

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
REGION II ELEMENTARY SCHOOLS, OCTOBER 2000, PRESENTED BY  
THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2000-01 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds for the 1998-99 and/or 1999-2000 fiscal years of 25 of the 27 elementary schools in Region II. There are ongoing audits at two schools, the results of which will be published upon completion. The audits included a review of the internal funds, property, and payroll records. Community School Program records were reviewed at the schools having the program. A review of the Procurement Credit Card Program was also performed at seven schools. Our audits indicated that 24 of the 25 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The physical inventory results showed that all 25 schools were in compliance with the prescribed procedures relating to property. Property reported missing through the Plant Security Report process included one school with several unlocated items, which was referred to M-DCPS Police for investigation. The review of the Credit Card Program at all seven schools showed that they were in compliance with the prescribed policies and procedures. The following school audits are included in this report:

Oak Grove Elementary  
R.K. Broad/Bay Harbor Elem.  
Biscayne Elementary  
Biscayne Gardens Elementary  
W.J. Bryan Elementary  
Crestview Elementary  
Fienberg/Fisher Elementary  
Fulford Elementary  
Gratigny Elementary

Hibiscus Elementary  
V.A. Boone/Highland Oaks Elem.  
Madie Ives Elementary  
Linda Lentin Elementary  
Natural Bridge Elementary  
Norland Elementary  
North Beach Elementary  
North Miami Elementary

Norwood Elementary  
Ojus Elementary  
Parkview Elementary  
Parkway Elementary  
Sabal Palm Elementary  
Scott Lake Elementary  
South Pointe Elementary  
Treasure Island 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 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 Region II Elementary Schools, October 2000, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its November 28, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 8, 2000.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, 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 Region II Elementary Schools, October 2000, presented by the Office of Management and Compliance Audits.