

Agustin J. Barrera, Member

**SUBJECT: DIRECT THE SUPERINTENDENT TO COOPERATE WITH AND PROVIDE INFORMATION, DOCUMENTATION, AND RECORDS TO THE MIAMI-DADE LAND ACQUISITION AND FACILITIES OPERATIONS ADVISORY BOARD WITH REGARD TO ITS COMMISSIONING AND IMPLEMENTING AN OUTSIDE COMPREHENSIVE FORENSIC AUDIT AND INVESTIGATION OF MDCPS CAPITAL OUTLAY FUNDS AND ACCOUNTS**

**COMMITTEE: FACILITIES MANAGEMENT**

On May 15, 2003, the Miami-Dade Land Acquisition and Facilities Maintenance Operations Advisory Board recommended that an outside, independent forensic accounting firm be commissioned to conduct a forensic audit and investigation of the capital outlay program, capital funds, and fund accounts in order to confirm or dispel any possibilities of misuse, improper diversion, waste, or mismanagement of capital outlay funds.

There have been a number of issues raised in recent years that the Miami-Dade County Public School system has misspent, diverted or misused capital outlay dollars. Public officials, agencies and the media including have reported several instances of expenditures that far exceeded the value of the results and fund accounts that may be deemed as unproductive. We as a Board and the Superintendent have expressed a desire to reform the capital outlay department. This type of audit is important, relevant and necessary since it will directly address the issues involved and has been formally recommended by the Miami-Dade Land Acquisition and Facilities Maintenance Operations Advisory Board. The School Board has recently voted unanimously, on September 10, 2003, to support this initiative. I feel confident the results will lead to improvements in the operation of the District and in our ability to produce desirable results from the capital construction program in the future.

**ACTION PROPOSED BY  
MR. AGUSTIN J. BARRERA:**

That The School Board of Miami-Dade County, Florida, direct the Superintendent of Schools to do the following:

1. Cooperate and provide information and documentation to the Miami-Dade Land Acquisition and Facilities Maintenance Operations Advisory Board with regard to its commissioning of a forensic accounting firm to conduct a comprehensive forensic audit and investigation of the capital outlay funds and accounts, at a cost to MDCPS not to exceed \$25,000.00 at this time.
2. That the firm be instructed to work under and report to the Miami-Dade Land Acquisition and Facilities Maintenance Operations Advisory Board and the Miami-Dade County School Board.