

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

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY

LINK TO STRATEGIC

FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

This report includes the audit results of 40 schools/centers (schools) currently reporting to the North Region, Central Region, South Region and the Education Transformation Office (ETO). The audit period for all 40 school audits is for the fiscal year ended June 30, 2014. At three schools, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of all schools reported herein were fairly stated. At 32 of the 40 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 eight schools, depending on the school audited, we cited deficiencies in the bookkeeping and handling of After School Care and Pre-Kindergarten Program collections, the administration of the P-Card Program, oversight over FTE records and procedures, compliance with payroll's time and attendance procedures, the management of property, and the monitoring of school site data security.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 12, 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.