

Iraida R. Mendez-Cartaya, Interim Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

LINK TO STRATEGIC

BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

This report includes the audit results of 55 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 four of the 55 schools/centers reviewed is two fiscal years ended June 30, 2017; while the audit period of the remaining 51 schools/centers is one fiscal year ended June 30, 2017. At five schools/centers, there was a change of Principal since the prior audit.

Audit results proved satisfactory at 51 of the 55 schools/centers, and property inventory results for most schools/centers were also satisfactory. The financial statements of the schools/centers were fairly stated. At four schools/centers, our audits concluded that oversight over the bookkeeping function, certain school-sponsored activities, and payroll needed improvement.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 8, 2018, meeting and recommended transmitting it 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.

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

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