

José 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 67 schools currently reporting to School Operations or the Education Transformation Office. The audit period was one or two-fiscal years ended on June 30, 2013, depending on the school audited. At 24 schools, there was a change of principal since the prior audit.

Our audits disclosed that the financial statements of most of the schools reported herein were fairly stated. At 64 of the 67 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for most schools reported herein were satisfactory.

At three schools, we found that the management of the Principal-Operated After School Care/Community School Programs, the oversight and monitoring of account balances and expenditures, and controls over FTE procedures and records needed improvement. Similarly, for one of the schools whose property inventory results are reported herein (in progress at the time the corresponding audit results were published in September 2013), safeguarding controls over inventoried property required strengthening.

The School Board Audit and Budget Advisory Committee will review this report at its December 3, 2013, meeting and make its recommendation to the School Board.

Copies of this report will be 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.