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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
SELECTED SCHOOLS, MARCH 2005**

The Office of Management and Compliance Audits has completed the audits of the following eight schools and adult education center.

REGION CENTER IV SCHOOLS

Coral Gables Senior
Miami Edison Senior
Booker T. Washington Senior
Shenandoah Middle

REGION CENTER V SCHOOLS

Miami Killian Senior
Glades Middle
Flagami Elementary

REGION CENTER I SCHOOL

Lake Stevens Middle

ADULT EDUCATION CENTER

Miami Springs Adult Education Center

The audits of the four Region IV schools were not completed in time to be published with the other previously reported Region IV schools. The schools from Region I and V were audited ahead of schedule because of a change in the administration at the individual schools. The Miami Springs Adult Education Center will be reported next year with the other Region III schools. 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 indicated that five of the nine schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At four schools, there were audit exceptions in the areas of internal funds and payroll. Procurement Credit Card Program, food service, and IT Controls procedures were followed at the schools where such reviews were performed. The physical inventory results showed that schools where inventories were conducted 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 Selected Schools, March 2005*.

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