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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 school audit results of 34 schools currently reporting to the various regions under School Operations or the Education Transformation Office. The audit period of all 34 school audits is one fiscal year ended June 30, 2013. In addition, we are including the property inventory results of 26 of the 34 schools in this report, as well as the results of 58 other schools that were completed but were pending publication. All property inventories were conducted for the 2013-2014 school year.

Our audits disclosed that the financial statements of most of the schools reported herein were fairly stated. At 24 of the 34 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results corresponding to 73 of the 84 schools reported herein were satisfactory. At ten schools, we found a need for improvement in the management of the Principal-Operated After School Care Program; the monitoring over grant funds; the controls over disbursements made using Internal Funds or the Purchasing Credit Card Program; the supervision over certain student merchandising activities, including the yearbook; the oversight over the FTE process and the associated records; the custody and reporting of official serialized forms; the management of property; and the supervision of certain aspects of schools site data security.

The School Board Audit and Budget Advisory Committee reviewed this report at its August 14, 2014, special 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.