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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 35 schools/centers currently reporting to one of the Region Offices or to the Division of Alternative Education within School Operations. The audit period corresponding to six of the 35 school audits reported herein is two fiscal years ended June 30, 2015, while the period of the remaining 29 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 but one of the schools/centers reported herein were fairly stated. At one school/center, we were unable to issue an opinion on the financial statements since most of the corresponding financial records were destroyed during a fire in April 2015. However, during our review of very limited financial records that were available at the school for the audit period under review, nothing came to our attention to disclose material errors, misstatements or significant non-compliance with District policy.

At 33 of the 35 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 reporting and recording of payroll and the school site monitoring of certain aspects of data security. Property inventory results for most schools/centers reported herein were satisfactory.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 10, 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.