

José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF CONSTRUCTION
PROGRAM MANAGEMENT SUPPORT SERVICES CONTRACT**

COMMITTEE: FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

The audit entailed an examination of the Program Management Support Services agreement entered into to execute the District's General Obligation Bond facilities program. The audit's primary objective was to determine whether an adequate system of internal control was in place for managing the performance of the contract, including ensuring contractual provisions were adhered to and accountability.

We found that generally, contracted services were delivered pursuant to the contract terms; contract labor rates and multipliers were reasonable; a system for reviewing and approving the Program Manager's invoices was in place, with some exceptions noted; and procedures to manage the services provided through the agreement have been established, albeit in some cases, not in writing.

Our audit also found some instances of inconsistencies in the processes for reviewing, authorizing, and approving the services procured under the agreement, as well as a few instances of overpayments. Additionally, management of the agreement could be improved by having written procedures in place, detailing tasks for authorizing, approving, and monitoring services under the agreement. We have made several recommendations to improve the process.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 6, 2016, meeting and recommended transmitting to the School Board.

Copies of this report was distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Audit of Construction Program Management Support Services Contract

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**Revised
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