Office of Superintendent of Schools
Board Meeting of May 14, 2003

Paul R. Philip, Chief of Staff

SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF SELECTED REGION IV SCHOOLS, MARCH 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 the internal funds of 25 of the 51 schools in Region IV 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. A review of the Procurement Credit Card Program was performed at seven schools, and food service records and procedures were reviewed at three schools. The audits indicated that all 25 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Procurement credit card and food services procedures were followed at the schools where they were reviewed. The physical inventory at 49 of the 51 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:

MAST Academy Senior  Coral Gables Elementary  Kinloch Park Elementary
Miami Jackson Senior  Coral Way Elementary  Little River Elementary
George W. Carver Middle  Thena C. Crowder Elementary  Kelsey L. Pharr Elementary
Citrus Grove Middle  Edison Park Elementary  Santa Clara Elementary
Kinloch Park Middle  Fairlawn Elementary  Shenandoah Elementary
Miami Edison Middle  Henry M. Flagler Elementary  Sunset Elementary
George W. Carver Elementary  Eneida M. Hartner Elementary  West Laboratory Elementary
Coconut Grove Elementary  Kensington Park Elementary
Comstock Elementary  Key Biscayne 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 IV Schools, March 2003 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its April 8, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by May 9, 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 IV Schools, March 2003, presented by the Office of Management and Compliance Audits.