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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 41 schools currently reporting to the Central Region, South Region, and the Office of Adult and Community Education within School Operations.

At 33 of the 41 Schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. However, at eight schools we found a need for improvement with the monitoring over the bookkeeping and disbursement functions and the completion of certain financial reports of the schools; the supervision over certain fundraising and students activities, including the yearbook activity; the recording and reporting of payroll; the utilization of Title I Program funds; the management of property; as well as the oversight of the fee waiver approval process and the filing of supporting documentation (as part of the financial aid process in adult education). Particularly at one middle school, disbursement practices were not only questionable but inappropriate to the extent that we discussed our findings with the State Attorney's Office for their advice and determination. According to them, however, the evidence was insufficient to pursue criminal charges. The treasurer at this school resigned during our audit and her personnel records have been appropriately noted to prevent her future re-employment without certain conditions being addressed. At the adult center, the administration discovered and reported, and the staff from the Office of Management and Compliance Audits corroborated, some improprieties perpetrated by the financial aid officer for her personal gain. She has been removed from that position and disciplinary action has been taken.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 11, 2014, 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.