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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS

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 20 selected schools and a fund: 15 schools from School Improvement Zone, one school from Regional Center V, one school from Regional Center VI, three specialized education centers and the Dade County Athletic Equalization Fund. The audit period was the fiscal year ended June 30, 2006. Also, at four of these schools, there was a change of principal since the prior audit.

SCHOOL IMPROVEMENT ZONE SCHOOLS

Toussaint L'Ouverture El.	Allapattah Middle
Paul L. Dunbar El.	Jose de Diego Middle
Edison Park El.	Charles R. Drew Middle
Little River El.	Miami Edison Senior
Dr. Henry W. Mack/ West Little River El.	Miami Jackson Senior
Myrtle Grove El.	Booker T. Washington Sr.
Norland El.	
Santa Clara El.	
Shadowlawn El.	

REGIONAL CENTER V SCHOOL

Robert Russa Moton El.

REGIONAL CENTER VI SCHOOL

Pine Lake El.

SPECIALIZED EDUCATION CENTERS

Neva K. Cooper Educational Center
Ruth Owens Kruse Educational Center
Merrick Educational Center

FUND

Dade County Athletic Equalization Fund

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 18 of the 20 schools were in compliance with prescribed policies and procedures. The fund was also compliant with all procedures and in similar good order. We recommended improvements for the Before/After School Care Program, at one school, and payroll improvements at another school. Four of the schools provided a written plan of action to improve the management and safeguarding of property, which we found deficient.

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 –Selected Schools.