



Internal Audit Report



Custodial Services – Payroll, Timekeeping and Personnel Related Issues



Payroll recordkeeping practices are
inadequate and need improvements.

December 2007

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Ms. Carolyn Spaht
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Mr. Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

Contributors to this Report:

Audit Performed by:
Mr. Lander Carn, CPA
Ms. Oria Duarte
Ms. Nelly Fuentes-Lacayo

Audit Reviewed by:
Mr. Norberto Ferradaz, CPA
Mr. Trevor L. Williams, CPA

Audit Supervised by:
Mr. Trevor L. Williams, CPA





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Rudolph F. Crew, Ed.D.

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November 30, 2007

Members of The School Board of Miami-Dade County, Florida

Members of The School Board Audit Committee

Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

This report is the second and final report evaluating custodial services at Miami-Dade County Public Schools. Our first report dated September 11, 2007, ostensibly covered topics concerning programmatic efficiencies and effectiveness. This final report covers the effectiveness of operational management practices, ostensibly in the area of payroll and personnel functions at the Department of Plant Operations, which provides key support to the District's custodial services. During FY2006-07, the District employed 2,472 full-time and 673 part-time custodians. Payroll and related fringe benefit costs were approximately \$89.5 million.

Plant Operation's payroll practices and recordkeeping varied widely from established District procedures, therefore necessitating improvements, which will enhance internal controls. Furthermore, all certification requirements must be met to ensure that custodial employees meet the minimum qualification for their jobs. School administrators also need to stop using funds budgeted for custodial supplies and equipment to purchase non-custodial services and materials.

Our findings and recommendations were discussed with management. We have received responses to our findings and recommendations from management.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audits

School Board Administration Building • 1450 N.E. 2nd Ave. • Suite 415 • Miami, FL 33132

305-995-1318 • 305-995-1331 (FAX) • www.mca.dadeschools.net

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EXECUTIVE SUMMARY

This is the second and final report in the series of two reports on the District's custodial services. The first report in the series evaluated programmatic efficiencies and effectiveness related to custodial services.¹

The objective of this part of the audit was to determine the effectiveness of operational management practices relative to payroll and personnel related functions at the Department of Plant Operations.

Our audit concluded that:

- Plant Operations needs to improve poor payroll recordkeeping and documentation practices, which significantly departed from District policies and procedures. Overtime payroll practices particularly need to be improved.
- Measures need to be taken to ensure that Head Custodians meet the minimum qualification for their positions. This involves ensuring that all certification and training requirements are met.
- School site administrators used funds budgeted for custodial services for non-custodial services and materials.

Our detailed findings and recommendations start on page 6 of this report and provide additional information that is integral to understanding the substance and context of the conditions noted above. Based on our audit, we have made 7 recommendations. We have received responses to our findings and recommendations from management and have incorporated them in our report.

¹ For details on the previously reported findings and recommendations relative to the District's custodial services, please refer to the Internal Audit Report, District's Custodial Services (September 2007), at mca.dadeschools.net.

INTERNAL CONTROLS

Our evaluation of internal controls relative to the areas audited is summarized in the table below.

INTERNAL CONTROLS RATING			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls			X
Policy & Procedures Compliance			X
Effect		X	
Information Risk		X	
External Risk		X	

INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
Policy & Procedures Compliance	In compliance	Non-Compliance Issues exist.	Non- compliance issues are pervasive, significant, or have severe consequences.
Effect	Not likely to impact operations or program outcomes.	Impact on outcomes contained.	Negative impact on outcomes
Information Risk	Information systems are reliable.	Data systems are mostly accurate but can be improved.	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions.
External Risk	None or low	Potential for damage	Severe risk of damage

BACKGROUND

The District employees 2,472 full-time and 673 part-time custodians that contribute to the sanitation, health and safety at the District's facilities. The FY2006-07 total annual custodial payroll cost, including fringe benefits, was approximately \$89.5 million.

