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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – REGIONAL CENTER I
ELEMENTARY SCHOOLS**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 26 elementary schools from Regional Center I for the fiscal year ended June 30, 2005. The audits for the other eight elementary schools from this Regional Center were previously published as two-year audits and/or as a result of a change in principal.

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

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

The audits disclosed that 24 of the 26 elementary schools were in compliance with prescribed policies and procedures. At two schools there were audit exceptions in the area of internal funds. However, the audit exception at M.A. Milam K-8 Center has been rendered moot because missing official receipt books, which were the reason for the audit exception, were subsequently found.

The School Board Audit Committee reviewed this report at its January 31, 2006 meeting, and recommended forwarding 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 I Elementary Schools.**

**REVISED
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