

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

**SUBJECT:           AUDIT OF MAINTENANCE MATERIALS, EQUIPMENT AND  
SUPPLIES PURCHASES**

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

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

An audit of the maintenance materials, equipment and supplies revealed they were properly used for their intended purposes in District facilities. However, there is a need to take extra care to ensure that an audit trail and a chain of custody exist for certain equipment. There is also a need to ensure that items requested from stock are in fact needed to complete planned work and are promptly picked up and installed. Management agreed with our findings and recommendations.

The School Board Audit Committee reviewed this report at its September 11, 2007 meeting and recommended transmitting it to the School Board.

Copies of this report will be distributed and placed on file in the Office of the Recording Secretary of 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 Maintenance Materials, Equipment and Supplies Purchases.