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Office of Management and Compliance Audits

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO DISTRICT
STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL
CONTROLS AND OPERATIONAL EFFICIENCY**

The Office of Management and Compliance Audits has completed the audits of 21 elementary schools from Regional Center IV for the fiscal year ended June 30, 2006.

Maya Angelou Elementary
Phyllis R. Miller Elementary
Frances S. Tucker Elementary
George W. Carver Elementary
Citrus Grove Elementary
Coconut Grove Elementary
Coral Gables Elementary

Frederick Douglass El.
Fairlawn Elementary
Henry M. Flagler Elementary
Eneida M. Hartner Elementary
Kensington Park Elementary
Key Biscayne K-8 Center
Kinloch Park Elementary

Ada Merritt Elementary
Riverside Elementary
Shenandoah Elementary
Silver Bluff Elementary
Lenora B. Smith Elementary
Sunset Elementary
West Laboratory Elementary

The audits at these schools included a review of internal funds, property, and payroll. Community School Program records, Purchasing Credit Card usage and IT control were also reviewed at selected schools. The audits disclosed that 18 of the 21 schools were in compliance with prescribed policies and procedures. At three schools, there were audit exceptions in the areas of internal funds and the purchasing credit card. The physical inventory results showed that most schools were in compliance with property procedures. Property losses missing through the Plant Security Report process were minimal.

The School Board Audit Committee reviewed this report at its April 24, 2007 meeting, and recommended transmitting 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.