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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 40 schools/centers currently reporting to the Central Region Office, the South Region Office or the Office of Adult/Vocational/Alternative and Community Education within School Operations. The audit period corresponding to 39 of 40 schools/centers is two fiscal years ended June 30, 2016, while the audit period for one school/center is a one fiscal year ended June 30, 2016. At six schools/centers, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of all 40 schools/centers reported herein were fairly stated. In addition, we found that the schools/centers were in general compliance with prescribed policies and procedures, and their site records were maintained in good order. At the time of publication of this report, we performed property inventories at 33 of the 40 schools/centers reported herein. Property inventory results were mostly satisfactory and overall losses were minimal.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 20, 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.