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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

The Office of Management and Compliance Audits has completed the audits of 25 elementary schools from Regional Center III for the fiscal year ended June 30, 2006.

Arcola Lake Elementary	Charles R. Hadley Elementary	Poinciana Park Elementary
Banyan Elementary	Hialeah Elementary	Henry E. S. Reeves Elementary
Van E. Blanton Elementary	Lorah Park Elementary	Rockway Elementary
Broadmoor Elementary	Carrie P. Meek/Westview El.	John I. Smith Elementary
Coral Park Elementary	Melrose Elementary	South Hialeah Elementary
Charles R. Drew Elementary	Miami Park Elementary	E. W. F. Stirrup Elementary
Earlington Heights Elementary	Miami Springs Elementary	Sweetwater Elementary
Lillie C. Evans Elementary	Olinda Elementary	
Everglades K-8 Center	Orchard Villa 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. For the first time as part of the school audits, Title I Program records and procedures were reviewed at three schools of the schools included herein. The audits disclosed that all 25 schools were in compliance with all prescribed policies and procedures and the review of the Title I Program disclosed that procedures were generally followed at the schools where such review was performed. 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 April 24, 2007 meeting, and recommended transmitting 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 III Elementary Schools.