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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF ACCESS CENTER 2 ELEMENTARY SCHOOLS, AUGUST 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 28 elementary schools from ACCESS Center 2:

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| Natural Bridge Elementary | Fulford Elementary | North Miami Elementary |
| Hubert O. Sibley Elementary | Gratigny Elementary | Norwood Elementary |
| Biscayne Elementary | Greynolds Park Elementary | Oak Grove Elementary |
| Virginia A. Boone/Highland Oaks El. | Hibiscus Elementary | Ojus Elementary |
| R.K.B./Bay Harbor Elementary | Madie Ives Elementary | Parkview Elementary |
| W. J. Bryan Elementary | Linda Lentin Elementary | Parkway Elementary |
| Crestview Elementary | Myrtle Grove Elementary | Scott Lake Elementary |
| Gertrude K. Edelman/Sabal Palm El. | Norland Elementary | South Pointe Elementary |
| Fienberg/Fisher Elementary | North Beach Elementary | Treasure Island Elementary |

The audit of Biscayne Gardens Elementary School is not included in this report. The Office of Management and Compliance Audits allowed the school administration and the ACCESS Center administration more time to provide additional information and records. Accordingly, the results of this audit will be published at a later date.

The audits of the 27 schools included a review of the internal funds and payroll records. Community School Program records were reviewed at schools having this program. Limited reviews were performed for the Procurement Credit Card Program and Food Service Program. Property inventory results and the analysis of property losses reported through the Plant Security Report were published and presented to the Audit Committee at its June 29, 2004 meeting. The audits indicated that 25 of the 27 schools were in compliance with prescribed policy and procedures and their internal funds and payroll records were maintained in good order. At Natural Bridge Elementary School and Hubert O. Sibley Elementary School, there were exceptions in the area of financial management and records.

In accordance with the procedures for the Office of Management and Compliance Audits, the *Internal Audit Report – Audit of the Internal Funds of ACCESS Center 2 Elementary Schools, August 2004*, is submitted to the School Board. The School Board Audit Committee reviewed and accepted the audit report at its September 7, 2004 meeting.

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Copies of this report have been submitted to the Superintendent of Schools, and appropriate district staff 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 ACCESS Center 2 Elementary Schools, August 2004*, presented by the Office of Management and Compliance Audits.

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