

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 currently reporting to various regions and the Education Transformation Office. At one of the 47 schools, there was a change of Principal since the prior audit. The audit period for all schools reported herein is the fiscal year ended June 30, 2010.

Our audits disclosed that the financial statements of 46 of the 47 of the schools reported herein were fairly stated and property audit results were satisfactory for most of the schools being reported. At 39 of the 47 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at eight schools, controls over the management and recordkeeping of the internal funds, the oversight of the payroll function and time and attendance documentation procedures, and compliance with Title I and FTE requirements need improvement. Property results were satisfactory at most of the schools reported herein.

The School Board Audit Committee reviewed this report at its June 28, 2011 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.