

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

**SUBJECT: INTERNAL AUDIT REPORT – INTERNAL FUNDS OF
SELECTED SCHOOLS**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 27 schools from various Regional Centers. This group consists of schools where there was a change of principal since the prior audit. The audit period was the fiscal year ended June 30, 2006.

REGIONAL CENTER I SCHOOLS

Lawton Chiles Middle
Carol City Elementary
Flamingo Elementary
Joella C. Good Elementary
Bob Graham Education Center
Opa-Locka Elementary
Palm Springs Elementary
Charles D. Wyche, Jr. Elementary

REGIONAL CENTER II SCHOOLS

Thomas Jefferson Middle
Parkway Middle
Biscayne Gardens Elementary
Parkview Elementary
Scott Lake Elementary

**REGIONAL CENTER III
SCHOOLS**

Miami Springs Adult
Madison Middle
Holmes Elementary
Martin L. King Elementary
Liberty City Elementary
Springview Elementary

**REGIONAL CENTER IV
SCHOOLS**

Miami Senior High
Kelsey L. Pharr Elementary
Phillis Wheatley Elementary

**REGIONAL CENTER V
SCHOOLS**

School for Advanced Studies
Arvida Middle
Palmetto Middle

**REGIONAL CENTER VI
SCHOOLS**

Corporate Academy South
Campbell Drive Elementary

Our audits disclosed that all 27 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed.

The Internal Audit Report – Internal Funds of Selected Schools was submitted to the School Board Audit Committee, which will review the report at its September 6, 2006 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by September 13, 2006.

Copies of this 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.