

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 42 schools currently reporting to various regions and the Education Transformation Office. At three of the 42 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 at two of the 42 schools, controls over internal funds and related documentation, the management of Title I Program funds and the documenting of payroll need improvement. At one of these two schools, discrepancies identified during the audit uncovered a misappropriation of funds by the former school Treasurer, for which she willingly provided a confession and was subsequently arrested. The matter was referred to the State Attorney's Office for prosecution. As a result of these conditions, which also include the alteration of financial records, we do not express an opinion as to whether the financial statement of this school presents fairly the results of its financial operations. Property audit results were satisfactory at all the schools being reported and Plant Security Report losses were minimal.

The School Board Audit Committee reviewed this report at its May 17, 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.