

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
REGION II SECONDARY 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 10 of the 12 secondary schools in Region II. There are ongoing audits/investigations 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 schools having the program. A review of the Procurement Credit Card Program was also performed at five schools. Our audits indicated that six of the ten schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The audits disclosed that there are four schools with audits exceptions. The physical inventory results showed that two schools had property losses in excess of their individual thresholds, while the remaining eight schools were in compliance with the prescribed procedures relating to property. Property reported missing through the Plant Security Report process was minimal. The review of the Procurement Credit Card Program at all five schools showed that they were in compliance with the prescribed program policies and procedures. The following school audits are included in this report:

Miami Norland Senior
Parkway Middle
North Miami Senior
Norland Middle
Dr. Michael M. Krop Senior

Highland Oaks Middle
Thomas Jefferson Middle
John F. Kennedy Middle
Nautilus Middle
North Miami Middle

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 Secondary 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 Secondary Schools, October 2000, presented by the Office of Management and Compliance Audits.