

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF SELECTED VOCATIONAL/ADULT AND OTHER EDUCATION CENTERS, APRIL 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 1997-98 fiscal year of eight vocational/adult and other education centers. These audits included a review of the internal funds, property, and payroll records, as well as the review of the Pell Grant Program procedures at an adult/vocational education center. Additionally, we conducted physical inventories of property at the eight centers. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that four of the eight centers were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order; however, two of the centers had major exceptions. Property procedures were followed at seven of the eight centers where property inventories were taken. The following school audits are included in this report:

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| Lindsey Hopkins Technical Education Center | Jan Mann Opportunity Center |
| William H. Turner Tech. Arts High School | J.R.E. Lee Opportunity School |
| Merrick Educational Center | Juvenile Justice Center |
| School for Applied Technology | Neva King Cooper Educational Center |

When applicable, a conference is held with the principal and the appropriate Region or District administrator 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 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 Vocational/Adult and Other Education Centers, April 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, 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 Vocational/Adult and Other Education Centers, April 1999, presented by the Office of Management and Compliance Audits.