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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 38 schools from various Regional Centers, one specialized education center and two other centers. The audits for the schools and the specialized education center were conducted because there was a change of principal since the prior audit. The audit period was either one or two fiscal years ended June 30, 2006, depending on the school/center audited.

REGIONAL CENTER I SCHOOLS

Jose Marti Middle
James H. Bright Elementary
Hialeah Gardens Elementary
Lake Stevens Elementary
Nathan B. Young Elementary

REGIONAL CENTER II SCHOOLS

Gertrude K. Edelman/Sabal Palm
Elementary
Parkway Elementary

**REGIONAL CENTER III
SCHOOLS**

Miami Central Senior High
Miami Northwestern Senior
High
Miami Springs Senior High
Benjamin Franklin Elementary

**REGIONAL CENTER IV
SCHOOLS**

Coral Gables Senior High
MAST Academy Senior High
School for Applied Technology
Kinloch Park Middle
Horace Mann Middle
Miami Edison Middle
Ponce de Leon Middle
Auburndale Elementary
Comstock Elementary
Coral Way K-8 Center
Thena C. Crowder Elementary
Morningside Elementary
Southside Elementary

**REGIONAL CENTER V
SCHOOLS**

South Miami Senior High
Southwest Miami Adult
West Miami Middle
Blue Lakes Elementary
Dr. Carlos J. Finlay Elementary
Zora Neale Hurston Elem
Kenwood K-8 Center
Royal Green Elementary
Sylvania Heights Elementary
Tropical Elementary

**REGIONAL CENTER VI
SCHOOLS**

Hammocks Middle
Homestead Middle
Kendale Lakes Elementary
Dr. Gilbert L. Porter Elementary

OTHER CENTERS/FUNDS

Robert Renick Educational Center
Greater Miami Athletic Conferenc
Systemwide Business Industry
Services

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. Our audits disclosed that 39 of the 41 schools/centers in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools/centers, there were audit exceptions in the areas of financial management, food production shop, payroll, and the purchasing credit card program. Property inventories for most of these schools/centers are currently in progress and will be published with the corresponding Regional Center.

**REVISED
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There were some unlocated items at Horace Mann Middle, which are being included in this report, and the results for Regional Center VI schools are included in separate reports.

The School Board Audit Committee reviewed the report at its December 5, 2006 meeting and recommended transmitting to the School Board. } **Revised**

Copies of this report have been 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. } **Revised**

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools.

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