

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
SELECTED REGION III SCHOOLS, JANUARY 2000, PRESENTED BY
THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds of 25 of the 45 Region III schools. These audits included a review of the internal funds and payroll procedures, as well as the Community School Program at schools having the program. Property inventory results for all Region III schools, as well as Region II schools are also included in this report. Our audits indicated that there were only a few audit exceptions in the internal funds and payroll areas. Property results for Region III schools were very positive. Additionally, property in Region II schools was for the most part acceptable, except that there were some break-ins reported and a fire that caused most of the losses. The audits of the internal funds of the remaining Region III schools will be presented at the March 14, 2000 Audit Committee meeting and, subsequently, to the School Board.

Charles R. Drew Middle School
Westview Middle School
Design and Architecture Senior High School
Miami Northwestern Senior High School
Miami Springs Senior High School
Ruben Dario Middle School
Madison Middle School
Miami Springs Middle School
Rockway Middle School
Arcola Lake Elementary School
Lillie C. Evans Elementary School
Everglades Elementary School
Floral Heights Elementary School
Charles R. Hadley Elementary School

Hialeah Elementary School
Martin L. King Elementary School
Liberty City Elementary School
Lorah Park Elementary School
Miami Park Elementary School
Miami Springs Elementary School
Rockway Elementary School
John I. Smith Elementary School
South Hialeah Elementary School
Springview Elementary School
West Little River Elementary School

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 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 III Schools, January 2000, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 25, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 4, 2000.

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 III Schools, January 2000, presented by the Office of Management and Compliance Audits.