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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – REGION CENTER I
ELEMENTARY SCHOOLS, JUNE 2005**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 26 of the remaining 32 elementary schools from Region Center I and two additional former Region I schools that are currently administered by the School Improvement Zone.

Brentwood Elementary	Miami Gardens Elementary	Palm Lakes Elementary
James H. Bright Elementary	Miami Lakes Elementary	Palm Springs Elementary
Bunche Park Elementary	M.A. Milam K-8 Center	Palm Springs No. Elementary
Carol City Elementary	North County Elementary	Rainbow Park Elementary
Flamingo Elementary	No. Dade Ctr. for Modern	Ben Sheppard Elementary
Golden Glades Elementary	Languages Elementary	Skyway Elementary
Joella C. Good Elementary	North Glade Elementary	Twin Lakes Elementary
Bob Graham Ed. Center	North Hialeah Elementary	Mae Walters Elementary
Ernest R Graham Elementary	North Twin Lakes Elementary	Nathan B. Young Elementary
Barbara J. Hawkins Elementary	Opa-Locka Elementary	

The audits at these schools included a review of internal funds, property, payroll, and Community School Program records. We also reviewed purchasing credit card usage, food service records, and IT controls at selected schools.

The audits disclosed that all elementary schools were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. 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.

These audits were reviewed by the School Board Audit Committee at its June 28, 2005 meeting and they recommended forwarding the report to the School Board.

This report, which was previously distributed, 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 –Region Center I Elementary Schools, June 2005.*