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Office of Management and Compliance Audits

SUBJECT: AUDIT OF DISTRICT FLEET UTILIZATION PRACTICES

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

In accordance with the Audit Plan for the 2006-07 Fiscal Year, the Office of Management and Compliance Audits conducted an audit of the District's vehicle fleet utilization practices. We concluded that vehicle assignment and utilization policies need to be established. In addition, the vehicle fleet appears to be excessive and underutilized, and could be brought into proper alignment by management performing a comprehensive analysis of employee work pattern and vehicle needs. Inaccuracies found in the vehicle information management systems weaken the ability to adequately monitor fuel consumption and other vehicle accountability issues. Management agreed to implement our recommendation, which will improve their internal controls and processes.

The audit of District Fleet Utilization Practices was submitted to the School Board Audit Committee at its September 6, 2006 meeting. The Audit Committee after considering the report requested that management and the Office of Management and Compliance Audits further review the issues identified in the report and provide more comprehensive implementation strategies. This report will be resubmitted to the Audit Committee at its December 5, 2006 meeting. The Committee will forward its recommendations to the School Board on or before December 13, 2006.

Copies of this report 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 District Fleet Utilization Practices.