

Allen M. Vann, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT:           AUDIT OF MIAMI-DADE SCHOOL POLICE DEPARTMENT  
OVERTIME PAYROLL**

**COMMITTEE:       INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

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

This internal audit of the overtime concluded that the Miami-Dade Schools Police Department needs to do a better job managing its overtime budget and better documenting overtime expenditures. Overtime assignments need to be more equitably distribute as we found that forty officers or 17% of those eligible for overtime received 41% of the total overtime paid. We identified two areas where overtime cost could be reduced, reimbursable overtime and extra duty for court appearance, through better management and control.

The School Board Audit Committee reviewed this report at its June 24, 2008 meeting and recommend 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 School Police Department Overtime Payroll.