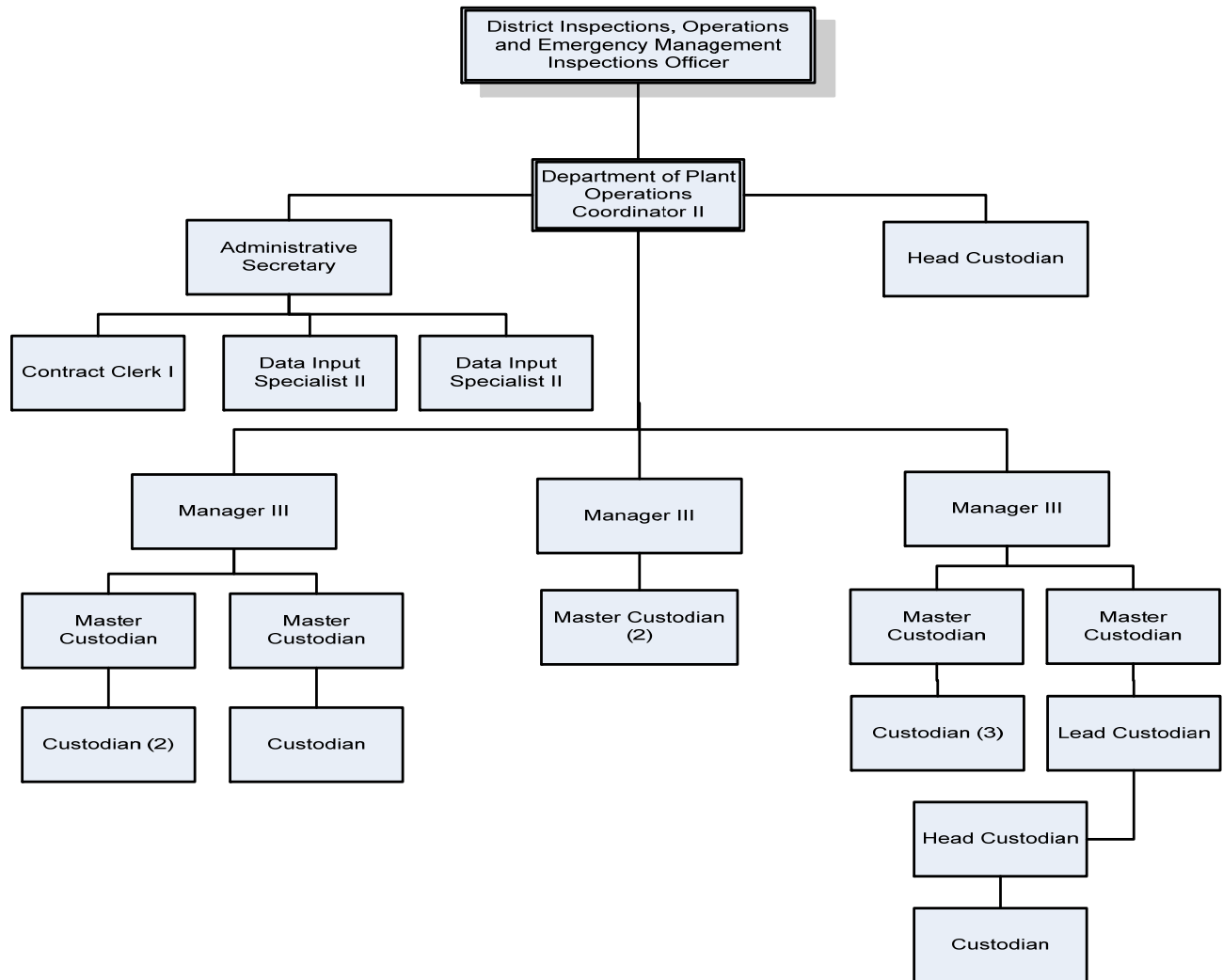
There are four levels of job classifications and responsibilities for custodial staff:

1. Regular Custodian – performs the routine custodial work involving cleaning and maintenance of buildings, facilities, equipment and grounds.
2. Lead Custodian – performs same tasks as the regular custodian plus minor supervisory responsibilities.
3. Head Custodian – performs same tasks as the regular custodian plus supervises plans, assigns and schedules the work of custodial personnel.
4. Master Custodian – conducts specialized custodial work and provides technical advice and support to administrative and custodial personnel.

Custodians assigned to school or District sites are directly supervised by the Principal or administrator of the site. The Department of Plant Operations (Plant Operations) supports site administrators by providing custodial staffing allocation reviews and recommendations, hiring, training and certifying custodians.

