

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED VOCATIONAL/ADULT EDUCATION CENTERS, NOVEMBER 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 internal funds of 16 vocational/adult education centers. These audits included a review of the internal funds, property and payroll procedures, as well as the review of the Federal student financial aid program procedures at two centers. Additionally, we conducted physical inventories of property. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that 14 of the 16 centers in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The following audits are included in this report:

**Miami Carol City Adult Education Center
Miami Northwestern Adult Education Center
George T. Baker Aviation School
D. A. Dorsey Educational Center
Fienberg/Fisher Adult Education Center
Hialeah Adult Education Center
Hialeah-Miami Lakes Adult Education Center
Miami Beach Adult Education Center**

**Miami Coral Park Adult Education Center
Miami Lakes Technical Education Center
Miami Palmetto Adult Education Center
Miami Springs Adult Education Center
North Miami Adult Education Center
South Dade Adult Education Center
South Dade Skills Center
Southwest Miami Adult Education Center**

When applicable, a conference is held with the principal/administrator and the appropriate District administrator to discuss each audit exception and recommendation noted in the draft of the audit report. The principal/administrator 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/administrator is submitted for review to the respective District office, 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 Vocational/Adult Education Centers, November 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its November 30, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 6, 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 Vocational/Adult Education Centers, November 1999, presented by the Office of Management and Compliance Audits.

CC:GB:mej