

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
ACCESS CENTER 2 SECONDARY 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 all 12 secondary schools from ACCESS Center 2:

North Miami Senior
Nautilus Middle
Miami Beach Senior
Norland Middle
Dr. Michael M. Krop Senior
Miami Norland Senior

North Miami Beach Senior
Highland Oaks Middle
Thomas Jefferson Middle
John F. Kennedy Middle
North Miami Middle
Parkway Middle

The audits 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 8 of the 12 schools were in compliance with prescribed policy and procedures and their internal funds and payroll records were maintained in good order. At four schools, there were exceptions in the area of internal funds and payroll. These schools were North Miami Senior High School, Nautilus Middle School, Miami Beach Senior High School and Norland Middle School.

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 Secondary 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.

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 Secondary Schools, August 2004*, presented by the Office of Management and Compliance Audits.