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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 26 of the 36 elementary schools from Regional Center IV for the fiscal year ended June 30, 2005. The audits for four other elementary schools from this Regional Center were previously published as a result of a change in principal. The audits for the remaining six elementary schools will be published at a later date.

Maya Angelou Elementary
George W. Carver Elementary
Citrus Grove Elementary
Coconut Grove Elementary
Comstock Elementary
Coral Gables Elementary
Thena C. Crowder Elementary
Frederick Douglass Elementary
Paul L. Dunbar Elementary

Fairlawn Elementary
Henry M. Flagler Elementary
Eneida M. Hartner Elementary
Key Biscayne K-8 Center
Kinloch Park Elementary
Little River Elementary
Miami Shores Elementary
Morningside Elementary
Kelsey L. Pharr Elementary

Riverside Elementary
Santa Clara Elementary
Shadowlawn Elementary
Silver Bluff Elementary
Southside Elementary
Sunset Elementary
Frances S. Tucker El.
Phillis Wheatley 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 26 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 IV Elementary Schools**.