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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
SELECTED SCHOOLS AND CENTERS, 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 the internal funds of nine adult/vocational education centers, six alternative education centers, two specialized education centers, two other centers, an elementary school from Region Center II, and a fund. The audit period for these entities was two fiscal years ended June 30, 2004. The following audits are included in this report:

Adult/Vocational Education Centers

Lindsey Hopkins Technical Education Center  
Coral Gables Adult Education Center  
D.A. Dorsey Adult Education Center  
Miami Coral Park Adult Education Center  
Miami Palmetto Adult Education Center  
Miami Senior Adult Education Center  
Miami Sunset Adult Education Center  
Robert Morgan Educational Center  
William H. Turner Educational Center

Alternative Education Centers

School for Applied Technology  
Corporate Academy North  
Miami-MacArthur North Senior  
Miami-MacArthur South Senior  
School for Advanced Studies  
Dorothy M. Wallace COPE Center

Specialized Education Centers

Ruth Owens Kruse Educational Center  
Merrick Educational Center

Other Centers/Fund

Greater Miami Athletic Conference  
Dade County Athletic Equalization Fund  
Systemwide Business Industry Services

Region Center II School

Biscayne Gardens Elementary School

The audits at these schools/centers included a review of internal funds, property, and payroll records. Community School Program records were reviewed at those schools/centers having the program, which is accounted through the internal funds. A review of the Procurement Credit Card Program was performed at the center. The audits indicated that 17 of the 21 schools/centers were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At four schools/centers, there were audit exceptions in the areas of internal funds and payroll. Procurement Credit Card Program procedures were followed at the center where a review of the program was performed. Property inventory results and analyses of property losses reported through the Plant Security Report process, which showed minimal losses, are included for all schools/centers not previously published, as well as for the schools/centers included in this report. Those results showed that most centers where property inventories were conducted were in compliance with the prescribed procedures related to property.

**D-17**

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 Selected Schools and Centers, January 2005*, presented by the Office of Management and Compliance Audits.

AMV:cpi