

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
SELECTED ACCESS CENTER 1 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 25 of the 47 schools in ACCESS Center 1 for the fiscal year ended June 30, 2002. The audits of the remaining schools will be published at a later date. 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 was performed at six schools, and food service records and procedures were reviewed at three schools. The audits indicated that all 25 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Procurement credit card and food service procedures were followed at the schools where they were reviewed. The physical inventory results showed that all 47 schools were in compliance with the prescribed procedures related to property. There was some property reported missing through Plant Security Reports at some schools, mostly due to thefts and break-ins. The following audits are included in this report:

**Barbara Goleman Senior  
Carol City Middle  
Henry H. Filer Middle  
José Martí Middle  
Brentwood Elementary  
James H. Bright Elementary  
Bunche Park Elementary  
Carol City Elementary  
John G. DuPuis Elementary**

**Flamingo Elementary  
Golden Glades Elementary  
Ernest R Graham Elementary  
Hialeah Gardens Elementary  
Meadowlane Elementary  
Miami Gardens Elementary  
North Dade Ctr. for Modern  
Languages Elementary  
North Glade Elementary**

**North Twin Lakes Elementary  
Palm Lakes Elementary  
Palm Springs Elementary  
Skyway Elementary  
Twin Lakes Elementary  
Mae Walters Elementary  
Charles D. Wyche, Jr. Elem.  
Nathan B. Young 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 1 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 1 Schools, April 2003, presented by the Office of Management and Compliance Audits.