

Office of Superintendent of Schools
Board Meeting of April 13, 2011

March 28, 2011

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 45 schools currently reporting to various regions and the Education Transformation Office. At 3 of the 45 schools, there was a change of principal since the prior audit. Although the financial statements for most of the schools reported were fairly stated, at 2 schools, controls over deposits, disbursements and the posting of transactions need improvement. Except for one school, the results of property inventories were satisfactory and Plant Security Report losses were minimal.

The School Board Audit Committee reviewed this report at its March 29, 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.

JFM:la

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