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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS -
SCHOOLS WITH A CHANGE OF PRINCIPAL**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

The audits of 40 schools from various regional centers and the School Improvement Zone were conducted as a result of a change of principal at these schools. Another school reported herein, Hubert O. Sibley Elementary was a follow-up to the Family Literacy Grant audit issued in May 2006.

Audit results disclosed that 34 of the 41 schools were in compliance with established policies and procedures, and all of their financial statements fairly represented their fiscal activity. At seven schools, findings addressed control weaknesses in selected aspects of internal funds, payroll, Title I program procedures, and FTE reporting and records. Property was reported missing at five schools.

The School Board Audit Committee will review this report at its December 11, 2007 meeting and will forward its recommendation to the School Board.

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 – Selected Schools - Schools with a Change of Principal.

