

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. The audit period of five of the 30 school audits reported herein is two fiscal years ended June 30, 2015, while the audit period of the remaining 25 school audits is one fiscal year ended June 30, 2015. At four 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 26 of the 30 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At four schools/centers, we cited deficiencies regarding the bookkeeping and disbursement functions; the reporting and recording of payroll; the school site monitoring of certain aspects of data security; and oversight over Title I Program 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 March 15, 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.

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