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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF ACCESS CENTER 6 SECONDARY SCHOOLS, OCTOBER 2004, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

In accordance with the Audit Plan for the 2004-2005 Fiscal Year, the Office of Management and Compliance Audits has completed the audits of all 16 secondary schools from ACCESS Center 6:

Coral Reef Senior Senior	Herbert A. Ammons Middle	Homestead Middle
Homestead Senior	Campbell Drive Middle	Mays Middle
Miami Southridge Senior	Centennial Middle	Redland Middle
Miami Sunset Senior	Cutler Ridge Middle	Richmond Heights Middle
South Dade Senior	Howard A. Doolin Middle	
Felix Varela Senior	Hammocks Middle	

The audits included a review of the internal funds and payroll records. Community School Program records were reviewed at schools having this program. Limited reviews were performed for the Procurement Credit Card Program. Physical inventories of property were conducted at all 16 schools in ACCESS Center 6, which showed no unlocated items. An analysis of property losses that was reported missing through the Plant Security Report process, which showed minimal losses, is also included. The audits indicated that 13 of the 16 schools were in compliance with prescribed policy and procedures and their internal funds and payroll records were maintained in good order. At Coral Reef Senior, Homestead Senior, and Miami Southridge Senior High School, there were exceptions in the area of internal funds.

In accordance with the procedures for the Office of Management and Compliance Audits, the *Internal Audit Report – Audit of the Internal Funds of ACCESS Center 6 Secondary Schools, October 2004*, is submitted to the School Board. The School Board Audit Committee reviewed and accepted the audit report at its October 26, 2004 meeting.

Copies of this report have been submitted to the Superintendent of Schools and appropriate 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 ACCESS Center 6 Secondary Schools, October 2004*, presented by the Office of Management and Compliance Audits.