

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

**SUBJECT: INTERNAL AUDIT REPORT – DISTRICT’S ELECTRONIC  
INSTRUCTIONAL TECHNOLOGY PURCHASING AND  
PLACEMENT PRACTICES**

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

**LINK TO STRATEGIC  
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This audit concludes that the objective of providing schools with new computers is largely being met; and, for the most part, the target population is using these computers. Although the criteria and methodology used to prioritize the ranking of school sites for computer placement were not documented, we found them to be sound. However, while a substantial level of relative equalization occurred, a greater level of equalization could have been achieved at some schools.

Our audit also concludes that the department’s operating guidelines and procedures relative to instructional computer purchases and placement need to be better documented. The bid specifications and purchasing decisions are not aligned with district school site needs. A total unused inventory of approximately \$271,000 was counted at the 22 school sites visited. We were able to trace \$214,700 of that amount directly to purchases made by Instructional Technology. This sample amount represents approximately 1% of total purchases made during the audit period.

The School Board Audit Committee reviewed this report at its March 16, 2010 meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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 – District’s Electronic Instructional Technology Purchasing and Placement Practices.