

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
SELECTED SCHOOLS AND CENTERS, 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 21 schools/centers throughout the district and the Systemwide Business Industry Services fund. The audit periods were either one or two years ending June 30, 2000, except for Systemwide, which was a three-year audit. The audits at these schools/centers/entities included a review of internal funds, property, and payroll records, as well as the review of the Pell Grant procedures at two centers. Community School Program records were reviewed at schools having the program. The audits indicated that 15 of the 22 entities in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were five schools where audits/investigations were conducted. The physical inventory results showed that most 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 four schools reviewed, and the review of the Procurement Credit Card Program at eight schools/centers showed that all but one were all in compliance with the prescribed program policies and procedures. The following audits are included in this report:

Carol City Elementary	Olympia Heights Elementary	Lindsey Hopkins Technical Ed. Ctr.
Miami Beach Senior	Perrine Elementary	D. A. Dorsey Educational Center
Southwest Miami Senior	Juvenile Justice Center	Robert Morgan Technical Ed. Ctr.
Howard A. Doolin Middle	C.O.P.E. Center North	South Dade Skills Center
Zora Neale Hurston Elementary	Miami Douglas MacArthur South	William H. Turner Technical
Colonial Drive Elementary	Dorothy M. Wallace Education Ctr.	Arts High
Coral Terrace Elementary	Ruth Owens Krusé Educational Ctr.	Systemwide Business Industry
Cypress Elementary	Robert Renick Educational Center	Services

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, 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 Selected Schools and Centers, June 2001, presented by the Office of Management and Compliance Audits.