

Jose F. Montes-de-Oca, Interim Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT - GEOTECHNICAL, MATERIALS TESTING AND ENVIRONMENTAL SERVICES CONTRACT

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT

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

This audit disclosed overbillings/overpayments of \$81,712 (3.70% of value sampled) for Geotechnical, Materials Testing and Environmental Services (Geotechnical Services) involving 29 work orders, or 37% of the 79 work orders tested. When projected over to the \$6.7 million of Geotechnical Services expenditures incurred during the audit period of July 1, 2006 through June 30, 2008, total overpayments could approximate \$186,000 (2.77%). The overpayments were caused by practices, which were allowed to occur due to various weaknesses in internal controls. As of the date of this report, amounts recovered totaled \$5,588.

The 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 – Geotechnical, Materials Testing and Environmental Services Contract.