

Paul R. Philip, Chief of Staff

**SUBJECT: QUALITY CONTROL REVIEW FOR THE PERIOD JULY 1, 2000 THROUGH JUNE 30, 2001 OF THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS, PRESENTED BY GRAU & COMPANY, P.A.**

A Quality Control Review (commonly referred to as a Peer Review) has been completed for the Office of Management and Compliance Audits. This process marks the fourth time the office opens its records and procedures to scrutiny by fellow practitioners. Peer Reviews are performed at least once every three years, per *Government Auditing Standards* issued by the Comptroller General of the United States, which have been followed by the office for many years. The participation in the Peer Review Program results from a commitment to assure adherence to the standards of the profession, and improve operations, if weaknesses are noted.

The review disclosed that for the period reviewed, the Office of Management and Compliance Audits was in compliance with government auditing standards. The reviewer also reported two findings that the office is addressing.

In accordance with the procedures for the Office of Management and Compliance Audits, the Quality Control Review for the Period July 1, 2000 through June 30, 2001 of the Office of Management and Compliance Audits, presented by Grau & Company, P.A. is submitted to the School Board. The School Board Audit Committee reviewed the report at its September 17, 2002 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by October 16, 2002.

Copies of this report will be distributed to 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 Quality Control Review for the Period July 1, 2000 through June 30, 2001 of the Office of Management and Compliance Audits, presented by Grau & Company, P.A.