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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

**LINK TO STRATEGIC**

**FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This report includes the audit results of 40 schools/centers. Of this total, 37 schools/centers report to the North Region Office, two centers report to the Office of Adult and Community Education, and a specialized education center reports to the Division of Exceptional Student Education and Student Support. At three of these 40 schools/centers, there was a change of Principal since the prior audit.

The audit period of all but one of the 40 schools/centers is two fiscal years ended June 30, 2014. The audit period of the remaining school is one fiscal year ended June 30, 2014.

Our audits disclosed that the financial statements of all 40 schools/centers reported herein were fairly stated. At these schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At the time of publication of this report, we had performed property inventories at 25 of the 40 schools/centers in this report. For the most part, property inventory results were satisfactory and, overall, equipment losses were minimal.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 16, 2014, 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/Centers.