Plant Operations is a department of District Inspections, Operations and Emergency Management. The department consists of 28 staff positions, including four administrative support staff. (See organizational chart on the next page.)

Department of Plant Operations Organizational Chart



OBJECTIVES, SCOPE AND METHODOLOGY

Pursuant to the approved FY2006-07 Audit Plan, we have audited the District's custodial services. This audit determined the effectiveness of operational management practices relative to payroll and personnel related functions at the Department of Plant Operations, which provide key support to the District's custodial program.

The scope of the audit covered operations during FY2006-07.

The procedures performed to satisfy the audit objectives were as follow:

- Familiarized ourselves with applicable operating manuals, procedures, policies and rules.
- Examined payroll records and supporting documentation.
- Analyzed general ledger postings.
- Reviewed employees' job descriptions and certification.
- Interviewed relevant District staff.

Our audit was conducted in accordance with generally accepted government auditing standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States of America. This audit included an assessment of applicable internal controls and compliance with requirements of policies, procedures and School Board Rules to satisfy our audit objectives.

FINDINGS AND RECOMMENDATIONS

1. IMPROVEMENTS NEEDED IN PAYROLL RECORDKEEPING AND DOCUMENTATION

Employee availability is paramount to the success of the District's custodial program. The daily attendance and location of the staff at the Department of Plant Operations (Plant Operations) is documented using:

- 1) the Daily Payroll Attendance Sheet (DPAS),
- 2) the In-County Travel Trip and Return Log,
- 3) the Project Cost Tracking Report, an in-house log for managers, and
- 4) the Daily Status Form (FM-0405) for custodial staff.

We selected three pay periods for examination during the period June 1, 2007 through July 12, 2007. In addition, we examined overtime pay for 11 pay periods between February 9, 2007 and July 12, 2007. Our examination disclosed the following:

- 1.1 Plant Operations payroll is being processed by the Department of Safety using copies of original records and often with incomplete information.

Final processing and approval of Plant Operation's payroll are completed by an administrative secretary and the district director in the Department of Safety, respectively. These two departments are logistically remote from each other. The payroll records are forwarded to the Department of Safety to allow for the processing and approval of the payroll. However, neither the original Daily Payroll Attendance Sheet (DPAS) nor the original leave cards are being sent to the Department of Safety on a timely basis. Accordingly, the Department of Safety processes Plant Operation's payroll using faxed copies.

The original copies for the pay periods tested were still at Plant Operations when we visited in mid-July. Two of the faxed copies of the leave cards for the payroll period ended June 28, 2007 had been process without supervisory approval, but the original leave cards contained the required signatures at the time of our field visit at Plant Operations. Processing payroll using incomplete copies of original records located at a remote location result in errors and inconsistencies as exemplified below.

- 1.2 For two of the payrolls tested, the final payroll roster faxed to the Department of Safety did not agree with the Daily Payroll Attendance Sheets (DPAS). The attendance of employees was not indicated on the daily attendance record at the Department of Safety. The original daily attendance record examined at Plant Operations included the missing initials of the employees that were not indicated on the faxed record used to process the payroll(s).

The Payroll Processing Procedures Manual states that, "The Daily Payroll Attendance Sheet is one of the most important documents in the payroll process... The attendance sheet should be completed daily to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period. Full-time employees (including principals/worksite administrators) must indicate their attendance by personally noting their presence on the Daily Payroll Attendance Sheet upon arrival... Employee initials, or actual time, should be used instead of a check mark or any other symbol, to indicate the employee's presence."²

Processing the payroll from incomplete or inaccurate records contributes to increased errors, adjustments and over/underpayments.

- 1.3 We examined the payroll records for the top 10 overtime earners to whom the greatest amount of overtime was paid. Our examination disclosed that most overtime was not pre-approved and recordkeeping practices were unacceptably poor and inefficient as detailed below:

- Overtime hours worked were not pre-approved as required by the Payroll Processing Procedures Manual. The Payroll Processing Procedures Manual states, "Overtime worked must be pre-approved and must be recorded on the pay code "V" attendance sheet. Employees working overtime must indicate the actual time the overtime started and ended. Full-time employees cannot be reported as vacation, personal or sick and also for regular or overtime pay for the same time period of the day."³

The District's Retirement Earning Verification System (REVS) indicate that the 10 employees selected were paid 1,409 hours. The required Request for Pre-Approval of Overtime Form (FM-7074) was presented to support only 147.50 or 10.5% of the 1,409 hours reported.

