

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 STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This report includes the audit results of 47 schools and centers currently reporting to various region and select district offices. Of this total, two schools experienced a change of principal since the prior audit; and three schools are reporting first year audit results. The audit period for all 47 schools is one fiscal year ended June 30, 2009.

Our audits disclosed that the financial statements of all 47 schools reported herein were fairly stated. Furthermore, we found general compliance with prescribed policies and procedures, and site records were maintained in good order at all 47 schools. Property results were satisfactory for most of the schools reported herein, and losses were minimal.

The School Board Audit Committee reviewed this report at its March 16, 2010 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 Internal Audit Report – Selected Schools.