

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION IV
SECONDARY SCHOOLS, SEPTEMBER 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 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has completed the audits for the 1997-98 and/or 1998-99 fiscal year(s) of 12 of the 15 secondary schools in Region IV. There are ongoing audits/investigations at three schools, the results of which will be published upon completion. 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 12 schools. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that except for one school, 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 all but one school where property inventories were taken. Food service procedures were followed, too. The following school audits are included in this report:

**Miami Senior
Coral Gables Senior
MAST Academy
Miami Edison Senior
New World School of the Arts
Allapattah Middle**

**G.W. Carver Middle
Citrus Grove Middle
Kinloch Park Middle
Miami Edison Middle
Ponce de Leon Middle
Shenandoah Middle**

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 Region IV Operations 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 Region IV Secondary Schools, September 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its October 19, 1999, meeting and will submit its recommendations to the School Board and the Superintendent of Schools by November 5, 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 Region IV Secondary Schools, September 1999, presented by the Office of Management and Compliance Audits.