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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 STRATEGIC  
FRAMEWORK:       FINANCIAL EFFICIENCY/STABILITY**

The report includes the audits of 37 schools and centers currently reporting to various region and select district offices. At seven of the 37 schools, there was a change of principal since the prior audit. The audit period for the schools is one year ended June 30, 2009. Results of property inventories for a portion of the schools included herein and for other schools reported in September and December are also included.

Our audits disclosed that, except for the financial statement of one school, the financial statements of the other schools reported herein were fairly stated. At 29 of the 37 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at eight schools, controls over the internal funds' disbursement function, payroll, property, purchasing credit card, Title I Program procedures, FTE records and procedures, and school site IT security need improvement. At one of these schools, discrepancies identified by the principal uncovered the former school treasurer's misappropriation of school merchandise and funds. Property audit results were satisfactory at 46 of the 50 schools being reported. However, at one of these four schools, substantial property losses required immediate corrective action from the current school administration, and were reported to the Miami-Dade Schools Police for further investigation.

The School Board Audit Committee reviewed this report at its January 26, 2010 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.