

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION I SECONDARY SCHOOLS, APRIL 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 for the 1997-98 and/or 1998-99 fiscal year(s) of 10 of the 13 secondary schools in Region I. These audits included a review of the internal funds, property, and payroll records. Food service records at four schools were also reviewed. Additionally, we conducted physical inventories of property at the schools. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that the schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There are three schools for which the results of the audits will be published once they are completed. Property procedures were followed at 12 of the 13 secondary schools in the region. Food service procedures were followed, too. The following school audits are included in this report:

American Senior High School	Lake Stevens Middle School
Hialeah-Miami Lakes Senior High School	José Martí Middle School
Carol City Middle School	Miami Lakes Middle School
Henry H. Filer Middle School	North Dade Middle School
Hialeah Middle School	Palm Springs Middle 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 office and then to School Operations. If considered appropriate, the response is forwarded to the Office of Management and Compliance Audits for review to assure that corrective action was or will be taken and included with the audit report.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of the Internal Funds of Region I Secondary Schools, April 2000, is submitted to the School Board. The School Board Audit Committee will review the audit report at its May 9, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by May 15, 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 Region I Secondary Schools, April 2000, presented by the Office of Management and Compliance Audits.