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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – REGIONAL CENTER I
SECONDARY SCHOOLS**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of eight secondary schools four vocational/adult education centers, and two alternative education centers from Regional Center I. The audits for the other six secondary schools from this Regional Center were previously published in September 2005.

Senior High Schools

American Senior
Hialeah Senior
Hialeah-Miami Lakes Senior

Middle Schools

Carol City Middle
Lawton Chiles Middle
Hialeah Middle
Lake Stevens Middle
North Dade Middle

Adult/Vocational Education Centers

American Adult
Hialeah Adult
Hialeah-Miami Lakes Adult
Miami Lakes Adult

Alternative Education Centers

Miami-MacArthur North Senior
Jan Mann Opportunity School

The audits at these schools included a review of internal funds, property, and payroll records. Purchasing credit card usage and IT controls were also reviewed at selected schools. The audits disclosed that all 14 schools were in compliance with prescribed policies and procedures.

The School Board Audit Committee reviewed this report at its January 31, 2006 meeting, and recommended forwarding it to the School Board.

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 – Regional Center I Secondary Schools.**