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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 39 schools currently reporting to various regional centers and select district offices. At 13 of the 39 schools, there was a change of principal since the prior audit. Our audits disclosed that the financial statements were fairly stated for most of the schools reported herein. At 8 of the 39 schools, controls over the management and recordkeeping of the Internal Funds and the Purchasing Credit card, the oversight of the payroll function and time and attendance documentation procedures, and compliance with Full-Time Equivalent (FTE) and Title I Program requirements need improvement. At one of these eight schools, our office jointly collaborated with the Inspector General (OIG) to uncover the former Treasurer's misappropriation of school funds and M-DCPS Police assisted the OIG with her arrest. At the time of this publication, the State Attorney's Office had set the case for trial. At another school, the Principal reported an allegation of fraud and our investigative work corroborated a misappropriation of Community School Program funds. However, we were unable to identify the responsible individual(s) because of inadequate controls over the handling of collections among Community School staff, program management, and the former Treasurer. Property inventory results for those schools reported herein were satisfactory and losses were minimal.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 31, 2012, meeting and recommended transmitting it to the School Board.

Copies of this report were 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.