

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

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 21 elementary schools from Regional Center II for the fiscal year ended June 30, 2005. The audits for six other 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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| Biscayne Elementary | Myrtle Grove Elementary |
| Biscayne Gardens Elementary | Natural Bridge Elementary |
| Virginia A. Boone/Highland Oaks El. | Norland Elementary |
| Ruth K. Broad/Bay Harbor El. | Norwood Elementary |
| Crestview Elementary | Oak Grove Elementary |
| Gertrude K. Edelman/Sabal Palm El. | Ojus Elementary |
| Fienberg/Fisher Elementary | Parkview Elementary |
| Fulford Elementary | Parkway Elementary |
| Gratigny Elementary | Scott Lake Elementary |
| Madie Ives Elementary | South Pointe Elementary |
| Linda Lentin K-8 Center | |

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 March 14, 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 II Elementary Schools**.