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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 internal audit report includes the results of 31 school audits currently reporting to various regional centers and the Education Transformation Office. The audit period for all the schools is the fiscal year ended June 30, 2011.

The audits disclosed that, except for one school, the financial statements of the schools reported herein were fairly stated. At 29 of the 31 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at two schools, controls over the internal funds' recordkeeping function and related activities, and the oversight of the payroll function needed improvement. At one of these two schools, the principal reported an allegation of misappropriation and our investigative work corroborated that approximately \$3,100 were missing. The treasurer admitted her responsibility for the mishandling of these funds but would not admit to misappropriation. We referred the case to M-DCPS Police for their consideration and further investigative action. As of the publication date of this report, the treasurer had been temporarily assigned to an alternate work location (to perform duties in a non-financial capacity) pending the outcome of the ongoing M-DCPS Police investigation.

Property inventory results for the schools reported herein were satisfactory and losses were minimal.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 6, 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.