

Ms. Perla Tabares Hantman, Board Member

SUBJECT: DIRECT THE SCHOOL BOARD ATTORNEY TO REVIEW SCHOOL BOARD RULES, 6GX13- 2C-1.142, AUDIT COMMITTEE, 6GX13- 2C-1.14, OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS AND ANY OTHER RELEVANT RULES FOR ANY NECESSARY AMENDMENTS

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS COMMITTEE

LINK TO DISTRICT STRATEGIC PLAN: REFORM BUSINESS PRACTICES TO ENSURE EFFICIENCY, EFFECTIVENESS AND HIGH ETHICAL STANDARDS

School Board Rules 6GX13- 2C-1.142, Audit Committee, and 6GX13- 2C-1.14, Office of Management and Compliance Audits were recently amended to comply with Florida Statute 1001.42(12)(l) *Internal Auditor*, which states that a district school board “may employ an internal auditor to perform ongoing financial verification of the financial records of the school district. The internal auditor shall report directly to the district school board or its designee.”

Subsequent to the recent amendments, the untimely resignation of the Chief Auditor, effective April 19, 2009, necessitated scheduling a meeting of the Audit Committee in order to provide recommendations to the School Board on the process of screening and hiring a new Chief Auditor and Interim Chief Auditor according to School Board Rule. After reviewing the School Board Rule for guidance as to how to proceed, it became apparent that the Board Rule is silent on the mechanism to call a meeting of the Audit Committee.

This agenda item proposes that the Interim School Board Attorney amend all pertinent School Board Rules to provide a process for scheduling an Audit Committee meeting and also to conduct a review of any relevant Rules to amend in order to comport to the Chief Auditor and Office of Management and Compliance Audits reporting line.

ACTION PROPOSED BY

MS. PERLA TABARES HANTMAN: That The School Board of Miami-Dade County, Florida direct the Superintendent and the Interim School Board Attorney to initiate rulemaking at the May 20, 2009 School Board meeting to amend School Board Rules to:

1. provide a process for the scheduling of Audit Committee meetings; and
2. conduct a review of any relevant School Board Rules to comport to the Chief Auditor and Office of Management and Compliance Audits reporting line.