

Mercedes Toural, Chief Education Officer  
and Deputy Superintendent of Schools

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
SELECTED ACCESS CENTER 5 SCHOOLS, JUNE 2004, PRESENTED  
BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2003-2004 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the 25 remaining schools from ACCESS Center 5 that were not previously published, for the fiscal year ended June 30, 2003.

The audits included a review of internal funds, property, and payroll records. Community School Program records were reviewed at schools having the program, which is accounted through internal funds. A review of the Procurement Credit Card Program was also performed at four schools, while food service records and procedures were reviewed at four schools. The audits indicated that 22 of the 25 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 24 of the 25 schools in this report 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:

Riviera Middle  
Gloria Floyd Elementary  
Vineland Elementary  
Miami Palmetto Senior High  
South Miami Middle  
Southwood Middle  
W. R. Thomas Middle  
E. Beckford/Richmond Elementary  
Ethel K. Beckham Elementary

Coral Reef Elementary  
Coral Terrace Elementary  
Cypress Elementary  
Devon Aire Elementary  
Emerson Elementary  
Greenglade Elementary  
Kenwood Elementary  
F.C. Martin Elementary  
Wesley Matthews Elementary

Olympia Heights Elementary  
Palmetto Elementary  
Jane S. Roberts Elementary  
Snapper Creek Elementary  
South Miami Elementary  
Sylvania Heights Elementary  
Tropical Elementary

Where applicable, a conference was held with the principal, in conjunction with the appropriate ACCESS Center and school staffs to discuss each audit exception and recommendation noted in the draft report. Affected principals responded to each exception specifying what corrective action(s) were or will be implemented to prevent recurrence. The responses from the principals were submitted for review to the appropriate ACCESS Center and to district ACCESS Centers. The responses were then forwarded to the Office of Management and Compliance Audits, which also reviewed them to assure corrective action(s) were or will be taken and included them, verbatim, in the audit report.

**B-86**

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 5 Schools, June 2004*, is submitted to the School Board. The School Board Audit Committee reviewed and accepted the audit report at its June 29, 2004, meeting and recommend forwarding the report to the School Board and the Superintendent of Schools by July 9, 2004.

Copies of the *Internal Audit Report – Audit of the Internal Funds of Selected ACCESS Center 5 Schools, June 2004*, will be transmitted to School Board Members under separate cover and are available for inspection by the public in the Office of Board Recording Secretary, Room 924, and the Citizen Information Center, Room 158, 1450 NE Second Avenue, Miami, Florida 33132.

**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 5 Schools, June 2004*, presented by the Office of Management and Compliance Audits.

AMV:em