

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED ACCESS CENTER 1 SCHOOLS, NOVEMBER 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 20 of the 48 schools in ACCESS Center 1 for the fiscal year ended June 30, 2003. 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 four schools. The audits indicated that all 20 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Procurement Credit Card Program procedures were followed at the schools where they were reviewed. The physical inventory results showed that 46 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 in the area of computer equipment. The following audits are included in this report:

Henry H. Filer Middle
José Martí Middle
Brentwood Elementary
Bunche Park Elementary
Carol City Elementary
Amelia Earhart Elementary
Flamingo Elementary
Golden Glades Elementary
Lake Stevens Elementary

Meadowlane Elementary
Miami Gardens Elementary
Miami Lakes Elementary
North Dade Ctr. for Modern
Languages Elementary
North Hialeah Elementary
Opa-Locka Elementary
Palm Lakes Elementary
Palm Springs Elementary

Twin Lakes 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 ACCESS 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.

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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, November 2003 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its November 25, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 1, 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, November 2003, presented by the Office of Management and Compliance Audits.