

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED ACCESS CENTER 3 SCHOOLS, SEPTEMBER 2003,
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE
AUDITS**

In accordance with the Audit Plan for the 2003-04 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of the internal funds for the 2001-02 and/or 2002-03 fiscal years, depending on the school audited, of 24 of 47 schools in ACCESS Center 3. The remaining schools will be presented to the Board once they are completed. The audits included a review of the internal funds 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 four schools, while food service records and procedures were reviewed at four schools. Property inventory results and analysis of property losses reported through the Plant Security Report process are not included in this report, because the latest physical inventories of property for all ACCESS Center 3 schools were published about three months ago, at the June 2003 meeting. Property inventories will be conducted later on this fiscal year and the results will be published, accordingly. The audits indicated that 19 of the 24 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. The review of the Procurement Credit Card Program and food service procedures showed compliance with the prescribed policies and procedures at the schools where a review was conducted. The following audits are included in this report:

Brownsville Middle
E.W.F. Stirrup Elementary
Arcola Lake Elementary
South Hialeah Elementary
West Little River Elementary
Miami Springs Senior
Charles R. Drew Middle
Madison Middle
Miami Springs Middle
Rockway Middle
Banyan Elementary
Broadmoor Elementary

Coral Park Elementary
Lillie C. Evans Elementary
Floral Heights Elementary
Hialeah Elementary
Lorah Park Elementary
Melrose Elementary
Miami Park Elementary
Olinda Elementary
Seminole Elementary
John I. Smith Elementary
Springview Elementary
Sweetwater Elementary