

Office of Superintendent of Schools
Board Meeting of August 15, 2022

August 3, 2022

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

This report includes the internal fund audit results of 80 schools/centers. These include two schools/centers that report to the Central Region Office, one school/center that reports to the North Region Office, 67 schools/centers that report to the South Region Office, four schools/centers and one district office that report to the Office of Post-Secondary Career and Technical Education and four schools/centers that report to Alternative Education within the Office of School Leadership and Performance. The report also includes the result of the internal audit of Hospitality Services that reports to the Office of District Operations. For all schools/centers reported herein, the audit scope was one fiscal year ended June 30, 2021. At 14 schools/centers, there was a change of Principal/Administrator since the prior audit.

The financial statements were fairly stated for all 80 schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools, the audits disclosed that controls over documenting and reporting of payroll and controls over the disbursement function and prenumbered forms inventory need improvement.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 19, 2022 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:

https://mca.dadeschools.net/AuditCommittee/AC_July_19_2022/Item7.pdf

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