

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED REGION VI SCHOOLS, APRIL 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 completed the audits for the 1996-97 and 1997-98 fiscal years of 12 of the remaining 13 schools in Region VI. The report on the audit of the other 30 schools in the region was issued in March. These audits included a review of the internal funds, property, and payroll records. Food service records at three schools were also reviewed. Additionally, we are including the results of the property inventory reported in progress at the May 11, 1999 Audit Committee meeting. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that except for three 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 two schools, property procedures were followed at the schools where property inventories were taken. Food service procedures were followed, too. The audit results for the remaining school will be reported at the next Audit Committee meeting and subsequently to the School Board. The following school audits are included in this report:

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| Campbell Drive Middle | Caribbean Elementary |
| Richmond Heights Middle | Cutler Ridge Elementary |
| Campbell Drive Elementary | Naranja Elementary |
| Air Base Elementary | Irving and Beatrice Peskoe Elementary |
| Avocado Elementary | West Homestead Elementary |
| Calusa Elementary | Dr. Edward L. Whigham Elementary |

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, which 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, April 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its May 11, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by June 18, 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, April 1999, presented by the Office of Management and Compliance Audits.