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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

LINK TO STRATEGIC

BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

This report includes the audit results of 50 schools/centers currently reporting to the North Region Office, the Central Region Office, or the South Region Office. The audit period of the 50 schools/centers is one fiscal year ended June 30, 2018. This report also includes the results of the first audit of Dr. Toni Bilbao Preparatory Academy.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded.

The audits included a review of internal funds and the results of the property inventories at all 50 schools/centers. On a selected basis, we reviewed Full-Time Equivalent (FTE) reporting and student records, payroll and certain aspects of school site data security.

Audit results proved satisfactory and the financial statements were fairly stated for all 50 schools/centers. Property inventory results were satisfactory for most schools/centers. *There are no findings to report for this group of schools.* We congratulate the principals/site administrators and staff of these schools/centers and the corresponding region/district offices for implementing and enforcing at the school sites business practices that promote accountability and compliance with School Board policy.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 12, 2019, meeting and recommended its transmission to the School Board.

Copies of this report was 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.