

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: INTERNAL AUDIT REPORT - REVIEW OF PAYROLL PROCEDURES AT SELECTED OFFICES, JUNE 1999, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES

In accordance with the Audit Plan for the 1998-99 Fiscal Year, the Office of Management and Compliance Audits has conducted a review of payroll records and procedures at selected district and central work locations. The objectives were to determine if payroll functions were properly segregated and whether employee attendance was recorded as required by payroll procedures. We also conducted follow-up procedures on the review performed by us last year related to payroll procedures, too.

The review of payrolls has been an important element in our yearly audits of the schools. For this review we selected the payrolls at 9 district and central offices where payrolls are also prepared. Our review indicated general compliance with required payroll procedures at 7 of the 9 locations reviewed. Our follow-up to last year's comments indicated that, except for one instance, corrective action had been taken by the administration. To adequately monitor compliance with payroll procedures at all work locations, limited reviews of payroll procedures at selected district and central offices will be conducted on a yearly basis.

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 1999, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its June 29, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 7, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and 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 Dade County, Florida, receive and file the Internal Audit Report - Review of Payroll Procedures at Selected Offices, June 1999, presented by Office of Management and Compliance Audits.