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Office of Management and Compliance Audits

**SUBJECT: AUDIT OF MIAMI-DADE SCHOOLS POLICE DEPARTMENT
PROCUREMENT CARD AND OTHER PURCHASES**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

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

This internal audit of the Miami-Dade Schools Police Department credit card and other purchases which was requested by the current Chief of Police, disclosed several weaknesses in the internal controls over the M-DSPD procurement credit card function; including but not limited to unauthorized purchases, untimely submittal of the reconciliation work sheets, and lack of advanced approval and support of transactions. In addition, impropriety and lack of internal controls also existed over other purchases. Some of the conditions noted included paying for goods and services without proper support or without adhering to School Board rules; paying on inaccurate invoices, which resulted in vendor overpayments; posting purchases to the incorrect account funding structure; and not tagging equipment valued over the established threshold as required by district policies.

Notwithstanding these weaknesses, to current management's credit, the process has substantially improved in the last fiscal year.

The School Board Audit Committee reviewed this report at its December 8, 2009 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 Audit of Miami-Dade Schools Police Department Procurement Card and Other Purchases.