

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

**SUBJECT: AUDIT OF JAMES E. SCOTT COMMUNITY ASSOCIATION, INC.
 (JESCA) - ROVING LEADERS PROGRAM**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

At the request of the Audit Committee, we performed an audit of the James E. Scott Community Association, Inc. (JESCA) as it related to the revenues and expenditures of the Roving Leaders Program, as well as, compliance with contract provisions. The audit concluded that JESCA's financial management needs substantial improvement. The District overpaid Roving Leaders \$114,090 in FTE revenues. District provided funds may have been used to pay portions of \$139,000 in bank charges. The allocation of overhead to the Roving Leaders Program is not soundly supported. Moreover, M-DCPS may have paid for portions of the overhead charges and payroll expenses for other programs operated by JESCA. Student attendance information was inconsistent. Finally, various contract provisions were not complied with. Management has pursued corrective actions.

The School Board Audit Committee reviewed this report at its May 2, 2006 meeting and recommended that the School Board receive the report.

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 **Internal Audit Report – Audit of James E. Scott Community Association, Inc. (JESCA) - Roving Leaders Program.**