

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

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of four secondary schools, two adult education centers, and one alternative education centers of the 20 secondary schools and centers from Regional Center VI for the fiscal year ended June 30, 2005. The audits for the other nine secondary schools from this Regional Center were previously published as a result of a change in principal; and the remaining four will be published in the next fiscal year as two-year audits to include the 2004-05 fiscal year.

**REGIONAL CENTER VI
SECONDARY SCHOOLS**

Herbert A. Ammons Middle
Centennial Middle
Homestead Middle
Mays Middle

**ADULT/VOCATIONAL EDUCATION
CENTERS**

Miami Sunset Adult Education Ctr
Robert Morgan Educational Center

**ALTERNATIVE EDUCATION
CENTERS**

Dorothy M. Wallace C.O.P.E.
Ctr South

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 seven 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 most of the schools were in compliance with property procedures.

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 VI.**