

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION I ELEMENTARY SCHOOLS, APRIL 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 of the internal funds for the 1999-2000 fiscal year of 32 of the 33 elementary schools in Region I. The audit of the remaining school will be published once it is completed. The audits included a review of the internal funds, property, and payroll records. Community School Program records were reviewed at schools having the program. A review of the Procurement Credit Card Program also was performed at seven schools. The audits indicated that 29 of the 32 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The physical inventory results showed that 32 of the 33 schools were in compliance with the prescribed procedures relating to property. Property reported missing through the Plant Security Report process was minimal. Food service procedures were followed at five of the six schools reviewed, and the review of the Procurement Credit Card Program at seven schools showed that they were all in compliance with the prescribed program policies and procedures. The following school audits are included in this report:

James H. Bright Elementary  
Brentwood Elementary  
Palm Lakes Elementary  
Bunche Park Elementary  
John G. DuPuis Elementary  
Amelia Earhart Elementary  
Flamingo Elementary  
Golden Glades Elementary  
Joella Good Elementary  
Ernest R Graham Elementary  
Barbara Hawkins Elementary

Hialeah Gardens Elementary  
Lake Stevens Elementary  
Meadowlane Elementary  
Miami Gardens Elementary  
Miami Lakes Elementary  
M.A. Milam Elementary  
North County Elementary  
North Dade Center for Modern Languages  
North Glade Elementary  
North Hialeah Elementary  
North Twin Lakes Elementary

Opa-locka Elementary  
Palm Springs Elementary  
Palm Springs North Elementary  
Rainbow Park Elementary  
Ben Sheppard Elementary  
Skyway Elementary  
Twin Lakes Elementary  
Mae Walters Elementary  
Charles D. Wyche, Jr. Elementary  
Nathan Young 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 office and subsequently to School Operations. If appropriate, the response is then forwarded 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 I Elementary Schools, April 2001 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its May 8, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools no later than June 13, 2001.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and 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 I Elementary Schools, April 2001, presented by the Office of Management and Compliance Audits.