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Office of Management and Compliance Audits

**SUBJECT: INVESTIGATION OF UNITECH BUILDERS CORP. - DIRECT  
PURCHASE ORDER (DPO) FORGERY**

**COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

**LINK TO STRATEGIC**

**BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

Pursuant to School Board Policy 8700 – *Anti-Fraud*, we investigated an incident of forgery occurring in the District's direct purchase order (DPO) program related to two construction projects which the District's Schools Facilities Office's management reported to us. Our investigation confirmed that documents pertaining to seven DPOs related to three construction projects were forged by a former employee of Unitech Builders Corp. We did not uncover additional incidents of forgery on any of the other projects managed by this contractor that were examined. Our investigation also found that controls over the receipting of ordered equipment and materials on the jobsite were not adequate. We have recommended, and management has concurred, to take the appropriate actions with respect to the act of forgery and improving receipting controls at the jobsite.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 30, 2018, meeting and recommended transmitting 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 Investigation of Unitech Builders Corp. - Direct Purchase Order (DPO) Forgery.