

Jose F. Montes-de-Oca, Interim 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 69 schools. Of this total, 53 report to the North Regional Center, four report to the North Central Regional Center, and the remaining 12 report to the South Regional Center.

The main objectives of these audits were to express an opinion on the financial statements of the schools, evaluate compliance with District policies and procedures, and ensure that assets are properly safeguarded. The audits included a review of internal funds records and property at all the schools. On a selected basis, we reviewed payroll records and procedures, credit card purchases, Title I Program procedures and expenditures, FTE reporting and student records, and school site IT controls.

For the year ended June 30, 2008, combined internal fund receipts and disbursements at the 69 schools amounted to approximately \$18.43 million and \$18.42 million, respectively; while total combined cash and investments amounted to almost \$6.2 million. Property results for 73 schools reported herein, which include the 69 schools focused in this report, disclosed a total combined inventory of approximately \$50.4 million. Title I program expenditures and FTE funding reviewed amounted to approximately \$3.0 million and \$3.3 million, respectively.

Our audits disclosed that the financial statements at most of the schools reported herein were fairly stated. At 58 of the 69 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at 11 schools, controls over various aspects of internal funds, payroll, Title I program expenditures, FTE records, and school site IT security need improvement. Property audit results were satisfactory at 70 of the 73 schools being reported. School site and district management have pursued corrective action where necessary.

The Audit Committee reviewed this report at its May 12, 2009 meeting and recommended that it be received by 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.