

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 audit results of 65 schools/centers. The audit scope was one fiscal year ended June 30, 2022. At 10 schools/centers, there was a change of Principal/Administrator since the prior audit.

The financial statements were fairly stated for most schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools we cited inadequate internal controls and monitoring over collections, bookkeeping practices, and After School Care Program records. Particularly at one of these schools, monetary discrepancies involving the former treasurer that were initially reported by the Principal were corroborated by our audit. 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 reviewed this report at its July 24, 2023, meeting and recommended its 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://api.dadeschools.net/WMSFiles/23/pdfs/23-24/AC\\_July\\_24\\_2023/Item8.pdf](https://api.dadeschools.net/WMSFiles/23/pdfs/23-24/AC_July_24_2023/Item8.pdf)

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