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Office of Management and Compliance Audits

**SUBJECT: FOLLOW-UP REVIEW OF THE AUDIT REPORT - MIAMI-DADE
SCHOOLS POLICE DEPARTMENT OVERTIME PAYROLL**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

Our prior audit report disclosed that the Miami-Dade Schools Police Department (M-DSPD) needed to better monitor overtime to ensure that the annual overtime budget was not exceeded. Also, M-DSPD needed to maintain sufficient and proper documentation to support the overtime payroll. There were a number of areas noted where overtime cost could have been reduced by improving internal controls and management practices. Two areas where substantial savings could have been achieved were reimbursable overtime and extra duty payments for court appearance.

We made 25 recommendations to improve the process. Management was in general agreement with our recommendations and provided responses indicating the findings would be addressed. Our follow-up concludes that of the 25 audit recommendations made, 18 were fully implemented, five were partially implemented, and only two were not implemented.

The Audit Committee reviewed this report at its June 23, 2009 meeting and recommended that it be received by 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 Follow-up Review of the Audit Report - Miami-Dade Schools Police Department Overtime Payroll.