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Office of Management and Compliance Audits

SUBJECT: REVIEW OF INTERNAL AUDIT REPORT – SELECTED SCHOOLS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

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

The audits of 43 schools from the four Regional Centers were conducted for the fiscal year ended June 30, 2008. Of the 43 schools, 41 were audited as a result of a change of principal.

The audits included a review of internal funds and payroll records at all the schools. On a selected basis, we reviewed credit card purchases, Title I Program procedures, FTE reporting and student records, and school site IT controls. Property results for most of these schools and for schools previously reported in September are included as well.

Our audits disclosed that the financial statements of the schools reported herein were fairly stated. At 38 of the 43 schools, we found general compliance with prescribed policies and procedures and site records were maintained in good order. However, at five schools, the fiscal management and oversight over certain programs/functions needs improvement. Also, at one of these five schools, we observed excessive spending of Title I funds.

The School Board Audit Committee reviewed this report at its December 2, 2008 meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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 Review of Internal Audit Report – Selected Schools.