

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 13 secondary schools, three adult education/vocational centers, and one alternative education center of the 20 secondary schools and centers from Regional Center VI. The audit period was either for one or two fiscal years ended June 30, 2006. Previously, one school was reported as a result of a change in principal and currently two schools are reported as a result of a change of principal.

**REGIONAL CENTER VI
SECONDARY SCHOOLS**

Homestead Senior
Miami Southridge Senior
Miami Sunset Senior
Coral Reef Senior
South Dade Senior
Felix Varela Senior

Redland Middle
Herbert A. Ammond Middle
Campbell Drive Middle
Centennial Middle
Cutler Ridge Middle
Mays Middle
Richmond Heights Middle

**ADULT/VOCATIONAL EDUCATION
CENTERS**

Miami Sunset Adult Education Center
Robert Morgan Educational Center
South Dade Adult 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. Our audits disclosed that 13 of the 17 schools/centers in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were four schools with audit exceptions in the areas of Internal Funds and Payroll. The physical inventory results showed that except for two schools, where there were minor discrepancies, property procedures were complied with. Property losses reported missing through Plant Security Reports were in the area of audio visual and computer equipment.

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.

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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 – Secondary Schools and Centers Regional Center VI.

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