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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 26 of the 30 elementary schools from Regional Center VI. The audit period was either one or two fiscal years ended June 30, 2006, depending on the school audited. Previously, one school was reported as a result of a change in principal and currently two other schools are being reported in a separate report as a result of a change of principal. The audit of Pine Lake Elementary is not included in this report because of discrepancies noted in the area of the Community School that required additional field work. Accordingly the results of this audit will be published at a later date.

**Whispering Pines Elem
Air Base Elementary
Avocado Elementary
Bel-Aire Elementary
Calusa Elementary
Caribbean Elementary
Dr. William A. Chapman Elem
Cutler Ridge Elementary
Christina M. Eve Elem**

**Florida City Elementary
Jack D. Gordon Elem
Gulfstream Elementary
Oliver Hoover Elementary
Leisure City K-8 Center
Miami Heights Elementary
Naranja Elementary
Claude Pepper Elementary
Irving & Beatrice Peskoe
Elementary**

**Pine Villa Elementary
Redland Elementary
Redondo Elementary
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 25 of the 26 schools included herein were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. The physical inventory results showed that except for one school, where there were minor discrepancies, property procedures were complied with. Property losses reported missing through the Plant Security Report Process were also minimal.

The School Board Audit Committee will review this report at its December 5, 2006 meeting and will forward its recommendation to the School Board on or before December 13, 2006.

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Copies of this report will be distributed and 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.

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