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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 48 schools/centers currently reporting to the Region Offices within School Operations. The audit period corresponding to seven of the 48 school audits reported herein is two fiscal years ended June 30, 2015, while the period of the remaining 41 school audits is one fiscal year ended June 30, 2015. At eight 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 33 of the 48 schools/centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At one school, we identified monetary discrepancies due to a misappropriation of funds. The former Treasurer has been placed on alternate assignment, and the case has been referred to the M-DCPS Police and the State Attorney's Office for consideration of criminal charges. At another school, we assisted the Office of the Inspector General with one of their cases which alleged the mishandling of fundraising proceeds while the school was under the tenure of a former Principal. The results of that audit are included herein. In addition, we conducted a follow-up audit at seven schools/centers which stemmed from an M-DCPS Police investigation involving an employee who was hired by the schools on an hourly basis to design/maintain school websites (in lieu of contracted services); and where most of the associated payroll charges were improperly charged to a Title I Program account. Other deficiencies cited in the school audits included lapses in compliance with the reporting and documenting of payroll, discrepancies with FTE records and procedures, improper controls over the disbursement of funds (involving purchases made with Internal Funds or via the P-Card), the inadequate management of a Summer Camp Program, and errors in the inventory of official forms of the school. Property inventory results for most schools/centers reported herein were satisfactory.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 19, 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.