

May 14, 2001

Ms. Perla Tabares Hantman, Chair

**SUBJECT: AMENDMENT TO BOARD RULE 6Gx13-2C-1.14. DEPARTMENT OF
MANAGEMENT AUDITS, STATEMENT OF POLICIES AND PROCEDURES**

Under Florida law, if a district School Board employs an internal auditor, that auditor must report directly to the district school board or its designee. Board Rule 6Gx13-2C-1.14, Department of Management Audits, Statement of Policies and Procedures, states that the Department of Management Audits reports *operationally* to the Superintendent of Schools (emphasis added). Accordingly, I am bringing this matter to the Board to amend the Board rule to comport with §11.45(3)(a)1, Fla.Stat. and to determine the Board's wishes whether to have the School Board's internal auditor report directly to the School Board or to a designee of the Board.

In an effort to ensure that this Board rule is clear as to the reporting line for the Board's Chief Auditor and the Department of Management Audits, I recommend that the Board Attorney be authorized to amend the Board rule requiring that the Department of Management Audits reports directly to the Board and to make other necessary changes to the rule to delineate this reporting line. However, should the Board determine that it wishes to utilize a designee, I suggest that the Board consider appointing the Chair of the Audit Committee as that designee.

**ACTION PROPOSED BY
MS. PERLA TABARES HANTMAN:**

That The School Board of Miami-Dade County, Florida authorize the Board Attorney to amend Board Rule 6Gx13-2C-1.14 to comport with Florida law in one of the following ways:

- 1) to have the Department of Management Audits report directly to the School Board; or
- 2) to have the Department of Management Audits report to the Chair of the Audit Committee as the School Board's designee.

REPLACEMENT
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