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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 internal fund audit results of 45 schools/centers. These include seven (7) schools/centers that report to the North Region Office; 10 that report to the Central Region Office; 17 that report to the South Region Office; and 11 that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For 26 of the schools/centers reported, the audit scope was two fiscal years ended June 30, 2020. For the remaining 19 schools/centers, the audit scope was one fiscal year ended June 30, 2020. At 21 schools/centers, there was a change of Principal since the prior audit.

Property inventory audits were conducted at 33 of the 45 schools/centers included in this report. One of the centers reported herein does not have assigned property, and the property audits of the remaining 11 schools/centers will be reported at a later date this fiscal year with the respective region centers.

Audit results were satisfactory, and the financial statements were fairly stated for all 45 schools/centers in this report. Property inventory results were mostly satisfactory, and losses reported were minimal. There are no audit findings to report for this group of schools/centers.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 15, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_September_15_2020_Virtual/Item6.pdf

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

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