

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

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

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

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

The Office of Management and Compliance Audits has completed the audits of six secondary schools, four adult/vocational education centers and three alternative education centers from Regional Center III. The audit period for this group of schools was the fiscal year ended June 30, 2006. Previously, two secondary schools and centers from this Regional Center were published as result of a change of principal since the prior audit. The remaining two schools will be published in June 2007. For the remainder of this fiscal year, School Improvement Zone schools will be reported separately from their former regional centers, since School Improvement Zone administration at the District will be responsible for the oversight of these schools' audit and fiscal matters.

**Adult/Vocational Education Centers**

Miami Coral Park Adult  
George T. Baker Aviation School  
D.A. Dorsey Adult Education Center  
William H. Turner Educational Center

**Middle Schools**

Ruben Dario Middle  
Doral Middle  
Rockway Middle

**Senior High Schools**

Design and Architecture Senior  
Miami Coral Park Senior  
Ronald Reagan Senior

**Alternative Education Centers**

C.O.P.E. Center North  
Corporate Academy North  
The 500 Role Model Academy of Excellence

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. The audits disclosed that 12 of the 13 schools in this report were in compliance with all prescribed policies and procedures. One school was cited in the area of internal funds. The physical inventory results showed that schools reported herein were in compliance with property procedures. Property losses reported missing through the Plant Security Report process were minimal.

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The School Board Audit Committee reviewed the report at its April 24, 2007 meeting, and recommended transmitting it to the School Board.

Copies of this report were previously distributed and 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 – Regional Center III Secondary Schools and Centers.

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