

Office of Superintendent of Schools
Board Meeting of December 14, 2011

December 9, 2011

Jose F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – REVIEW OF INTERNAL CONTROLS OVER FACILITIES OPERATIONS – MAINTENANCE CONTRACTED SERVICES, SUPPLIES AND EQUIPMENT PURCHASES

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

We performed a review of the internal controls over contracted services, supplies and equipment purchases made by Facilities Operations – Maintenance to determine whether the controls are adequate to reduce the risk of errors and frauds going undetected. Overall, our review disclosed that the control system as designed and operated incorporates many of the best practices for contracting goods and services. In general, the processes are supported by a number of good control check points and forms that are adequate to reduce the risk of error and fraud going undetected. However, the effectiveness of these controls was diminished due to weaknesses found in some of the processes. We have made several recommendations to strengthen the processes and management has agreed to implement those recommendations.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 6, 2011 meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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.

R
e
v
i
s
e
d

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Review of Internal Controls Over Facilities Operations – Maintenance Contracted Services, Supplies and Equipment Purchases.

JFM:tlw:em

**Revised
E-96**