

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
SELECTED REGION VI SCHOOLS, MARCH 2003, PRESENTED BY  
THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2002-03 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds of 20 of the remaining 21 schools in Region VI for the fiscal year ended June 30, 2002. The audit of one school could not be published due to an ongoing audit/investigation. 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. A review of the Procurement Credit Card Program was performed at nine schools. The audits indicated that 15 of the 20 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 five schools were in the areas of internal funds, payroll, and procurement credit card program purchases. Procurement credit card procedures were followed at seven of the nine schools reviewed. The property inventories as well as the analysis of property losses reported through the Plant Security Reports for all Region VI schools were included in the report of selected Region VI schools previously published. The following audits are included in this report:

**Howard A. Doolin Middle  
Leisure City Elementary  
Miami Sunset Senior  
Caribbean Elementary  
Laura C. Saunders Elementary  
Miami Southridge Senior  
Centennial Middle**

**Redland Middle  
Avocado Elementary  
Bel-Aire Elementary  
Calusa Elementary  
Jack D. Gordon Elementary  
Oliver Hoover Elementary  
Naranja Elementary**

**Claude Pepper Elementary  
Irving and Beatrice Peskoe Elem.  
Pine Lake Elementary  
Redondo Elementary  
South Miami Heights Elementary  
Whispering Pines 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 then to School Operations. If considered appropriate, the response is forwarded to the Office of Management and Compliance Audits, which also reviews it to assure corrective action was or will be taken, and inclusion with the audit report.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report – Audit of the Internal Funds of Selected Region VI Schools, March 2003 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its April 8, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by May 9, 2003.

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 Region VI Schools, March 2003, presented by the Office of Management and Compliance Audits.