

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - CURRENT STATUS REPORT AS OF FEBRUARY 2000 ON INTERNAL AUDIT REPORT - REVIEW OF CONSTRUCTION CONSULTING CONTRACTS AND OTHER CONSULTING CONTRACTS, MAY 1998

In accordance with the Audit Plan for the 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has performed a Current Status Report as of February 2000 on Internal Audit Report - Review of Construction Consulting Contracts and Other Consulting Contracts, May 1998. The objectives of this follow-up review were to determine whether recommendations made in the prior review have been implemented and to report recommendations to the administration, if needed.

The review concluded that the contractual agreements were generally in compliance with applicable laws, regulations, and School Board Rules, and that the majority of issues in our May 1998 report have been resolved or improved upon. There are, however, some areas that continue to need additional strengthening in the administration of small projects handled on a term bid basis by Maintenance and Operations, which they have agreed to address. Because of the nature of these term bid contracts administered by Maintenance and Operations, we will be adding the audit of these contracts to the 2000-01 Audit Plan.

In accordance with the procedures for the Office of Management and Compliance Audits, the Current Status Report as of February 2000 on Internal Audit Report - Review of Construction Consulting Contracts and Other Consulting Contracts, May 1998, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 14, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by March 31, 2000.

Copies of this report have been 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 Current Status Report as of February 2000 on Internal Audit Report - Review of Construction Consulting Contracts and Other Consulting Contracts, May 1998, presented by the Office of Management and Compliance Audits.