

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

**SUBJECT: INTERNAL AUDIT REPORT – INTERNAL CONTROLS OVER
THE PURCHASING CREDIT CARD PROGRAM**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

We have performed an audit of the Purchasing Card (P-card) Program of Miami-Dade County Public Schools, for non-school site locations, for fiscal year 2010-2011 and July 1, 2011 through September 2011.

Our audit disclosed several weaknesses in internal controls over M-DCPS P-card Program. Areas identified as needing improvement include, written procedures for the administration of the P-card Program, periodic P-card training, timely deactivation of P-cards, periodic review of P-card credit limits, consistency in performing control activities over P-card transactions, the timely submission and posting of P-card reconciliations, timely payment of the P-card monthly statement balances, and segregation of duties. Also, our test of P-card purchases at several work locations disclosed instances of payments for goods and services without proper support or acknowledgement of receipt of goods or services, and certain purchases that were not allowed by the P-card Program.

The School Board Audit and Budget Advisory Committee reviewed this report at its June 26, 2012, 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 – Internal Controls Over the Purchasing Credit Card Program.