

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - REVIEW OF THE DISTRICT'S ROOFING PROGRAM, APRIL 2000

In accordance with the Audit Plan for the 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has performed a review of the district's roofing program administered by the Division of Roofing and Plant Operations. Our review covered the period from January 1998 to April 2000. The objectives of this review were to ascertain that policies and procedures were designed and implemented to maximize internal controls over the program, that the program's objectives are being accomplished and are in compliance with applicable regulations and good business practices.

Our report concludes that the internal controls over the operations of the Division of Roofing and Plant Operations are adequate. In addition, the administration has implemented notable improvements in prioritizing, inspecting and documenting major roofing projects. The improved practices have resulted in more effective control of change orders, and obtaining rebates for energy conservation. However, we must point out that roofing projects for the period under review were not completed within the contract periods, with delays applying to both the design phase and to construction. The division needs to be reorganized in order to keep pace with the five-year re-roofing plan, which is overly optimistic. We must also indicate that after Hurricane Andrew there was a lot of roofing work done resulting in the district having, at this time, over 200 schools and facilities with roofs less than 11 years old. Because of the conditions noted, we recommend that progress reports be given to the School Board Audit Committee.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Review of District's Roofing Program, April 2000, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its June 27, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 12, 2000.

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 District's Roofing Program, April 2000, presented by the Office of Management and Compliance Audits.

CC:GB:wvd