

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
REGION IV ELEMENTARY SCHOOLS, FEBRUARY 2001, 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 1999-2000 fiscal year of 32 of the 35 elementary schools in Region IV. The audits of the remaining three schools will be published once they are completed. 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 two schools. The audits indicated that 28 of the 32 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 35 schools were in compliance with the prescribed procedures relating to property. Property reported missing through the Plant Security Report process was minimal. Food service procedures were followed at the six schools reviewed, and the review of the Procurement Credit Card Program at two schools showed that they were in compliance with the prescribed program policies and procedures. The following school audits are included in this report:

Dunbar Elementary  
Kensington Park Elementary  
Key Biscayne Elementary  
Shenandoah Elementary  
Allapattah Elementary  
Maya Angelou Elementary  
Auburndale Elementary  
George W. Carver Elementary  
Citrus Grove Elementary  
Comstock Elementary  
Coral Gables Elementary

Coral Way Elementary  
Thena Crowder Elementary  
Edison Park Elementary  
Fairlawn Elementary  
Henry M. Flagler Elementary  
Eneida M. Hartner Elementary  
Kinloch Park Elementary  
Toussaint L'Ouverture Elem.  
Miami Shores Elementary  
Phyllis R. Miller Elementary  
Morningside Elementary

Kelsey L. Pharr Elementary  
Riverside Elementary  
Santa Clara Elementary  
Shadowlawn Elementary  
Silver Bluff Elementary  
Southside Elementary  
Sunset Elementary  
F.S. Tucker Elementary  
West Laboratory Elementary  
Phillis Wheatley 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 subsequently to School Operations. If appropriate, the response is then forwarded 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 IV Elementary Schools, February 2001 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 13, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools no later than April 13, 2001.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and 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 IV Elementary Schools, February 2001, presented by the Office of Management and Compliance Audits.