² Miami-Dade County Public Schools Payroll Processing Procedures Manual, Revised September 29, 2004, p. 1.1.

³ Ibid, p.1.2.

For example, the total overtime hours worked by one managerial employee during the 4½ months period examined were 239 hours for total gross payment of \$13,299. Of the 239 hours paid, only 96 were pre-approved. In one instance, the approval was not obtained until 1½ months after the hours were worked.

Furthermore, the dates and schools where overtime was reported did not agree with the information reported on the few Pre-Approval forms presented for audit. There were seven (7) instances where the schools named did not agree and two (2) instances where two different schools were reported on the same day, in conflict.

Employees might be paid for unauthorized overtime when overtime worked is not pre-approved.

- Only 37 or 34% of the 110 days between February 9, 2007 and July 12, 2007 for which overtime was charged to special projects were documented. The documentation and recordkeeping practices for overtime hours worked on special projects is unacceptable and inefficient.

For purposes of tracking overtime cost, Plant Operations developed the Project Cost Tracking Report (PCTR) worksheet. This worksheet includes a breakdown of regular hours, hazardous hours and overtime hours worked. It also includes the date, the school's name, a short project description, the project number and the employee's name and number. According to Plant Operations, each employee is required to complete a worksheet for each day worked on a project.

In addition to the Project Cost Tracking Report, Plant Operations requires that an employee completes a separate form – the Daily Status Form (FM-0405) for each day worked on a project. This form includes spaces for regular and overtime hours. According to Plant Operations, this form is to be attached to the PCTR worksheet.

Plant Operations also requires that a Special Project Cleaning Assignments worksheet be completed and attached to the PCTR worksheet. This worksheet includes the names of the school and employee who worked on the project, the employee's numbers and other details about the project (i.e., room numbers, maintenance issues with the rooms, comments, etc.). Thus the same information is required to be collected multiple times.

- 1.4 Plant Operation's staff frequently perform tasks at District's schools away from their "home" location. To document staff's attendance in such cases, the Payroll Processing Procedures Manual states, "To document attendance of employees whose assignments consist of visiting schools or other locations, the authorizing administrator must establish detailed procedures requiring employees to "call-in" from the assigned location, upon arrival, at each new location throughout the work day. These calls to report attendance must be logged. The Travelers Location Log (FM-5543) should be used for this purpose, and should be summarized daily on the Daily Payroll Attendance Sheet..."⁴

Plant Operations practices deviate from these stated procedures in the following ways:

- The department does not use the official Travelers Location Log (FM-5543) to log in the schools visited by its staff. Instead, an In-house form is used for managerial staff and the Daily Status Form (FM-0405) is used for custodial staff.
- Employees do not call in to report the location where they have arrived. Instead, employees write in the remote location(s) when they return to Plant Operations.
- The In-house form used for managerial employees does not designate where to record the employee's name, the time he or she arrived at any one location and only records regular time as overtime is documented on the PCTR.
- With regard to the Daily Status Report used for custodial staff, there were missing documents and inconsistency in records maintenance:
 - a. For the payroll period ended July 12, 2007, there were 18 instances where there was no documentation for employees who traveled to remote locations.
 - b. For the payroll period ended June 28, 2007, the documentation was missing for all applicable employees.
 - c. Five (5) of the forms were not signed by a school official.

⁴ Ibid, p.1.2.

RECOMMENDATIONS

1.1 Plant Operations should approve its own payroll.

Responsible Department: Department of Plant Operations

Management Response: Plant Operations managerial and confidential exempt personnel previously assigned to the Division of Safety and Emergency Management - Central Inspections payroll at location 9225 have been transferred to their original work location payroll at Plant Operations (W/L 9221).

1.2 All employees should be required to indicate their presence on the Daily Payroll Attendance Sheet.

Responsible Department: Department of Plant Operations

Management Response: The District Inspections, Operations and Emergency Management (DIOEM) head administrator has reviewed M-DCPS payroll attendance procedures with Plant Operations personnel. All Plant Operations personnel have been directed, in writing, to adhere to M-DCPS payroll attendance procedures. Periodic internal reviews will be conducted by DIOEM to ensure that all payroll attendance procedures are being followed.

