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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 46 schools currently reporting to various regional centers and selected district offices. At 12 of the 46 schools, there was a change of principal since the prior audit. The audit period for 44 of the 46 schools is two fiscal years ended June 30, 2011, while the audit period for the remaining 2 schools is one fiscal year ended June 30, 2011. Our audits disclosed that the financial statements of all 46 schools were fairly stated. At all schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Also, most property inventories reported were satisfactory and losses were minimal.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 27, 2011 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 Internal Audit Report- Selected Schools.