

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

SUBJECT: AUDIT REPORT OF SUMMER SERVICES

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

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

The Office of Management and Compliance Audits has completed an audit of the District's Summer Services for Summer 2007 and Summer 2008. It should be noted that the summer school budget shrunk severely from \$30 million in Summer 2007 to \$6.8 million in Summer 2008, due to funding cutbacks.

Our audit concluded that the District's mandatory summer school programs appear to be effective and funds were properly spent. However, the effectiveness of most non-mandatory (district priority) programs could not be determined, because benchmarks and performance evaluations for those programs are not performed. Parents and guardians of eligible students were adequately notified about summer school. While funds appeared to have been expended with propriety, some control deficiencies were revealed in the budgeting process for summer school and in contracting practices. Both need improvement. Finally, the Summer Services Department (SSD) complied with applicable laws and rules.

REVISED

The Audit Committee reviewed this report at its March 17, 2009 and recommended that it be received and filed by the School Board. Curriculum and Instruction agreed to implement our recommendations resulting from our findings.

Copies of this report will be 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 Report of Summer Services.

**REVISED
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