

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of nine secondary schools and four adult/vocational education centers, of the 23 secondary schools and centers from Regional Center IV for the fiscal year ended June 30, 2005. The audit for seven 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 three secondary schools will be published at a later date.

Senior High Schools

MAST Academy Senior
Miami Jackson Senior
New World School
of the Arts Senior
Booker T. Washington Senior

Middle Schools

Allapattah Middle
George W. Carver Middle
Miami Edison Middle
Ponce de Leon Middle
Shenandoah Middle

**Adult/Vocational
Education Centers**

Coral Gables Adult
Lindsey Hopkins Technical
Education Center
Miami Jackson Adult
Miami Senior 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 13 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 IV Secondary Schools and Centers.**