities and requirements.

ADJUSTMENTS TO BOOK BALANCE

Per Redbook Chapter 8 and Standard Practice Bulletin I-306, bank statements shall be reconciled as soon as received and monthly financial reports shall be made in approved written form to provide the school's administration with necessary financial information.

Upon review of book transactions, in December 2022, a reconciliation entry in the amount of \$6,147.96 was made by the bookkeeper reducing Account 7025-0000 and Cash Account 0010-0000 book balances. This adjustment appears to be reversing a deposit reflected on the June 2022 bank statement. After this adjusting entry the book and bank

balance reconciled, however there is no accompanying documentation to support the adjustment entry and the adjustment is not reflected in the bank adjustment posting journal entries in the subsequent bank reconciliations. A review of the bank statements from June 2022 through December of 2022 does not reflect a reversal of this deposit.

Recommendation

The Office of the Chief Auditor recommends that the school Principal review the Redbook Chapter 8 and Standard Practice Bulletin I-306 and develop proper controls over monthly bank reconciliations. In addition, the principal should consult with the Business Support Center to ensure the controls are adequately implemented and review the bank adjustments to ensure the book balance is correctly reflected.

The OCA also recommends that comprehensive training be provided to all Budget Support Specialist/Bookkeepers to ensure they understand the importance of the newly implemented controls established by the Principal.

PARKWAY 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	\$ 7,205.51	\$ 2,708.86	\$ 5,204.30	\$ -	\$ -	\$ 9,700.95
Music	10,412.27	6,605.00	680.00	595.20	595.20	4,487.27
Classes	10,273.95	87,696.20	84,156.50	5,442.11	9,918.64	11,210.78
Clubs	14,831.42	35,365.75	36,164.40	1,974.34	1,609.09	15,264.82
Departments	41,256.09	40,316.12	25,950.50	12,452.06	3,310.22	17,748.63
Trusts	31,181.16	24,917.04	12,529.79	4,416.61	11,322.11	25,699.41
General	<u>17,562.01</u>	<u>14,027.76</u>	<u>255.25</u>	<u>1,875.00</u>	<u>0.06</u>	<u>1,914.56</u>
TOTALS	<u><u>\$ 132,722.41</u></u>	<u><u>\$ 211,636.73</u></u>	<u><u>\$ 164,940.74</u></u>	<u><u>\$ 26,755.32</u></u>	<u><u>\$ 26,755.32</u></u>	<u><u>\$ 86,026.42</u></u>

Parkway Middle School
Angeline H. Flowers, Principal
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Lauderhill, Florida 33311
phone: 754-322-4000 • fax: 754-322-4085
angeline.flowers@browardschools.com
www.browardschools.com/parkway

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Broward County, Florida**

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Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

June 7, 2024

TO: Dr. Angela Fulton, Deputy Superintendent Teaching & learning, Task Assigned, Central Region Superintendent

Dr. Francine Baugh-Stewart, Director, Teaching & Learning,
Central Region Office

FROM: Ms. Angeline H. Flowers, Principal
Parkway Middle School

SUBJECT: **Audit Report on Internal Accounts - Fiscal Year 2023**

Parkway Middle School has reviewed the findings of the recent audit on internal accounts. The findings resulted in an audit exception for *Facility Rentals, Cash Collections, Financial Reporting, and Adjustments to Book Balance*.

The following corrective actions will be put in place immediately:

Facility Rentals

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-204 Trusts and School Board Policy 1341 Use of Broward County School Facilities for Non-School Purposes to ensure proper implementation of the policies, procedures, and guidelines as it relates to the remittance of facilities rental fees.
- Principal will contact the Business Support Center to request support and additional comprehensive training for Bookkeeper regarding roles and responsibilities.

Cash Collections

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-302 Cash Collections with staff, ensuring that BC40P Receipt Books and Monies Collection Envelopes are remitted correctly to the bookkeeper and are receipted in Great Plains.
- Principal will conduct a training with the staff orientating them to the requirements of completing Fundraisers and the procedures for the use of collection envelopes.

Financial Reporting

- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-317 to ensure that adjustments are monitored and reflected in accordance with policy.
- Principal and Bookkeeper will review the requirements of Standard Practice Bulletin I-317 to ensure that all Financial Reporting and required fundraising close out all income and expenses are recorded and completed in accordance established timeline.
- Review the requirements of Standard Practice Bulletin I-302 Sections I.F, Section II.B.1, and Section II.C, ensuring the correct steps occur in the process of receipting.
- Principal will meet with the Bookkeeper weekly to review receipt books, monies collection envelopes, BC-40P Log & Monies Collection Envelope Log.

Adjustments to Book Balance

Note: *The original book adjustment transaction began in May 2022 and was noted in August 2022. The amount has been verified.*

- Principal will consult with the Business Support Center to ensure the controls are adequately implemented and review the bank adjustments to ensure the book balance is correctly reflected.
- Principal will collaborate with the Business Support Center on providing Internal Account services.

DR. ANGELA R. FULTON
TASK ASSIGNED DEPUTY SUPERINTENDENT, TEACHING & LEARNING

PHONE: 754-321-2100

FAX: 754-321-2701

EMAIL: afulton@browardschools.com

Date June 14, 2024

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

FROM: Dr. Angela R. Fulton, Regional Superintendent
Central Regional Office

AF

**SUBJECT: RESPONSE - PARKWAY MIDDLE SCHOOL AUDIT REPORT ON
INTERNAL ACCOUNTS – FISCAL YEAR 2023**

This correspondence acknowledges the receipt and thorough review of the audit findings for the fiscal year 2022-2023 concerning Parkway Middle School. Having carefully examined the report, I am addressing the following identified exceptions noted: **Facility Rentals, Cash Collections, Financial Reporting and Adjustment to Book Balance**. Considering 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.

Facility Rentals:

1. As part of the corrective actions to address the issue of the principal not remitting facility rental funds to the district at the end of each month, the Director will provide comprehensive support and oversight to ensure compliance with district policies and procedures.

Cash Collections:

1. The Director and Principal will implement a system for tracking all collection money envelopes and BC-40P booklets. This system will include a detailed log to record the receipt, distribution, and return of these items.
2. The Director will conduct regular reviews to ensure that all money collected is accurately recorded and deposited in a timely manner.
3. The Director will provide guidance and support to the Principal and Bookkeeper in managing and tracking these financial documents effectively.

Financial Reporting

1. The Director will ensure that both the Principal and Bookkeeper thoroughly review the requirements outlined in Standard Practice Bulletin I-317.
2. The Director will schedule a meeting to go over the key points of the bulletin, emphasizing the importance of adhering to the Year-End closing requirements.

Adjustment to Book Balance

1. The Director along with the Principal will solicit the Budget Support Center to conduct a needs assessment plan to identify specific areas where additional training is required.
2. Director will monitor the Principal as they make necessary adjustments to the plan based on the observations and feedback of BSC to ensure school's continuous improvement.
3. Director will establish a partnership to share best practices and successful strategies from other schools that have faced similar issues.

The Central Regional Office takes these findings seriously and are committed to implementing the corrective actions outlined above. These steps are aimed at ensuring full compliance with financial regulations and improving financial oversight to prevent future discrepancies. We are committed to adhering to the auditor's recommendations and enhancing the financial practices for the betterment of Parkway Middle School.

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

ARF/cdf

cc: Ali Arcese, Director, Office of the Chief Auditor
Dr. Francine Baugh-Stewart, Director, Teaching and Learning
Ryan Smith, Director, Business Support Center

Western High School

2023

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

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt.: Dr. Angela R. Fulton

Director: Haleh Darbar

Principal: Jimmy Arrojo

Bookkeeper: Lisa Mitrani – Business Support Center (July 2023 – Present)
Janice Thompson – (January 2023 – June 2023)
Nancy Munson (August 2013 – December 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 412,700.54
Investment:	
Treasurer's Pool Account	<u>235,000.00</u>
TOTAL	<u>\$ 647,700.54</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Western 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 that the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Remittance Due to SBBC

According to the Florida Department of Education Financial & Program Cost Accounting & Reporting for Florida Schools (aka Redbook), Chapter 8 Internal Funds states that 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 participates in generating the revenues (see Exhibit A).

Furthermore, Standard Practice Bulletin I-203: Classes, Clubs, and Departments states that monies raised are generally cumulative in Class accounts until the year the class group will be leaving the school. When a class is leaving at year-end, the group's balance should be zero (0) or a letter should be provided in the case of the Senior Class directing the disbursement of the funds.

Standard Practice Bulletin I-406: Field Trips states that cost may include entrance fees, transportation, food, lodging, and any other expenses required for the trip. Cost of teachers/chaperones accompanying the students may be included in the total cost of the trip paid by the students, not to exceed per diem rates. Field trip cost will be divided among all students participating.

During the FY2022 Internal Funds audit, the Audit Discussions With Principal ("the report") noted that the Senior class sponsor planned an out-of-the-tri-county area field trip to the Universal Studios Grad Bash event for Senior students to attend. The report recommended that the principal contact the Budget Department for instructions on returning \$21,401.11 to the district, the remaining balance left in the SY2022 Senior class account balance (see Exhibit A). The recommendation was issued because the cost of the buses to transport the students to and from Universal Studios was paid through the General Fund budget.

