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Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT - GRAPHICS AND MATERIALS  
PRODUCTION DEPARTMENT**

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

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

This audit, conducted for the period of July 1, 2007 through June 30, 2008, concluded that users of the Graphics and Materials Production Department (Graphics) are satisfied with the products and services received. However, the department could likely increase its revenues by focusing on the 23% of potential customers surveyed that were not aware of the services and products available from Graphics. The prices offered by Graphics are competitive with most vendors, but the same products and services are priced inconsistently. Monthly lease and maintenance payments complied with contract terms. Nevertheless, the District paid more than \$22,000 to maintain and/or lease three machines that were not in the District's possession. Poor recordkeeping prevents staff from accurately determining the copier rebate amounts due to M-DCPS. Supplies inventory management and purchase/lease decision-making criteria and procedures are needed.

The School Board Audit Committee reviewed this report at its June 23, 2009 meeting and recommended that it be received by 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 Internal Audit Report - Graphics and Materials Production Department.