

Mercedes Toural, Chief Education Officer
and Deputy Superintendent of Schools

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED CENTERS, 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 internal funds of seven adult education centers, one alternative education center, and two specialized education centers. We also conducted an audit of the Hospitality Services (SBAB cafeteria). The audit period depended on the center being audited and was either one or two fiscal years ended June 30, 2003.

The audits included a review of internal funds, property, and payroll records. Community School Program records were reviewed at those centers having the program, which is accounted through the internal funds. A review of the Procurement Credit Card Program was performed at five centers. The audits indicated that seven of the eleven centers and the cafeteria were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Procurement Credit Card Program procedures were followed at all the centers where a review of the program was performed. Property inventory results and analyses of property losses reported through the Plant Security Report process, which showed minimal losses, are included for all schools/centers not previously published, as well as for the schools/centers included in this report. Those results showed that most centers where property inventories were conducted were in compliance with the prescribed procedures related to property. The following audits are included in this report:

Adult/Vocational Education Centers
Miami Beach Adult Education Center
Fienberg/Fisher Adult Education Ctr.
Hialeah-Miami Lakes Adult Education Ctr.
George T. Baker Aviation School
The English Center
Miami Lakes Educational Center
Southwest Miami Adult Education Center

Alternative Education Centers
Jan Mann Opportunity School

Specialized Education Centers
Neva King Cooper Educational Center
Robert Renick Educational Center

Other Center
Hospitality Services

Where applicable, a conference was held with the principal, and the appropriate district and center 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 district offices. 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-88

In accordance with the procedures for the Office of Management and Compliance Audits, the *Internal Audit Report – Audit of the Internal Funds of Selected Centers, June 2004*, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its June 29, 2004 meeting and will submit its recommendations 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 Centers, 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 Centers, June 2004*, presented by the Office of Management and Compliance Audits.

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