

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - AUDIT OF CONSTRUCTION CONTRACT ADMINISTRATION, JUNE 2001, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2000-01 Fiscal Year, the Office of Management and Compliance Audits has performed an audit of construction contracts administered by the Division of Project and Contract Management within Facilities Planning and Construction (hereafter referred to as Contract Management). It should be noted that subsequent to the commencement of our audit, Long Range Facilities Planning (commonly referred to as Project Control) was reassigned from the Division of Project and Contract Management to the Division of Construction Support Services. The construction contract administration operations, currently performed by the Division of Project and Contract Management and the Division of Construction Support Services, are negatively affected by several weaknesses noted in their internal control. These weaknesses, that do not all relate to actual construction issues, nevertheless affect the reliability of the audit trail that documents the district's construction program. There were various recommendations that the administration has agreed to implement.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Audit of Construction Contract Administration, June 2001 is submitted to the School Board. The School Board Audit Committee will review the audit report at its July 10, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools thereafter.

Copies of this report will be distributed to School 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 - Audit of Construction Contract Administration, June 2001, presented by the Office of Management and Compliance Audits.