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Office of Management and Compliance Audits

**SUBJECT: REVIEW OF INTERNAL AUDIT REPORT – SELECTED
 SCHOOLS**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This report includes the audit results of 79 schools and centers currently reporting to various regions and select district offices. At 46 of the 79 schools, there was a change of principal since the prior audit. Our audits disclosed that although the financial statements were fairly stated for all 79 schools reported herein, at 11 schools, controls over internal funds, payroll, the purchasing credit card, Title I Programs, Full-Time Equivalent (FTE) records and procedures, and controls over cafeteria deposits need improvement. Property audit results were satisfactory for most of the schools reported, and losses reported through the Plant Security Report process were minimal.

The School Board Audit Committee reviewed this report at its December 7, 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 Review of Internal Audit Report – Selected Schools.