

Mayco Villafaña, Chief Communications Officer

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED ACCESS CENTER 4 SCHOOLS, MARCH 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 24 of the remaining 31 schools from ACCESS Center 4 that were not previously published, for the fiscal year ended June 30, 2003. The audits of the remaining seven 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 for 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. Procedures for the Procurement Credit Card and the food service programs 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:

Miami Jackson Senior
Ponce de Leon Middle
Coral Gables Senior
MAST Academy
Miami Edison Senior
New World School of the Arts Senior
Citrus Grove Middle
Kinloch Park Middle
Horace Mann Middle
Miami Edison Middle
Coconut Grove Elementary
Comstock Elementary

Coral Gables Elementary
Edison Park Elementary
Kensington Park Elementary
Key Biscayne Elementary
Toussaint L'Ouverture Elementary
Phyllis R. Miller Elementary
Morningside Elementary
Riverside Elementary
Silver Bluff Elementary
Sunset Elementary
Frances S. Tucker Elementary
Phillis Wheatley 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, March, 2004 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 16, 2004 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by March 24, 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, March, 2004, presented by the Office of Management and Compliance Audits.