

Office of Superintendent of Schools
Board Meeting of October 11, 2023

September 27, 2023

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 40 schools/centers. The audit scope was two fiscal years ended June 30, 2023. At 12 schools/centers, there was a change of Principal/Administrator since the prior audit.

The financial statements were fairly stated for all schools/centers in this report. Property inventory results were mostly satisfactory. However, at two schools we cited inadequate internal controls and monitoring over After School Care Program records and Teacher Certification. 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 September 18, 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_September_18_2023/Item6.pdf

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

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