

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED SCHOOLS AND CENTERS, 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 fiscal years ended June 30, 1996, June 30, 1997 and/or June 30, 1998 of 17 schools/centers/fund, depending on the unit being audited. These audits included a review of the internal funds, property, and payroll records and food service records at one school. Additionally, we conducted physical inventories of property. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that 14 of the 17 entities in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Included in this report are also the property inventories for most of the schools in Regions I, III, and IV, which showed outstanding results. Unlocated property items were minimal and a large percentage of the losses experienced by the schools/centers were as a result of building break-ins. Food service procedures were followed at the school reviewed. The following audits are included in this report:

W. A. Chapman Elementary
Edison Park Elementary
M. A. Milam Elementary
Everglades Elementary
Academy for Community Education
C.O.P.E Center North
D. M. Wallace/C.O.P.E. Center South
Corporate/Burger King Academy
Corporate Academy South

Miami MacArthur North
Miami MacArthur South
School for Advanced Studies
Citrus Grove Occ. Training Center
Ruth Owens Krusé Educational Center
Robert Renick Educational Center
Dade County Athletic Equalization Fund
District Dining Concession

When applicable, a conference is held with the principal/administrator and the appropriate Region or District administrator to discuss each audit exception and recommendation noted in the draft of the audit report. The principal/administrator 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/administrator is submitted for review to the Region Operations Office and School Operations, or the respective District office, 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 Schools and Centers, 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 Schools and Centers, June 1999, presented by the Office of Management and Compliance Audits.