

Office of Superintendent of Schools
Board Meeting of February 13, 2002

January 30, 2002

Office of Management and Compliance Audits
George Balsa, Chief Auditor

**SUBJECT: AUDITOR GENERAL'S REPORT – REPORT NO. 02-126
OPERATIONAL AUDIT – REVIEW OF OVERTIME PAYMENTS AND
PROCEDURES FOR MIAMI-DADE COUNTY DISTRICT SCHOOL
BOARD, JULY 1, 2000 THROUGH OCTOBER 31, 2001**

The above-mentioned audit report has been received from the Auditor General's Office of the State of Florida. The audit provides a series of findings/recommendations to improve controls over overtime so that it is properly monitored and authorized.

In accordance with the procedures for the Office of Management and Compliance Audits, the Auditor General's Report – Report No. 02-126, Operational Audit – Review of Overtime Payments and Procedures for Miami-Dade County District School Board, July 1, 2000 through October 31, 2001 is submitted to the School Board. The School Board Audit Committee reviewed the audit report at its January 29, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools no later than February 6, 2002.

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 Auditor General's Report – Report No. 02-126, Operational Audit – Review of Overtime Payments and Procedures for Miami-Dade County District School Board, July 1, 2000 through October 31, 2001, presented by the Office of Management and Compliance Audits.

GB:wvd

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