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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – SCHOOL AUDITS**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

**LINK TO DISTRICT**

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

This report includes the audit results of 32 schools from various regional centers and the School Improvement Zone. Six of these audits were the result of a change of principal.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds, property and payroll records at all the schools. On a selected basis, we reviewed credit card purchases, aspects of data security, Title I Program expenditures, and FTE reporting and student records.

Our audits disclosed that the financial statements of the schools reported herein were fairly stated. Of the 32 schools, 29 were generally compliant with prescribed policies and procedures and their records were maintained in good order. At three schools, improvements are needed over the FTE reporting process and student records. Additionally, at one of these schools, further improvements are needed over its fiscal and property management, and payroll reporting areas.

The School Board Audit Committee reviewed this report at its January 29, 2008 meeting and recommended transmitting it to the School Board. Staff agreed to provide a follow-up on one of the schools - Miami Southridge Senior High School, by June 30<sup>th</sup>.

Copies of this report 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.

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