

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

**SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS,  
AUGUST 2005**

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

The Office of Management and Compliance Audits has completed the audits of 28 schools from various Regional Centers. This group mostly consists of schools where there was a change of principal since the prior audit, as well as the balance of District schools that had not been audited during 2004-05 fiscal year.

**REGIONAL CENTER I SCHOOLS**

Miami Carol City Senior  
Lake Stevens Elementary  
Meadowlane Elementary  
Barbara Goleman, Senior  
Henry H. Filer Middle  
Jose Marti Middle  
Miami Lakes Middle  
Palm Springs Middle  
John G. Dupuis Elementary  
Amelia Earhart Elementary  
Hialeah Elementary  
North Glade Elementary  
Ben Sheppard Elementary  
Charles D. Wyche, Jr. Elementary

**REGIONAL CENTER V SCHOOLS**

Miami Palmetto Senior  
Coral Terrace Elementary

**REGIONAL CENTER VI SCHOOLS**

South Dade Adult Education Center  
Bel-Aire Elementary  
Corporate Academy South  
Christina M. Eve Elementary  
Oliver Hoover Elementary  
Naranja Elementary  
Irving and Beatrice Peskoe Elementary  
Pine Lake Elementary  
Redland Elementary  
Redondo Elementary

**REGIONAL CENTER II SCHOOLS**

William J. Bryan Elementary  
Greynolds Park Elementary

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

The audits disclosed that 25 of the 28 schools and centers were in compliance with prescribed policies and procedures and records were maintained in good order. At three schools, there were audit exceptions in the area of production shops, financial management, and payroll. Physical inventory results showed that except for one school, where three items could not be located, the remaining schools where an inventory was taken accounted for all of their equipment.

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School administrators have made affirmative commitments to correct the deficiencies noted. These audits were reviewed by the School Board Audit Committee at its September 6, 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 –Selected Schools, August 2005.*

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