

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION IV SECONDARY 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 of 13 of 16 secondary schools for the 1999-2000 fiscal year and one secondary school with an audit covering the 1997-98, 1998-99 and 1999-2000 fiscal years in Region IV. 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. The audits indicated that 12 of the 14 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 one school had property losses in excess of its threshold, while the remaining 13 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 showed that four of the five schools reviewed were in compliance with the prescribed program policies and procedures. The following school audits are included in this report:

**Miami Jackson Senior High  
Miami Edison Senior High  
Coral Gables Senior High  
MAST Academy Senior High  
Miami Senior High  
New World School of the Arts  
Booker T. Washington Senior High**

**Allapattah Middle  
George W. Carver Middle  
Citrus Grove Middle  
José de Diego Middle  
Kinloch Park Middle  
Miami Edison Middle  
Ponce de Leon 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 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 Secondary 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 Secondary Schools, February 2001, presented by the Office of Management and Compliance Audits.