

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
REGION IV ELEMENTARY SCHOOLS, MARCH 2002, 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 34 of the 35 elementary schools in Region IV, for the fiscal year ending June 30, 2001. The audit of one school could not be issued because of an ongoing audit/investigation, which will be published once it is completed. 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 32 of the 34 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The review of the Procurement Credit Card Program at 11 schools showed that they were all in compliance with the prescribed policies and procedures. Food service records and procedures were also followed at the 6 schools reviewed. The physical inventory results showed that, except for one school where losses were minimal, the remaining 33 schools were in compliance with prescribed procedures related to property. Property reported missing through the Plant Security Report process was minimal. The following audits are included in this report:

**Morningside Elementary
Citrus Grove Elementary
Maya Angelou Elementary
Auburndale Elementary
George W. Carver Elementary
Coconut Grove Elementary
Comstock Elementary
Coral Gables Elementary
Coral Way Elementary
Thena C. Crowder Elementary
Paul L. Dunbar Elementary
Edison Park Elementary
Fairlawn Elementary
Henry M. Flagler Elementary
Eneida M. Hartner Elementary
Kensington Park Elementary
Key Biscayne Elementary**

**Kinloch Park Elementary
Little River Elementary
Toussaint L'Ouverture Elementary
Miami Shores Elementary
Phyllis R. Miller Elementary
Kelsey L. Pharr Elementary
Riverside Elementary
Santa Clara Elementary
Shadowlawn Elementary
Shenandoah Elementary
Silver Bluff Elementary
Lenora B. Smith Elementary
Southside Elementary
Sunset Elementary
Frances 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, March 2002, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 19, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by April 10, 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 Region IV Elementary Schools, March 2002, presented by the Office of Management and Compliance Audits.