1.3 All overtime should be authorized, pre-approved and properly documented in a non-redundant manner.

Responsible Department: Department of Plant Operations

Management Response: The DIOEM head administrator has reviewed with Plant Operations personnel MDCPS procedures for authorizing and documenting overtime. DIOEM and Plant Operations administrators will, to the extent possible, anticipate when overtime will be required and use the Request for Pre-Approval of Overtime (FM-7074) to authorize and document overtime; however, due to the emergency response services provided by Plant Operations, unplanned overtime may occasionally be required.

1.4 Comply with District's payroll procedures and properly maintain complete employee call-in information, using the official Travelers Location Log (Form FM-5543).

Responsible Department: Department of Plant Operations

Management Response: Upon arrival at a job site assignment, Plant Operations managerial and custodial personnel shall call clerical staff at the Plant Operations office to report the name of their job assignment location and time of arrival. This procedure will be repeated prior to departure. Clerical staff shall use the Travelers Location Log (FM-5543) to record arrival and departure times of Plant Operations personnel. Plant Operations custodians shall also continue to use the Daily Status Form (FM-0405) to document their work activities performed at each job assignment location.

2. ENSURE HEAD CUSTODIANS MEET MINIMUM REQUIRED QUALIFICATIONS

The Head Custodian job description delineates the minimum qualifications that all head custodians must meet to qualify for that position. Among those minimum qualifications are the requirements for the individual to possess a State of Florida Custodial Certificate and a State of Florida Custodial Master Certificate.

Our review of custodians' certification disclosed that two out of 59 head custodians sampled do not have the required State certificates. Both employees were appointed as acting head custodians for a specified period. Plant Operations prepared memoranda approving these temporary appointments. However, the employees' acting status was never reversed at the end of the specified period. A review of the employees' employment history showed that the job code for the acting position is the same as the job code for the permanent position. Therefore, unless the appointment of the acting position is reversed, the employee's position will not change and will remain in a "permanent acting" position.

Promoting employees to a position for which they do not meet the minimum qualifications and allowing them to remain in that position creates an atmosphere of inequity, negative employee morale and is inconsistent with District policy.

RECOMMENDATIONS

2.1 Ensure that the Head Custodians meet the minimum required qualifications for the position.

Responsible Department: Department of Plant Operations/Office of Human Resources, Recruiting and Performance Management

Management Response: Head Custodians are required to have Leadership Development training certification and Custodial Master certification. The Department of Plant Operations is responsible for the Leadership Development training and the M-DCPS Adult and Career Technical Education Department provides the custodial certification program. Plant Operations shall assist in the verification of custodian certification. Human Resources and School Operations will work to ensure that job descriptions are maintained on a regular basis and that all permanent appointments meet minimum qualifications.

2.2 Develop a process to ensure that job codes are reviewed between transitions to/from positions to detect inconsistencies.

Responsible Department: Department of Plant Operations

Management Response: It has been recommended to the Office of Human Resources that procedures be instituted to prevent Temporary or Acting Lead and Head Custodian positions from being converted to permanent positions unless the candidates have attained the required certifications. Implementation of a distinct job code for Temporary and Acting assignments will help prevent permanent Lead and Head Custodian positions being filled by candidates that may not meet the certification requirements.

3. ENSURE PROPER ACCOUNTING OF CUSTODIAL SUPPLIES AND EQUIPMENT

The Florida Department of Education Red Book sets the requirements for the accounting structures for District expenditures. Similarly, Florida Statutes Chapter 274.02, Section 2(1) and School Board Rule 6Gx13-3D-1.05 establish requirements for the capitalization of tangible property of a non-consumable nature with an expected life of 1 year or more. The District's capitalization threshold for such property is \$1,000.

The audit team judgmentally selected a sample of 20 schools. The detailed transaction register for the custodial supplies account was reviewed and 53 transactions were tested. Our testing disclosed that 10 or 19% of the transactions tested should not have been charged to the custodial supplies account. School sites are charging non-custodial supplies to this account, causing improper reporting of expenditures to the Florida Department of Education and in the District's Annual Financial Report. For instance, equipment costing \$2,853 was charged to the custodial supplies account and not the Furniture, Fixtures and Equipment account; violating Florida Statutes and Board Rule.

