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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 38 schools from various regional centers for the year ended June 30, 2008. Of the 38 schools, five were audited as a result of a change of principal. In addition to internal funds, we selectively reviewed credit card purchases, FTE reporting and student records, Title I Program procedures, and school site IT controls. Property results for most of these schools and for schools previously reported are also included.

Our audits disclosed that the financial statements of the schools and centers reported herein were fairly stated. At 30 of the 38 schools, we found general compliance with prescribed policies and procedures and site records were maintained in good order. However, at eight schools, the fiscal management and oversight over certain programs/functions needs improvement. School site and district management have pursued corrective actions.

The School Board Audit Committee reviewed this report at its January 27, 2009 meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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 Review of Internal Audit Report – Selected Schools.