

Management and Accountability
Carol Cortes, Deputy Superintendent

**SUBJECT: INTERNAL AUDIT REPORT - REVIEW AND INVESTIGATION OF
SELECTIVE CONSTRUCTION PROJECTS, FEBRUARY 2001,
PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE
AUDITS**

The Office of Management and Compliance Audits has conducted a review of selected capital construction projects administered by Facilities Planning and Construction. The review was conducted to address certain concerns raised by third parties, including the State Attorney's Office. The review focused on specific construction projects, which were believed to be problematic. They should not be considered to be a representative sample of the overall construction program of the district. The objective of the review was to determine if the concerns raised were factual and had merit. The review concluded that there was no evidence found to support the defalcation of the district's assets. Additionally, it was determined that there was no evidence to support the district's non-compliance with applicable laws, rules and regulations; however, it did find evidence to support the concerns regarding the excessive duration and costs that significantly exceeded original estimates of some construction projects. Administrative responses were provided by Facilities Planning and Construction. Periodic reports will be provided to the Audit Committee until all the issues are resolved.

In accordance with the procedures for the Office of Management and Compliance Audits, the Internal Audit Report - Review and Investigation of Selective Construction Projects, February 2001, is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its March 13, 2001 meeting and will submit its recommendations to the School Board and the Superintendent of Schools no later than April 13, 2001.

Copies of this report will be distributed to School 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 - Review and Investigation of Selective Construction Projects, February 2001, presented by the Office of Management and Compliance Audits.