Office of Superintendent of Schools   May 8, 2017
Board Meeting of May 24, 2017

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

SUBJECT: **INTERNAL AUDIT REPORT – FOLLOW-UP AUDIT OF INTERNAL CONTROLS OVER M-DCPS P-CARD FOR NON-SCHOOL SITE LOCATIONS**

COMMITTEE: **FISCAL ACCOUNTABILITY**

LINK TO STRATEGIC
BLUEPRINT: **EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

This audit report presents the results of our follow-up audit on the current status of the actions taken by management to implement the recommendations included in our prior internal audit report, *Internal Controls Over M-DCPS Purchasing Card Program (P-card) for Non-School Site Locations*, issued June 2012. Our audit also reports on the actions taken by management to implement the prior audit recommendations made by the Florida Auditor General (AG) related to the District's Purchasing Card Program.

We are pleased to report that management has taken corrective actions in addressing most of the audit recommendations presented by the Office of Management and Compliance Audits and the AG with only two of the 21 combined recommendations not being fully implemented. The corrective actions implemented by management strengthens internal control over the P-card program; however, we recommend that management completes actions on the outstanding prior audit recommendations not fully implemented, in order to further strengthen internal controls. We will continue to monitor the actions of management to ensure that all recommendations are fully implemented.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 9, 2017, meeting and recommended transmitting it to 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 – Follow-Up Audit of Internal Controls Over M-DCPS P-card for Non-School Site Locations.

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