

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

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
ACCESS CENTER 6 ELEMENTARY SCHOOLS, OCTOBER 2004,
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE
AUDITS**

In accordance with the Audit Plan for the 2004-2005 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of all 32 elementary schools from ACCESS Center 6:

Leisure City Elementary
Laura C. Saunders Elementary
Whispering Pines Elementary
Air Base Elementary
Bowman F. Ashe Elementary
Avocado Elementary
Bel-Aire Elementary
Calusa Elementary
Campbell Drive Elementary
Caribbean Elementary
Dr. W.A. Chapman Elementary

Cutler Ridge Elementary
Christina M. Eve Elementary
Dante B. Fascell Elementary
Florida City Elementary
Jack D. Gordon Elementary
Gulfstream Elementary
Oliver Hoover Elementary
Kendale Lakes Elementary
Miami Heights Elementary
Naranja Elementary
Claude Pepper Elementary

Irving & Beatrice Peskoe El.
Pine Lake Elementary
Pine Villa Elementary
Dr. Gilbert L. Porter Elem.
Redland Elementary
Redondo Elementary
South Miami Heights El.
West Homestead El.
Dr. Edward L. Whigham El.
Winston Park Elementary

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. Physical inventories of property were conducted at all 32 schools in ACCESS Center 6, which showed no unlocated property. An analysis of property losses that was reported missing through the Plant Security Report process, which shows minimal losses, is also included. The audits indicated that 29 of the 32 schools were in compliance with prescribed policy and procedures and their internal funds and payroll records were maintained in good order. At Leisure City, Laura C. Saunders, and Whispering Pines Elementary School, there were exceptions in the area of internal funds.

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 6 Elementary Schools, October 2004*, is submitted to the School Board. The School Board Audit Committee reviewed and accepted the audit report at its October 26, 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 6 Elementary Schools, October 2004*, presented by the Office of Management and Compliance Audits.

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