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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 internal fund audit results of 130 schools/centers. These include 38 schools/centers that report to the North Region Office; six (6) that report to the Central Region Office; 83 that report to the South Region Office; and three (3) that report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations. For all schools/centers, the audit scope is one fiscal year ended June 30, 2019. At 14 schools/centers, there was a change of Principal since the prior audit.

Property inventory audits were conducted at all 130 schools/centers included in this report. Additionally, we included the property inventory results of 22 schools/centers that were completed by year end, but whose school audits could not be finished on time for publication. Accordingly, the school audits of these additional 22 schools/centers will be reported as two-year audits in the 2020-2021 fiscal year.

Audit results were satisfactory, and the financial statements were fairly stated for all 130 schools/centers in this report. Property inventory results were mostly satisfactory, and losses reported were minimal. There are no audit findings to report for this group of schools/centers.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 21, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_July_21_2020_Virtual/item8.pdf

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