

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, of which 57 currently report to a Region Office, two (2) report to the Office of Adult/Technical and Educational Opportunity and Access within School Operations; and the remaining center, the Greater Miami Athletic Conference (GMAC), reports to the Division of Athletics, Activities and Accreditation within School Operations. The audit period of 47 schools/centers is one fiscal year ended June 30, 2020, while the audit period of the remaining 13 schools/centers is two fiscal years ended June 30, 2020. At 21 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 all schools/centers were fairly stated. However, at five schools/centers, we cited certain non-compliance with internal funds procedures related to the disbursement function and Athletic Program expenditures, After Care Program procedures over the collections and the recordkeeping of the student records, as well as recordkeeping of student and fundraising activities. Particularly at one these schools, there was an incident of a misappropriation of field trip collections. The case was referred to the State Attorney's Office for prosecution, and the responsible individual was charged with Grand Theft, received probation, and was ordered to retribute the funds.

The School Board Audit and Budget Advisory Committee will review this report at its December 1, 2020, meeting to consider its transmission to the School Board.

Copies of this report will be distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_December_1_2020/Item6.pdf

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