

Office of Superintendent of Schools
Board Meeting of December 8, 1999

November 23, 1999

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - REVIEW OF CONSTRUCTION CHANGE ORDERS, OCTOBER 1999, 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 above-captioned internal audit report has been completed by the Office of Management and Compliance Audits. The review covered the period of January 1997 to October 1999. The objectives of this review were to determine whether there was a system of adequate and effective controls, compliance with applicable policies, plans, procedures, laws and regulations, and the objectives of the function were met.

The review concludes that the control environment over the change order process is appropriate, and the function is in general compliance with applicable laws, regulations and School Board Rules. Improvement was also noted in reducing delays resulting when other agencies are involved, but the area of architect/engineer errors and omissions needs to be looked at closely because of its significance. There are other issues in the report that the administration has also agreed to address.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Review of Construction Change Orders, October 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its November 30, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 6, 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 Construction Change Orders, October 1999, presented by the Office of Management and Compliance Audits.

CC:GB:mej