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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

LINK TO STRATEGIC

BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

This report includes the audit results of 26 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, or the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period of 16 of the 26 schools/centers is two fiscal years ended June 30, 2017, while the audit period of the remaining 10 schools/centers is one fiscal year ended June 30, 2017. At 12 schools/centers, there was a change of Principal/Site Administrator since the prior audit.

Audit results proved satisfactory at 20 of the 26 schools/centers reported herein, and property inventory results for all schools/centers were also satisfactory. Notwithstanding the individual school findings included in this report, the financial statements of all 26 schools/centers reported herein were fairly stated.

At six schools/centers, depending on the school/center audited (as reported herein for the individual school/center), our audits identified weaknesses in the execution of the bookkeeping function; the completeness/organization of the internal funds records; non-compliance with receipting and/or disbursement guidelines; inadequate controls over the yearbook and school-sponsored activities; insufficient controls over the management of a culinary services activity; and non-compliance with FTE records and procedures. Furthermore, at one of these schools we discovered a shortage of athletic game admission tickets of various denominations amounting to approximately \$3,400. Consequently, the Principal filed an incident report and the case was referred to the Civilian Investigative Unit for further examination, which is currently ongoing.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 30, 2018, meeting and recommended its transmission 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/Centers.