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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 most schools where an inventory was reported were in compliance with the prescribed procedures.

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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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