

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
SELECTED SCHOOLS AND CENTERS, SEPTEMBER 2001,  
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE  
AUDITS**

The Office of Management and Compliance Audits has completed the audits of the internal funds of five schools from various regions, ten alternative/specialized centers, and the Equalization Fund. The audit period was mostly one fiscal year, with some two fiscal years, ending June 30, 2001. The audits at these schools/centers/fund included a review of internal funds and payroll records. The property inventories for most of these schools/centers already were reported a few months ago. Community School Program records were reviewed at schools having the program. The audits indicated that 12 of the 16 entities in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Food service and procurement credit card procedures were generally followed at the schools reviewed. The following audits are included in this report:

**Parkway Middle  
Miami Coral Park Senior  
Westview Middle  
John I. Smith Elementary  
Laura C. Saunders Elementary  
The 500 Role Model Academy of Excellence  
Academy for Community Education  
Corporate Academy North**

**Corporate Academy South  
JRE Lee Opportunity  
School for Advanced Studies  
Citrus Grove Occupational Training Center  
Merrick Educational Center  
Neva King Cooper Educational Center  
Ruth Owens Krusé Educational Center  
Dade County Equalization Fund**

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, September 2001, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its September 25, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by October 17, 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, September 2001, presented by the Office of Management and Compliance Audits.