

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED SCHOOLS AND CENTERS, 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 seven schools from various regions, ten alternative/specialized centers, four adult education centers, the Greater Miami Athletic Conference (GMAC), the District Dining Concession, and a fund. The audit periods were either one or two years ending June 30, 2000, except for GMAC, which was a three-year audit. The audits at these schools/centers/entities included a review of internal funds, property, and payroll records. Community School Program records were reviewed at schools having the program. The audits indicated that 16 of the 24 entities in this report 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 all schools/centers/entities 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 the school reviewed, and the review of the Procurement Credit Card Program at five schools/centers showed that they were all in compliance with the prescribed program policies and procedures. The following audits are included in this report:

- | | | |
|------------------------------|-------------------------------------|-----------------------------------|
| Greynolds Park Elementary | Corporate Academy North | Merrick Educational Center |
| North Miami Beach Senior | Corporate Academy South | Miami Northwestern Adult Ed. Ctr. |
| Little River Elementary | JRE Lee Opportunity School | Miami Jackson Adult Ed. Center |
| Shenandoah Middle | Jan Mann Opportunity School | Miami Skill Center |
| Coconut Grove Elementary | School for Advanced Studies | Miami Southridge Adult Ed. Ctr. |
| Coral Reef Senior | School for Applied Technology | Greater Miami Athletic Conference |
| Laura C. Saunders Elementary | Citrus Grove Occupational Tng. Ctr. | Dade County Equalization Fund |
| Academy for Community Ed. | Neva King Cooper Education Ctr. | District Dining Concession |

When applicable, a conference is held with the principal and the appropriate region director or the responsible administrator to discuss each audit exception and recommendation noted in the draft of the audit report. The principal/administrator 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/administrator is submitted for review to the region office or the appropriate district office overseeing the centers/funds. 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 Selected Schools and Centers, April 2001, presented by the Office of Management and Compliance Audits 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 Selected Schools and Centers, April 2001, presented by the Office of Management and Compliance Audits.