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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 38 schools currently reporting to various regions and the Education Transformation Office. In addition to the procedures applied to the audits of internal funds which allow for the expressing of an opinion on the financial statements of the schools' internal funds, some of these audits included reviews of payroll records, credit card purchases, Title I Program expenditures, FTE reporting and aspects of data security. At four of the 38 schools, there was a change of principal since the prior audit.

Our audits disclosed that, although the financial statements were fairly stated for all 38 schools reported herein, at four schools, controls over deposits, disbursements and student activities, payroll and Full-Time Equivalent (FTE) records and procedures need improvement. Property audit results were satisfactory for most of the schools reported and Plant Security Report losses were minimal.

The School Board Audit Committee reviewed this report at its February 1, 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.