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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has completed the audits of 16 of the 30 elementary schools from Regional Center VI for the fiscal year ended June 30, 2005. The audits for the other ten elementary schools from this Regional Center were previously published as a result of a change in principal. The remaining four elementary schools will be published in the next fiscal year as two-year audits to include the 2004-05 fiscal year.

**Kendale Lakes Elementary
Avocado Elementary
Campbell Drive Elementary
Caribbean Elementary
Dr. W. A. Chapman Elem
Gulfstream Elementary**

**Leisure City K-8 Center
Miami Heights Elementary
Claude Pepper Elementary
Pine Villa Elementary
Dr. Gilbert L. Porter Elem
Laura C. Saunders Elem**

**South Miami Heights Elem
West Homestead Elem
Dr. Edward L. Whigham El
Winston Park 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 15 of the 16 schools included herein were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There was one school with a misappropriation of funds in the After School Care Program; however, the individual responsible for the misappropriation was not identified due to lack of controls over the management of the program. The physical inventory results showed that most of 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 VI.**