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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS, MAY 2012

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This internal audit report includes the results of 45 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 the financial statements of all the schools reported herein were fairly stated. At 39 of the 45 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at six schools, controls over the internal funds' recordkeeping function and related activities, FTE records and procedures, certain aspects of school site data security and the oversight of the payroll function needed improvement.

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 May 15, 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, May 2012.