

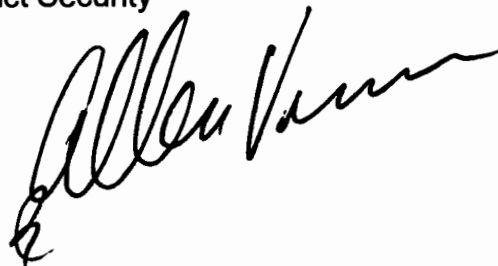
MEMORANDUM

January 18, 2005
AMV 2004-2005/M91
AMV 305-995-1436

TO: Mr. Gerald L. Darling, Chief of Police and District Security
Miami-Dade Schools Police Department

FROM: Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

BY: Julio C. Miranda, District Director
Office of Management and Compliance Audits



SUBJECT: REVISED REPORT - REVIEW OF 2003 ANNUAL REPORT ON SECURITY AND CRIME STATISTICS

In accordance with the 2004-05 Audit Plan, we performed a review of the 2003 Annual Report on Security and Crime Statistics. Our primary objectives were to determine whether:

- internal control environment is adequate and procedures comport with applicable State laws, regulations and School Board rules; and
- report data are adequately supported, correctly classified, and reported in accordance with Uniform Crime Reporting (UCR) practices.

We concentrated our testing on incidents reported to School Police during the calendar year 2003; however, we also reviewed comparative reported statistics related to previous years. We also contacted other law enforcement agencies referred to in the report to verify number of officers and schools, jurisdiction size, and student and staff populations that were reported for these agencies. We did not verify the property information values (damages) reported on the UCR forms.

In order to satisfy our objectives, we:

- reviewed and tested procedures for compiling crime statistics recorded on the School Police Automated Reporting system (SPAR) and the School Environmental Safety Incident Reporting (SESIR) system;
- reviewed historical data provided by the vendor that maintains the metal detector systems at schools;
- verified that reported incidents were supported by crime/incident reports maintained on the SPAR system; and
- performed other audit tests as deemed necessary.

Our review was conducted in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States.

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We concluded that the 2003 Annual Report on Security and Crime Statistics was properly prepared and adequately supported by case information maintained on the School Police Automated Reporting system (SPAR) and the School Environmental Safety Incident Reporting (SESIR) system. Additionally, although we verified that the number and classification of cases maintained on the SPAR system were correctly summarized on the 2003 Annual Report on Security and Crime Statistics, we do not provide assurances that all incidents were reported to School Police and entered on the SPAR system.

We commend the staff for their effort in compiling all the data required to prepare the 2003 Annual Report on Security and Crime Statistics. We also thank the staff for their assistance during our review.

If you have any questions, please contact me or Mr. Julio Miranda at (305) 995-1436.

AMV/JCM:cpi

cc: Dr. Rudolph F. Crew
Ms. Carolyn Spaht
Mr. Jose Cardelle