

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED REGION V SCHOOLS, JUNE 1999, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES

In accordance with the Audit Plan for the 1998-99 Fiscal Year, the Office of Management and Compliance Audits has completed the audits for the 1996-97 and/or 1997-98 fiscal year(s) of 34 of the 36 remaining schools in Region V. There are ongoing audits/investigations at two schools, the results of which will be published upon completion. The report on the audit of the other 22 schools in the region was issued in May. These audits included a review of the internal funds, property, and payroll records. Food service records at two schools were also reviewed. Additionally, we conducted physical inventories of property at 36 schools. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that except for two schools, the others were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Property procedures were followed at 34 of the 36 schools where property inventories were taken. Food service procedures were followed, too. The following school audits are included in this report:

Southwest Miami Senior
Sunset Park Elementary
G. Holmes Braddock Senior
Arvida Middle
Paul W. Bell Middle
W.R. Thomas Middle
Bowman Foster Ashe Elem.
Ethel Koger Beckham Elem.
Bent Tree Elementary
Coral Reef Elementary
Coral Terrace Elementary
Cypress Elementary

Devon Aire Elementary
Emerson Elementary
David Fairchild Elem.
Dante B. Fascell Elem.
Gloria Floyd Elementary
Greenglade Elementary
Joe Hall Elementary
Howard Drive Elementary
Zora Neale Hurston Elem.
Kenwood Elementary
Leewood Elementary
William Lehman Elem.

Frank C. Martin Elementary
Wesley Matthews Elementary
Palmetto Elementary
Jane S. Roberts Elementary
Royal Green Elementary
Snapper Creek Elementary
Sylvania Heights Elementary
Tropical Elementary
Village Green Elementary
Vineland Elementary

When applicable, a conference is held with the principal and the appropriate Region Director to discuss each audit exception and recommendation noted in the draft of the audit report. The principal is required to write a response to each exception specifying what corrective action(s) will be implemented to prevent its recurrence. The response from the principal is submitted for review to the Region Operations Office and School Operations and, if considered appropriate, the response is then submitted to the Office of Management and Compliance Audits, which also reviews it to assure corrective action was or will be taken.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of the Internal Funds of Selected Region V Schools, June 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its June 29, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 7, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, the region and 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 Selected Region V Schools, June 1999, presented by the Office of Management and Compliance Audits.