

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
SELECTED REGION III SCHOOLS, MARCH 2000, PRESENTED BY THE
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds of 17 of the remaining 20 schools in Region III that were not published in the audit report presented at the February 9, 2000 School Board meeting. We were unable to include in this report the audits of three schools from this Region because of ongoing audits and/or investigations. The results of those audits will be presented to the Audit Committee and the School Board once they are completed. The audits of the 17 schools in Region III included a review of the internal funds and payroll records, and the Community School Program at schools having the program. 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. The physical inventories of property for all 45 schools in Region III were already published in the report presented to you in February. The following audits are included in this report:

Earlington Heights Elementary School
Miami Coral Park Senior High School
Westview Elementary School
Banyan Elementary School
Van E. Blanton Elementary School
Broadmoor Elementary School
Coral Park Elementary School
Charles R. Drew Elementary School
Benjamin Franklin Elementary School

Holmes Elementary School
Lakeview Elementary School
Melrose Elementary School
Olinda Elementary School
Poinciana Park Elementary School
Seminole Elementary School
E.W.F. Stirrup Elementary School
Sweetwater Elementary School

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 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 III Schools, March 2000, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 14, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by March 31, 2000.

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 III Schools, March 2000, presented by the Office of Management and Compliance Audits.