

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
SELECTED REGION VI SCHOOLS, SEPTEMBER 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 12 of the remaining 14 schools in Region VI for the 1998-1999 and/or 1999-2000 fiscal years, depending on the school being audited. There are audits/investigations ongoing at the remaining two schools and the results will be presented to the Audit Committee and the School Board when completed. The audits of the other 30 schools in this region were presented to the Audit Committee on September 12, 2000, and to the School Board on October 11, 2000. 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, a review of the Procurement Credit Card Program was performed at three 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 9 of the 12 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were some findings related to booster club activities, bookkeeping practices, fund-raising, and payroll. The review of the Procurement Credit Card Program at three schools showed that they were in compliance with the prescribed policies and procedures. The following school audits are included in this report:

**Homestead Senior  
Centennial Middle  
Jack D. Gordon Elementary  
Miami Southridge Senior  
Campbell Drive Middle  
Redland Middle**

**W. A. Chapman Elementary  
Gulfstream Elementary  
Irving and Beatrice Peskoe Elementary  
West Homestead Elementary  
Dr. Edward L. Whigham Elementary  
Winston Park Elementary**

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 operations office and then to School Operations. If considered appropriate, the response is forwarded to the Office of Management and Compliance Audits, which also reviews it to assure corrective action was or will be taken, and inclusion 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 Selected Region VI Schools, September 2000, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its October 17, 2000, meeting and will submit its recommendations to the School Board and the Superintendent of Schools by November 8, 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, September 2000, presented by the Office of Management and Compliance Audits.