

Office of Superintendent of Schools
Board Meeting of February 10, 1999

January 28, 1999

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - REVIEW OF JOB ORDER CONTRACTING,
NOVEMBER 1998**

STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES

In accordance with the 1998-99 Audit Plan, the Office of Management and Compliance Audits has performed a review of the Job Order Contracting (JOC) function administered by the Office of Facilities Operations and the Division of Facilities Support Services, both units under Facilities Planning and Construction. The review covered the period of January 1997 to November 1998. The objectives of the review were to determine whether there is a system of adequate and effective internal controls in place and the established objectives and goals for the function have been accomplished. Additionally, the review was to determine whether the function's operations are in compliance with applicable policies, plans, procedures, laws, and regulations. The review concludes that there are some important issues that need to be addressed immediately, namely, that the cost estimating process be improved and that projects be monitored closely so that their timely completion can be achieved.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Review of Job Order Contracting, November 1998, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 26, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by February 3, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report - Review of Job Order Contracting, November 1998, presented by the Office of Management and Compliance Audits.