

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
SELECTED REGION V SCHOOLS, OCTOBER 2002, PRESENTED BY  
THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2002-03 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds for the 2001-02 fiscal year of 34 of 56 schools in Region V. The remaining schools will be presented to the Board at its next meeting. The audits included a review of the internal funds, property, and payroll records. Community School Program records were reviewed at schools having the program, which is accounted through the internal funds. The audits indicated that 32 of the 34 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 two schools were in the areas of internal funds and payroll. The review of the Procurement Credit Card Program at 16 schools showed that they were all in compliance with the prescribed policies and procedures. The physical inventory results at the schools where an inventory was conducted showed that they were all 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:

**Glades Middle  
G. Holmes Braddock Senior  
Miami Killian Senior  
Miami Palmetto Senior  
Southwest Miami Senior  
Arvida Middle  
Paul W. Bell Middle  
Palmetto Middle  
Riviera Middle  
South Miami Middle  
Southwood Middle  
W. R. Thomas Middle  
West Miami Middle  
Ethel Koger Beckham Elementary  
Coral Reef Elementary  
Coral Terrace Elementary  
Devon Aire Elementary**

**Emerson Elementary  
Dr. Carlos J. Finlay Elementary  
Flagami Elementary  
Greenglade Elementary  
Joe Hall Elementary  
Zora Neale Hurston Elementary  
Kendale Elementary  
Kenwood Elementary  
Ludlam Elementary  
R.R. Moton Elementary  
Palmetto Elementary  
Pinecrest Elementary  
Jane S. Roberts Elementary  
Royal Green Elementary  
Snapper Creek Elementary  
South Miami Elementary  
Tropical 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 operations office and then to School Operations. If considered appropriate, the response is forwarded to the Office of Management and Compliance Audits, which also reviews it to assure corrective action was or will be taken, and inclusion with the audit report.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report – Audit of the Internal Funds of Selected Region V Schools, October 2002 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its October 15, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by November 13, 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 Selected Region V Schools, October 2002, presented by the Office of Management and Compliance Audits.