The results of our review appear to corroborate claims made by custodians interviewed. Those custodians asserted that they are not able to adequately perform their responsibilities because they are not provided the necessary supplies and equipment because school site administrators customarily use the custodial budget for non-custodial expenditures.

RECOMMENDATION

- 3.1 New internal controls should be designed and implemented to ensure that Principals and other site administrators refrain from using the Custodial Supplies Account for unrelated purchases.**

Responsible Department: School Operations

Management Response: In order to improve and ensure that proper accounting for custodial supplies and equipment are maintained, the schools will implement the following actions to properly manage custodial supplies and equipment expenditures and promote a healthy and safe environment for District's students, staff and parents.

School Operations in cooperation with Business Operations will include a budgetary line item for Custodial Services for the purpose of identifying a baseline amount to be dedicated solely to custodial supplies and equipment. In addition, the Regional Directors will periodically monitor that the account

dedicated to custodial supplies and equipment is utilized for the purpose of replacing and/or replenishing supplies and/or sanitation equipment.

The Bureau of School Operations has scheduled awareness training to all principals, assistant principals and regional center administrators on monitoring custodial supply accounts through the District's Money Matters Support Program. In addition, the principals will be required to hold monthly meetings with their custodial staff to review and evaluate the school's overall appearance for cleanliness and process supply and equipment orders on a needs basis

Regional Superintendent or designee will be responsible for making visual inspections of schools to include exterior/interior cleanliness observations and assist in identifying maintenance issues and serve as the liaison in maintenance matters difficult to resolve at the school site.

MEMORANDUM

MANAGEMENT AND
COMPLIANCE AUDITS

November 29, 2007

2007 NOV 30 PM 4:13

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

FROM:  Jaime G. Torrens, Chief Facilities Officer
Office of School Facilities

**SUBJECT: ADMINISTRATIVE RESPONSE TO REVIEW OF DRAFT REPORT –
AUDIT OF CUSTODIAL SERVICES – PAYROLL, TIMEKEEPING AND
PERSONNEL RELATED ISSUES**

The following responds to relevant findings in the above subject report related to responsibilities of the Department of Plant Operations:

RECOMMENDATIONS

1.1 Plant Operations should approve its own payroll.

Responsible Department or Agency: Department of Plant Operations

Management Response:

Plant Operations managerial and confidential exempt personnel previously assigned to the Division of Safety and Emergency Management - Central Inspections payroll at location 9225 have been transferred to their original work location payroll at Plant Operations (W/L 9221).

1.2 All employees should be required to indicate their presence on the Daily Payroll Attendance Sheet.

Responsible Department or Agency: Department of Plant Operations

Management Response:

The District Inspections, Operations and Emergency Management (DIOEM) head administrator has reviewed M-DCPS payroll attendance procedures with Plant Operations personnel. All Plant Operations personnel have been directed, in writing, to adhere to M-DCPS payroll attendance procedures. Periodic internal reviews will be conducted by DIOEM to ensure that all payroll attendance procedures are being followed.

- 1.3 All overtime should be authorized, pre-approved and properly documented in a non-redundant manner.**

Responsible Department or Agency: Department of Plant Operations

Management Response:

The DIOEM head administrator has reviewed with Plant Operations personnel MDCPS procedures for authorizing and documenting overtime. DIOEM and Plant Operations administrators will, to the extent possible, anticipate when overtime will be required and use the Request for Pre-Approval of Overtime (FM-7074) to authorize and document overtime; however, due to the emergency response services provided by Plant Operations, unplanned overtime may occasionally be required.

- 1.4 Comply with District's payroll procedures and properly maintain complete employee call-in information, using the official Travelers Location Log (Form FM-5543).**

Responsible Department or Agency: Department of Plant Operations

Management Response:

Upon arrival at a job site assignment, Plant Operations managerial and custodial personnel shall call clerical staff at the Plant Operations office to report the name of their job assignment location and time of arrival. This procedure will be repeated prior to departure. Clerical staff shall use the Travelers Location Log (FM-5543) to record arrival and departure times of Plant Operations personnel. Plant Operations custodians shall also continue to use the Daily Status Form (FM-0405) to document their work activities performed at each job assignment location.

