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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT - SELECTED SCHOOLS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC

FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

This report includes the audit results of 40 schools and centers currently reporting to various region and select district offices. At three of the 40 schools, there was a change of principal since the prior audit. The audit period is one fiscal year ended June 30, 2009.

Our audits disclosed that the financial statements for most of the schools reported herein were fairly stated. At 29 of the 40 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at 11 schools, controls over the internal funds' disbursement function, merchandising activities and athletic ticket inventories, the safeguarding of property, the use of the purchasing credit card, Full-Time Equivalent (FTE) records and procedures, and school site Information Technology (IT) data security needed improvement. Also, recent FTE audits identified certain issues related to the scheduling of Special Education (SPED) students in half-day Pre-Kindergarten programs, for which the District provided corrective action. Property audit results were satisfactory at most of the schools being reported. At two of these schools, substantial property losses reported through the Plant Security Report process required corrective action from the school administration and the District.

The School Board Audit Committee reviewed this report at its May 11, 2010 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.

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