

Office of Superintendent of Schools
Board Meeting of April 14, 1999

March 24, 1999

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - REVIEW OF VENDING MACHINE OPERATIONS AT THE SCHOOLS, FEBRUARY 1999, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES

In accordance with the Audit Plan for the 1998-99 Fiscal Year, the Office of Management and Compliance Audits has performed a review of the vending machine operations at schools. The review focused on the 1997-98 vending machine operating policies and procedures at 40 schools. The objectives of the review were to determine whether there is a system of adequate and effective internal controls in place and the vending machine operations at the schools were in compliance with applicable policies, procedures, laws, and regulations. The review concluded that there were several weaknesses in internal control over the administration of vending machine operations that could have a material effect on the commissions received by the schools from vending machine sales. The administration has agreed with the various recommendations that will be implemented immediately, or during the coming school year, depending on the complexity of the preliminary work needed for implementation.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Review of Vending Machine Operations at the Schools, February 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 16, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by March 31, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report - Review of Vending Machine Operations at the Schools, February 1999, presented by the Office of Management and Compliance Audits.