

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

BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

This report includes the audit results of 34 schools/centers. Of this total, four schools/centers report to the North Region Office, 23 schools/centers report to the Central Region Office, and four schools/centers report to the South Region Office. The remaining three schools/centers previously reported to the Education Transformation Office (ETO); however, these schools were closed after the 2013-2014 school year and their final audits are reported herein. At nine of these 34 schools/centers, there was a change of Principal since the prior audit. The audit period of 28 of the 34 schools/centers included herein is two fiscal years ended June 30, 2015. The audit period of five schools/centers is one fiscal year ended June 30, 2015; while for one of the three ETO schools/centers, the audit period was the fiscal year ended June 30, 2014.

Our audits disclosed that the financial statements of all 34 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 performed property inventories at 24 of the 34 schools/centers reported herein. Property inventory results were mostly satisfactory.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 29, 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.