

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE INTERNAL FUNDS OF REGION IV
ELEMENTARY SCHOOLS, SEPTEMBER 1999, PRESENTED BY THE OFFICE OF
MANAGEMENT AND COMPLIANCE AUDITS**

STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES

In accordance with the Audit Plan for the 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has completed the audits for the 1997-98 and/or 1998-99 fiscal year(s) of 34 of the 35 elementary schools in Region IV. These audits included a review of the internal funds, property, and payroll records. Food service records at five schools were also reviewed. Additionally, we conducted physical inventories of property at the 34 schools. An analysis of property losses reported through the Plant Security Report process is also included. Our audits indicated that except for two schools, the others were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Property procedures were followed at all but one school where property inventories were taken. Food service procedures were followed, too. The following school audits are included in this report:

Coral Gables Elementary
Eneida M. Hartner Elementary
Allapattah Elementary
Maya Angelou Elementary
Auburndale Elementary
George W. Carver Elementary
Citrus Grove Elementary
Coconut Grove Elementary
Comstock Elementary
Coral Way Elementary
Thena Crowder Elementary
Frederick Douglass Elementary

Dunbar Elementary
Edison Park Elementary
Fairlawn Elementary
Henry M. Flagler Elementary
Kensington Park Elementary
Key Biscayne Elementary
Kinloch Park Elementary
Little River Elementary
Toussaint Louverture Elementary
Miami Shores Elementary
Phyllis R. Miller Elementary
Morningside Elementary

Kelsey L. Pharr Elementary
Riverside Elementary
Santa Clara Elementary
Shadowlawn Elementary
Shenandoah Elementary
Silver Bluff Elementary
Southside Elementary
Sunset Elementary
F.S. Tucker Elementary
West Laboratory 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 Region IV Operations and School Operations and, if considered appropriate, the response is then submitted to the Office of Management and Compliance Audits, which also reviews it to assure corrective action was or will be taken.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of the Internal Funds of Region IV Elementary Schools, September 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its October 19, 1999, meeting and will submit its recommendations to the School Board and the Superintendent of Schools by November 5, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, the 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 Region IV Elementary Schools, September 1999, presented by the Office of Management and Compliance Audits.