

Allen M. Vann, Chief Auditor
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**

The Office of Management and Compliance Audits audited 43 schools in various regional centers and selected District departments. Audit results disclosed that the financial statements at the schools reported herein were fairly stated. Of the 43 schools, 42 were generally compliant with prescribed policies and procedures and their records were maintained in good order. At one school, controls over disbursements need improvement. Property inventory results are reported for Miami Southridge Senior as part of the follow-up; while property results for the remaining schools and centers will be reported at a later date. Audit results disclosed that the financial statements of the schools reported were fairly stated.

The School Board Audit Committee reviewed this report at its September 9, 2008 meeting and recommend transmitting it to the School Board.

Copies of this report were previously distributed to the Board and placed on file in the Office of the Recording Secretary and in the Citizen Information Center. Additional copies are available upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools.

AMV:sr

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