

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED REGION VI SCHOOLS, JANUARY 2003, 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 27 of the 48 schools in Region VI for the fiscal year ended June 30, 2002. The audits of the remaining schools will be published at a later date. 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 all 27 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 seven schools showed that they were all in compliance with the prescribed policies and procedures. The physical inventory at 46 of the 48 schools in the region showed that they were in compliance with the prescribed procedures related to property. There was some property reported missing through the Plant Security Report process at some schools. The following audits are included in this report:

**Coral Reef Senior
Homestead Senior
South Dade Senior
Felix Varela Senior
Herbert A. Ammons Middle
Campbell Drive Middle
Cutler Ridge Middle
Hammocks Middle
Homestead Middle
Mays Middle
Richmond Heights Middle
Air Base Elementary
Bowman Foster Ashe Elementary
Campbell Drive Elementary**

**Dr. W. A. Chapman Elementary
Cutler Ridge Elementary
Christina M. Eve Elementary
Dante B. Fascell Elementary
Florida City Elementary
Gulfstream Elementary
Kendale Lakes Elementary
Miami Heights Elementary
Pine Villa Elementary
Dr. Gilbert L. Porter Elementary
West Homestead Elementary
Dr. Edward L. Whigham Elem.
Winston Park 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 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 VI Schools, January 2003 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 28, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 7, 2003.

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 VI Schools, January 2003, presented by the Office of Management and Compliance Audits.