

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

**SUBJECT: INTERNAL AUDIT REPORT – REGIONAL CENTER IV  
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 four secondary schools, five adult/vocational education centers and one alternative education center from Regional Center IV for the fiscal year ended June 30, 2006.

**Adult/Vocational  
Education Centers**

Coral Gables Adult  
Lindsey Hopkins Technical  
Education Center  
Miami Jackson Adult  
Miami Senior Adult  
The English Center

**Senior High Schools**

New World School  
of the Arts Senior

**Middle Schools**

George W. Carver Middle  
Citrus Grove Middle  
Shenandoah Middle

**Alternative Education Center**

Academy for Community Ed.

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 control were also reviewed at selected schools. The audits disclosed that nine of ten schools 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 most schools reported herein were in compliance with property procedures. Property losses reported missing through the Plant Security Report process were minimal.

The School Board Audit Committee reviewed this 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 IV Secondary Schools and Centers.