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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of five secondary schools, two adult education centers and two alternative education centers of the 22 secondary schools and centers from Regional Center III for the fiscal year ended June 30, 2005. The audit of seven schools from this Regional Center were previously published as a result of a change in principal. The audits for the remaining six schools will be published at a later date.

Senior High Schools

Design and Architecture Senior
Miami Coral Park Senior

Adult Education Center

Miami Coral Park Adult
Miami Springs Adult

Middle Schools

Doral Middle
Miami Springs Middle
Rockway Middle

Alternative Education Centers

C.O.P.E. Center North
Juvenile Justice Center

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 nine schools were in compliance with prescribed policies and procedures.

The School Board Audit Committee reviewed this report at its May 2, 2006 meeting and recommended that the School Board receive the report.

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 – Secondary Schools and Centers Regional Center III.**