

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED SCHOOLS AND CENTERS, JUNE 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 23 schools from various regions, 14 alternative/specialized centers, 4 vocational/adult education centers, and one fund. The audits at these schools/centers/fund included a review of the internal funds, property, and payroll records, as well as the review of the Pell Grant Program procedures at one center. Community School Program records were reviewed at the schools/centers having the program. Analyses of property losses reported through the Plant Security Report process are also included. Food service records at three schools were also reviewed. Our audits indicated that 36 of the 42 entities in this report 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 23 schools and 18 centers where inventories were taken. Unlocated property items were minimal. Food service procedures were followed, too. The following audits are included in this report:

Miami Carol City Senior
Twin Lakes Elementary
Barbara Goleman Senior
J.H. Bright Elementary
Palm Springs Elementary
Parkway Middle
Miami Norland Senior
Orchard Villa Elementary
Phillis Wheatley Elem.
W.A. Chapman Elem.
Avocado Elementary
Bel Aire Elementary
Caribbean Elementary
Gulfstream Elementary

Leisure City Elementary
Miami Heights Elementary
Naranja Elementary
I & B Peskoe Elementary
Pine Lake Elementary
Pine Villa Elementary
Redland Elementary
Redondo Elementary
South Miami Heights Elem.
Academy for Comm. Educ.
C.O.P.E. Center North
D.M. Wallace C.O.P.E. Ctr.
Corporate/Burger King Acad.
Jan Mann Opportunity School

JRE Lee Opportunity School
Miami MacArthur North
School for Advanced Studies
School for Applied Technology
The 500 Role Model Acad./Exc.
Citrus Grove OTC
Neva K. Cooper Educ. Ctr.
Ruth O. Krusé Educ. Ctr.
Robert Renick Educ. Ctr.
American Adult
Miami Sunset Adult
Robert Morgan Voc. Tech.
William H. Turner Tech.
Dade County Equal. Fund

When applicable, a conference is held with the principal/administrator and the appropriate region or 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 region office and School Operations, or 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 Schools and Centers, June 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 regions 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 and Centers, June 2000, presented by the Office of Management and Compliance Audits.