

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: AUDIT PLAN FOR THE 2001-02 FISCAL YEAR FOR THE OFFICE OF
MANAGEMENT AND COMPLIANCE AUDITS, SEPTEMBER 2001**

The Office of Management and Compliance Audits has developed an Audit Plan for the 2001-02 Fiscal Year, with feedback by the School Board Audit Committee, that takes into consideration the fiscal accountability requirements of the school system. The plan is similar to the proposed plan presented to the School Board at its July 11, 2001 meeting. It includes various audits of district operations as well as the schools.

In accordance with the procedures for the Office of Management and Compliance Audits, the Audit Plan for the 2001-02 Fiscal Year for the Office of Management and Compliance Audits, September, 2001 is submitted to the School Board. The School Board Audit Committee reviewed the audit plan at its September 25, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by October 17, 2001.

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 Audit Plan for the 2001-02 Fiscal Year for the Office of Management and Compliance Audits, September 2001, presented by the Office of Management and Compliance Audits.