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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 contains the audit results of 36 schools currently reporting to School Operations or the Education Transformation Office. These results also include the audits of two alternative education centers that closed their financial activities soon after the end of the 2010-2011 fiscal year. The audit scope is either one or two fiscal years ended June 30, 2012, depending on the school audited. At six schools, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of all 36 schools were fairly stated and property inventory results for those schools reported herein were satisfactory. Of the 36 schools, 33 were generally compliant with prescribed policies and procedures, and site records were maintained in good order. At three schools, we found that controls over the safeguarding of deposits and oversight over checking account balances, the procedures for disbursing funds, and certain aspects of school site data security needed improvement. Prior to the audit visit, one of the Principals had reported that a cash deposit had been stolen from the school premises. Our audit could not identify the individual(s) responsible for the theft because at the time of the incident, controls over deposits under custody of the school site were inadequate to be able to identify the culprit(s). Subsequent to this incident, the Principal implemented a corrective action plan to strengthen controls over this area.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 29, 2013, 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.