The OCA (Office of Chief Auditor) learned that \$198 was collected from each [SY2022] student who wished to participate in the Grad Bash field trip. This fee funded the field trip's costs, including the entrance fee for two amusement parks and transportation to and from Universal Studios (see Exhibit B).

Further research was conducted to understand the recommendations from the previous year. During the [SY2023] exit audit meeting on April 24, 2024, the principal explained that the original transportation vendor canceled at the last minute, and the students' transportation costs tripled. For that reason, he paid for the transportation to Grad Bash from the school's General Fund budget. He also explained that he wanted to gift the students transportation for the Grad Bash field trip. The OCA noted the following:

In an email correspondence between the previous audit manager and the school bookkeeper on December 23, 2022, in the last audit period, the school stated that the principal agreed to pay for the buses out of his budget because the price tripled for what they had budgeted. (See Exhibit C)

Purchase order 4522018175 was created on March 11, 2022, to procure the services of six 55-seater-coach buses for the Grad Bash field trip. The cost per bus was \$3,300, making the estimated total expense for transportation services \$19,800. The quote

attached to this order was dated August 19, 2021. The school canceled this purchase order on April 4, 2022. (See Exhibit D)

Two other Purchase orders were created on April 4, 2024, 4522019816 and 4522019817, to replace the original purchase order mentioned above. The estimated expense for six 55-seater-coach buses was \$21,450 for the Grad Bash field trip, only \$1,650 more than anticipated. (See Exhibit E)

The auditor confirmed that instead of remitting the funds to the district as recommended by the OCA or reimbursing the [SY2022] Senior students, the funds were transferred from the [SY2022] Senior class account to the [SY2023] Senior class account instead. This means [SY2022] students should have realized savings; instead, the fees collected and intended to pay for transportation were carried forward and transferred to a different Senior class account. And again, the funds were transferred from [SY2023] Senior class account to [SY2024] Senior class account in 2024.

Furthermore, the principal stated he disagreed with the previous year's recommendation and needed clarification on why it was considered an exception, even though he had not communicated this information to the prior audit manager.

The fee collected from [SY2022] Senior students for the Universal Studios—Grad Bash field trip was not used for purposes designated by the class that generated the revenue. This is a violation of State requirements and District procedures. In addition, the principal should not engage in fundraising with the intent to create a cumulative balance for a different group with any Internal Funds accounts. Class accounts should not be treated as non-profit revenue-generating activities.

In a different occurrence, the examination of the trial balance Account 5155-8001 Guidance-Rev./Exp. revealed a reconciliation adjustment of \$9,142.50, representing an ACH payment to Western High School for the spring Cambridge AICE administration fees for Florida Virtual School Students in April of 2023. During the audit, it was noted that the funds were transferred to the school in error. The OCA contacted the Treasurer's Office and learned that funds were transferred to the school because the backup documentation attached to the check stated the funds were for Western High School. The accompanying documentation stated that the funds were intended for the following purposes:

- 51 CIE Direct entries totaling \$6,692.50.
- AICE Coordinator Bonus amounting to \$2,450.

Although the Treasury received the funds and subsequently transferred them to Western High School's internal funds account in error, the funds should have been remitted to the district as a reimbursement for expenses paid by the district.

The amount of \$2,450 relating to the bonus was paid in October of 2023 and remitted in March of 2024 at the request of the audit. The amount of \$6,692.50 has not yet been remitted. Subsequent to the inquiry by audit, it was indicated that the funds may have been erroneously used to pay a duplicate invoice in the amount of \$5,940.00 to the College Board pertaining to PSAT Testing. At this time, the school is reviewing the potential overpayment, and the funds for the Cambridge AICE Assessment fees should be remitted to the District for reimbursement to the General Fund.

The total amount that needs to be remitted to the district is \$28,093.61.

The OCA recommends that the principal contact the Budget Department for instructions on returning \$21,401.11 to the district, the remaining balance left in the SY2022 Senior class account balance that has been transferred to two different accounts since the recommendation was issued.

The OCA recommends that the Business Support Center Director and Principal review the requirements of Business Practice Bulletin A-510 Procedures for Reimbursing The General Fund for Schools' Internal Accounts Activities with the Business Support Specialist and the school's staff and ensure:

1. Schools have the ultimate financial responsibility of reimbursing the District for services and payroll paid on behalf of the schools.

The OCA recommends that the Treasure's office collaborate with the Teaching and Learning division, including the Regional Superintendents, to develop a procedure for processing these types of reimbursements.

Travel Expenses

A supplemental-only employee received a cash advance of \$1,118.00 out of the Athletics account for travel expenses related to a bowling tournament. It was noted that \$903.00 was returned; however, proper travel authorizations and substantiating receipts were not presented for the \$215.00 remainder of the advance.

The OCA recommends that the Business Support Center Director review the requirements of Business Practice Bulletin A-435 Travel Reimbursement Procedure, Standard Practice Bulletins I-305 Disbursements, and I-310 Internal Advances with the Principal, the Business Support Specialist, and the school's staff, and ensure:

1. The preferred method to pay a vendor directly (hotel, registration, etc.)
2. Any sum advanced shall be deducted from the total allowable reimbursement at the completion of travel.
3. Disbursement documentation must include the original invoice or paid receipt.

WESTERN HIGH SCHOOL
AUDIT DISCUSSION WITH PRINCIPAL
 FOR THE 2021-22 FISCAL YEAR
 JULY 1, 2021 THROUGH JUNE 30, 2022

The following discussion items are not audit exceptions at this time and do not require a response. These discussion items are provided for internal use. These discussion items identify areas where the school should improve compliance with procedures and internal controls.

This Office does not consider these reportable items. However, the reoccurrence of these events may result in future audit exceptions.

Internal Advance Account

During our review of the school's Internal Advance Account (6251-0000), we noted:

- a. The STEM Summer Institute Coordinator was issued an Internal Advance of \$4,000.00 on June 2 2021, which was cleared on August 10, 2021 by a receipt of \$3,301.15 and a transfer on September 3, 2021 of \$698.85 from the STEM Summer Institute Account (6865-0000).
- b. The Gifted Summer Camp Coordinator was issued an Internal Advance of \$3,000.00 on June 9, 2021, which was cleared on September 3, 2021 by a receipt of \$1,987.83 and a transfer of \$1,012.17 from the Gifted Summer Camp Account (6867-0000).
- c. On May 26, 2022, the STEM Summer Institute Coordinator was issued an Internal Advance of \$3,000.00 which was cleared on August 17, 2022 by a receipt of \$1,748.16 and a transfer of \$1,251.84 from the STEM Summer Institute Account (6865-0000).
- d. The Gifted Summer Camp Coordinator was issued an Internal Advance of \$2,000.00 on June 6, 2022, which was cleared on October 24, 2022 by a receipt of \$34.50 and a transfer of \$1,965.50 from the Gifted Camp Account (6867-0000).
- e. The Gifted Summer Camp advance issued on June 6, 2022 was cleared on October 24, 2022, more than two months after the start of the school year.
- f. The supporting documentation for the expenditures associated with the Internal Advances was generally lacking signatures acknowledging receipt of goods.
- g. *Expense Reimbursement/Payment Request* forms documenting the Principal's review and authorization of the Internal Advances and the associated expenditures was not included in the support for the disbursements that was presented for audit.

Western High School
 FY 2022 Audit Discussion
 Page 2

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

We recommend the Principal review the requirements of Standard Practice Bulletins I-305 Disbursements and I-310 Internal Advances and Budget Petty Cash with the Bookkeeper and the school’s staff, and implement procedures to ensure:

1. Internal advances are not cleared by transfer. A check should be written against the paying account, and processed as stated in Standard Practice Bulletin I-310.
2. Remaining Internal Advance funds, and receipts documenting expenditures of advances, are returned to the Bookkeeper promptly following the end of the activity, so that the advances can be closed and cleared timely.
3. Receipts and invoices supporting disbursements are signed in acknowledgment of receipt of goods.
4. Expenditures are supported by *Expense Reimbursement/Payment Request* forms documenting the Principal’s authorization of each disbursement.

Erroneous Class Account Transfers

We noted that the Bookkeeper incorrectly made several large transfers between Class Accounts in November 2021, which were then reversed.

Standard Practice Bulletin I-203 Classes, Clubs and Departments states:

“II. CLASSES

The Class fund accounts are established to account for the monies of grade levels within the school. The class accounts are set up by the fiscal year the class (Seniors, eighth graders, fifth graders) leaves the respective school. Additionally, accounts appear in this fund category that are utilized for money collections in center classes such as Auto Mechanics, Cosmetology, etc.

- A. The monies raised are generally cumulative until the year the class group will be leaving the school. When a class is leaving at year end the group’s balance should be zero (0) or a letter should be provided in the case of the Senior Class directing the disbursement of the funds. At Elementary and Middle Schools, the remaining balance will be transferred to Field Trips -General.”

We recommend the Principal review the requirements of Standard Practice Bulletin I-203 with the Bookkeeper.

Western High School
FY 2022 Audit Discussion
Page 3

End of Year Balances and Procedures

During our review of the school's year-end report, we noted:

- a. The Due to the District Account (6281-0000) closed with a \$1,500.00 balance that was not transmitted at the end of the year. It was remitted to the District on August 3, 2022.
- b. Check 36708 in the amount of \$55.85, dated 6/6/2022, was still outstanding in December 2022.

