

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF MAINTENANCE OPERATIONS, OCTOBER 2001, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2001-02 Fiscal Year, the Office of Management and Compliance Audits has performed an audit of Maintenance Operations (Maintenance). The audit covered the Maintenance operations between July 1, 1999 and October 31, 2001. The objectives of the audit were to determine whether an adequate level of management controls were in place over the operations, including the level of compliance with applicable laws, rules and regulations, as well as to determine the efficiency and effectiveness of the current operations. The audit indicated that Maintenance encounters a number of factors, both external and internal, that adversely affect the efficiency and effectiveness of its operations. Maintenance has made improvements and taken initiatives to resolve some of the issues that have been identified by the internal auditors in prior audits of this operation, but still needs to come up to industry-accepted standards in order to serve its customers better. There were no violations noted of applicable laws, rules, and regulations, but significant improvements in the overall operations need to be made in order for Maintenance to carry out its mission. The responses provided by the administration indicate that the process has begun to implement the needed changes.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report – Audit of Maintenance Operations, October 2001, is submitted to the School Board. The School Board Audit Committee reviewed this report at its November 27, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by December 5, 2001.

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 – Audit of Maintenance Operations, October 2001, presented by the Office of Management and Compliance Audits.