

Paul R. Philip, Chief of Staff

SUBJECT: SUMMARY OF INTERNAL AUDITING ACTIVITIES FOR THE 2002-03 FISCAL YEAR AND PROPOSED AUDIT PLAN FOR THE 2003-04 FISCAL YEAR FOR THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS, JUNE 2003, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

By the end of every fiscal year, the Office of Management and Compliance Audits prepares a summary of internal auditing activities throughout the district and presents a proposed audit plan for the coming year. The summary for the 2002-03 fiscal year shows that the Office of Management and Compliance Audits completed several audits/reviews that provided improved accountability at the schools and reduce the level of risk in district operations. In total, the Office of Management and Compliance Audits issued 23 separate internal audit reports and various other documents this fiscal year.

The proposed audit plan was developed by the Office of Management and Compliance Audits. The plan may be revised during the summer to reflect additional input from the Audit Committee, the School Board, and the Superintendent of Schools, and will be presented in its final form to the Audit Committee at its September 16, 2003 meeting.

In accordance with the procedures for the Office of Management and Compliance Audits, the Summary of Internal Auditing Activities for the 2002-03 Fiscal Year and Proposed Audit Plan for the 2003-04 Fiscal Year for the Office of Management and Compliance Audits, June 2003 is submitted to the School Board. The School Board Audit Committee reviewed the 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 Summary of Internal Auditing Activities for the 2002-03 Fiscal Year and Proposed Audit Plan for the 2003-04 Fiscal Year for the Office of Management and Compliance Audits, June 2003, presented by the Office of Management and Compliance Audits.