

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

**SUBJECT:           AUDIT OF FUEL INVENTORY, APRIL 2007**

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

**LINK TO DISTRICT  
STRATEGIC PLAN:   ENSURE ADEQUATE AND EFFECTIVE INTERNAL  
                          CONTROLS AND OPERATIONAL EFFICIENCY**

The internal audit of fuel inventory concluded that the Department of Transportation adequately safeguarded physical access to fuel at all but one of the sites inspected. Fuel inventory levels at the various sites are maintained at satisfactory levels, however, the audit found instances where improvements in internal controls could be strengthened. Management has, or is in the process of, taking corrective actions.

The School Board Audit Committee reviewed this report at its April 24, 2007 meeting, and recommended transmitting it to the School Board.

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 Fuel Inventory, April 2007.