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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 40 of the 43 elementary schools from Regional Center V for the fiscal year ended June 30, 2005. The audits for the other three elementary schools from this Regional Center were previously published as a result of a change in principal.

Kenwood K-8 Center	Marjory S. Douglas Elementary	Frank C. Martin Elementary
Robert Russa Moton Elementary	Emerson Elementary	Wesley Matthews Elementary
Olympia Heights Elementary	David Fairchild Elementary	Palmetto Elementary
Pinecrest Elementary	Dante B. Fascell Elementary	Jane S. Roberts K-8 Center
Snapper Creek Elementary	Dr. Carlos J. Finlay Elementary	Royal Green Elementary
Bowman Foster Ashe Elementary	Flagami Elementary	Royal Palm Elementary
Ethel F. Beckford/Richmond Elem	Greenglade Elementary	South Miami Elementary
Ethel Koger Beckham Elem	Joe Hall Elementary	Sunset Park Elementary
Bent Tree Elementary	Howard Drive Elementary	Sylvania Heights Elementary
Blue Lakes Elementary	Zora Neale Hurston Elem	Tropical Elementary
Colonial Drive Elementary	Kendale Elementary	Village Green Elementary
Coral Reef Elementary	Leewood Elementary	Vineland Elementary
Cypress Elementary	William Lehman Elementary	
Devon Aire Elementary	Ludlam 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 35 of the 40 schools included herein were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were five schools with audit exceptions, most of them in the area of financial management. The physical inventory results showed that the schools were in compliance with property procedures.

The School Board Audit Committee reviewed this report at its June 27, 2006 meeting, and recommended forwarding them 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 – Elementary Schools Regional Center V**.