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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 41 schools currently reporting to various region/district offices within School Operations or the Education Transformation Office. The audit period of 40 of the 41 schools was one-fiscal year ended on June 30, 2013, while the audit period of the remaining school was two-fiscal years also ended on June 30, 2013. At 18 schools, there was a change of principal since the prior audit.

Our audits disclosed that the financial statements of all 41 schools reported herein were fairly stated. In addition, for all 41 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 and losses were minimal.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 28, 2014, 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.