

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 and property inventory results of 35 schools/centers, of which 34 report to a Region Office and one (a technical college) reports to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The audit period of 34 schools/centers is one fiscal year ended June 30, 2019; while the audit period of the technical college is two fiscal years ended June 30, 2019. At three schools/centers, there was a change of Principal since the prior audit.

Audit and property inventory results proved satisfactory and the financial statements were fairly stated for most schools/centers in this report. At one school/center we cited certain non-compliance with internal funds' bookkeeping procedures and related student activities; while at a technical college, we cited delays and discrepancies involving the reconciliation and processing of third-party agency billings and student sales receivable transactions.

The School Board Audit and Budget Advisory Committee reviewed this report at its February 4, 2020, meeting and recommended 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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