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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 nine schools from Regional Centers II and IV and the Dade County Athletic Equalization Fund.

REGIONAL CENTER II
SCHOOLS

North Miami Beach Senior
Thomas Jefferson Middle
Hubert O. Sibley Elementary

REGIONAL CENTER IV
SCHOOLS

Kinloch Park Middle
Auburndale Elementary
Edison Park Elementary
Toussaint L'Ouverture Elementary
Phyllis R. Miller Elementary

OTHER

Dade County Athletic
Equalization Fund

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 three of the nine schools included herein and the Equalization Fund were in compliance with prescribed policies and procedures. There were six schools with audit exceptions in the areas of internal funds, payroll, the purchasing Credit Card Program, and Community School. School administrators have made affirmative commitments to correct the deficiencies noted.

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 –Selected Schools**.