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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 audit results of 35 schools/centers. These include one (1) school/center that reports to the North Region Office and 34 that report to the Central Region Office. For all 35 schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2020. At two (2) schools/centers, there was a change of Principal 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. At one school/center, we discovered a misappropriation of funds during the audit. This incident was referred to the Miami-Dade Schools Police (MDSPD) for investigation and we closely collaborated with the MDSPD Detective assigned to this case. The employee responsible for handling the funds in question has been terminated and her personnel records have been flagged to prevent future re-employment.

The School Board Audit and Budget Advisory Committee reviewed this report at its February 2, 2021, 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.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_February_2_2021/Item7.pdf

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