

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
REGION CENTER IV SECONDARY SCHOOLS, JANUARY 2005,
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 12 of 16 secondary schools from Region Center IV:

Miami Jackson Senior	George W. Carver Middle
Jose de Diego Middle	Citrus Grove Middle
MAST Academy Senior	Kinloch Park Middle
Miami Senior	Horace Mann Middle
New World School of the Arts Senior	Miami Edison Middle
Allapattah Middle	Ponce de Leon 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 12 schools in Region Center IV, 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 10 of the 12 schools were in compliance with prescribed policy and procedures and their internal funds and payroll records were maintained in good order. There were exceptions in the area of internal funds at two of these schools.

The audit was reviewed by the School Board Audit Committee at its January 25, 2005 meeting and they recommended forwarding it to the School Board.

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 Region Center IV Secondary Schools, January 2005*, presented by the Office of Management and Compliance Audits.