

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
SELECTED ACCESS CENTER 4 SCHOOLS, APRIL 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 the 26 remaining schools in ACCESS Center 4 for the fiscal year ended June 30, 2002. 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 for through the internal funds. A review of the Procurement Credit Card Program and a review of food service records and procedures were performed at seven schools. The audits indicated that 20 of the 26 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 six schools were in the areas of internal funds, payroll, and procurement credit card program purchases. Procurement credit card procedures were followed at six of the seven schools reviewed, while food service procedures were followed at the seven schools reviewed. The property inventories as well as the analysis of property losses reported through Plant Security Reports, for all ACCESS Center 4 schools, were included in the report from this center previously published. The following audits are included in this report:

**Booker T. Washington Senior  
Ponce de Leon Middle  
Morningside Elementary  
José de Diego Middle  
Citrus Grove Elementary  
Phyllis Wheatley Elementary  
Coral Gables Senior  
Miami Edison Senior  
Miami Senior  
New World School of the Arts Sr.**

**Allapattah Middle  
Horace Mann Middle  
Shenandoah Middle  
Maya Angelou Elementary  
Auburndale Elementary  
Frederick Douglass Elem.  
Paul L. Dunbar Elem.  
Toussaint L'Ouverture Elem.  
Miami Shores Elementary**

**Phyllis R. Miller Elementary  
Riverside Elementary  
Shadowlawn Elementary  
Silver Bluff Elementary  
Lenora B. Smith Elementary  
Southside Elementary  
Frances S. Tucker Elementary**

When applicable, a conference is held with the principal and the appropriate ACCESS Center 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 ACCESS Center 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 ACCESS Center 4 Schools, April 2003 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its May 6, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by June 11, 2003.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, ACCESS Center and district staffs, 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 ACCESS Center 4 Schools, April 2003, presented by the Office of Management and Compliance Audits.