

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 73 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, the Office of Adult/Vocational, Alternative and Community Education Centers or the Division of Athletics, Activities and Accreditation. The audit period of 27 of the 73 schools/centers is two fiscal years ended June 30, 2016, while the audit period of the remaining 46 schools/centers is a one fiscal year ended June 30, 2016. At 20 schools/centers, there was a change of Principal/Administrator since the prior audit.

Audit results proved satisfactory at 66 of the 73 schools/centers reported herein, and property inventory results for most schools/centers were satisfactory. Notwithstanding the individual school findings included in this report, the financial statements of all 73 schools/centers reported herein were fairly stated. At seven schools/centers, our audits identified weaknesses in the execution of the bookkeeping function, improper controls over the collection and disbursement of funds, lapses in compliance with certain Title I Program guidelines, discrepancies with FTE records and procedures, and inadequate controls over the management of property.

The School Board Audit and Budget Advisory Committee will review this report at its March 7, 2017, meeting and consider its transmission to the School Board.

Copies of this report will be 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.

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