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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 contains the audit results of 61 schools currently reporting to various regional centers, selected district offices and the Education Transformation Office. At 44 of the 61 schools/centers, there was general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at 17 schools, controls over some areas such as the bookkeeping function, the procedures for receipting and disbursing funds, the reporting of payroll's time and attendance, controls over FTE procedures and records, and certain aspects of school site data security needed improvement. Property results were satisfactory at most schools reported. At two of the 17 schools with findings, the school principals reported and staff from the Office of Management and Compliance Audits corroborated a misappropriation of funds and non-compliance with disbursement procedures. Based on the audit results, one of the treasurers was charged criminally and her case is at the State Attorney's Office pending consideration of the charges, while the other treasurer would not admit to theft but to inadequate recordkeeping. Both treasurers resigned from employment.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 4, 2012, 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.