

Office of Superintendent of Schools  
Board Meeting of February 13, 2002

January 30, 2002

Office of Management and Compliance Audits  
George Balsa, Chief Auditor

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF THE DEPARTMENT OF  
TRANSPORTATION – VEHICLE MAINTENANCE, JANUARY 2002,  
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE  
AUDITS**

In accordance with the Audit Plan for the 2001-02 Fiscal Year, the Office of Management and Compliance Audits has performed an audit of the Department of Transportation's Vehicle Maintenance operations. The audit covered the operations of Vehicle Maintenance between May 2000 and November 2001. The audit concludes that Vehicle Maintenance must address many operational and internal control issues, as well as some compliance matters, to continue to improve the efficiency of the maintenance and repair of the school district's vehicles. Additionally, Vehicle Maintenance needs to implement existing industry standards for maintenance and repair work, improve internal control over outside repair services and procurement credit card purchases, and ensure consistent adherence to applicable rules, regulations, and statutory requirements. There are 13 observations/recommendations that the Department has agreed to address.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of The Department of Transportation – Vehicle Maintenance, January 2002, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 29, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 6, 2002.

Copies of this report will be distributed to School Board Members, the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report - Audit of the Department of Transportation – Vehicle Maintenance, January 2002, presented by the Office of Management and Compliance Audits.

GB:wvd

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