

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS  
OF SELECTED CENTERS, JANUARY 2004, PRESENTED BY  
THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2003-04 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds of six adult education centers and five alternative education centers. The audit period depended on the center being audited and was either one or two fiscal years ended June 30, 2003. The audits at the eleven centers included a review of internal funds, property, and payroll records. Community School Program records were reviewed at those centers having the program, which accounted through the internal funds. A review of the Procurement Credit Card Program was performed at eight centers. The audits indicated that seven of the 11 centers were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Procurement Credit Card Program procedures were followed at all the centers where a review of the program was performed. The physical inventory results showed that the centers where property inventories were conducted were in compliance with the prescribed procedures related to property. Property reported missing through the Plant Security Report process was noted at only one center and the loss was minimal. The following audits are included in this report:

**Adult Education Centers**

**Miami Jackson Adult Education Center  
North Miami Adult Education Center  
American Adult Education Center  
Hialeah Adult Education Center  
Miami Springs Adult Education Center  
South Dade Adult Education Center**

**Alternative Education Centers**

**C.O.P.E. Center North  
Juvenile Justice Center  
Academy for Community Education  
Corporate Academy South  
JRE Lee Opportunity School**

When applicable, a conference is held with the principal and the appropriate District office and staffs 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 corresponding District offices. 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.

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In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report – Audit of the Internal Funds of Selected Centers, January 2004 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 27, 2004 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 2, 2004.

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 Centers, January 2004, presented by the Office of Management and Compliance Audits.