

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
SELECTED SCHOOLS AND CENTERS, 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 the internal funds of three alternative education centers, one adult education center, three specialized education centers, the Equalization Fund, and the hospitality services cafeteria. The audit period for these schools/centers/fund was for the fiscal year ended June 30, 2002. The audits at the nine entities included a review of the internal funds, property, and payroll records. Community School Program records were reviewed at the adult education center, which accounted for this program through its internal funds. A review of the Procurement Credit Card Program was performed at five schools/centers. The audits indicated that all nine entities were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Procurement credit card procedures were followed at the five schools/centers reviewed. The physical inventory at the schools/centers showed that the losses were minimal. There were significant losses, however, reported through the Plant Security Report process at a large technical education center. The following audits are included in this report:

**Alternative Education Centers**  
Corporate Academy North  
School for Applied Technology  
School for Advanced Studies

**Specialized Education Centers**  
Neva King Cooper Educational Center  
Ruth Owens Krusé Educational Center  
Robert Renick Educational Center

**Adult Education Center**  
Miami Coral Park Adult Education Center

**Other Audits**  
Dade County Equalization Fund  
Hospitality Services

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report – Audit of the Internal Funds of Selected Schools And Centers, 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 Centers 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 Schools and Centers, June 2003, presented by the Office of Management and Compliance Audits.