

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION III ELEMENTARY SCHOOLS, JUNE 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 III. 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 three schools. The audits indicated that all 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 all the 33 schools were in compliance with the prescribed procedures relating to property. Property reported missing through the Plant Security Report process was not significant when compared to the total inventories. Food service procedures were followed at the four schools reviewed, and the review of the Procurement Credit Card Program at three schools showed that they were all in compliance with the prescribed program policies and procedures. The following school audits are included in this report:

- |                              |                              |                              |
|------------------------------|------------------------------|------------------------------|
| Arcola Lake Elementary       | Charles R. Hadley Elementary | Orchard Villa Elementary     |
| Banyan Elementary            | Hialeah Elementary           | Poinciana Park Elementary    |
| Van E. Blanton Elementary    | Holmes Elementary            | Rockway Elementary           |
| Broadmoor Elementary         | Martin L. King Elementary    | Seminole Elementary          |
| Coral Park Elementary        | Lakeview Elementary          | South Hialeah Elementary     |
| Charles R. Drew Elementary   | Liberty City Elementary      | Springview Elementary        |
| Earlington Heights Elem.     | Lorah Park Elementary        | E. W. F. Stirrup Elementary  |
| Lillie C. Evans Elementary   | Melrose Elementary           | Sweetwater Elementary        |
| Everglades Elementary        | Miami Park Elementary        | West Little River Elementary |
| Floral Heights Elementary    | Miami Springs Elementary     | Westview Elementary          |
| Benjamin Franklin Elementary | Olinda 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 III Elementary Schools, June 2001 is submitted to the School Board. The School Board Audit Committee will review the audit report at its July 10, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools thereafter.

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 III Elementary Schools, June 2001, presented by the Office of Management and Compliance Audits.