Office of Superintendent of Schools   June 25, 2008
Board Meeting of July 15, 2008

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

SUBJECT: **FOLLOW-UP AUDIT OF DISTRICT FLEET UTILIZATION**

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

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

In accordance with School Board Rule 6Gx13-2C-1.14, Section IV.B.3, and the
approved Audit Plan for FY 2007-08, we have reviewed the actions taken by
management to implement the recommendations included in our prior internal audit
report District Fleet Utilization Practices issued in December 2006. The audit objectives
were to determine if the District fleet was adequate, based on needs; used efficiently
and properly accounted for.

In our prior audit report, we found that vehicle assignment and utilization policies
needed to be established, and proper alignment of the apparently excessive vehicle
fleet could be facilitated by conducting an analysis of employee work patterns and
vehicle needs. We also found inaccuracies in the vehicle information management
system and recommended potential savings by optimizing the fleet size.

We made 15 recommendations to improve the conditions noted. Of the 15 audit
recommendations, nine (9) were fully implemented and six (6) were partially
implemented or ongoing. Transportation is continuing to work on
improving/implementing our recommendations in the following areas: the reliability of
fuel consumption data, and the accuracy of vehicle records regarding vehicle location
and identification.

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 Follow-Up Audit of District Fleet Utilization.

AMV:em   **E-90**