

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

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

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

**LINK TO DISTRICT  
STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL  
CONTROLS AND OPERATIONAL EFFICIENCY THROUGH  
INTERNAL AUDITS**

The Office of Management and Compliance Audits has completed the audits of 23 elementary schools from Regional Center I for the fiscal year ended June 30, 2006. The remaining 11 schools from this Regional Center were previously published as a result of a change of principal since the prior audit.

**Brentwood Elementary  
Bunche Park Elementary  
John G. Dupuis Elementary  
Amelia Earhart Elementary  
Golden Glades Elementary  
Ernest R Graham Elementary  
Barbara J. Hawkins Elementary  
Meadowlane Elementary  
Miami Gardens Elementary**

**Miami Lakes K-8 Center  
M.A. Milam K-8 Center  
North County Elementary  
No. Dade Ctr. for Modern  
Languages Elementary  
North Glade Elementary  
North Hialeah Elementary  
North Twin Lakes Elem  
Palm Lakes Elementary**

**Palm Springs No. Elementary  
Rainbow Park Elementary  
Ben Sheppard Elementary  
Skyway Elementary  
Twin Lakes Elementary  
Mae Walters Elementary**

The audits at these schools included a review of internal funds, property, and payroll records. Community School Program records, Purchasing credit card usage and IT controls were also reviewed at selected schools. The audits disclosed that all 23 schools included herein were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Physical inventory results showed that all schools were in compliance with property procedures; and property losses reported missing through the Plant Security Report Process were minimal.

The School Board Audit Committee reviewed the report at its January 30, 2007 meeting and recommended transmitting to the School Board.

Copies of this report have been 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 I.