

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

**SUBJECT: INTERNAL AUDIT REPORT – SELECTED ADULT AND  
COMMUNITY EDUCATION CENTERS/TECHNICAL COLLEGES**

**COMMITTEE: FISCAL ACCOUNTABILITY**

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

This report includes the audit results of six adult and community education centers/technical colleges currently reporting to the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period corresponding to these centers is two fiscal years ended June 30, 2017. At one of these centers, there was a change of Principal since the prior audit.

Our audits disclosed that the financial statements of all six adult and community education centers/technical colleges reported herein were fairly stated. At five of the six centers, we found general compliance with prescribed policies and procedures and site records were maintained in good order. At one technical college, we cited certain deficiencies over the custody of technology equipment purchased by the school. Property inventory results for all centers reported herein were satisfactory.

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 Adult and Community Education Centers/Technical Colleges.