

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
REGION V SECONDARY SCHOOLS, OCTOBER 2001, PRESENTED  
BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2001-02 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds of 12 of the 15 secondary schools in Region V. The audits for the remaining three schools are in progress and will be published once they are completed. The audit period for these schools was two fiscal years ended June 30, 2001, with the exception of one school where the audit period was one fiscal year ended June 30, 2001. The audits included a review of the internal funds, property, and payroll records. Community Schools Program records were reviewed at schools having the program, which is accounted through the internal funds. The audits indicated that 10 of the 12 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The audits of two schools disclosed some deficiencies that the administration has addressed in the responses to the audits. The review of the Procurement Credit Card Program at seven of eight schools showed that they were all in compliance with the prescribed policies and procedures. The physical inventory results showed that 13 of the 15 schools were in compliance with the prescribed procedures related to property. The inventories for the other two schools will be published once they are completed. Property reported missing through the Plant Security Report process was minimal. The following audits are included in this report:

<b>Palmetto Middle</b>	<b>Southwest Miami Senior</b>
<b>South Miami Middle</b>	<b>Arvida Middle</b>
<b>G. Holmes Braddock Senior</b>	<b>Paul W. Bell Middle</b>
<b>Miami Killian Senior</b>	<b>Howard D. McMillan Middle</b>
<b>Miami Palmetto Senior</b>	<b>Southwood Middle</b>
<b>South Miami Senior</b>	<b>W.R. Thomas Middle</b>

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 V Secondary Schools, October 2001, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its October 16, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by November 7, 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 V Secondary Schools, October 2001, presented by the Office of Management and Compliance Audits.