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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS

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 60 schools from various Regional Centers and the School Improvement Zone. Three of these audits were conducted as a result of a change of principal. This report also includes the audit results of the Dade County Athletic Equalization Fund.

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 Full-Time Equivalent (FTE) reporting and student records.

Our audits disclosed that the financial statements at most of the schools reported were fairly stated. Of the 60 schools, 50 were generally compliant with prescribed policies and procedures and their records were maintained in good order. Also, the Dade County Athletic Equalization Fund was compliant with established procedures. At ten schools, improvements are needed over internal funds, payroll, Purchasing Credit Card Program records and procedures, Title I Program expenditures, property management, and FTE reporting and student records. In addition, at one of these schools, the discovery of questionable spending practices and circumvention of District policy was referred to the Inspector General for further review and determination. Property inventories were satisfactory at all but three of the schools reported herein. At one of these schools, improprieties relating to donated property were investigated and reported on herein.

The School Board Audit Committee reviewed this report at its March 18, 2008 meeting and recommended transmitting it to the School Board.

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 – Selected Schools.