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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 66 schools and the Dade County Athletic Equalization Fund. Of this total, four schools report to the North Regional Center, 60 schools report to the South Central Regional Center, and two are special education centers that report to the district's Division of Special Education. We also reviewed property results for all 66 schools and for 11 other schools.

Our audits disclosed that the financial statements of the schools reported herein were fairly stated. At 63 of the 66 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. The Dade County Athletic Equalization Fund was compliant with established procedures.

At three schools, controls over the bookkeeping function, the safeguarding of internal funds records, the yearbook activity, and school site IT data/network security need improvement. Property inventory results were satisfactory at 74 of the 77 schools being reported.

The School Board Audit Committee reviewed the audit report at its June 23, 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.