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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 seven schools from Regional Center III, three schools from Regional Center IV, and two specialized education centers for fiscal year ended June 30, 2005.

REGIONAL CENTER III SCHOOLS

Charles R. Drew Middle
Madison Middle
Arcola Lake Elementary
William H. Turner Educational Ctr
Miami Northwestern Senior
D. A. Dorsey Educational Ctr
Corporate Academy North

**REGIONAL CENTER IV
SCHOOLS**

Miami Senior
Kensington Park Elementary
Coral Way K-8 Center

**SPECIALIZED EDUCATION
CENTERS**

Neva K. Cooper Educational Ctr
Merrick 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 six of the 12 schools included herein generally complied with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two of the schools with audit exceptions, there was a misappropriation of funds which culminated with the arrest of affected school staff; while at a senior high school, a contractual agreement between a staff member and a vendor that did not comply with District policy was uncovered. The results of the physical inventories conducted at the schools showed that most 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 –Selected Schools.**