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Office of Management and Compliance Audits

**SUBJECT:            INTERNAL AUDIT REPORT -- SELECTED SCHOOLS,**  
**OCTOBER 2005**

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

The Office of Management and Compliance Audits has completed the audits of 42 schools from various Regional Centers. This group consists of schools where there was a change of principal since the prior audit.

**REGIONAL CENTER VI**  
**SCHOOLS**

South Dade Senior  
Miami Sunset Senior  
Campbell Drive Middle  
Hammocks Middle  
Air Base Elementary  
Florida City Elementary

**REGIONAL CENTER II**  
**SCHOOLS**

Dr. Michael M. Krop Senior  
Nautilus Middle  
North Miami Middle  
Hibiscus Elementary  
North Beach Elementary  
North Miami Elementary  
Treasure Island Elementary

**REGIONAL CENTER III**  
**SCHOOLS**

Miami Springs Senior  
Rubén Darío Middle  
Westview Middle  
Charles R. Drew Elementary  
Earlington Heights Elementary  
Lillie C. Evans Elementary  
Carrie P. Meek/Westview El  
Melrose Elementary  
Miami Park Elementary  
Miami Springs Elementary  
Olinda Elementary  
Orchard Villa Elementary  
Seminole Elementary  
E.W.F. Stirrup Elementary  
The 500 Role Model Academy  
of Excellence  
George T. Baker Aviation  
School

**REGIONAL CENTER IV**  
**SCHOOLS**

Citrus Grove Middle  
Jose de Diego Middle  
Ada Merritt Elementary  
Shenandoah Elementary  
Lenora B. Smith El  
West Laboratory El  
Academy for Community  
Education

**REGIONAL CENTER V**  
**SCHOOLS**

Southwest Miami Senior  
Glades Middle  
South Miami Middle  
Gloria Floyd Elementary  
Perrine Elementary

**OTHER CENTER**  
Ruth Owens Krusé

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 41 of the 42 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At one school, there was an audit exception in the area of production shops. School administrators have made affirmative commitments to correct the deficiencies noted. Physical inventory results showed that, with a few exceptions, schools were in compliance with property procedures.

**E-91**

We commend the principals and administrators for maintaining good internal controls and financial practices at their schools.

This report will be reviewed by the School Board Audit Committee at its December 7, 2005 meeting.

Copies of this report were previously distributed and 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, October 2005*.

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