

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 audit report includes the audit results of 37 schools/centers currently reporting to the North Region, Central Region, South Region, the Education Transformation Office (ETO) and the Division of Adult/Vocational, Alternative and Community Education. The audit period of four of the 37 school audits is two fiscal years ended June 30, 2014, while the audit period of the remaining 33 school audits is one fiscal year ended June 30, 2014. At nine schools/centers, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of most of the schools/centers reported herein were fairly stated. At 29 of the 37 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 eight schools/centers, we cited deficiencies in the bookkeeping and handling of certain aspects of Internal Funds, FTE records and procedures, Title I Program, property management and disposal, and school site data security.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 9, 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.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools/Centers.