

July 5, 2000

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: SUMMARY OF INTERNAL AUDITING ACTIVITIES FOR THE 1999-2000 FISCAL YEAR AND PROPOSED AUDIT PLAN FOR THE 2000-01 FISCAL YEAR FOR THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS, JUNE 2000, 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. As shown in the summary of internal auditing activities for the 1999-2000 fiscal year, the Office of Management and Compliance Audits completed a number of audits/reviews that provide improved accountability at the schools and reduces the level of risk in district operations. In total, the Office of Management and Compliance Audits issued 26 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 12, 2000, meeting and to the School Board at its October 11, 2000, meeting.

In accordance with the procedures for the Office of Management and Compliance Audits, the Summary of Internal Auditing Activities for the 1999-2000 Fiscal Year and Proposed Audit Plan for the 2000-01 Fiscal Year for the Office of Management and Compliance Audits, June 2000, is submitted to the School Board. The School Board Audit Committee reviewed the report at its June 27, 2000 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 12, 2000.

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 1999-2000 Fiscal Year and Proposed Audit Plan for the 2000-01 Fiscal Year for the Office of Management and Compliance Audits, June 2000, presented by the Office of Management and Compliance Audits.