

Office of Management and Compliance Audits
George Balsa, Chief Auditor

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
REGION VI SECONDARY 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 all 16 secondary schools in Region VI. 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 12 of the 16 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The audit exceptions at four schools were in the areas of financial management, disbursements, and record-keeping practices in an agricultural program, material ticket sales, and community school records. 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 16 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:

Coral Reef Senior	Herbert A. Ammons Middle
South Dade Senior	Campbell Drive Middle
Howard A. Doolin Middle	Centennial Middle
Hammocks Middle	Cutler Ridge Middle
Homestead Senior	Homestead Middle
Miami Southridge Senior	Mays Middle
Miami Sunset Senior	Redland Middle
Felix Varela Senior	Richmond Heights Middle

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