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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 50 schools/centers currently reporting to the Central Region Office, the South Region Office, or the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The audit period of all 50 schools/centers is two fiscal years ended June 30, 2018. At three schools/centers, there was a change of Principal since the prior audit.

The audits included a review of internal funds at all 50 schools/centers. On a selected basis, we reviewed Full-Time Equivalent (FTE) reporting and student records, and Title I Program procedures. Title I Program audits also included the review of payroll's time and attendance and certain aspects of school site data security. In addition, we are including the results of property inventories of those schools/centers in this report that were completed by the time of this publication. Those in progress will be reported at a later date, once completed.

Audit results proved satisfactory for all 50 schools/centers and property inventory results were also satisfactory. The financial statements of the schools/centers were fairly stated. *There are no findings to report for this group of schools.* We congratulate the principals/site administrators and staffs of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 18, 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 Internal Audit Report – Selected Schools/Centers.