Office of Superintendent of Schools   January 28, 2016
Board Meeting of February 3, 2016

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

SUBJECT: **INTERNAL AUDIT REPORT – HOSPITALITY SERVICES**

COMMITTEE: **FISCAL ACCOUNTABILITY**

LINK TO STRATEGIC
BLUEPRINT: **EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

In accordance with our fiscal year 2015-2016 Annual Audit Plan, we conducted an audit of Hospitality Services for the seven-year audit period July 1, 2008 through June 30, 2015.   The objectives of our audit were to express an opinion on the financial statements; evaluate compliance with applicable Florida Statutes, State Board of Education Rules, School Board Policy, as well as general compliance with the *Manual of Internal Fund* Accounting; evaluate the internal control processes and payroll and property procedures.

Based on our audit, we are of the opinion that the financial statements of the internal funds of Hospitality Services present fairly, in all material respects, the changes in fund balances arising from cash transactions during the seven-year period ended June 30, 2015, on the cash basis of accounting. Our assessment of the controls indicated that the internal control structure was generally functioning as designed by the administration.

Historically, Hospitality Services has operated for the convenience of staff, business guests, and visitors of Miami-Dade County Public Schools and these services are not only convenient but welcomed.

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 – Hospitality Services**.**

Revised
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