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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 compiles the audit results of 47 schools currently reporting to School Operations or the Education Transformation Office. The audit period was either one or two fiscal years ended June 30, 2013, depending on the school audited. At 13 of the 47 schools, there was a change of principal since the prior audit.

Our audits disclosed that the financial statements of all 47 schools in this report were fairly stated, the schools were generally compliant with prescribed policies and procedures, and site records were maintained in good order. In addition, property inventory results for those schools where an inventory was conducted by the date of publication of this report were satisfactory and losses were very minimal.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 17, 2013, 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.