

Office of Management and Compliance Audits
George Balsa, Chief Auditor

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
SELECTED SCHOOLS AND CENTERS, JANUARY 2002, PRESENTED
BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

The Office of Management and Compliance Audits has completed the audits of the internal funds for the 1999-2000 and/or 2000-2001 fiscal years, depending on the school being audited, of five schools from various regions, one adult education center, and two alternative/specialized education centers. The audits at these schools/centers included a review of internal funds, property, and payroll records. Community School Program records were reviewed at schools having the program. The audits indicated that five of the eight schools/centers in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were serious exceptions noted at one school in the area of internal funds and some exceptions noted at two schools in the areas of internal funds and the Procurement Credit Card Program. Food service and procurement credit card procedures were generally followed at the schools/centers reviewed. The physical inventory results showed that the three schools/centers where a property inventory was conducted were in compliance with the prescribed procedures related to property. Except for a minimal loss reported by one school, there was no property reported missing through the Plant Security Report process. The following audits are included in this report:

**Miami Jackson Senior
Riviera Middle
West Miami Middle
Glades Middle**

**Marjory S. Douglas Elementary
Miami Palmetto Adult Education Center
Juvenile Justice Center
Robert Renick Educational Center**

When applicable, a conference is held with the principal and the appropriate region director or the responsible administrator to discuss each audit exception and recommendation noted in the draft of the audit report. The principal/administrator 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/administrator is submitted for review to the region office or the appropriate district office overseeing the schools/centers. 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 Selected Schools and Centers, January 2002, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 29, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 6, 2002.

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 Selected Schools and Centers, January 2002, presented by the Office of Management and Compliance Audits.