

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
SELECTED 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 12 selected schools. These audits included a review of the internal funds and payroll procedures, as well as the Community School Program at schools having the program. Property inventory results are also included in this report. Our audits indicated that except for two schools, the others were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order.

Booker T. Washington Middle School
Horace Mann Middle School
Miami Killian Senior High School
Southwest Miami Senior High School
Campbell Drive Middle School
Homestead Middle School

Richmond Heights Middle School
West Miami Middle School
Campbell Drive Elementary School
Florida City Elementary School
Ojus Elementary School
Sunset Park 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 appropriate 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 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 appropriate 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 Schools, March 2000, presented by the Office of Management and Compliance Audits.