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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – REGIONAL CENTER II
SECONDARY SCHOOLS AND CENTERS**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of six secondary schools and one adult education center of the 14 secondary schools and centers from Regional Center II for the fiscal year ended June 30, 2005. The audit of five other secondary schools and centers from this Regional Center were previously published as a result of a change in principal. The audits for the remaining two secondary schools will be published at a later date.

Senior High Schools

Miami Beach Senior
North Miami Senior

Middle Schools

Highland Oaks Middle
John F. Kennedy Middle
Norland Middle
Parkway Middle

Adult Education Center

Miami Beach Adult

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 seven schools were in compliance with prescribed policies and procedures.

The School Board Audit Committee reviewed this report at its March 14, 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 II Secondary Schools and Centers.**