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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 34 schools, 33 of which currently report to region offices within School Operations or the Education Transformation Office; and one special education center that directly reports to the District's Division of Academic Support, Exceptional Student Education and Student Support. At the special education center, there was a change of administration since the prior audit.

Our school audits disclosed that the financial statements of all 34 schools reported herein were fairly stated. Property inventory results for most of the schools reported herein were satisfactory. At 29 of the 34 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At five of the 34 schools, we found that controls needed improvement over the receipting, depositing and disbursing of funds through the internal funds of the school; the procurement of goods and services through the purchasing credit card; the safeguarding of records; the handling of certain school activities including the yearbook activity; the reporting and documenting of payroll; the monitoring of FTE procedures and associated recordkeeping practices; the management of property; and compliance with certain aspects of data security.

The School Board Audit and Budget Advisory Committee reviewed this report at its June 25, 2013, 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.