

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - CURRENT STATUS AS OF JUNE 1999 OF THE
INTERNAL AUDIT REPORT - REVIEW OF THE TELECOMMUNICATIONS/NETWORK
SYSTEMS AND OPERATIONS, JUNE 1996**

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 performed a follow-up review of the Internal Audit Report - Review of the Telecommunications/Network Systems and Operations that was originally issued in June 1996, and a current status report issued a year later in June 1997. The objectives of this review were to determine that the control deficiencies noted in previous audits were corrected, the recommendations made were implemented, the controls implemented were being followed, and any changes made during the past few years were appropriate. This review included tests of controls and review of selected documentation related to systems and procedures implemented since the June 1997 review.

The review concluded that the changes implemented in both communications systems and operations and the improved procurement practices, have resulted in a more structured system of controls. The most significant improvements resulted from organizational staffing changes and the implementation of a structured system of controls over the communications area, which provides project accountability and encourages a more competitive environment among vendors, resulting in significant savings to the school system and improved use of technology.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Current Status as of June 1999 of the Internal Audit Report - Review of the Telecommunications/Network Systems and Operations, June 1996 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 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 - Current Status as of June 1999 of the Internal Audit Report - Review of the Telecommunications/Network Systems and Operations, June 1996, presented by the Office of Management and Compliance Audits.