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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 48 schools currently reporting to the North and Central regions and the Education Transformation Office. The audit scope is the fiscal year ended June 30, 2012. At five of these schools, there was a change of principal since the prior audit.

Our audits disclosed that the financial statements of all 48 schools in the report were fairly stated. At 45 of the 48 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for most of the schools reported proved satisfactory. However, at three schools, we found that controls over Full-Time Equivalent (FTE) reporting and associated student records need improvement.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 14, 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.