

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

**SUBJECT: INTERNAL AUDIT REPORT – SELECTED ADULT EDUCATION
CENTERS**

COMMITTEE: FISCAL ACCOUNTABILITY

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

This report includes the audit results of eight adult education centers currently reporting to the Office of Adult and Community Education within School Operations. The audit period corresponding to these centers is two fiscal years ended June 30, 2015. At three of the eight centers, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of the eight adult education centers reported herein were fairly stated. At six of the eight adult education centers, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. At two adult education centers, we cited deficiencies regarding certain bookkeeping and reconciliation activities associated with the internal funds of the center, and the oversight of the disbursement and payroll functions (hourly payroll). Property inventory results for most 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 Adult Education Centers.