

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION I SECONDARY 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 of all 13 secondary schools in Region I. Except for one school, all audits covered a one-year period corresponding to the 1999-2000 fiscal year. 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 was also performed at five schools. The audits indicated that 10 of the 13 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 12 of the 13 schools were in compliance with the prescribed procedures relating to property. Property reported missing through the Plant Security Report process was significant at one school. The review of the Procurement Credit Card Program showed that four of the five schools reviewed were in compliance with the prescribed program policies and procedures. The following school audits are included in this report:

Hialeah Senior
Miami Carol City Senior
Lake Stevens Middle
American Senior
Barbara Goleman Senior

Hialeah-Miami Lakes Senior
Carol City Middle
Henry H. Filer Middle
Hialeah Middle
Jose Marti Middle

Miami Lakes Middle
North Dade Middle
Palm Springs Middle

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 Secondary 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 Secondary Schools, April 2001, presented by the Office of Management and Compliance Audits.