

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED ACCESS CENTER 1 SCHOOLS, 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 27 of the remaining 28 schools from ACCESS Center 1 for the fiscal year ended June 30, 2003. The audit report of Hialeah Senior High School is pending publication because of an ongoing investigation, and results of the audit/investigation and property inventory results 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 six schools, while food service program records and procedures were reviewed at two schools. The audits indicated that 23 of the 27 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At four schools, there were problems in the area of internal funds and payroll. Procurement Credit Card and food service programs procedures were followed at the schools where a review was conducted. Physical inventory results corresponding to 26 of the 27 schools were reported in the selected report from this ACCESS Center previously reported; therefore, inventory results for one school are included herein. At one school, some property was reported as unlocated, and there was some property reported missing through the Plant Security Reports process. The following audits are included in this report:

**Hialeah-Miami Lakes Senior
Miami Carol City Senior
Palm Springs Middle
North Twin Lakes Elementary
American Senior
Barbara Goleman Senior
Carol City Middle
Lawton Chiles Middle
Hialeah Middle
Lake Stevens Middle**

**Miami Lakes Middle
North Dade Middle
James H. Bright Elementary
John G. DuPuis Elementary
Joella C. Good Elementary
Bob Graham Education Center
Ernest R Graham Elementary
Barbara J. Hawkins Elementary
Hialeah Gardens Elementary
M.A. Milam Elementary**

**North County Elementary
North Glade Elementary
Palm Springs North Elementary
Rainbow Park Elementary
Ben Sheppard Elementary
Skyway Elementary
Mae Walters 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 to the ACCESS Center and then to ACCESS 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.

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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 ACCESS Center 1 Schools, 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, 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, January 2004, presented by the Office of Management and Compliance Audits.