

Office of Superintendent of Schools
Board Meeting of July 15, 2008

June 25, 2008

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

**STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL
CONTROLS AND OPERATIONAL EFFICIENCY**

This report includes the audit results of 85 schools from various regional centers and from alternative and specialized education. Audit results disclosed that the financial statements at the schools reported herein were fairly stated. Of the 85 schools, 79 were generally compliant with prescribed policies and procedures, and their records were maintained in good order. At six schools, controls need improvement in selected areas of internal funds, P-card, data security and FTE. Property inventories were satisfactory at all but two schools.

The School Board Audit Committee reviewed this report at its June 24, 2008 meeting and recommend transmitting it 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 the Internal Audit Report – Selected Schools.

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