

Maria T. Gonzalez, Chief Auditor
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 75 schools/centers currently reporting to the North Region Office and the Central Region Office. The audit period of the 75 schools/centers included in this report is one fiscal year ended June 30, 2018. At one school/center, there was a change of Principal since the prior audit. This report also includes the results of property inventories of all 75 schools/centers, as well as the results of property inventories of other schools/centers that were performed by us during this fiscal year that were pending publication.

Audit results proved satisfactory at 71 of 75 schools/centers in this report, and property inventory results for most schools/centers were also satisfactory. Notwithstanding the individual findings included in this report, the financial statements of all 75 schools/centers in this report were fairly stated. At four of the schools/centers, depending on the individual school/center audited, the audits identified non-compliance with the bookkeeping function including the receipting and disbursing of funds and the overspending of Athletic Program funds. We also noted non-compliance with procedures over student activities including the sale of Physical Education uniforms and yearbooks, the implementation of certain Full-Time Equivalent (FTE) procedures, and the management of property.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 16, 2019, meeting and recommended 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.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools/Centers.

**REVISED
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