

Management and Accountability  
Carol Cortes, Deputy Superintendent

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

The Office of Management and Compliance Audits has completed the audits of the internal funds for 30 of the 44 schools in Region VI for the 1998-99 and/or 1999-2000 fiscal years, depending on the school being audited. The results of the audits on the remaining 14 schools will be presented to the Audit Committee and the School Board when completed. The audits included a review of the internal funds and payroll records. Community School Program records were also reviewed at schools having the program. Additionally, for the first time, a review of the Procurement Credit Card Program was performed at six schools. The property inventory results and the analyses of property losses for all Region VI schools were not included because the most current physical inventories of property items, which showed minimal losses, were already reported in the audit presented to the Audit Committee on June 27, 2000 and to the School Board on July 19, 2000. Our audits indicated that all 30 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The review of the Procurement Credit Card Program at six schools showed that they were in compliance with the prescribed program policies and procedures. The following school audits are included in this report:

Miami Sunset Senior  
South Dade Senior  
Herbert A. Ammons Middle  
Cutler Ridge Middle  
Hammocks Middle  
Homestead Middle  
Mays Middle  
Richmond Heights Middle  
Air Base Elementary  
Avocado Elementary

Bel-Aire Elementary  
Calusa Elementary  
Campbell Drive Elementary  
Caribbean Elementary  
Cutler Ridge Elementary  
Christina M. Eve Elementary  
Florida City Elementary  
Oliver Hoover Elementary  
Kendale Lakes Elementary  
Leisure City Elementary

Miami Heights Elementary  
Naranja Elementary  
Claude Pepper Elementary  
Pine Lake Elementary  
Pine Villa Elementary  
Dr. Gilbert L. Porter Elementary  
Redland Elementary  
Redondo Elementary  
South Miami Heights Elementary  
Whispering Pines Elementary

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 VI Schools, August 2000, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its September 12, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by October 4, 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 VI Schools, August 2000, presented by the Office of Management and Compliance Audits.