

Office of Superintendent of Schools
Board Meeting of February 10, 1999

January 28, 1999

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
SELECTED ADULT/TECHNICAL EDUCATION CENTERS, JANUARY 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 of the internal funds of various adult/technical education centers. The audits included a review of the internal funds, property, and payroll records as well as the review of the Pell Grant Program, where applicable. Our audits indicated that 7 out of the 10 centers were in compliance with prescribed policies and procedures and the records were maintained in good order. The following audits are included in this report:

George T. Baker Aviation School
Miami Carol City Adult Education Center
Robert Morgan Vocational/Technical Institute
D.A. Dorsey Educational Center
Fienberg/Fisher Adult Education Center

Miami Coral Park Adult Education Center
Miami Palmetto Adult Education Center
South Dade Adult Education Center
South Dade Skills Center
Southwest Miami Adult Education Center

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of the Internal Funds of Selected Adult/Technical Education Centers, January 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 26, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 3, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools and appropriate 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 Adult/Technical Education Centers, January 1999, presented by the Office of Management and Compliance Audits.