

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: AUDIT OF PAYROLL AND TIMEKEEPING PRACTICES AT
 MAINTENANCE OPERATIONS AND FACILITIES
 CONSTRUCTION**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL
 RELATIONS**

The Office of Management and Compliance Audits has performed an audit of payroll and timekeeping practices at Maintenance Operations and Facilities Construction for the ten months ended April 30, 2005. The audit disclosed instances of non-compliance with District procedures; weaknesses in internal controls; ineffective timekeeping practices necessitating improvements in supervising and controlling employees work routines. The audit was conducted during a period of transition and reorganization of Maintenance Operations. Since then, Management has aggressively pursued taking corrective actions.

The School Board Audit Committee reviewed this report at its December 7, 2005 meeting, and recommended forwarding the report to the School Board.

} Revised

Copies of this report were previously distributed and will be 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 Audit of Payroll and Timekeeping Practices at Maintenance Operations and Facilities Construction.

**REVISED
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