

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF  
REGION I SECONDARY 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 13 of the 14 secondary schools in Region I for the fiscal year ended June 30, 2001. There is one audit that 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 School Program records were reviewed at schools having the program, which is accounted through the internal funds. The audits indicated that 11 of the 13 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The audit exceptions at two schools were in the areas of internal funds and payroll. The review of the Procurement Credit Card Program at nine schools showed that they were all in compliance with the prescribed policies and procedures. Food service records and procedures were followed at the four schools reviewed. The physical inventory results showed that all 14 schools were in compliance with the prescribed procedures related to property. Property reported missing through the Plant Security Report process disclosed some losses, mostly due to the reported thefts by the schools. The following audits are included in this report:

**Miami Carol City Senior  
Carol City Middle  
Barbara Goleman Senior  
Hialeah Senior  
Hialeah-Miami Lakes Senior  
Lawton Chiles Middle  
Henry H. Filer Middle**

**Hialeah Middle  
Lake Stevens Middle  
José Martí Middle  
Miami Lakes Middle  
North Dade Middle  
Palm Springs 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 I Secondary Schools, March 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 Secondary Schools, April 2002, presented by the Office of Management and Compliance Audits.