We recommend the Principal review the requirements of Standard Practice Bulletins I-103 Computerized Internal Accounts User's Manual and I-317 Year End Closing and Financial Reports with the Bookkeeper, and ensure:

1. The Due to District Account balance is remitted before year-end closing.
2. Stale checks are followed-up and voided after 180 days.

Checking Account Balance

A checking account balance of \$331,633.13 was noted on the 2022 End of Year report.

In accordance with Standard Practice Bulletin I-301 Depository Accounts, we recommend the Principal ensure:

1. Checking account balances do not exceed insurance protection or other legal collateral limits.
2. Surplus funds are invested in the District's Treasurer's Pooled Funds.
3. The Bookkeeper seeks the assistance of the Business Support Center in processing the movement of funds from the school's checking account to the Treasurer's Pool and recording it in Great Plains.

Financial Reports

During our review of a sample of the school's Financial Reports, we noted:

- a. The *Financial Report, Student Activity Operating Reports* for the Prom were not completed accurately and entirely.
- b. Transactions for the Grad Bash were not recorded in a separate sub-account.
- c. Ten (10) students who were unable to attend Grad Bash were not refunded.
- d. Buses for Grad Bash were paid using the school's budget after the original transportation arranged for the trip canceled on short notice. The Class of FY-2 Account (3015-0000) was left with an ending balance of \$21,401.11, which was transferred to the Class of FY-3 Account (3020-0000) on August 11, 2022.

We recommend the Principal review the requirements of Standard Practice Bulletins I-302 Cash Collections and I-402 Fundraising Activities with the Bookkeeper and the school's staff, and ensure:

1. A Financial Report, Student Activity Operating Report is accurately completed for each activity.
2. Sub-accounts are used to account for each activity.
3. Refunds are issued when students who have paid for a field trip are unable to attend.
4. The Budget Department is contacted for instructions on returning the \$21,401.11 that remained in the Class of FY-2 Account (3015-0000) at year-end to the school's budget.

Disbursements

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

- a. A payment to Publix for the purchase of gift cards in June 2022 was not supported by lists of recipients signed by the recipients in acknowledgment of receipt of the gift cards.
- b. In addition, the purchase of gift cards was not supported by Organization Meeting Minutes documenting Sunshine Club (4990-8000) and Class of FY-2 (3015-0000) authorization of the expenditures.

Western High School
 FY 2022 Audit Discussion
 Page 5

We recommend the Principal review the requirements of Standard Practice Bulletin I - 305 Disbursements with the Bookkeeper, and ensure:

1. Gift cards, as cash equivalents, are accounted for by the signatures of recipients acknowledging receipt of the gift cards.
2. Organization Meeting Minutes are attached to the support for disbursements from class/club accounts.

Yearbook and Yearbook Ads


During our review of the yearbook and yearbook ads, we noted:

- a. The Financial Report/Student Activity Operating Reports are incomplete and inaccurate, they do not have the project number and no date written on the form.
- b. Actual Sales were incorrectly stated on the Yearbook Distribution Form.
- c. The list of complimentary Yearbooks stated that nineteen (19) books were given away, however, the Yearbook Distribution Form stated nine (9). Additionally, the Media Specialist did not sign acknowledging receipt of the yearbook placed in the Media Center.
- d. The Yearbook of Advertisements Sold Report was not completed, and the Excel template used does not have any appropriate signatures certifying that the amounts are correct.
- e. Sub-accounts were not used to record sales of Yearbooks at different prices.

We recommend the Principal review the requirements of Standard Practice Bulletins I-402 Fundraising Activities and I-405 Student Publications – Yearbooks, Memory Books and Newspapers with the Bookkeeper and the school's staff, and ensure:


1. Yearbook and Yearbook Advertisement Financial Reports are completely and accurately filled out and retained for audit.
2. The Yearbook Distribution Form, Yearbook Master Receipt List and The Record of Advertisements Sold are completed accurately.
3. The Bookkeeper opens separate sub-accounts for yearbooks sold at different prices, and for the advertisements sold, for better accounting and tracking of items sold.

Western High School
FY 2022 Audit Discussion
Page 6


Jimmy Arroyo (Jan 24, 2023 07:11 EST)

Principal's Signature

Bookkeeper's Signature


CGuerrero (Jan 25, 2023 07:57 EST)

Auditor's Signature

Jan 24, 2023

Audit Discussion Date

ONLINE PAYMENT FOR SCHOOL ACTIVITIES REQUEST
(PLEASE PRINT)

Sponsor/Teacher Name Mrs. Mastronardi

Class/Club/Group Name CLASS OF 2022

Sponsor/Teacher Email Address lisa.mastronardi@browardschools.com
 (Your work email address for email coming from outside of the School Board CAB system.
 For example- first.last@browardschools.com)

Activity Name senior class Grad Bash to Universal Studios and Islands of Adventure

Description/Details The trip to Universal and Islands of Adventure Orlando will take place on Friday, April 8th 2022. Students will ~~return~~ meet at school around 10am on April 8th and return around 6am on April 9th, 2022. Admission tickets to both parks and transportation is included in ticket price. Students must have at least a 2.0 gpa and no obligations to purchase a ticket.
 Online Payment Available to: _____

Circle Grade Level: N/A

All

12th

11th

10th

9th

Course/Class Name (if applicable):

Senior Class

Date of Activity (Field trip, dance, yearbook sales, etc.) 4/8/22 - 4/9/22

Online payment dates: Starting 11/8/21 through 12/8/21

Amount of Payment \$ 198 only 250 tickets

Payments to be credited to:

Fund Account Name CLASS OF 2022 club Fund Account Number 3015-0000

Note: As sponsor of an online payment activity, you will receive an email notifying you every time a purchase is made for your activity. You will be responsible for keeping track of your online purchases, just as you would if the purchase had been made with cash, so the purchasers' names must be added to your accounting for items, tickets, etc. There is also a report that you can access for a complete listing of purchases that have been made. Please see the bookkeeper for access information to the report.

Signature of Sponsor/Teacher Lisa Mastronardi Date 10/25/21

1203
11/8

ONLINE PAYMENT FOR SCHOOL ACTIVITIES REQUEST
(PLEASE PRINT)

Sponsor/Teacher Name Lisa Mastronardi
Class/Club/Group Name Class of 22
Sponsor/Teacher Email Address lisa.mastronardi@browardschools.com
(Your work email address for email coming from outside of the School Board CAB system.
For example- first.last@browardschools.com)

Activity Name Grad Bash 2022

Description/Details Grad Bash 2022 at Universal Orlando Resort
continues the tradition of music, fun and excitement in a
2 Park graduation celebration. New rides, live concerts, dance
parties, live D.J.s, street entertainment and Karaoke will have
our Wildcats celebrating. Leaving 4/8/22 at 11:00 am. Returning 4/9/22
at 6:00 am.

Online Payment Available to:

Circle Grade Level: N/A

All

12th

11th

10th

9th

Online Payment Available to:

Course/Class Name (if applicable):

Class of 2022

at 6:00 am.

* Ticket
includes

transportation and 2 hour
early entrance Mix-In
event.

Date of Activity (Field trip, dance, yearbook sales, etc.) 4/8/22 - 4/9/22

Online payment dates: Starting 11/8/21 through 12/8/21

Amount of Payment \$ 198.00

Payments to be credited to:

Fund Account Name Class of 2022 Fund Account Number _____

Note: As sponsor of an online payment activity, you will receive an email notifying you every time a purchase is made for your activity. You will be responsible for keeping track of your online purchases, just as you would if the purchase had been made with cash, so the purchasers' names must be added to your accounting for items, tickets, etc. There is also a report that you can access for a complete listing of purchases that have been made. Please see the bookkeeper for access information to the report.

Signature of Sponsor/Teacher Lisa Mastronardi Date 11/2/21

Ann Conway - Audits

From: Nancy L. Munson
Sent: Friday, December 23, 2022 11:13 AM
To: Ann Conway - Audits
Subject: Re: Class of 2022

The buses were paid for through Western High School Budget. One week before Grad Night the bus company canceled our trip. They had to get 2 different companies to take our students. The price was triple for they had budgeted for. Mr. Arrojo agreed to pay for the buses out of his budget. I gave all the paper work to Ceci during our exit interview.

Nancy Munson
Bookkeeper
Western High School
1200 S.W. 136 Avenue
Davie, FL 33325
P:754-323-2426 F:754-323-2585
nancy.munson@browardschools.com



Under Florida law, email addresses, and all communications, including email communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state laws. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee.

From: Ann Conway - Audits <ann.conway@browardschools.com>
Sent: Thursday, December 22, 2022 5:48 PM
To: Nancy L. Munson <nancy.munson@browardschools.com>
Cc: Jimmy Arrojo <jimmy.arrojo@browardschools.com>
Subject: Class of 2022

Hi, Ms. Munson,

In reviewing Ceci's audit of Western's internal funds for FY 2022, I see that the Class of 2022 had a large ending balance in their account. I don't see payments for the transportation to Grad Night. How did the students get to Orlando?

