

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
REGION V ELEMENTARY SCHOOLS, OCTOBER 2001, PRESENTED
BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2001-02 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds of 40 of the 41 elementary schools in Region V. There is an ongoing audit/investigation at a school that will be published once it is completed. The audit periods were either one or two years ending June 30, 2001, except for one school, which was for three years due to an audit/investigation. The audits included a review of the internal funds, property, and payroll records. Community Schools Program records were reviewed at schools having the program, which is accounted through the internal funds. The audits indicated that 36 of the 40 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The audits of four schools disclosed some deficiencies that the administration has addressed in the responses to the audits. Food service procedures were followed at the one school where they were reviewed, and the review of the Procurement Credit Card Program at nine schools showed that they were all in compliance with the prescribed policies and procedures. The physical inventory results showed that all 41 schools were in compliance with the prescribed procedures related to property. Property reported missing through the Plant Security Report process was minimal. The following audits are included in this report:

Royal Green Elementary
Flagami Elementary
Coral Reef Elementary
Emerson Elementary
Ethel F. Beckford/Richmond Elem.
Ethel Koger Beckham Elem.
Bent Tree Elementary
Blue Lakes Elementary
Colonial Drive Elementary
Coral Terrace Elementary
Cypress Elementary
Devon Aire Elementary
David Fairchild Elementary
Dr. Carlos J. Finlay Elementary

Gloria Floyd Elementary
Greenglade Elementary
Joe Hall Elementary
Howard Drive Elementary
Zora Neale Hurston Elem.
Kendale Elementary
Kenwood Elementary
Leewood Elementary
William Lehman Elementary
Ludlam Elementary
Frank C. Martin Elementary
Wesley Matthews Elem.
R.R. Moton Elementary

Olympia Heights Elementary
Palmetto Elementary
Perrine Elementary
Pinecrest Elementary
Jane S. Roberts Elementary
Royal Palm Elementary
Snapper Creek Elementary
South Miami Elementary
Sunset Park Elementary
Sylvania Heights Elementary
Tropical Elementary
Village Green Elementary
Vineland 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 V Elementary Schools, October 2001, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its October 16, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by November 7, 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 V Elementary Schools, October 2001, presented by the Office of Management and Compliance Audits.