

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

**SUBJECT: REVIEW OF INTERNAL AUDIT REPORT – NORTH CENTRAL
REGIONAL CENTER SCHOOLS**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

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

The audits of 38 schools from the North Central Regional Center were conducted for the fiscal year ended June 30, 2008. Previously, in September 2008, we reported the audit results of 14 schools from this regional center where there was a change of principal. Similarly, 13 other schools from this regional center (where there was a change of principal) are reported separately in the December 2008 Internal Audit Report—Selected Schools. (See Agenda Item E-95) We plan to report the audit results of the remaining North Central Regional Center schools in January 2009.

The audits of the 38 schools reported herein included a review of internal funds and payroll records at all the schools. On a selected basis, we reviewed credit card purchases, FTE reporting and student records, and aspects of data security. The results of physical inventories of property are reported for the schools as they are completed.

Our audits disclosed that the financial statements of the 38 schools in this report were fairly stated. Additionally, the schools generally complied with prescribed policies and procedures, and their records were maintained in good order.

The School Board Audit Committee reviewed this report at its December 2, 2008 meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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 Review of Internal Audit Report – North Central Regional Center Schools.