Thanks,
Ann Conway
Office of the Chief Auditor
The School Board of Broward County, Florida

K.C. Wright Building
8th Floor
600 S.E. 3rd Avenue
Fort Lauderdale, Florida 33301

*Where did the money
for transportation
to grad nite come
from?*

Miami Division
Tel: 305-688-7700
Fax: 305-681-8134

P.O. Box 1410, 111 Paterson Avenue, Hoboken, New Jersey 07030

Visit our website www.AcademyBus.com for information regarding
Charter Specials, Commuter Schedules, and Atlantic City Packages

Confirmation

WESTERN HIGH SCHOOL
LISA MASTRONARDI
1200 SW 136TH AVE
FT LAUDERDALE FL 33325

Acct # 108914

Contract # 8299086

Invoice Date 8/19/2021

Sales Rep JENNIFER VARGAS

Reference PO REQUIRED

Payment Billed

Group Info: GRADBASH 2022

C:
P:
F:

Departure Information

Friday Apr 8, 2022 Depart: **11:00 AM**
WESTERN HIGH SCHOOL
1200 SW 136TH AVE
DAVIE, FL 33325

Destination Information

Saturday Apr 9, 2022 Return: **02:00 AM**
GRAD BASH @ UNIVERSAL
1000 UNIVERSAL STUDIOS PLZ
ORLANDO, FL

Itinerary and Driver Instructions

GRAD BASH 2022 SERVICE ENDS BY 7AM ON 4/09
ACADEMY TO PROVIDE ROOM FOR DRIVER - DRIVER GRATUITY NOT INCLUDED
POC - LISA MASTRONARDI - 954-242-9416
>TOTAL NUMBER OF PASSENGERS 324

# of Buses	Bus Type	# of Hours	Cost/Bus	Total Cost
6	55 COACH		3,300.00	19,800.00
OTHER CHARGES				
Description		Amount		
Academy reserves the right at its discretion to add a fuel surcharge to contracted rates.		Equipment:		19,800.00
		Other Charges:		0.00
		Total Contract Cost:		19,800.00
		Payment Received:		0.00
		Balance:		19,800.00
Make checks payable to Academy Bus, LLC.				

Cancellation Charges: All payments will be refunded less a service charge of \$100.00 on cancellations made more than (2) two weeks prior to the scheduled date of departure. There will be a 50% cancellation fee per bus if the group cancels less than (2) two weeks prior to the scheduled date of departure. If cancelled within 24 hours of departure the consumer is subject to full charge.

While we are taking steps to respond to this unprecedented crisis, by riding with Academy/Go Buses you assume liability for risk of exposure to the novel coronavirus, any complications from COVID-19, or any other pathogens and illnesses.

We are taking multiple steps to keep our passengers and employees safe during the COVID-19 pandemic. Passengers are encouraged to follow the latest CDC guidelines for health and travel, including staying home if you do not feel well or have a fever. Additional COVID-19 policies and procedures can be found at <https://www.academybuscharter.com/covid-19>. By riding with Academy, you voluntarily assume all risks related to exposure to COVID-19.



Standard PO 4522018175 Created by JUAN PEREZ

Document Overview On Print Preview Messages Personal Setting

Standard PO 4522018175 Supplier 124862 ACADEMY BUS, LLC (MI... Doc. date 03/11/2022

Header

S..	Itm	A	I	Material	Short Text	PO Quantity	O...	C	Deliv. Date	Net Price	Curr...	Per	O...	Matl Group	Plnt	Stor. Location	B
	1	K			TRANSP. 55 COACH BUS...		6 EA	D	03/18/2022	3,300.00	USD	1	EA	96216	Schools and Admin..	Western H	



Item [1] TRANSP. 55 COACH BUS 4/8/22-4/9/22

Material Data Quantities/Weights Delivery Schedule Delivery Invoice Conditions Account Assignment Texts Delivery Address Confirmations

AccAssCat Cost center Distribution Single account assignme... CoCode School Board...

Unloading Point Recipient

G/L Account 53660000

Business Area 3855

CO Area SBBC

Cost Center 3855328310

Order

WBS Element

Fund 1000 Grant NOT RELEVANT

Functional Area 7803000000000000

Funds Center 3855328310

Earmarked Funds 0



Standard PO 4522019816 Created by JUAN PEREZ

Document Overview On Print Preview Messages Personal Setting

Standard PO 4522019816 Supplier 105657 CLASSIC BUS LINES INC Doc. date 04/04/2022

Header

S..	Itm	A	I	Material	Short Text	PO Quantity	O...	C	Deliv. Date	Net Price	Curr...	Per	O...	Matl Group	Plnt	Stor. Location	B
	1	K			TRANSPORTATION COA...		1	EA	D 04/04/2022	3,300.00	USD	1	EA	96216	Schools and Admin..	Western H	



Addl Planning

Item

[1] TRANSPORTATION COACH BUS 4/8/22-4...



Material Data Quantities/Weights Delivery Schedule Delivery Invoice Conditions Account Assignment Purchase Order History Texts Delivery ...



Sh. Text	MvT	Material	Document	Item	Posting Date	Quantity	Delivery cost quantity	OUn	Amount in LC	L.cur	Qty in OPUn	DelCostQty (OPUn)	Reference	Order Price Unit	Ar
Tr./Ev. Goods receipt						1		EA	3,300.00	USD	1		EA		3,30
WE		101	5000945545	1	04/04/2022	1		0 EA	3,300.00	USD	1	0		EA	3,30
Tr./Ev. Invoice receipt						1		EA	3,300.00	USD	1		EA		3,30
RE-L			5402593022	1	04/27/2022	1		0 EA	3,300.00	USD	1	0		EA	3,30

Western High School
Jimmy Arrojo, Principal
1200 SW 136 Avenue/Wildcat Way
Davie, Florida 33325
phone: 754-323-2403 • fax: 754-323-2530
jimmy.arrojo@browardschools.com
www.browardschools.com/western

**The School Board of
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Dr. Howard Hepburn
Superintendent of Schools

June 10, 2024

To: Dr. Angela Fulton
Deputy Superintendent Teaching and Learning, Task Assigned

From: Jimmy Arrojo, Principal
Western High School

**Subject: Response to the Audit Report on Internal Account
Fiscal Year July 1, 2022 – June 30, 2023**

Please accept this memo as a response to the Internal Audit conducted on April 15, 2024. I have thoroughly reviewed School Board Policies and Standard Practice Bulletins applicable to identified audit findings. I vehemently disagree that both cited incidents regarding Remittances Due to District should be considered Audit Exceptions.

Below you will find detailed information pertaining to the corrective actions that will take place in order to mitigate the findings identified during the internal audit:

I. Remittance Due to SBBC, #1

A. Summary of Exception: Returning \$21, 401.11 to District, monies paid out of Budget to cover Grad Bash Busses for Senior Class

B. Statements of Fact:

- a. Principal asked and received approval to use funds from the Budget Office, Director, Becky McMahan (Attachment A).
- b. Funds were a gift meant to bring the Senior Class account back to pre-COVID funding levels and were never meant to be reimbursed.
- c. Senior Class of 2022 and 2023 both decided to leave “legacy funds” for the incoming Senior Class. (Attachment B, Minutes and Transfers).

C. Corrective Actions:

- a. Principal and bookkeeper reviewed the following recommended documents:
 - i. Standard Practice Bulletin I-203: Classes, Clubs, and Departments
 - ii. Standard Practice Bulletin I-406: Field Trips
- b. Please note a, b, and c above under Statements of Fact with special attention to “c” - these funds have since been “willed forward” to the following Senior classes.

- c. Due to the reasons provided above, I reject the recommendation to remit these funds back to the district.
- d. Alternatively, we recommend that these funds remain in the Senior Class account in alignment with the initial purpose and intent of these funds to not negatively impact future Senior classes.

II. Remittance Due to SBBC, #2

D. Summary of Exception: Returning \$6,692.50 to District due to Treasury error

E. Statements of Fact:

- a. Treasury received the funds and subsequently transferred them to Western High School's internal funds account in error.
- b. This issue would not exist if the Treasury had placed the funds in the correct budget account.
- c. Multiple requests for documentation, related to Treasury error causing Audit Exception, have been made and ignored.
 - i. May 7th email from Ms. Arcese stated requested documentation would be provided (Attachment E).

F. Corrective Actions:

- a. Remittance Transmittal was made on 5/22 (Attachment C, D).
- b. Principal and bookkeeper reviewed the following recommended documents:
 - i. Business Practice Bulletin A-510 Procedures for Reimbursing the General Fund

III. Travel Expenses

A. Summary of Exception: Cash Advance, proper travel authorizations and substantiating receipts were not presented for the \$215.00 remainder of the advance.

B. Corrective Actions:

- a. Principal and bookkeeper reviewed the following recommended documents:
 - i. Business Practice Bulletin A-435 Travel Reimbursement Procedure
 - ii. I-310 Internal Advances
 - iii. Standard Practice Bulletins I-305 Disbursements
- b. Principal and bookkeeper reviewed and immediately implemented recommendations:
 - i. Cash Disbursement Form will be required to be filled out and signed recipients for any Cash Internal Advances/ Per Diems for school activities/ competitions
 - ii. Form will be turned to the Bookkeeper for the required signature
 - iii. Reimbursement/ Payment Request Form will be filled out for the check to be processed
 - iv. Internal Cash Advance recipient will be required to come in person to endorse the check so it can be deposited back into the Internal Advance Account


- v. No reimbursements will be processed without the proper documentation/receipts and required signatures.

