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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 41 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. In addition, this report includes the result of the internal audit of the Department of Hospitality Services, which currently reports to School Facilities. The audit period of 19 of the 42 schools/centers reported herein (which includes the Department of Hospitality Services as one of the centers), is two fiscal years ended June 30, 2017; while the audit period of the remaining 23 schools/centers is one fiscal year ended June 30, 2017. At nine schools/centers, there was a change of Principal/Site Administrator since the prior audit.

Audit results proved satisfactory at 39 of the 42 schools/centers reported herein, and property inventory results for most schools/centers were also satisfactory. Accordingly, the financial statements of most of the schools/centers reported herein were fairly stated. At three schools/centers, depending on the individual school/center audited, our audits identified control weaknesses in the management of the Before/After School Care Program and the recordkeeping of fee payments and attendance records; the oversight of PTA-sponsored and school-sponsored fundraising activities; lapses in compliance with payroll procedures and in-county travel reimbursements of staff; and inadequate oversight over certain aspects of school-site data security.

The School Board Audit and Budget Advisory Committee will review this report at its March 13, 2018, meeting to 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.