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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SECONDARY SCHOOLS AND CENTERS REGIONAL CENTER I

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL CONTROLS AND OPERATIONAL EFFICIENCY THROUGH INTERNAL AUDITS

The Office of Management and Compliance Audits has completed the audits of 12 secondary schools, four vocational/adult education centers, and two alternative education centers from Regional Center I. The audit period for this group of schools was the fiscal year ended June 30, 2006. The remaining two secondary schools from this Regional Center were previously published as result of a change of principal since the prior audit.

Middle Schools
Palm Springs Middle
Carol City Middle
Henry H. Filer Middle
Hialeah Middle
Lake Stevens Middle
Miami Lakes Middle
North Dade Middle

Senior High Schools
American Senior
Barbara Goleman Senior
Hialeah Senior
Hialeah-Miami Lakes Senior
Miami Carol City Senior

Adult/Vocational Education Centers
American Adult
Hialeah Adult
Hialeah-Miami Lakes Adult
Miami Lakes Educational Ctr (HS)
Miami Lakes Educational Ctr (AD)

Alternative Education Centers
Miami-MacArthur North Senior
Jan Mann Opportunity School

The audits at these schools included a review of internal funds, property, and payroll records. Community School Program records, purchasing credit card usage and IT controls were also reviewed at selected schools. Our audits disclosed that 17 of the 18 schools in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At one school, we uncovered a payroll fraud, which culminated with the resignation of the payroll clerk and her prosecution by the State Attorney's Office. The physical inventory results showed that most schools were in compliance with property procedures; and the principal whose school showed the most significant losses in the Plant Security Report analysis provided a written response delineating the corrective action taken at this school to prevent future property losses.

The School Board Audit Committee reviewed the report at its January 30, 2007 meeting and recommended transmitting to the School Board.

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.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Secondary Schools and Centers Regional Center I.