

Office of Superintendent of Schools
Board Meeting of December 14, 2011

December 9, 2011

Jose F. Montes de Oca, Chief Auditor
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 52 schools and centers currently reporting to various regions and select district offices. At 29 of the 52 schools, there was a change of principal since the prior audit. Our audits disclosed that the financial statements were fairly stated for most of the schools reported herein. At 13 of the 52 schools, controls over the management and recordkeeping of the internal funds and the P-card, the oversight of the payroll function and time and attendance documentation procedures, the management of property, and compliance with FTE and Title I Program requirements needed improvement. Property inventory results disclosed that some of the schools are reporting losses.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 6, 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.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools.

JFM:em

**Revised
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