

José 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 the Education Transformation Office or School Operations. The audit scope of one of the 42 schools is two fiscal years ended June 30, 2012; while the audit scope of the remaining 41 schools is one fiscal year ended June 30, 2012. At six schools, there was a change of Principal since the prior audit.

Our school audits disclosed that the financial statements of 41 of 42 schools reported herein were fairly stated. At 39 of the 42 schools, we found general compliance with prescribed policies and procedures, site records were maintained in good order; and property inventory results for most of the schools reported herein proved satisfactory. However, at three of the 42 schools, we found that controls over the procedures for receipting, disbursing and recording field trip collections and grant funds, and the management of property need improvement.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 12, 2013, 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.