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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – REGION CENTER V SECONDARY SCHOOLS, MAY 2005**

The Office of Management and Compliance Audits has completed the audits of the internal funds of 14 of the remaining 15 secondary schools from Region Center V.

W. R. Thomas Middle  
Southwood Middle  
G. Holmes Braddock Senior  
John A. Ferguson Senior  
Miami Palmetto Senior  
South Miami Senior  
Southwest Miami Senior

Arvida Middle  
Lamar Louise Curry Middle  
Howard D. McMillan Middle  
Palmetto Middle  
Riviera Middle  
South Miami Middle  
West Miami Middle

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 12 of the 14 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools, there were audit exceptions in the areas of fund-raising and yearbook activities. The review of the credit card usage, food service, and IT controls disclosed that procedures were followed at the schools where such reviews were performed. The physical inventory results were satisfactory.

School administrators have made affirmative commitments to correct the deficiencies noted. These audits were reviewed by the School Board Audit Committee at its May 3, 2005 meeting and they recommended forwarding it to the School Board.

Copies of this report will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the *Internal Audit Report –Region Center V Secondary Schools, May 2005*.