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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 39 schools/centers currently reporting to the North Region Office, the Central Region Office, or the South Region Office within School Operations. The audit period of one of the 39 schools/centers is two fiscal years ended June 30, 2017, while the audit period of the remaining 38 schools/centers is a one fiscal year ended June 30, 2017. At three schools/centers, there was a change of Principal/Administrator since the prior audit.

Audit results proved satisfactory at 33 of the 39 schools/centers reported herein, and property inventory results for most schools/centers were also satisfactory. Notwithstanding the individual school findings included in this report, the financial statements of all 39 schools/centers reported herein were fairly stated.

At six schools/centers, our audits identified weaknesses in the execution of the bookkeeping function and the supporting documentation, improper controls over the disbursement of funds and fundraisers, lapses in compliance with Purchasing Card/Title I programs and payroll's records and procedures, discrepancies with FTE records and procedures and inadequate controls over the management of property.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 18, 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 – Selected Schools/Centers.