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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.

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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 will review this report at its December 5, 2006 meeting and will forward its recommendation to the School Board on or before December 13, 2006.

Copies of this report will be distributed and 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.