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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF
REGION CENTER III ELEMENTARY SCHOOLS, MARCH 2005**

The Office of Management and Compliance Audits has completed the audits of all 33 elementary schools from Region Center III. Four schools now report to the School Improvement Zone.

Holmes Elementary*	Charles R. Hadley Elementary	Olinda Elementary
Eugenia B. Thomas El	Hialeah Elementary	Orchard Villa Elementary
Arcola Lake Elementary	Dr. Martin L. King Elementary*	Poinciana Park Elementary
Banyan Elementary	Lakeview Elementary*	Rockway Elementary
Van E. Blanton Elementary	Liberty City Elementary	Seminole Elementary
Broadmoor Elementary	Lorah Park Elementary	John I. Smith Elementary
Coral Park Elementary	Dr. Henry W. Mack/ West Little River El*	South Hialeah Elementary
Charles R. Drew Elementary	Carrie P. Meek/Westview El	Springview Elementary
Earlington Heights El	Melrose Elementary	E. W. F. Stirrup Elementary
Lillie C. Evans Elementary	Miami Park Elementary	Sweetwater Elementary
Everglades Elementary	Miami Springs Elementary	
Benjamin Franklin Elementary		

*School Improvement Zone school

The audits at these schools included a review of internal funds, property, payroll, Community School Program records and a limited review of procurement credit card usage, food services and IT controls.

The audits disclosed that 31 of the 33 schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools, there were audit exceptions in the areas of internal funds and payroll. The review of the credit card usage, food service, and IT controls disclosed that procedures were followed at the schools where such reviews were performed. The physical inventory results were satisfactory.

School administrators have made affirmative commitments to correct the deficiencies noted. These audits were reviewed by the School Board Audit Committee at its March 15, 2005 meeting and they recommended forwarding it to the School Board.

Copies of this report have been submitted to the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the *Internal Audit Report – Audit of the Internal Funds of Region Center III Elementary Schools, March 2005*.

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