- 2.1 Ensure that the Head Custodians meet the minimum required qualifications for the position.**

Responsible Department or Agency: Department of Plant Operations

Management Response:

Head Custodians are required to have Leadership Development training certification and Custodial Master certification. The Department of Plant Operations is responsible for the Leadership Development training and the M-DCPS Adult and Career Technical Education Department provides the custodial certification program. Plant Operations shall assist in the verification of custodian certification; however the Office of Human Resources and respective work location administrators must ensure that candidates for promotion to head and lead custodian positions have attained the required certifications.

2.2 Develop a process to ensure that job codes are reviewed between transitions to/from positions to detect inconsistencies.

Responsible Department or Agency: Department of Plant Operations

Management Response:

It has been recommended to the Office of Human Resources that procedures be instituted to prevent Temporary or Acting Lead and Head Custodian positions from being converted to permanent positions unless the candidates have attained the required certifications. Implementation of a distinct job code for Temporary and Acting assignments will help prevent permanent Lead and Head Custodian positions being filled by candidates that may not meet the certification requirements

Should you have questions or require additional information, please contact Mr. James J. Dillard, Temporary Inspection Officer, District Inspections, Operations and Emergency Management, at 305-995-1550, or me at 305-995-1401.

JGT/JJD:sma
M108

cc: Ms. Carolyn Spaht
Mr. James J. Dillard
Mr. Trevor Williams
Mr. Michael Tuccitto

MEMORANDUM

MANAGEMENT AND
FINANCE AUDIT

November 26, 2007

2007 NOV 27 PM 3:0

TO: Mr. Allen M. Vann, Chief Auditor
Management & Compliance

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: INTERNAL AUDIT REPORT OF CUSTODIAL SERVICES - PAYROLL, TIMEKEEPING
AND PERSONNEL RELATED ISSUES RESPONSE**

In response to the Internal Audit of Custodial Services, which focused on determining the effectiveness of operational management practices relative to payroll and personnel related functions, School Operations is providing the following response as requested:

RECOMMENDATION

3.1 New internal controls should be designed and implemented to ensure that Principals and other site administrators refrain from using the Custodial Supplies Account for unrelated purchases.

Responsible Department or Agency: School Operations

Management Response: In order to improve and ensure that proper accounting for custodial supplies and equipment are maintained, the schools will implement the following actions to properly manage custodial supplies and equipment expenditures and promote a healthy and safe environment for District's students, staff and parents.

School Operations in cooperation with Business Operations will include a budgetary line item for Custodial Services for the purpose of identifying a baseline amount to be dedicated solely to custodial supplies and equipment. In addition, the Regional Directors will periodically monitor that the account dedicated to custodial supplies and equipment is utilized for the purpose of replacing and/or replenishing supplies and/or sanitation equipment.

The Bureau of School Operations has scheduled awareness training to all principals, assistant principals and regional center administrators on monitoring custodial supply accounts through the District's Money Matters Support Program. In addition, the principals will be required to hold monthly meetings with their custodial staff to review and evaluate the school's overall appearance for cleanliness and process supply and equipment orders on a needs basis

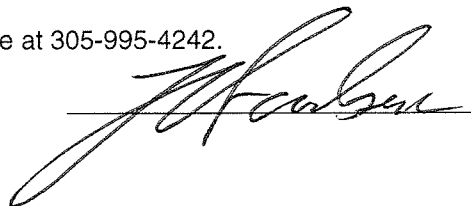
Regional Superintendent or designee will be responsible for making visual inspections of schools to include exterior/interior cleanliness observations and assist in identifying maintenance issues and serve as the liaison in maintenance matters difficult to resolve at the school site.

If you have any questions, please feel free to contact my office at 305-995-4242.

FW:CG

M#161

cc: Ofelia San Pedro
Dr. Kathleen Caballero
Regional Center Superintendents
Cynthia Gracia
Regional Directors

 FW

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

***INTERNAL AUDIT REPORT
Custodial Services – Payroll,
Timekeeping and Personnel Related Issues
DECEMBER 2007***



***MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
Tel: (305) 995-1318 ♦ Fax: (305) 995-1331
<http://mca.dadeschools.net>***