Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: **INTERNAL   AUDIT   REPORT   –   <u>REGION   CENTER   I</u>
<u>SECONDARY SCHOOLS</u>, JUNE 2005**

COMMITTEE: **INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

The Office of Management and Compliance Audits has completed the audits of the internal funds of eight of the remaining 12 secondary schools from Region Center I and one additional former Region I school that is currently administered by the School Improvement Zone.

Hialeah-Miami Lakes Senior
Palm Springs Middle
American Senior
Barbara Goleman Senior
Hialeah Senior
Carol City Middle
Lawton Chiles Middle
Hialeah Middle
North Dade Middle

The audits at these schools included a review of internal funds, property, payroll records. We also reviewed purchasing credit card usage, food service records, and IT controls at selected schools.

The audits disclosed that seven of the nine 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 internal funds and payroll. 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 June 28, 2005 meeting and they recommended forwarding the report to the School Board.

This report, which was previously distributed, 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 I Secondary Schools, June 2005.*

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