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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC

BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

This report includes the audit results of 35 schools/centers currently reporting to the North Region Office, the Central Region Office, the South Region Office, or the Office of Adult/Vocational, Alternative and Community Education within School Operations. The audit period of 19 of the 35 schools/centers is two fiscal years ended June 30, 2017, while the audit period of the remaining 16 schools/centers is one fiscal year ended June 30, 2017. At 22 schools/centers, there was a change of Principal/Site Administrator since the prior audit.

Audit results proved satisfactory at 30 of the 35 schools/centers reported herein, and property inventory results for most schools/centers were also satisfactory. Notwithstanding the individual school findings included in this report, the financial statements of all 35 schools/centers reported herein were fairly stated.

At five schools/centers, depending on the school audited, our audits identified weaknesses in the execution of the bookkeeping function and the completeness/organization of the internal funds records; non-compliance with disbursement guidelines; inadequate controls over the management of the After School Care Program and over the corresponding payment and attendance records; lapses in compliance with payroll sign-in procedures; non-compliance with Title I Program requirements; and insufficient controls over the management of property. At Miami Jackson Adult Education Center, the internal audit (which discovered non-compliance with certain bookkeeping guidelines) was preceded by an investigation conducted by the Office of the Inspector General (OIG), which discovered a fraudulent payroll scheme for that the former Principal was responsible. Although the former Principal resigned, the OIG investigation is still ongoing.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 5, 2017, 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. Additional copies will be provided upon request.

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