

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
Miami Jackson Senior
George W. Carver Middle
Citrus Grove Middle
Kinloch Park Middle
Miami Edison Middle
George W. Carver Elementary
Coconut Grove Elementary
Comstock Elementary**

**Coral Gables Elementary
Coral Way Elementary
Thena C. Crowder Elementary
Edison Park Elementary
Fairlawn Elementary
Henry M. Flagler Elementary
Eneida M. Hartner Elementary
Kensington Park Elementary
Key Biscayne Elementary**

**Kinloch Park Elementary
Little River Elementary
Kelsey L. Pharr Elementary
Santa Clara Elementary
Shenandoah Elementary
Sunset Elementary
West Laboratory 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.