

Mercedes Toural, Chief Education Officer
and Deputy Superintendent of Schools

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED ACCESS CENTER 2 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 27 of the 40 schools in ACCESS Center 2 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 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 seven schools, while food service records and procedures were reviewed at six schools. The audits indicated that all 27 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 all the schools in ACCESS 2 Center 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:

Thomas Jefferson Middle
John F. Kennedy Middle
North Miami Middle
Parkway Middle
Biscayne Elementary
Virginia Boone/Highland Oaks El.
R.K.B./Bay Harbor Elementary
W. J. Bryan Elementary
Crestview Elementary

Fienberg/Fisher Elementary
Fulford Elementary
Gratigny Elementary
Greynolds Park Elementary
Hibiscus Elementary
Madie Ives Elementary
Linda Lentin Elementary
Myrtle Grove Elementary
Norland Elementary

North Miami Elementary
Norwood Elementary
Ojus Elementary
Parkview Elementary
Parkway Elementary
G. Edelman/Sabal Palm El.
Scott Lake Elementary
South Pointe Elementary
Treasure Island 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 2 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.

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Copies of the *Internal Audit Report – Audit of the Internal Funds of Selected ACCESS Center 2 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 2 Schools, June 2004*, presented by the Office of Management and Compliance Audits.

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