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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 13 schools from various Regional Centers. This group consists of schools where there was a change of principal since the prior audit.

REGIONAL CENTER II
SCHOOLS

North Miami Adult Education Ctr.
Miami Norland Senior

REGIONAL CENTER III
SCHOOLS

Miami Central Senior
Brownsville Middle

REGIONAL CENTER IV
SCHOOLS

Miami Edison Senior
The English Center
Horace Mann Middle
School for Applied Technology

REGIONAL CENTER V
SCHOOLS

Paul W. Bell Middle
Southwood Middle

REGIONAL CENTER VI
SCHOOLS

Homestead Senior
Cutler Ridge Middle
Felix Varela Senior

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

The audits disclosed that seven of the thirteen schools were in compliance with prescribed policies and procedures. There were six schools with audit exceptions in the areas of internal funds, payroll, and district grant expenditures. School administrators have made affirmative commitments to correct the deficiencies noted.

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 –Selected Schools.**