

Mr. Agustin J. Barrera, Chair

**SUBJECT: REQUEST TO RECEIVE THE INSPECTOR GENERAL'S
FINANCIAL STATUS AND FISCAL YEAR 08-09 BUDGET
REPORT**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL
RELATIONS**

**LINK TO DISTRICT
STRATEGIC PLAN: DEVELOP AND IMPLEMENT NEW PROCESSES AND
PROGRAMS TO IMPROVE STAFF SATISFACTION AND
RETENTION**

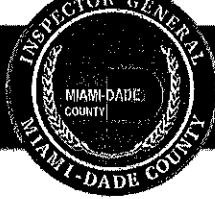
On October 17, 2007, the School Board approved entering into an Inter-Local Agreement ("ILA") with Miami-Dade County for the purpose of securing the services of the County's Inspector General. On December 18, 2007, the Board of County Commissioners of Miami-Dade County approved the final execution of the Inter-Local with the School Board. Upon the adoption of the ILA, the Inspector General, Mr. Christopher Mazzella, commenced transition process and began performing the terms of the Inter-Local Agreement with the School Board.

Pursuant to the ILA, the Inspector General is to provide a proposed budget for the forthcoming fiscal year. However, in order to promote a more efficient process and parallel the District's budgeting process for the 2008-09 fiscal year, the Inspector General has prepared the attached budgetary report to be presented at the April 16, 2008 School Board meeting, explaining how the 08-09 budget for the Office of the Inspector General will be established.

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

That The School Board of Miami-Dade County, Florida, receive the Inspector General's Financial Status and Fiscal Year 08-09 Budget Report.

H-2



Memorandum

19 West Flagler Street ♦ Suite 220 ♦ Miami, Florida 33130
Phone: (305) 375-1946 ♦ Fax: (305) 579-2656
visit our website at www.miamidadelg.org

To: Hon. Agustin J. Barrera, Chair
and Members, School Board of Miami-Dade County

From: Christopher R. Mazzella, Inspector General
Miami-Dade County Public Schools

cc: Rudolph F. Crew, Superintendent, Miami-Dade County Public Schools

Date: March 26, 2008

Subject: Interlocal Agreement between the School Board of Miami-Dade County and
Miami-Dade County for Inspector General Services (ILA), Section 7
Budgetary Matters

By way of this memorandum, please allow me to update you on the Office of the Inspector General's (OIG) transition to fulfill the services of Inspector General for the School District, and our operation's current financial resource and prospective budgetary status.

This memorandum is being presented in lieu of the annual budget that was to be proposed within 90 days of the ILA's effective date (December 27, 2007) pursuant to Section 7(b) of the ILA. Instead, to promote an efficient process and be in-sync with the District's fiscal year, we will be working with the Office of Budget Management to prepare a proposed annual budget for the upcoming fiscal year. In fact, we have already started this process and have met with the District's Chief Budget Officer and members of her staff. Attached to this memorandum is correspondence setting forth the status of the OIG's current financial resources. It explains how the OIG can manage its current resources through the end of the fiscal year and states that any additional amounts needed for reimbursement this year should be deferred and included in next year's allocation. Additional resources for OIG staffing, equipment and supplies will be negotiated with the Superintendent through the Budget Office and incorporated in our annual budget submission. Of course, the School Board will continue to be kept apprised of pertinent developments.

My office looks forward to continuing to service the School District, and this budget process is just one administrative matter—albeit a very important task—that will ensure financial support for our investigative, audit and inspectional activities. We look forward to providing this Board with future memoranda and reports of our substantive activities and performance outcomes. As always, please do not hesitate to contact my office for any questions and with your concerns.



Memorandum

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To: Judith M. Marte, Chief Budget Officer, Office of Budget Management
Miami-Dade County Public Schools

From: Christopher Mazzella, Inspector General
Miami-Dade County Public Schools

Date: March 26, 2008

Subject: School Board Office of the Inspector General's Financial Status and
FY08-09 Budget

As a follow-up to the meeting you and Executive Director Ms. Eugenia Sanchez Defuentes' held with Ms. Patra Liu and Mr. Dylan Hughes of my office, this letter serves to confirm our understanding of the School District's budget process and to provide your office with our immediate future forecast of the School Board Office of the Inspector General's (SB OIG) budgetary needs.

As presented by Ms. Defuentes, the OIG's *Financial Status Report as of 2/29/08* shows a balance of \$143,299 in available funds. We were advised that this balance includes the initial allocation of \$75,000, as provided for in Section 7(a) of the Interlocal Agreement for Inspector General Services (ILA), and all other Inspector General allocated funds available from previous years and/or from the Acting Inspector General's budget. It is also noted that Account 5390 *Other Purchased Services* has an available balance of \$95,495. The first invoice for our services will be presented by mid-April 2008. It is also our understanding that the reimbursement will be drawn from this account. Thereafter, we will be in a better position to discuss with you and your staff our resource needs to take our operations through to the end of the current fiscal year, June 31, 2008.

It will be necessary to make adjustments/transfers between the accounts in order to reimburse us for our services covering April 1- June 31. Also, it is likely that the remaining funds (after reimbursing for January-March Inspector General services) will not be enough to cover reimbursement for our services and expenses at the current levels of work/activity. As such, and as part of our FY08-09 budget submission, we will request sufficient funding to specifically address any FY07-08 short fall. Assistant Inspector General Patra Liu will discuss this with you and your staff in April as we meet for preparation of the FY08-09 Budget.

Please be advised that we are presenting a budgetary report to the School Board for placement on the April 16th Board Agenda. This status report is being presented in lieu of the prospective budget mentioned in Section 7(b) of the ILA. As your office is

OIG ATTACHMENT

currently preparing the FY08-09 annual budget for implementation on July 1, 2008, we feel that it would make sense to include the preparation of the SB OIG budget in the same process.

We look forward to your scheduling an appointment with us to begin preparing the SB OIG budget. Please contact Assistant Inspector General Patra Liu on this and any other administrative matters. She may be reached at (305)375-1946 or by e-mail at liup@miamidade.gov. Thank you in advance for your attention to these matters.

cc: Rudolph F. Crew, Superintendent, Miami-Dade County Public Schools
Eugenia Sanchez Defuentes, Executive Director, Dist. Budget
Patra Liu, Assistant Inspector General
Dylan Hughes, Supervisory Special Agent