

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
SELECTED ADULT EDUCATION CENTERS, JANUARY 2001,
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE
AUDITS**

In accordance with the Audit Plan for the 2000-01 Fiscal Year, the Office of Management and Compliance Audits has completed the audits for the internal funds of ten adult education centers for the 1998-99 and/or 1999-2000 fiscal years, depending on the center being audited. These audits included a review of the internal funds and payroll records. We also reviewed the Community School Program records at centers that have the program, which is accounted through the internal funds. A review of the Procurement Credit Card Program was performed at five centers. The audits concluded that these centers were in compliance with prescribed policies and procedures. Additionally, we conducted physical inventories of property at three centers, which were in compliance with the prescribed procedures relating to property, and there was no property reported missing through the Plant Security Report process. The following audits are included in this report:

Coral Gables Adult Education Center
The English Center
Hialeah Adult Education Center
Hialeah-Miami Lakes Adult Education Center
Miami Coral Park Adult Education Center

Miami Palmetto Adult Education Center
Miami Senior Adult Education Center
Miami Springs Adult Education Center
Miami Sunset Adult Education Center
North Miami Adult Education Center

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of the Internal Funds of Selected Adult Education Centers, January 2001, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 23, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 7, 2001.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and appropriate 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 Adult Education Centers, January 2001, presented by the Office of Management and Compliance Audits.

CC:GB:wvd