

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION V SECONDARY SCHOOLS, MAY 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 for the 1998-99 fiscal year of 12 of the 16 secondary schools in Region V. These audits included a review of the internal funds, property, and payroll records. Community School Program records were reviewed at the schools having the program. An analysis of property losses reported through the Plant Security Report process is also included. Food service records at two schools were also reviewed. Our audits indicated that all 12 schools 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 16 schools where property inventories were taken. Food service procedures were followed, too. The following school audits are included in this report:

**G. Holmes Braddock Senior  
Miami Palmetto Senior  
South Miami Senior  
Arvida Middle  
Paul W. Bell Middle  
Glades Middle**

**Howard D. McMillan Middle  
Palmetto Middle  
Riviera Middle  
Southwood Middle  
South Miami Middle  
W.R. Thomas 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 the region office 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 V Secondary Schools, May 2000, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its June 27, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 12, 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 V Secondary Schools, May 2000, presented by the Office of Management and Compliance Audits.