

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

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE INTERNAL FUNDS OF  
REGION CENTER IV ELEMENTARY SCHOOLS, JANUARY 2005,  
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE  
AUDITS**

In accordance with the Audit Plan for the 2004-2005 Fiscal Year, the Office of Management and Compliance Audits have completed the audits of all 36 elementary schools from Region Center IV:

Maya Angelou Elementary	Fairlawn Elementary	Kelsey L. Pharr Elementary
Auburndale Elementary	Henry M. Flagler Elementary	Riverside Elementary
George W. Carver Elementary	Eneida M. Hartner Elementary	Santa Clara Elementary
Citrus Grove Elementary	Kensington Park Elementary	Shadowlawn Elementary
Coconut Grove Elementary	Key Biscayne Elementary	Shenandoah Elementary
Comstock Elementary	Kinloch Park Elementary	Silver Bluff Elementary
Coral Gables Elementary	Little River Elementary	Lenora B. Smith Elementary
Coral Way Elementary	Toussaint L'Ouverture Elementary	Southside Elementary
Thena C. Crowder Elementary	Ada Merritt Elementary	Sunset Elementary
Frederick Douglass Elementary	Miami Shores Elementary	Frances S. Tucker Elementary
Paul L. Dunbar Elementary	Phyllis R. Miller Elementary	West Laboratory Elementary
Edison Park Elementary	Morningside Elementary	Phillis Wheatley Elementary

The audits included a review of the internal funds and payroll records. Community School Program records were reviewed at schools having this program. Limited reviews were performed for the Procurement Credit Card Program. Physical inventories of property were conducted at all 36 schools in Region Center IV, which showed no unlocated property. An analysis of property losses that was reported missing through the Plant Security Report process, which shows minimal losses, is also included. The audits indicated that 36 schools were in compliance with prescribed policy and procedures and their internal funds and payroll records were maintained in good order.

The audit was reviewed by the School Board Audit Committee at its January 25, 2005 meeting and they recommended forwarding it to the School Board.

Copies of this report have been submitted to the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the *Internal Audit Report – Audit of the Internal Funds of Region Center IV Elementary Schools, January 2005*, presented by the Office of Management and Compliance Audits.