

Maria T. Gonzalez, Chief Auditor
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 58 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, the Office of Adult/Technical and Educational Opportunity and Access within School Operations, or the Office of Exceptional Student Education. The audit period of 32 of the 58 schools/centers is two fiscal years ended June 30, 2018, while the audit period of the remaining 26 schools/centers is one fiscal year ended June 30, 2018. At 26 schools/centers, there was a change of Principal/Site Administrator since the prior audit. Audit results proved satisfactory at 55 of the 58 schools/centers reported herein, and property inventory results for most schools/centers were also satisfactory. Notwithstanding the individual findings included in this report, the financial statements of most schools/centers reported herein were fairly stated.

At one school/center, our audit identified weaknesses in the execution of the bookkeeping function and in the organization of the associated records; and non-conformity with guidelines over the receipting and disbursing of funds and the managing of student activities. At another school/center, the audit disclosed non-compliance with Full-Time Equivalent (FTE) records which also included teacher certification guidelines and procedures. At North Dade Center for Modern Languages Elementary, the Principal contacted our office to request an audit after she identified monetary and payroll discrepancies involving the Treasurer. We referred this matter to the Miami-Dade Schools Police Department (MDSPD) for their consideration once the audit corroborated the discrepancies. Subsequent to the completion of the internal audit, the Treasurer resigned.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 11, 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.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools/Centers.

**REVISED
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