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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 46 schools/centers. The audit period for 37 of the 46 schools/centers is a two-fiscal year audit period ended June 30, 2015, while the audit period for eight schools/centers is a one-fiscal year audit period ended June 30, 2015. The audit period for North Miami Senior was three fiscal years ended June 30, 2015, due to our extensive review of records, necessitated by recurrent non-compliant issues directly related to the internal funds of the school/center.

Our audits disclosed that the financial statements of most of the schools/centers reported herein were fairly stated. At 35 of the 46 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for all schools/centers reported herein were satisfactory.

At 11 schools/centers we cited deficiencies related to the supervision and bookkeeping of internal funds, as well as aspects of non-compliance with payroll sign-in procedures, and FTE records and procedures. At North Miami Senior and Miami Palmetto Senior we discovered misappropriation of funds and identified the former school treasurers as the parties responsible for these incidents of misappropriation. Both cases were referred to M-DCPS Police and subsequently to the State Attorney's Office for consideration of criminal charges. The former Treasurer from North Miami Senior was arrested and charged with Grand Theft in the Second Degree. She is out on bond pending further court proceedings. Regarding the former Treasurer from Miami Palmetto Senior, the State Attorney determined that this case should be handled administratively by the District. Both employees responsible for these frauds resigned subsequent to the frauds' discovery.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 1, 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.