

Office of Superintendent of Schools  
Board Meeting of May 20, 2020

May 12, 2020

Maria T. Gonzalez, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS  
(MARCH 2020)**

**COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

This report includes the audit and property inventory results of 50 schools/centers. These include 20 schools/centers that report to the North Region Office and 30 schools/centers that report to the Central Region Office. For all schools/centers, the audit scope is one fiscal year ended June 30, 2019. At one school/center, there was a change of Principal since the prior audit.

The financial statements were fairly stated for all 50 schools/centers in this report. Audit and property inventory results were mostly satisfactory. At one school/center, we cited certain non-compliance with controls over bookkeeping practices and procedures over the disbursements of internal funds.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 12, 2020, virtual meeting and recommended transmission to the School Board.

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The report may be accessed at:

[http://mca.dadeschools.net/AuditCommittee/AC May 12 2020 Virtual/item7.pdf](http://mca.dadeschools.net/AuditCommittee/AC_May_12_2020_Virtual/item7.pdf)

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

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