

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

**SUBJECT: AUDIT OF CUSTODIAL SERVICES – PAYROLL, TIMEKEEPING
AND PERSONNEL RELATED ISSUES**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

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

Audit of custodial services covers the effectiveness of operational management practices, ostensibly in the area of payroll and personnel functions at the Department of Plant Operations. During FY2006-07, the District employed 2,472 full-time and 673 part-time custodians. Payroll and related fringe benefit costs were approximately \$89.5 million.

Plant Operation's payroll practices and recordkeeping varied widely from established District procedures, therefore necessitating improvements, which will enhance internal controls. Furthermore, we recommend that all certification requirements be met to ensure that custodial employees meet the minimum qualification for their jobs. School administrators also need to stop using funds budgeted for custodial supplies and equipment to purchase non-custodial services and materials. Senior District Staff agreed with our findings and responded favorably to our recommendations.

The School Board Audit Committee will review this report at its December 11, 2007 meeting and will forward its recommendation to the School Board.

Copies of this report will be distributed and 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 Custodial Services – Payroll, Timekeeping and Personnel Related Issues.

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