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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORTS – SCHOOL AUDITS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

There are 94 school audits covered in the five attached reports. The audits included a review of internal funds, property, and payroll. Expenditure relating to grants, Community School Programs, Purchasing Credit Cards, and IT controls were also reviewed at selected schools.

The schools were generally in compliance with prescribed policies and procedures and adequately supported their transactions. Of the 94, eight schools had audit exceptions in the area of internal funds and/or payroll. For example, recommendations to improve the collection of funds and processing of payrolls were made.

Physical inventory results demonstrated that most of the 94 schools were in compliance with property procedures; and losses reported missing through the Plant Security Report process were not significant. One of the principals provided a written response delineating corrective actions in the area of property management due to the number of unaccounted for and reported losses at the school.

The School Board Audit Committee reviewed these reports at its June 26, 2007 meeting and recommends transmitting them to the School Board.

Copies of these reports were 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 – School Audits, June 2007.