

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED ACCESS CENTER 1 SCHOOLS, JUNE 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 20 of the 22 remaining schools in ACCESS Center 1 for the fiscal year ended June 30, 2002. 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 for through the internal funds. A review of the Procurement Credit Card Program was performed at six schools and a review of food service records and procedures was also performed at six schools. The audits indicated that 16 of the 20 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 internal funds and food service. Procurement credit card procedures were followed at the six schools reviewed, while food service procedures were followed at four of the six schools reviewed. The property inventories as well as the analysis of property losses reported through Plant Security Reports, for all ACCESS Center 1 schools, were included in the report from this center previously published. The following audits are included in this report:

**Hialeah Middle
Miami Lakes Middle
Amelia Earhart Elementary
Joella C. Good Elementary
American Senior
Miami Carol City Senior
Lawton Chiles Middle**

**Lake Stevens Middle
North Dade Middle
Palm Springs Middle
Barbara J. Hawkins Elem.
Lake Stevens Elementary
Miami Lakes Elementary
M.A. Milam Elementary**

**North County Elementary
North Hialeah Elementary
Opa-Locka Elementary
Palm Springs North Elementary
Rainbow Park Elementary
Ben Sheppard Elementary**

When applicable, a conference is held with the principal and the appropriate ACCESS Center 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 through the ACCESS Center to the Deputy Superintendent of Schools. 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 ACCESS Center 1 Schools, June 2003 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its June 24, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 2, 2003.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, the Deputy Superintendent of Schools, ACCESS Center and district staffs, 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 ACCESS Center 1 Schools, June 2003, presented by the Office of Management and Compliance Audits.