

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
SELECTED REGION VI SCHOOLS, MARCH 1999, PRESENTED BY THE  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

**STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES**

In accordance with the Audit Plan for the 1998-99 Fiscal Year, the Office of Management and Compliance Audits has performed audits for the 1996-97 and/or 1997-98 fiscal year(s) of 30 of the 43 schools in Region VI. These audits included a review of the internal funds, property, and payroll records. Food service records at seven schools were also reviewed. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that except for two schools, the others were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Except for one school, property procedures were followed at the schools where property inventories were taken. Food service procedures were followed, too. The audit results for the remaining 13 Region VI schools will be reported at the next Audit Committee meeting and subsequently to the School Board. The following school audits are included in this report:

Homestead Middle	Centennial Middle	Oliver Hoover Elem.	Redland Elem.
Florida City Elem.	Cutler Ridge Middle	Kendale Lakes Elem.	Redondo Elem.
Coral Reef Senior	Hammocks Middle	Leisure City Elem.	Laura C. Saunders Elem.
Homestead Senior	Mays Middle	Miami Heights Elem.	South Miami Heights Elem.
Miami Southridge Senior	Redland Middle	Claude Pepper Elem.	Whispering Pines Elem.
Miami Sunset Senior	Bel-Aire Elementary	Pine Lake Elem.	Winston Park Elem.
South Dade Senior	Jack D. Gordon Elem.	Pine Villa Elem.	
Herbert A. Ammons Middle	Gulfstream Elem.	Dr. Gilbert L. Porter Elem.	

When applicable, a conference is held with the principal and the appropriate Region Director to discuss each audit exception and recommendation noted in the draft of the audit report. The principal is required to write a response to each exception specifying what corrective action(s) will be implemented to prevent its recurrence. The response from the principal is submitted for review to the Region Operations Office and School Operations and, if considered appropriate, the response is then submitted to the Office of Management and Compliance Audits, who also reviews it to assure corrective action was or will be taken.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of the Internal Funds of Selected Region VI Schools, March 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 16, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by March 31, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, the region and district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report - Audit of the Internal Funds of Selected Region VI Schools, March 1999, presented by the Office of Management and Compliance Audits.