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

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

June 12, 2024

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

FROM: Angela R. Fulton, Ph.D., Regional Superintendent 
Central Regional Office

**SUBJECT: RESPONSE- WESTERN HIGH SCHOOL INTERNAL ACCOUNTS AUDIT - FISCAL
YEAR JULY 1, 2022 - JUNE 30, 2023**

This correspondence acknowledges the receipt and thorough review of the audit findings for the fiscal year 2022-2023 concerning Western High School. Having carefully examined the report, I am addressing the identified exceptions noted: **Remittance Due to SBBC and Travel Expenses.** Considering 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.

Remittance Due to SBBC:

1. The Director will collaborate with the principal regarding the findings of the audit department and recommend that the principal comply with the auditor's recommendations.
2. The Director will review with the principal the Florida Department of Education Financial & Program Cost Accounting for Florida Schools (aka Redbook).
3. The Director will discuss in detail the Standard Practice Bulletin I-203 and I-406 with the principal, focusing on the purposes of field trips and class/club accounts as they pertain to the School Board of Broward County.
4. The Director will meet with the Business Support Center Director and the principal to discuss in detail reimbursing the district for services and payroll paid on behalf of the school. The Director will also discuss how the principal and the Business Support Center (BSC) will inquire if funds are given to the school that should not be received without explanation.
5. The Director will collaborate with the Teaching and Learning Division to address the concerns raised by the auditor and create processes for school reimbursements to the district in a timely manner.

Travel Expenses:

1. The director will ensure that the principal and the BSC review systems and procedures outlined in the Business Practice Bulletins stated in the auditor's recommendations.



2. In November and May, the Director will ensure the principal has reviewed Travel Reimbursements for all staff to ensure it is aligned with all School Board policies and procedures.

The Central Regional Office takes these findings seriously and are committed to implementing the corrective actions outlined above. These steps are aimed at ensuring full compliance with financial regulations and improving financial oversight to prevent future discrepancies. We are committed to adhering to the auditor's recommendations and enhancing the financial practices for the betterment of Western High School.

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

ARF/cdf

cc: Ali Arcese, Director, Office of the Chief Auditor
Haleh Darbar, Director, Teaching and Learning
Ryan Smith, Director, Business Support Center

Section II:

Audit Reports with No Exceptions

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

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, Florida 33024

Region: South

Regional Supt: Alan Strauss

Director: Thomas Correll

Principal: Dr. Louis Kushner

Bookkeeper: Elisa Taveras – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 65,764.31
Investment:	
Treasurer’s Pool Account	<u>6,000.00</u>
TOTAL	<u>\$ 71,764.31</u>

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

APOLLO 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	\$ 2,568.18	\$ 7,352.82	\$ 13,584.50	\$ 6,191.16	\$ 6,073.66	\$ 8,682.36
Music	2,058.40	7,541.79	8,306.20	2,206.58	104.62	720.85
Classes	77.96	44,481.66	65,476.00	24,454.16	5,375.91	1,994.05
Clubs	22,747.31	21,828.63	28,644.12	12,438.47	9,757.92	26,882.25
Departments	14,773.27	8,176.48	4,653.80	238.35	1,109.12	12,121.36
Trusts	22,433.85	44,373.40	14,095.22	13,518.18	35,146.87	13,784.36
General	<u>8,996.73</u>	<u>4,408.24</u>	<u>1,511.79</u>	<u>2,938.21</u>	<u>4,417.01</u>	<u>7,579.08</u>
TOTALS	<u><u>\$ 73,655.70</u></u>	<u><u>\$ 138,163.02</u></u>	<u><u>\$ 136,271.63</u></u>	<u><u>\$ 61,985.11</u></u>	<u><u>\$ 61,985.11</u></u>	<u><u>\$ 71,764.31</u></u>

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

PROFILE OF THE SCHOOL

Address: 301 NW 69th Terrace, Margate, Florida 33063

Region: North

Regional Supt: Dr. Jermaine Fleming

Director: Ricardo Santana

Principal: Shereen Reynolds

Bookkeeper: Yadira Figueroa

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 22,467.89
	<hr/>
TOTAL	<u>\$ 22,467.89</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Atlantic West 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

ATLANTIC WEST 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	1,724.33	12,346.94	12,756.00	295.16		1,838.23
Clubs	1,970.40	3,823.03	10,909.80	7,605.34	5.34	1,457.17
Departments	2,128.21	3,410.17	3,891.71	-	433.00	3,042.75
Trusts	5,855.05	12,456.36	5,628.73	2,008.40	8,358.01	5,377.03
General	<u>7,189.64</u>	<u>1,726.66</u>	<u>4,177.18</u>	<u>1,774.85</u>	<u>2,887.40</u>	<u>10,752.71</u>
TOTALS	<u>\$ 18,867.63</u>	<u>\$ 33,763.16</u>	<u>\$ 37,363.42</u>	<u>\$ 11,683.75</u>	<u>\$ 11,683.75</u>	<u>\$ 22,467.89</u>

BOYD H. ANDERSON HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 3050 NW 41st Street, Lauderdale Lakes, Florida 33309
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Haleh Darbar
Principal: James F. Griffin II
Bookkeeper: Migna Santiago – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 98,381.27
Investment:	
Treasurer's Pool Account	<u>22,000.00</u>
 TOTAL	 <u>\$ 120,381.27</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 Boyd H. Anderson 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

BOYD ANDERSON HIGH 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	\$ 9,338.38	\$ 39,000.41	\$ 37,390.03	\$ 3,833.01	\$ 945.01	\$ 4,840.00
Music	7,216.65	30,801.26	20,568.10	6,298.09	11,344.51	2,029.91
Classes	5,968.34	64,072.70	60,295.00	22,617.29	25,001.30	4,574.65
Clubs	55,810.00	127,652.70	119,740.92	50,310.82	60,770.40	58,357.80
Departments	16,762.67	867.04	448.00	-	321.10	16,664.73
Trusts	17,646.18	107,415.97	111,677.25	52,477.92	52,907.03	22,336.57
General	<u>16,343.87</u>	<u>2,202.33</u>	<u>13,188.29</u>	<u>17,388.19</u>	<u>1,635.97</u>	<u>11,577.61</u>
TOTALS	<u><u>\$ 129,086.09</u></u>	<u><u>\$ 372,012.41</u></u>	<u><u>\$ 363,307.59</u></u>	<u><u>\$ 152,925.32</u></u>	<u><u>\$ 152,925.32</u></u>	<u><u>\$ 120,381.27</u></u>

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

PROFILE OF THE SCHOOL

Address: 5703 NW 94th Avenue, Tamarac, FL 33321

Region: North

Regional Supt: Dr. Jermaine Fleming

Director: Meredith Weiss Schnur

Principal: Tara C. Zadanowicz

Bookkeeper: Heather Braun

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 38,645.41
	<hr/>
TOTAL	<u>\$ 38,645.41</u>

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

CHALLENGER 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	-	140.31	729.00	1,232.31	1,075.16	431.54
Classes	2,108.02	32,790.98	31,148.00	1,033.44	1,555.44	987.04
Clubs	3,549.89	3,340.34	3,145.16	372.59	360.59	3,342.71
Departments	5,819.56	22,483.09	27,011.89	22.11	2,006.16	12,332.41
Trusts	13,284.51	363,725.90	367,306.70	3,647.52	2,053.98	15,271.77
General	<u>2,637.10</u>	<u>1,516.85</u>	<u>5,903.05</u>	<u>1,440.00</u>	<u>696.64</u>	<u>6,279.94</u>
TOTALS	<u><u>\$ 27,399.08</u></u>	<u><u>\$ 423,997.47</u></u>	<u><u>\$ 435,243.80</u></u>	<u><u>\$ 7,747.97</u></u>	<u><u>\$ 7,747.97</u></u>	<u><u>\$ 38,645.41</u></u>

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

PROFILE OF THE SCHOOL

Address: 5080 SW 92nd Avenue, Cooper City, Florida 33328

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principal: Teresita Miranda

Bookkeepers: Janette Martinez (February 2023-Present)
Natalie Perez (July 2017- February 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2023</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 53,291.84
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 63,291.84</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Cooper City 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

COOPER CITY 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	731.01	1,721.00	752.55	-	-	1,699.46
Classes	2,613.80	65,512.00	62,570.55	4,186.13	2,719.51	7,021.87
Clubs	12,209.04	17,445.00	14,740.43	716.40	28.40	15,601.61
Departments	2,300.17	-	490.48	1,299.90	-	3,109.59
Trusts	25,662.47	541,826.84	534,034.28	78,312.88	77,911.99	33,855.92
General	<u>2,509.84</u>	<u>4,201.19</u>	<u>852.23</u>	<u>11.96</u>	<u>3,867.37</u>	<u>2,003.39</u>
TOTALS	<u><u>\$ 46,026.33</u></u>	<u><u>\$ 630,706.03</u></u>	<u><u>\$ 613,440.52</u></u>	<u><u>\$ 84,527.27</u></u>	<u><u>\$ 84,527.27</u></u>	<u><u>\$ 63,291.84</u></u>

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

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

Principal: Stephanie A. Saban

Bookkeeper: Martha Miragliotta – March 2022 – Current
Sasha Gonzalez – July 2021 – March 2022

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ <u>26,983.86</u>
TOTAL	\$ <u><u>26,983.86</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 Coral Cove 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

