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Office of Management and Compliance Audits

**SUBJECT: REVIEW OF 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 audits of 83 schools from various Regional and select District offices were conducted for the fiscal year ended June 30, 2008 and/or June 30, 2009, depending on the school audited. Of the 83 schools, 53 were audited as a result of a change of principal.

The audits included a review of internal funds at all the schools. On a selected basis, we reviewed payroll, credit card purchases, Title I Program procedures, FTE reporting and student records, and school site IT controls. Property results for most of these schools and for schools previously reported in September are included as well.

Our audits disclosed that except for one school, the financial statements of the schools reported herein were fairly stated. At 80 of the 83 schools, we found general compliance with prescribed policies and procedures and site records were maintained in good order. However, at three schools, the fiscal management and oversight over certain programs/functions need improvement.

The School Board Audit Committee reviewed this report at its December 8, 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.