

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF
REGION I ELEMENTARY SCHOOLS, APRIL 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 all 33 elementary schools in Region I for the fiscal year ending 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 32 of the 33 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 five schools reviewed. The physical inventory results showed that 30 of the 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:

John G. DuPuis Elementary
Brentwood Elementary
James H. Bright Elementary
Bunche Park Elementary
Carol City Elementary
Amelia Earhart Elementary
Flamingo Elementary
Golden Glades Elementary
Joella Good Elementary
Ernest R. Graham Elementary
Barbara Hawkins Elementary
Hialeah Gardens Elementary
Lake Stevens Elementary
Meadowlane Elementary
Miami Gardens Elementary
Miami Lakes Elementary
M.A. Milam Elementary

North County Elementary
North Dade Center for Modern Languages Elementary
North Glade Elementary
North Hialeah Elementary
North Twin Lakes Elementary
Opa-Locka Elementary
Palm Lakes Elementary
Palm Springs Elementary
Palm Springs North Elementary
Rainbow Park Elementary
Ben Sheppard Elementary
Skyway Elementary
Twin Lakes Elementary
Mae Walters Elementary
Charles D. Wyche, Jr. Elementary
Nathan B. Young 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 I Elementary Schools, April 2002, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its May 7, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by June 12, 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 I Elementary Schools, April 2002, presented by the Office of Management and Compliance Audits.