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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 61 schools and centers currently reporting to various region and select district offices. At two of the 61 schools, there was a change of principal since the prior audit; while this was the first-year audit at four schools. 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 51 of the 61 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at ten schools, controls over the internal funds, the reporting of payroll, Title I Program and procedures, Full-Time Equivalent (FTE) records and procedures, and school site Information Technology (IT) security need improvement. In addition, our recent school site IT audits identified certain issues at two senior high schools, which are reported herein, and for which the District provided corrective action. Property audit results were satisfactory at most schools being reported. At one of these schools, substantial property losses reported through the Plant Security Report process required corrective action from the school administration.

The School Board Audit Committee reviewed this report at its June 29, 2010 meeting and recommended transmitting it to the School Board.

Copies of this report have been distributed and placed on file in the Office of the Recording Secretary of 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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