CORAL COVE 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	1,125.76	22,774.00	17,675.14	289.11	3,028.31	3,485.42
Clubs	10,965.13	23,456.38	24,579.07	158.00	206.60	9,793.84
Departments	1,916.51	5,914.32	4,791.28	624.18	3,635.80	27.93
Trusts	23,438.25	402,096.12	424,230.29	64,174.00	60,160.25	5,317.83
General	<u>7,934.35</u>	<u>448.00</u>	<u>1,809.18</u>	<u>13,655.21</u>	<u>11,869.54</u>	<u>8,358.84</u>
TOTALS	<u><u>\$ 45,380.00</u></u>	<u><u>\$ 454,688.82</u></u>	<u><u>\$ 473,084.96</u></u>	<u><u>\$ 78,900.50</u></u>	<u><u>\$ 78,900.50</u></u>	<u><u>\$ 26,983.86</u></u>

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

PROFILE OF THE SCHOOL

Address: 2300 Country Isles Road, Weston, Florida 33326

Region: South

Regional Supt: Alan Strauss

Director: Katherine Policastro

Principal: Mindy Morgan

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	\$ 18,662.04
Investment:	
Treasurer’s Pool Account	5,000.00
	<hr/>
TOTAL	<u>\$ 23,662.04</u>

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

COUNTRY ISLES 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	1,670.33	59,075.67	61,766.00	4,449.50	2,412.96	2,324.12
Clubs	3,349.64	4,094.87	4,165.00	35.05	186.42	3,571.14
Departments	7,256.30	-	-	9,288.68	5,805.24	3,772.86
Trusts	23,014.69	414,375.99	394,809.41	102,032.60	107,786.56	9,202.07
General	<u>1,482.66</u>	<u>243.26</u>	<u>3,937.80</u>	<u>668.93</u>	<u>283.58</u>	<u>4,791.85</u>
TOTALS	<u><u>\$ 36,773.62</u></u>	<u><u>\$ 477,789.79</u></u>	<u><u>\$ 464,678.21</u></u>	<u><u>\$ 116,474.76</u></u>	<u><u>\$ 116,474.76</u></u>	<u><u>\$ 23,662.04</u></u>

DAVE THOMAS EDUCATION CENTER
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

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

Region: Non-Traditional

Regional Supt.: Dr. Ted Toomer

Director: Dr. Leo Nesmith

Principals: Synithia J. Crawford (May 2023 – Present)
Perry Egelsky (July 2020 – April 2023)

Bookkeepers: Ena Bell (August 2022 – February 2024)

CASH AND INVESTMENT SUMMARY

	<u>6/30/2023</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 97,263.11
TOTAL	<u>\$ 97,263.11</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 Dave Thomas Education Center 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.

EXCEPTIONS

None

DAVE THOMAS EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	-	-	-	-	-	-
Classes	-	-	-	-	-	-
Clubs	\$ 26,498.21	\$ 48,385.55	\$ 10,891.55	\$ 5,774.46	\$ 6,954.70	\$ 62,811.97
Departments	-	-	-	-	-	-
Trusts	4,879.59	73,142.85	42,065.89	938.95	5,495.92	31,399.58
General	<u>1,382.52</u>	<u>2,294.66</u>	<u>6,362.83</u>	<u>12,560.29</u>	<u>6,823.08</u>	<u>3,051.56</u>
TOTALS	<u><u>\$ 32,760.32</u></u>	<u><u>\$ 123,823.06</u></u>	<u><u>\$ 59,320.27</u></u>	<u><u>\$ 19,273.70</u></u>	<u><u>\$ 19,273.70</u></u>	<u><u>\$ 97,263.11</u></u>

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

PROFILE OF THE SCHOOL

Address: 16700 SW 48th Court, Miramar, Florida 33027

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Daniela Fatout (July 2023 – Current)
Ricardo Santana Reyes (December 2015 – July 2023)

Bookkeeper: Crystal Cuff – Business Support Center (September 2023-Present)
Ashley Collins – Business Support Center (February 2023-Sept. 2023)
Lisa Mitrani – Business Support Center (July 2022-January 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Bank of America	<u>\$89,770.93</u>
TOTAL	<u>\$89,770.93</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 Glades Middle 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

GLADES 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	\$ -	\$ 3,264.00	\$ 2,511.39	\$ -	\$ 340.00	\$ 412.61
Music	3,220.86	27,333.00	28,777.89	1,222.40	806.40	2,191.97
Classes	3,285.06	120,784.99	113,510.76	-	4,654.05	5,905.24
Clubs	33,787.94	18,022.52	12,246.44	12,765.65	12,844.40	39,485.27
Departments	6,981.69	14,302.95	12,288.18	4,457.36	3,431.84	10,021.98
Trusts	27,883.79	201,970.83	207,695.23	26,278.15	24,982.42	23,455.12
General	<u>6,315.25</u>	<u>3,439.17</u>	<u>3,791.23</u>	<u>4,333.55</u>	<u>1,998.00</u>	<u>8,298.74</u>
TOTALS	<u>\$ 81,474.59</u>	<u>\$ 389,117.46</u>	<u>\$ 380,821.12</u>	<u>\$ 49,057.11</u>	<u>\$ 49,057.11</u>	<u>\$ 89,770.93</u>

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

PROFILE OF THE SCHOOL

Address: 900 NW 136th Ave, Pembroke Pines, FL 33028

Region: South

Regional Supt.: Alan Strauss

Director: Davida Johnson

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

Bookkeeper: Crystal Cuff – Business Support Center (September 2023 – Present)
Maria Vinueva (October 2020 – June 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 47,950.47
	<hr/>
TOTAL	<u>\$ 47,950.47</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 Lakeside 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

LAKESIDE 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	1,848.76	36,364.60	37,879.00	4,064.03	1,967.58	1,266.71
Clubs	202.97	2,882.85	3,216.64			536.76
Departments	5,831.00	464.88	380.33	2,901.91	329.99	3,174.53
Trusts	19,074.17	282,485.41	274,467.00	29,684.00	36,099.23	17,470.99
General	<u>21,891.66</u>	<u>1,996.61</u>	<u>7,353.29</u>	<u>3,321.49</u>	<u>1,574.63</u>	<u>25,501.48</u>
TOTALS	<u><u>\$ 48,848.56</u></u>	<u><u>\$ 324,194.35</u></u>	<u><u>\$ 323,296.26</u></u>	<u><u>\$ 39,971.43</u></u>	<u><u>\$ 39,971.43</u></u>	<u><u>\$ 47,950.47</u></u>

LAUDERHILL 6-12 STEM-MED MAGNET SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1901 NW 49th Ave, Lauderhill, FL 33313
Region: Central
Regional Supt: Dr. Angela R. Fulton
Director: Haleh Darbar
Principal: Dr. Ryan Reardon
Bookkeeper: Carol Howe – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 46,093.33
	<hr/>
TOTAL	<u><u>\$ 46,093.33</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 Lauderhill 6-12 Magnet 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

LAUDERHILL 6-12 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	\$ 3,526.87	\$ 1,124.50	\$ 401.72	\$ 132.50	\$ 307.50	\$ 4,074.65
Music	1,650.40	4,438.00	972.09	3,501.45	3,677.70	4,940.06
Classes	5,058.02	24,917.00	24,461.37	11,221.49	11,877.94	4,857.20
Clubs	19,451.45	13,120.75	12,789.65	5,754.90	4,517.46	21,019.99
Departments	3,813.70	65.49	73.72	192.53	115.20	3,882.80
Trusts	2,378.50	14,983.29	14,570.21	3,324.65	3,219.08	2,897.15
General	<u>4,734.68</u>	<u>909.80</u>	<u>810.36</u>	<u>160.00</u>	<u>572.64</u>	<u>4,421.48</u>
TOTALS	<u><u>\$ 40,613.62</u></u>	<u><u>\$ 59,558.83</u></u>	<u><u>\$ 54,079.12</u></u>	<u><u>\$ 24,287.52</u></u>	<u><u>\$ 24,287.52</u></u>	<u><u>\$ 46,093.33</u></u>

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

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Vernicca Wynter

Bookkeepers: Portia Facen – (September 2023 to Current)
Lysa Robb – Business Support Center (July 2023 – August 2023)
Donna Petrone – Business Support Center (June 2023)
Maureen Konikoff – (July 2022 – May 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – TD Bank	\$ 35,301.71
Investment:	
Treasury Pool	<u>20,000.00</u>
TOTAL	<u>\$ 55,301.71</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 Lyons Creek 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

LYONS CREEK 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	\$ 8,395.83	\$ 8,141.00	\$ 4,785.88	\$ 400.00	\$ 2,692.50	\$ 9,458.45
Music	178.82	2,528.00	2,429.65	-	208.28	68.89
Classes	3,061.52	16,625.00	22,504.64	7,250.64	94.00	4,338.52
Clubs	18,245.64	4,904.63	7,680.47	1,220.88	6,062.18	10,628.50
Departments	3,229.29	13,226.09	11,133.29	4,026.18	2,977.70	6,370.57
Trusts	14,444.34	310,927.65	308,666.04	37,333.88	42,306.53	11,733.30
General	<u>11,625.06</u>	<u>7,753.62</u>	<u>10,784.81</u>	<u>7,171.21</u>	<u>3,061.60</u>	<u>12,703.48</u>
TOTALS	<u><u>\$ 59,180.50</u></u>	<u><u>\$ 364,105.99</u></u>	<u><u>\$ 367,984.78</u></u>	<u><u>\$ 57,402.79</u></u>	<u><u>\$ 57,402.79</u></u>	<u><u>\$ 55,301.71</u></u>

