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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
REGION CENTER III SECONDARY SCHOOLS, MARCH 2005**

The Office of Management and Compliance Audits has completed the audits of the internal funds of all thirteen secondary schools from Region Center III. Six schools now report to the School Improvement Zone.

Miami Northwestern Senior*	Doral Middle
Miami Coral Park Senior	Charles R. Drew Middle*
Design and Architecture Senior	Madison Middle*
Miami Central Senior*	Miami Springs Middle
Miami Springs Senior	Rockway Middle
Brownsville Middle*	Westview Middle*
Rubén Darío Middle	

*School Improvement Zone school

The audits at these schools included a review of internal funds, property, payroll, Community School Program records and a limited review of procurement credit card usage, food services and IT controls.

The audits disclosed that 11 of the 13 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. However, noncompliance with established procedures, as well as other discrepancies in the financial activities of Miami Northwestern Senior, resulted in an adverse opinion and was referred to the Office of the Inspector General for further investigation. Credit card usage at the tested schools disclosed that procedures were adequately followed and physical inventory at all 13 schools were in compliance with prescribed procedures related to property.

School administrators have made affirmative commitments to correct the deficiencies noted. These audits were reviewed by the School Board Audit Committee at its March 15, 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.

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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 III Secondary Schools, March 2005.*

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