

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

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF INTERNAL CONTROL PROCEDURES OVER MONIES COLLECTED AT NON-SCHOOL DEPARTMENTS

The Office of Management and Compliance Audits performed an audit of internal control procedures over monies collected at non-school departments throughout the District offices. The primary objectives of the audit were to determine whether the internal control environment is adequate and procedures comport with applicable State laws, regulations and School Board rules, and collection of monies is adequately supported by receipts, reconciled, and deposited on a timely basis. Close to \$5 million, mostly in the form of checks, were collected at District offices during the 2003-04 fiscal year.

The audit indicated that there were no written procedures for the collection of monies at District offices. Also, the internal controls over collections can be improved and the collection process can be more efficient. Management was provided with recommendations to improve the process and efficiency of these collections, which they have agreed to implement.

Management has made affirmative commitments to correct the deficiencies noted. The audit was reviewed by the School Board Audit Committee at its March 15, 2005 meeting and they recommended forwarding it to the School Board.

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 Internal Control Procedures over Monies Collected at Non-School Departments*.