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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 60 schools/centers currently reporting to the North Region Office, the Central Region Office, or the South Region Office. The audit period is one fiscal year ended June 30, 2018. At two schools/centers, there was a change of Principal since the prior audit. The audits also include the results of the property inventories. Audit results proved compliant at 57 of the 60 schools/centers reported herein, and property inventory results were satisfactory for all schools/centers.

Notwithstanding the individual findings included in this report, the financial statements of all but one school/center reported herein were fairly stated. At three of the schools/centers, depending on the individual school audited, the audit disclosed non-compliance with bookkeeping practices, with the disbursing and receipting of funds, with the managing of student activities including the handling of fundraisers of the school-allied organization, and/or with Full-Time Equivalent (FTE) records.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 14, 2019, meeting and recommended its transmission 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.