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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF CERTAIN RISK
ELEMENTS OF THE FEDERAL CHARTER SCHOOL PROGRAM
START-UP AND CONTINUATION GRANTS**

COMMITTEE: FISCAL ACCOUNTABILITY

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

We performed the subject audit in accordance with our 2016-2017 Annual Audit Plan. The audit objectives were to ensure controls are in place to prevent duplicate disbursements of Charter School Program grants to co-located, related party charter schools and determine the adequacy of the controls to monitor these expenditures.

Our audit found that controls over charter school program grants to co-located, related party charter schools with the same grade configuration (sometimes referred to as “nested” schools) are now in place, while some opportunities exist for increased efficiency and effectiveness in the District’s monitoring of charter school grant expenditures. The audit contained two recommendations to further improve the efficiency and effectiveness of the monitoring process.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 9, 2017, 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 – Audit of Certain Risk Elements of the Federal Charter School Program Start-Up and Continuation Grants.