

José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY

LINK TO STRATEGIC

BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

This report includes the audit results of 60 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, the Office of Adult/Vocational, Alternative and Community Education Centers or the Division of Exceptional Student Education. The audit period of 48 of 60 schools/centers is two fiscal years ended June 30, 2016, while the audit period of the remaining 12 schools/centers is a one fiscal year ended June 30, 2016. At 22 schools/centers, there was a change of Principal since the prior audit. This group of school audits also includes the results of the first audit of the Internal Funds corresponding to BioTECH@Richmond Heights 9-12 High School.

Audit results proved satisfactory at 53 of the 60 schools/centers reported herein. Notwithstanding the individual school findings included in this report, the financial statements of most of the schools/centers reported herein were fairly stated. At one of the seven schools/centers with findings, we assisted the Office of the Inspector General (OIG) substantiate one of their cases where it was alleged that the former Athletic Director had mishandled collections from student-athletes. During the audit, the former Athletic Director admitted to internal audit staff to the misappropriation of funds. The OIG case, which was referred to the State Attorney's Office, resulted in that the former Athletic Director was charged with Grand Theft, 3rd Degree and was taken to jail. At the other six schools/centers, our audits pointed to deficiencies in the execution of the bookkeeping function, improper controls over the disbursement of funds, lapses in compliance with the reporting and documenting of payroll, non-compliance with certain Title I Program guidelines, discrepancies with FTE records and procedures, and inadequate controls over the management of property. Property inventory results for most schools/centers reported herein were satisfactory.

The School Board Audit and Budget Advisory Committee will review this report at its December 6, 2016, meeting and consider its transmission 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/Centers.

JFM:em

E-89