

Office of Management and Compliance Audits
George Balsa, Chief Auditor

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
REGION VI ELEMENTARY SCHOOLS, JANUARY 2002, 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 31 of the 32 elementary schools in Region VI. The audit of Laura C. Saunders Elementary was already presented to the School Board at its October 24, 2001 meeting. The audit period for these schools was mostly one fiscal year ending June 30, 2001, except for two schools, where the audit period was for two years, also ending 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 all 31 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The review of the Procurement Credit Card Program at 11 schools showed that they were all in compliance with the prescribed policies and procedures. The physical inventory results showed that, except for two schools, the remaining 30 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:

Air Base Elementary	Leisure City Elementary
Bowman Foster Ashe Elementary	Miami Heights Elementary
Avocado Elementary	Naranja Elementary
Bel-Aire Elementary	Claude Pepper Elementary
Calusa Elementary	Irving and Beatrice Peskoe Elementary
Campbell Drive Elementary	Pine Lake Elementary
Caribbean Elementary	Pine Villa Elementary
Dr. W. A. Chapman Elementary	Dr. Gilbert L. Porter Elementary
Cutler Ridge Elementary	Redland Elementary
Christina M. Eve Elementary	Redondo Elementary
Dante B. Fascell Elementary	South Miami Heights Elementary
Florida City Elementary	West Homestead Elementary
Jack D. Gordon Elementary	Dr. Edward L. Whigham Elementary
Gulfstream Elementary	Whispering Pines Elementary
Oliver Hoover Elementary	Winston Park Elementary
Kendale Lakes Elementary	

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of the Internal Funds of Region VI Elementary Schools, January 2002, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 29, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 6, 2002.

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 VI Elementary Schools, January 2002, presented by the Office of Management and Compliance Audits.