

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 30 schools/centers currently reporting to the North Region, South Region, and Central Region offices. This group includes the last audit results of Martin L. King, Jr. Primary Learning Center. At this location, the internal funds checking account was closed effective May 2015. The account balance at the time of the closing was turned over to the elementary school overseeing this primary learning center (Liberty City Elementary) for deposit in the elementary school's checking account, thus consolidating their financial activity going forward.

The audit period of 19 of the 30 school audits reported herein is two fiscal years ended June 30, 2015, while the audit period of the remaining 11 school audits is one fiscal year ended June 30, 2015. At 11 schools/centers, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of all the schools/centers reported herein were fairly stated. At 28 of the 30 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At two schools/centers, we cited deficiencies regarding the management of the Athletic Fund, athletic game ticket inventories, and staff's handling of athletic and fundraising activities; the disbursement function; the reporting and recording of payroll; and oversight over FTE records and procedures. Property inventory results for most schools/centers reported herein were satisfactory.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 26, 2016, 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.

**Revised
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