

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED ACCESS CENTER 4 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 20 of the 51 schools in ACCESS Center 4 for the fiscal year ended June 30, 2003. 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 also performed at three schools, while food service records and procedures were reviewed at two schools. The audits indicated that all 20 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 service programs procedures were followed at the schools where a review was conducted. The physical inventory results showed that 49 of the 51 schools were in compliance with the prescribed procedures related to property. There was some property reported missing through Plant Security Reports at some schools, mostly in the area of computer equipment. The following audits are included in this report:

Allapattah Middle
José de Diego Middle
Auburndale Elementary
George W. Carver Elementary
Citrus Grove Elementary
Coral Way Elementary
Thena C. Crowder Elementary
Frederick Douglass Elementary
Paul L. Dunbar Elementary
Fairlawn Elementary

Henry M. Flagler Elementary
Kinloch Park Elementary
Little River Elementary
Kelsey L. Pharr Elementary
Santa Clara Elementary
Shadowlawn Elementary
Shenandoah Elementary
Lenora B. Smith Elementary
Southside Elementary
West Laboratory Elementary

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 4 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.

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