

Office of Superintendent of Schools
Board Meeting of January 14, 2015

January 8, 2015

José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS

COMMITTEE: FISCAL ACCOUNTABILITY }

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

This report includes the audit results of 53 schools currently reporting to School Operations or the Education Transformation Office (ETO). The audit period of 21 of the 53 school audits is two fiscal years ended June 30, 2014, while the audit period of the remaining 32 school audits is one fiscal year ended June 30, 2014. At 34 schools, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of most of the schools reported herein were fairly stated. At 42 of the 53 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for most schools reported herein were satisfactory.

At 11 schools, we cited deficiencies in the supervision over P-Card Program purchases and the bookkeeping of the funds. At one of these schools, we discovered a misappropriation of funds and identified the former bookkeeper as the party responsible for the misappropriation. At present, the case is at the State Attorney's Office pending resolution. Other areas of noted discrepancies included the payroll function, FTE records and procedures, the disposal of property, and staff's handing of certain athletic and fundraising activities. Regarding the matter of the fundraisers and athletic events, one of the sponsors was required to pay for merchandise ordered without approval, and another staff member was required to reconstitute funds missing from a sale of athletic admission tickets.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 16, 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.

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