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

PROFILE OF THE SCHOOL

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

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Marc Charpentier

Bookkeepers: Ronar Defranc – Business Support Center (December 2022 – Present)
Monique Letts – Business Support Center (November. 2022)
Cindy Celestin – Business Support Center (August 2022–October. 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,555.57
TOTAL	<u>\$ 29,555.57</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 Norcrest 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 EXCEPTION

None

NORCREST 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	\$ 1,439.73	\$ 28,797.00	\$ 22,268.33	\$ 2,122.90	\$ 7,417.09	\$ 2,674.21
Clubs	2,636.39	6,617.21	5,240.20	2,188.79	2,188.79	4,013.40
Departments	2,443.57	-	2,610.61	1,129.16	-	962.12
Trusts	7,815.84	174,139.64	172,803.97	28,179.50	24,019.48	13,311.53
General	<u>6,999.03</u>	<u>9,142.79</u>	<u>7,552.52</u>	<u>5.01</u>	<u>-</u>	<u>8,594.31</u>
TOTALS	<u><u>\$ 21,334.56</u></u>	<u><u>\$ 218,696.64</u></u>	<u><u>\$ 210,475.63</u></u>	<u><u>\$ 33,625.36</u></u>	<u><u>\$ 33,625.36</u></u>	<u><u>\$ 29,555.57</u></u>

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

PROFILE OF THE SCHOOL

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

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Sandra Shipman

Principal: Krisit Rippio (May 2024 – Present)
Angine Tyghter (August 2022 – April 2024)

Bookkeeper: Ashley Collins– Business Support Center (July 2023 – Current)
Angela Y. Grant – Business Support Center (June 2022 – Current)

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Wells Fargo Bank	\$ 69,866.74
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TOTAL	\$69,866.74
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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 statements of Nova Eisenhower 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

NOVA EISENHOWER 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	\$ 1,597.82	\$ 29,857.40	\$ 25,512.67	\$ 14,200.17	\$ 16,878.79	\$ 3,263.93
Clubs	3,823.82	2,395.50	3,776.54	-	44.50	2,398.28
Departments	5,902.83	-	-	1,379.85	345.91	6,936.77
Trusts	50,009.43	375,580.82	394,472.43	115,557.81	105,841.72	40,833.91
General	<u>26,566.31</u>	<u>4,208.85</u>	<u>6,314.40</u>	<u>22,562.13</u>	<u>30,589.04</u>	<u>16,433.85</u>
TOTALS	<u><u>\$ 87,900.21</u></u>	<u><u>\$ 412,042.57</u></u>	<u><u>\$ 430,076.04</u></u>	<u><u>\$ 153,699.96</u></u>	<u><u>\$ 153,699.96</u></u>	<u><u>\$ 69,866.74</u></u>

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

PROFILE OF THE SCHOOL

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

Region: South

Regional Supt: Alan Strauss

Director: Thomas Correll

Principal: Moraima Del Sol

Bookkeeper: Crystal Cuff – Business Support Center (October 2023 - Current)
Barbara Leonis – Business Support Center – (August 2023 – September 2023)
Olimpia Peters (July 2022 – August 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 49,543.60
Investment Account:	
Treasurer’s Pool Account	<u>8,000.00</u>
TOTAL	<u>\$ 57,543.60</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Panther Run 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

PANTHER RUN 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	761.50	32,046.31	34,264.00	1,010.36	1,389.34	3,358.17
Clubs	716.71	1,139.01	973.50	-	-	551.20
Departments	3,843.79	3,416.95	3,450.04	-	404.33	4,281.21
Trusts	41,339.62	37,059.17	32,589.70	7,982.83	4,740.20	33,627.52
General	<u>11,527.89</u>	<u>2,779.62</u>	<u>4,517.91</u>	<u>-</u>	<u>2,459.32</u>	<u>15,725.50</u>
TOTALS	<u><u>\$ 58,189.51</u></u>	<u><u>\$ 76,441.06</u></u>	<u><u>\$ 75,795.15</u></u>	<u><u>\$ 8,993.19</u></u>	<u><u>\$ 8,993.19</u></u>	<u><u>\$ 57,543.60</u></u>

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

PROFILE OF THE SCHOOL

Address: 11450 Riverside Drive, Coral Springs, Florida 33071
Region: North
Regional Supt: Dr. Jermaine Fleming
Director: Merideth Weiss Schnur
Principal: Lisa Balint
Bookkeeper: Robert Johnston – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/23</u>
Checking Account – Wells Fargo Bank	<u>\$ 42,870.03</u>
Investment:	
Treasurer's Pool Account	<u>\$ 15,000.00</u>
 TOTAL	 <u><u>\$ 57,870.03</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 Riverside 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

RIVERSIDE 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	4,955.57	74,857.09	80,937.48	9,359.71	3,576.96	5,253.21
Clubs	1,813.36	2,255.72	2,331.47	100.00	58.13	1,847.24
Departments	5,516.35	-	225.13	48.87	1,510.24	7,202.85
Trusts	23,834.39	363,577.88	368,775.80	27,490.19	35,307.91	36,850.03
General	<u>9,365.47</u>	<u>1,744.95</u>	<u>2,550.65</u>	<u>3,876.65</u>	<u>422.18</u>	<u>6,716.70</u>
TOTALS	<u><u>\$ 45,485.14</u></u>	<u><u>\$ 442,435.64</u></u>	<u><u>\$ 454,820.53</u></u>	<u><u>\$ 40,875.42</u></u>	<u><u>\$ 40,875.42</u></u>	<u><u>\$ 57,870.03</u></u>

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

PROFILE OF THE SCHOOL

Address: 12500 W Sample Rd, Coral Springs, FL 33065
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Ms. Meredith Weiss Schnur
Principal: Ms. Melinda Frame-Wessinger
Bookkeeper: Mr. Michael Borrelli – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 89,044.30
Investment:	
Treasurer's Pool	<u>8,460.00</u>
TOTAL	<u><u>\$ 97,504.30</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 Sawgrass 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

SAWGRASS 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	\$ 1,291.73	\$ 2,975.30	\$ 3,413.00	\$ 379.50	\$ 921.60	\$ 2,271.53
Music	14,054.80	2,934.10	3,337.08	710.00	710.00	14,457.78
Classes	2,891.70	143,881.05	140,822.40	4,661.61	6,997.56	2,169.00
Clubs	45,217.09	30,747.36	29,723.70	1,221.60	492.46	43,464.29
Departments	8,211.76	1,785.62	2,571.00	-	1,879.69	10,876.83
Trusts	16,389.29	18,177.94	19,204.49	13,471.62	10,935.57	14,879.79
General	<u>11,103.96</u>	<u>3,485.42</u>	<u>3,259.09</u>	<u>2,150.00</u>	<u>657.45</u>	<u>9,385.08</u>
TOTALS	<u><u>\$ 99,160.33</u></u>	<u><u>\$ 203,986.79</u></u>	<u><u>\$ 202,330.76</u></u>	<u><u>\$ 22,594.33</u></u>	<u><u>\$ 22,594.33</u></u>	<u><u>\$ 97,504.30</u></u>

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

PROFILE OF THE SCHOOL

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

CASH AND INVESTMENT SUMMARY

	<u>06/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,267.34
Investment:	
Treasurer's Pool Account	\$ 4,000.00
	<hr/>
TOTAL	<u><u>\$ 33,267.34</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 Silver Lakes 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 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

SILVER LAKES 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	\$ 1,932.13	\$ 5,561.36	\$ 5,261.05	\$ 112.54	\$ 112.54	\$ 1,631.82
Classes	1,564.05	35,435.98	33,154.68	3,885.86	5,116.96	513.85
Clubs	5,223.36	7,148.37	7,668.00	3,403.50	2,319.21	4,658.70
Departments	3,841.71	1,347.48	1,586.58	239.10	2,208.70	6,050.41
Trusts	7,484.91	16,719.25	18,951.70	5,262.12	3,411.63	7,866.87
General	<u>11,500.87</u>	<u>11,390.65</u>	<u>12,701.39</u>	<u>7,915.07</u>	<u>7,649.15</u>	<u>12,545.69</u>
TOTALS	<u>\$ 31,547.03</u>	<u>\$ 77,603.09</u>	<u>\$ 79,323.40</u>	<u>\$ 20,818.19</u>	<u>\$ 20,818.19</u>	<u>\$ 33,267.34</u>

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

PROFILE OF THE SCHOOL

Address: 3471 SW 22nd Street, Ft. Lauderdale, Florida 33317
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Mr. Joseph Balchunas
Principal: Mr. Ricardo Grimaldo
Bookkeeper: Ms. Ana R. Maria

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 16,608.35</u>
TOTAL	<u><u>\$ 16,608.35</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 Stephen Foster 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

