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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 13 secondary schools, two adult education centers, and two alternative education centers of the 23 secondary schools and centers from Regional Center V for the fiscal year ended June 30, 2005. The audits for the other six elementary schools from this Regional Center were previously published as a result of a change in principal.

REGIONAL CENTER V SECONDARY SCHOOLS

**G. Holmes Braddock Senior
John A. Ferguson Senior
Miami Killian Senior
School for Advanced Studies
South Miami Senior
Arvida Middle
Lamar Louise Curry Middle
Howard A. Doolin Middle
Howard D. McMillan Middle
Palmetto Middle
Riviera Middle
W. R. Thomas Middle
West Miami Middle**

ADULT EDUCATION CENTERS

**Miami Palmetto Adult
Southwest Miami Adult**

ALTERNATIVE EDUCATION CENTERS

**Miami Douglas MacArthur South Sr
J.R.E. Lee Educational Center**

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 all 17 schools included herein were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The physical inventory results showed that the schools were in compliance with property procedures. Property losses reported missing through Plant Security Reports were minimal, except for one school where some losses were experienced.

The School Board Audit Committee reviewed this report at its June 27, 2006 meeting, and recommended forwarding them 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 – Secondary Schools and Centers Regional Center V.**