

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
REGION II ELEMENTARY SCHOOLS, NOVEMBER 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 the 28 elementary schools in Region II. Except for one school, the audit period was for the fiscal year ended June 30, 2001. 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 25 of the 28 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The audits of three 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 twelve schools showed that, except for one school, they were all in compliance with the prescribed policies and procedures. The physical inventory results showed that all schools were in compliance with the prescribed procedures related to property. Property reported missing through the Plant Security Report process consisted, for the most part, of computers. The following audits are included in this report:

**Myrtle Grove Elementary
Natural Bridge Elementary
Parkway Elementary
Biscayne Elementary
Biscayne Gardens Elementary
Virginia A. Boone/Highland Oaks Elementary
Ruth K. Broad/Bay Harbor Elem.
William J. Bryan Elementary
Crestview Elementary
Gertrude K. Edelman/Sabal Palm Elementary
Fienberg/Fisher Elementary
Fulford Elementary
Gratigny Elementary
Greynolds Park Elementary**

**Hibiscus Elementary
Madie Ives Elementary
Linda Lentin Elementary
Norland Elementary
North Beach Elementary
North Miami Elementary
Norwood Elementary
Oak Grove Elementary
Ojus Elementary
Parkview Elementary
Scott Lake Elementary
Hubert O. Sibley Elementary
South Pointe Elementary
Treasure Island 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 II Elementary Schools, November 2001, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its November 27, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 5, 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 II Elementary Schools, November 2001, presented by the Office of Management and Compliance Audits.