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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This audit report includes the audit results of 30 schools/centers currently reporting to the North Region, South Region, the Education Transformation Office (ETO) and the Division of Adult/Vocational, Alternative and Community Education. The audit period of six of the 30 schools is two fiscal years ended June 30, 2014, while the audit period of the remaining 24 schools is one fiscal year ended June 30, 2014. At five schools/centers, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of all the schools/centers reported herein were fairly stated. At 26 of the 30 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for most schools/centers reported herein were satisfactory.

At four schools/centers, we noted deficiencies in the bookkeeping of the funds, the disbursement function, the collection and depositing of funds, the reporting and recording of payroll, oversight over FTE records and procedures, staff's handling of certain athletic and fundraising/student activities, and the management of grants. At Miami Northwestern Senior, we discovered a misappropriation of funds and identified a former club sponsor as the responsible party. During the audit, the individual admitted to the misappropriation. At present, the case is at the State Attorney's Office pending trial.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 27, 2015, 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/Centers.