

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

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

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

This report includes the audit results of 69 schools from various regional centers and the School Improvement Zone. Audit results disclosed that the financial statements at most of the schools reported herein were fairly stated. Of the 69 schools, 58 were generally compliant with prescribed policies and procedures, and their records were maintained in good order. However, at the remaining 11 schools, opportunities to improve controls in selected areas were recommended. Our review of internal funds at four of these schools disclosed the misappropriation of funds. Property inventories were satisfactory with the exception of one school where a sizable number of unaccounted for property items were noted.

The School Board Audit Committee reviewed this report at its May 6, 2008 meeting and recommended transmitting it to the School Board.

Copies of this report were 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 Internal Audit Report – Selected Schools.

Business Operations
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: REPORT PURCHASES MADE WITHIN GUIDELINES OF
BOARD RULE 6GX13- 3C-1.10 – PURCHASE APPROVAL**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO DISTRICT
STRATEGIC PLAN: EVALUATE AND REDESIGN INTERNAL BUSINESS
OPERATIONS**

This emergency request was required to purchase sheet-metal fabrication services for Van E. Blanton Elementary School, during the spring recess period, for Maintenance Operations. The fabrication and installation of fifty-four (54) pigeon guards, drain pans, and piping for wall air-conditioning units were required to address pigeons nesting on top of these units. Pigeon droppings were creating unsanitary conditions for students and faculty.

Staff is in the process of developing a term bid to address future sheet-metal service requirements.

Fund Source
0330 – Remodeling

SHEET METAL EXPERTS, INC.
8986 N.W. 105 WAY
MEDLEY, FL 33178
OWNER: WILLIAM F. MEDLIN

P.O. NO.: J0M033064R DATE: 03/25/08 AMOUNT: \$35,675.00

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive the report of purchases made within guidelines of Board Rule 6Gx13-3C-1.10 -- Purchase Approval.

OSP/ae

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