

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - CURRENT STATUS REPORT AS OF SEPTEMBER 1999 ON THE INTERNAL AUDIT REPORT - AUDIT OF THE DISTRICT'S PROCUREMENT PRACTICES, JUNE 1998, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES

In accordance with the Audit Plan for the 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has performed a current status review on the Internal Audit Report - Audit of the District's Procurement Practices, June 1998. The objectives of this follow-up review were to determine whether recommendations made in the prior audit have been implemented, and whether the controls over the procurement function had improved.

The review concluded that the Bureau of Procurement and Materials Management has substantially improved in its overall administration of the procurement function. The majority of the issues raised in our June 1998 report were either addressed or the controls were significantly strengthened. Significant cost savings were realized as a result of various recommendations made.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Current Status Report as of September 1999 on the Internal Audit Report - Audit of the District's Procurement Practices, June 1998 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its October 19, 1999, meeting and will submit its recommendations to the School Board and the Superintendent of Schools by November 5, 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 - Current Status Report as of September 1999 on the Internal Audit Report - Audit of the District's Procurement Practices, June 1998, presented by the Office of Management and Compliance Audits.

CC:GB:mej