

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED REGION V 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/or 1997-98 fiscal year(s) of 22 of the 58 schools in Region V. These audits included a review of the internal funds, property, and payroll records. Food service records at five schools were also reviewed. Additionally, we conducted physical inventories of property at the 22 schools. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that all schools 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 the schools where property inventories were taken. Food service procedures were followed, too. The audit results for the remaining 36 Region V 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:

Miami Palmetto Senior	Southwood Middle	R. R. Moton Elementary
South Miami Senior	Blue Lakes Elementary	Olympia Heights Elementary
Howard A. Doolin Middle	Colonial Drive Elementary	Perrine Elementary
Glades Middle	Marjory S. Douglas Elem.	Pinecrest Elementary
Howard D. McMillan Middle	Flagami Elementary	Richmond Elementary
Palmetto Middle	Kendale Elementary	Royal Palm Elementary
Riviera Middle	Ludlam Elementary	South Miami Elementary
South Miami Middle		

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 V 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 V Schools, April 1999, presented by the Office of Management and Compliance Audits.