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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 21 of the 33 elementary schools from Regional Center III for the fiscal year ended June 30, 2005. The audits for the other eleven elementary schools from this Regional Center were previously published as a result of a change in principal. The audit for the remaining elementary school will be published at a later date.

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| Banyan Elementary | Holmes Elementary | Poinciana Park Elementary |
| Van E. Blanton Elementary | Dr. Martin L. King Elementary | Rockway Elementary |
| Broadmoor Elementary | Lakeview Elementary | John I. Smith Elementary |
| Coral Park Elementary | Liberty City Elementary | South Hialeah Elementary |
| Everglades K-8 Center | Lorah Park Elementary | Springview Elementary |
| Benjamin Franklin Elementary | Dr. Henry W. Mack/West Little | Sweetwater Elementary |
| Charles Hadley Elementary | River Elementary | Eugenia B. Thomas El. |
| Hialeah 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 all 21 schools were in compliance with prescribed policies and procedures.

The School Board Audit Committee reviewed this report at its May 2, 2006 meeting and recommended that the School Board receive the report.

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 – Elementary Schools Regional Center III**.