

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – EXAMINATION OF FIRE SAFETY
REMEDATION EFFORTS, JUNE 2003, PRESENTED BY THE OFFICE
OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2002-03 Fiscal Year, the Office of Management and Compliance Audits has performed an examination of the fire safety remediation efforts of the District. The examination covered those efforts undertaken between May 2000 and March 2003. The objectives of the examination were to determine whether: the district is in general compliance with laws, regulations, and codes related to fire safety; the efforts undertaken have addressed and corrected identified fire safety violations; systems are in place to adequately identify and monitor fire safety concerns; and funds allocated to this functions were used appropriately.

The examination concluded that the administration of the fire safety remediation efforts is in general compliance with the requirements of Florida Statutes; however, a number of critical weaknesses were noted in the internal controls over fire safety remediation efforts undertaken by M-DCPS, and the data in the information system are inaccurate and unreliable, as detailed in the findings. Additionally, it was concluded that the administration needs to develop an action plan to address certain fire safety violations, streamline the reporting process to avoid duplicate data entries, and eliminate unnecessary flow of documents and processes. Although there was no evidence that funds allocated to the function were used inappropriately, the administration needs to explore viable revenue sources to provide adequate funding for this effort. Administrative responses are included in the report.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report – Examination of Fire Safety Remediation Efforts, June 2003 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its June 24, 2003 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 2, 2003.

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 – Examination of Fires Safety Remediation Efforts, June 2003, presented by the Office of Management and Compliance Audits.