

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: CURRENT STATUS REPORT AS OF JUNE 2000 ON INTERNAL AUDIT REPORT
- REVIEW OF JOB ORDER CONTRACTING, NOVEMBER 1998**

In accordance with the Audit Plan for the 1999-2000 Fiscal Year, the Office of Management and Compliance Audits has conducted a current status review on the Internal Audit Report - Review of Job Order Contracting, November 1998, issued in January 1999. This function was first reviewed in May 1993 and, due to deficiencies noted in that review, follow-up reviews were conducted in April 1995 and November 1998, to determine whether those deficiencies were resolved.

Our report concludes that there were no significant internal control and operational deficiencies noted. The project files and contracts examined revealed no instances of non-compliance with the applicable laws, regulations, and School Board rules, and the issues raised in our prior report in November 1998 have been resolved or improved upon.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Current Status Report as of June 2000 on Internal Audit Report - Review of Job Order Contracting, November 1998, is submitted to the School Board. The School Board Audit Committee reviewed the 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 - Current Status Report as of June 2000 on Internal Audit Report - Review of Job Order Contracting, November 1998, presented by the Office of Management and Compliance Audits.