STEPHEN FOSTER 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	5,884.89	21,801.81	19,870.00	3,428.36	2,030.34	2,555.06
Clubs	199.01	-	-	-	-	199.01
Departments	2,811.78	-	85.01	168.24	292.33	3,020.88
Trusts	16,018.42	158,117.99	151,455.33	32,040.91	32,280.38	9,595.23
General	<u>1,864.97</u>	<u>2,204.53</u>	<u>543.27</u>	<u>1,934.46</u>	<u>2,968.92</u>	<u>1,238.17</u>
TOTALS	<u><u>\$ 26,779.07</u></u>	<u><u>\$ 182,124.33</u></u>	<u><u>\$ 171,953.61</u></u>	<u><u>\$ 37,571.97</u></u>	<u><u>\$ 37,571.97</u></u>	<u><u>\$ 16,608.35</u></u>

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

PROFILE OF THE SCHOOL

Address: 1750 NE 14th Street, Fort Lauderdale, Florida 33304
Region: Central
Regional Supt: Dr. Angela Fulton
Director: Dr. Francine Baugh-Stewart
Principal: Ryan Atwood
Bookkeeper: Adrian Jackson - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 71,066.66
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u><u>\$ 86,066.66</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 Sunrise 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 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

SUNRISE 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	\$ 8,627.56	\$ 3,580.28	\$ 5,717.57	\$ 6,134.70	\$ 2,308.13	\$ 6,938.28
Music	4,628.32	394.97	680.00	2,048.83	2,048.83	4,913.35
Classes	485.44	171,253.48	175,993.00	5,484.96	260.00	(0.00)
Clubs	33,206.01	27,346.19	28,502.58	18,736.57	15,416.77	31,042.60
Departments	13,557.46	53.59	323.10	12,187.13	1,640.21	3,280.05
Trusts	32,453.03	96,665.52	79,073.01	29,088.43	49,858.54	35,630.63
General	<u>2,645.98</u>	<u>2,086.36</u>	<u>1,553.99</u>	<u>1,528.80</u>	<u>3,676.94</u>	<u>4,261.75</u>
TOTALS	<u><u>\$ 95,603.80</u></u>	<u><u>\$ 301,380.39</u></u>	<u><u>\$ 291,843.25</u></u>	<u><u>\$ 75,209.42</u></u>	<u><u>\$ 75,209.42</u></u>	<u><u>\$ 86,066.66</u></u>

WALTER C. YOUNG MIDDLE SCHOOL
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 901 NW 129th Ave, Pembroke Pines, FL 33028

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Mark Henderson

Bookkeeper: Crystal Cuff – Business Support Center (September 2023 – Current)
Ashley Collins – Business Support Center (February 2023-August 2023)
Lisa Mitrani – Business Support Center (August 2019 – January 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 28,017.19
Investment:	
Treasurer's Pool	<u>20,000.00</u>
TOTAL	<u>\$ 48,017.19</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 Walter C. Young 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

WALTER C. YOUNG 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	\$ 4,255.08	\$ 2,798.35	\$ 4,845.00	\$ 3,113.00	\$ 1,878.00	\$ 5,066.73
Music	2,212.30	393.27	1,000.00	2,228.40	2,228.40	2,819.03
Classes	7,028.72	37,662.96	45,724.00	14,362.50	7,051.27	7,778.53
Clubs	16,373.18	17,352.52	19,132.45	11,760.58	10,319.98	16,712.51
Departments	1,067.31	31.48	-	91.30	91.30	1,035.83
Trusts	13,491.73	34,043.95	20,306.38	8,508.32	18,232.54	9,478.38
General	<u>5,130.30</u>	<u>2,805.57</u>	<u>2,538.84</u>	<u>2,371.75</u>	<u>2,634.36</u>	<u>5,126.18</u>
TOTALS	<u><u>\$ 49,558.62</u></u>	<u><u>\$ 95,088.10</u></u>	<u><u>\$ 93,546.67</u></u>	<u><u>\$ 42,435.85</u></u>	<u><u>\$ 42,435.85</u></u>	<u><u>\$ 48,017.19</u></u>

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

PROFILE OF THE SCHOOL

Address: 11000 Holmberg Road, Parkland, FL 33076
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Meredith Weiss-Schnur
Principal: Matthew Bianchi
Bookkeeper: Brenda Martorana

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 93,198.13
Investment:	
Treasury Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 113,198.13</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 Westglades 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

WESTGLADES 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	\$ 7,524.37	\$ 68,951.69	\$ 62,185.25	\$ 2,443.05	\$ 9,882.21	\$ 6,851.65
Music	5,506.62	34,950.20	37,162.73	40.00	989.30	2,344.79
Classes	1,853.90	428,115.76	415,331.39	5,045.00	18,307.36	1,375.91
Clubs	29,835.91	55,131.92	57,841.70	6,609.40	4,589.43	29,146.10
Departments	3,216.86	7,671.00	5,389.48	1,555.64	1,365.24	5,688.78
Trusts	74,035.62	55,005.51	86,220.53	51,660.91	33,001.94	61,479.57
General	<u>7,386.02</u>	<u>9,194.86</u>	<u>11,051.03</u>	<u>8,984.12</u>	<u>8,202.64</u>	<u>6,311.33</u>
TOTALS	<u>\$ 129,359.30</u>	<u>\$ 659,020.94</u>	<u>\$ 675,182.11</u>	<u>\$ 76,338.12</u>	<u>\$ 76,338.12</u>	<u>\$ 113,198.13</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 3410, 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 FY20-007
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
Eagle Ridge Elementary School	6/20/2024	North	BSC	Before and After School Care Non-Approved Vendor	BASCC Operational Handbook, School Board Policy 6000.3, RFP FY20-007
Indian Trace Elementary School	6/20/2024	South	BSC	Before and After School Care Non-Approved Vendor	BASCC Operational Handbook, School Board Policy 6000.3, RFP FY20-007
Nova High School	6/20/2024	Central	BSC	Missing Receipting Documentation, Non-remittance of District Reimbursement, Fundraising, Cash Collections	A-510, I-302, I-305, I-402
Parkway Middle School	6/20/2024	Central	Non-BSC	Non-Remittance of Facility Rental Fees, Cash Collections, Bank Reconciliations	Policy 1341, I-302, I-306
Western High School	6/20/2024	Central	Non-BSC	Non-remittance of District Reimbursement, Travel Expenses Advance	A-510, I-310, I-406

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 Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>FY 2018 Bookkeepers</u>	<u>FY 2018 Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>FY 2019 Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>FY 2020 Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>	<u>FY 2023 Bookkeepers</u>	<u>FY 2023 Audit 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
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

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 Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>FY 2018 Bookkeepers</u>	<u>FY 2018 Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>FY 2019 Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>FY 2020 Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>	<u>FY 2023 Bookkeepers</u>	<u>FY 2023 Audit Exceptions</u>
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
69	Pompano Beach High School	1/25/2024	North	357,276.56	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None

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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
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

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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
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

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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	Exception	BSC	Exception	BSC	Exception	BSC	Exception	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
150	Apollo Middle School	6/20/2024	South	71,764.31	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
151	Atlantic West Elementary School	6/20/2024	North	22,467.89	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
152	Boyd Anderson High School	6/20/2024	Central	120,381.27	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None
153	Challenger Elementary School	6/20/2024	North	38,645.41	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
154	Cooper City Elementary School	6/20/2024	South	63,291.84	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
155	Coral Cove Elementary School	6/20/2024	South	26,983.86	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
156	Country Isles Elementary School	6/20/2024	South	23,662.04	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
157	Dave Thomas Education Center	6/20/2024	Non-Traditional	97,263.11	Non-BSC	N/A	Non-BSC	N/A	Non-BSC	N/A	Non-BSC	N/A	Non-BSC	Exception	Non-BSC	None
158	Eagle Ridge Elementary School	6/20/2024	North	93,736.25	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
159	Glades Middle School	6/20/2024	South	89,770.93	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
160	Indian Trace Elementary School	6/20/2024	South	72,740.19	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
161	Lakeside Elementary School	6/20/2024	South	47,950.47	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
162	Lauderhill 6-12 STEM-MED Magnet School	6/20/2024	Central	46,093.33	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
163	Lyons Creek Middle School	6/20/2024	North	55,301.71	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
164	Norcrest Elementary School	6/20/2024	North	29,555.57	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
165	Nova Eisenhower Elementary School	6/20/2024	Central	69,866.74	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
166	Nova High School	6/20/2024	Central	277,867.16	BSC	None	BSC	None	BSC & Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	BSC	Exception
167	Panther Run Elementary School	6/20/2024	South	57,543.60	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	BSC	None
168	Parkway Middle School	6/20/2024	Central	86,026.42	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	Exception	Non-BSC	Exception
169	Riverside Elementary School	6/20/2024	North	57,870.03	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
170	Sawgrass Springs Middle School	6/20/2024	North	97,504.30	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	BSC	None

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	School	<u>Audit Committee</u> <u>Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</u>	<u>FY 2018 Bookkeepers</u>	<u>FY 2018 Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>FY 2019 Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>FY 2020 Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>	<u>FY 2023 Bookkeepers</u>	<u>FY 2023 Audit Exceptions</u>
171	Silver Lakes Middle School	6/20/2024	North	33,267.34	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
172	Stephen Foster Elementary School	6/20/2024	Central	16,608.35	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
173	Sunrise Middle School	6/20/2024	Central	86,066.66	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
174	Walter C. Young Middle School	6/20/2024	South	48,017.19	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
175	Western High School	6/20/2024	Central	647,700.54	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
176	Westglades Middle School	6/20/2024	North	113,198.13	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

Total Internal Funds Balance Completed

20,181,867.45

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>