

Jose F. Montes de Oca, 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 45 schools and centers currently reporting to various region centers and selected district offices. Five of these schools also include the audit results of 2007-08 fiscal year audits that were pending since last June 30th. While the audit period for these five schools is two years ended June 30, 2009, the audit period for the remaining schools is one year ended June 30, 2009. Except for one school, whose property inventory was conducted during the summer as a result of a change of principal, property results for the remaining schools and centers will be reported at a later date.

Our audits disclosed that the financial statements of the schools and centers reported herein were fairly stated. At all 45 schools, we found general compliance with prescribed policies and procedures and site records were maintained in good order.

The School Board Audit Committee reviewed this report at its September 8, 2009 meeting and recommended transmitting it to the School Board.

Copies of this report have been 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.