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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS AND CENTERS,
MAY 2005**

The Office of Management and Compliance Audits has completed the audits of the internal funds of Hospitality Services, three adult education centers, two alternative education centers, and one specialized education center.

OTHER CENTER

Hospitality Services

ALTERNATIVE EDUCATION CENTERS

C.O.P.E. Center North

J.R.E. Lee Educational Center

ADULT EDUCATION CENTERS

American Adult Education Center

Hialeah Adult Education Center

Hialeah-Miami Lakes Adult Ed. Ctr.

SPECIALIZED EDUCATION CENTER

Robert Renick Educational Center

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

The audits disclosed that six of the seven schools and centers were in compliance with prescribed policies and procedures and records were maintained in good order. At one center, there was an audit exception in the area of travel expenditures, which was referred to and is being investigated by M-DCPS Police. Physical inventory results showed that, one minor exception, all the schools and centers where an inventory was reported were in compliance with the prescribed procedures.

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 –Selected Schools and Centers, May 2005*.