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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 45 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office or the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period of 34 of the 45 schools/centers is two fiscal years ended June 30, 2017, while the audit period of the remaining 11 schools/centers is one fiscal year ended June 30, 2017. At 17 schools/centers, there was a change of Principal since the prior audit.

Audit results proved satisfactory for 43 of the 45 schools/centers reported herein, and property inventory results for all schools/centers were satisfactory. Notwithstanding the individual school findings included in this report, the financial statements of all 45 schools/centers reported herein were fairly stated.

At two schools/centers, we found improper controls over the receipting and depositing of funds and the safeguarding of deposits, which resulted in monetary losses at both schools.

The School Board Audit and Budget Advisory Committee reviewed this report at its October 10, 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.