

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 internal audit results of 60 schools/centers currently reporting to a Region Office or the Office of Adult/Technical and Educational Opportunity and Access within School Operations. The audit period of 55 schools/centers is one fiscal year ended June 30, 2019, while the audit period of the remaining five (5) schools/centers is two fiscal years ended June 30, 2019. At 23 schools/centers, there was a change of Principal/Site Administrator since the prior audit.

Audit and property inventory results proved satisfactory for most schools/centers in this report, and the financial statements of most schools/centers were fairly stated. At three of the 60 schools/centers, we cited certain non-compliance with internal funds or FTE procedures. Specifically, at one school, monetary discrepancies involving the former Community School Specialist that were initially discovered by the Principal were corroborated by our audit. We collaborated with the Miami-Dade Schools Police Department, and this case was referred to the State Attorney's Office for prosecution. This resulted in the individual receiving one-year probation and required to reconstitute the funds. At another school, there were monetary discrepancies and non-compliance with bookkeeping and fundraising procedures. At the third school, we cited non-compliance with certain Full-Time Equivalent (FTE) procedures.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 3, 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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