

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
SELECTED VOCATIONAL/ADULT EDUCATION CENTERS, 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 nine vocational/adult education centers. These audits included a review of the internal funds, property, and payroll records. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that except for one center, the others were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Property procedures were followed at four of the six centers where property inventories were taken. The property inventory results for the remaining centers will be reported at the next Audit Committee meeting and subsequently to the School Board. The following center audits are included in this report:

<b>Miami Jackson Adult Education Center</b>	<b>Miami Skill Center</b>
<b>American Adult Education Center</b>	<b>Miami Southridge Adult Education Center</b>
<b>Coral Gables Adult Education Center</b>	<b>Miami Sunset Adult Education Center</b>
<b>Hialeah Adult Education Center</b>	<b>The English Center</b>
<b>Miami Senior Adult Education Center</b>	

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 Office of Applied Technology, Adult, and Career Education 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 Vocational/Adult Centers, 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, 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 Vocational/Adult Education Centers, March 1999, presented by the Office of Management and Compliance Audits.