

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 35 schools/centers. For six of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2022. For the remaining 29 schools/centers, the audit scope was one fiscal year ended June 30, 2022. At 25 schools/centers, there was a change of Principal/Administrator since the prior audit.

Notwithstanding the conditions and findings reported, the financial statements were fairly stated for all 35 schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools, the audits disclosed that controls over the receipting of collections and disbursement function need improvement. We discussed the audit findings with school, region and District administrators, and their responses are included in this report.

The School Board Audit and Budget Advisory Committee will review this report at its December 5, 2022, 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:

https://mca.dadeschools.net/AuditCommittee/AC_December_5_2022/Item7.pdf

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