

Paul R. Philip, Chief of Staff

**SUBJECT: INTERNAL AUDIT REPORT – REVIEW OF PAYROLL PROCEDURES
AT SELECTED OFFICES, JUNE 2003, PRESENTED BY THE OFFICE
OF MANAGEMENT AND COMPLIANCE AUDITS**

In accordance with the Audit Plan for the 2002-2003 Fiscal Year, the Office of Management and Compliance Audits has performed a review of the payroll records at selected district and central work locations. The objectives were to determine if payroll functions were properly segregated and whether employees' attendance was recorded as required by payroll procedures. No follow-up was needed on the review of the payrolls performed last year, because there were no audit exceptions.

The review of payrolls has been an important element in yearly audits of the schools; therefore, the review was also conducted at selected non-school locations. There were 11 district and central offices selected for this review. The review indicated general compliance with required payroll procedures at all the locations selected.

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 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 - Review of Payroll Procedures at Selected Offices, June 2003, presented by the Office of Management and Compliance Audits.