

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - REVIEW OF PAYROLL PROCEDURES AT
SELECTED OFFICES, JUNE 2001, PRESENTED BY THE OFFICE OF
MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2000-2001 Fiscal Year, the Office of Management and Compliance Audits has conducted a review of payroll records and procedures at selected district and central work locations. The objectives were to determine if payroll functions were properly segregated and whether employee attendance was recorded as required by payroll procedures.

The review of payrolls has been an important element in our yearly audits of the schools. For this review we selected the payrolls at 12 district and central offices where payrolls are also prepared. Our review indicated general compliance with required payroll procedures at 8 out of 12 locations reviewed. The other four locations have indicated that corrective action has already been taken. To adequately monitor compliance with payroll procedures at all work locations, limited reviews of payroll procedures at selected district and central offices will be conducted on a yearly basis.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Review of Payroll Procedures at Selected Offices, 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 Board Members, the Superintendent of Schools, and 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 Payroll Procedures at Selected Offices, June 2001, presented by the Office of Management and Compliance Audits.