

Office of Superintendent of Schools
Board Meeting of July 14, 2010

June 30, 2010

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

**SUBJECT: REVIEW OF M/WBE PROGRAM ANNUAL EXPENDITURE
 REPORTS FOR THE FISCAL YEARS ENDED JUNE 30, 2007,
 JUNE 30, 2008 AND JUNE 30, 2009**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

We reviewed the Minority/Women Business Enterprise (M/WBE) Program Annual Expenditure Reports (M/WBE Reports) prepared by the Division of Business Development and Assistance for fiscal years ended June 30, 2007, June 30, 2008 and June 30, 2009, and the supporting documentation that was used to prepare the reports, pursuant to School Board Rule 6Gx13-3G-1.02. During our review nothing came to our attention that indicates the M/WBE Reports were not properly compiled and reported in all material respects. The nature and scope of our review are limited and should not be construed as an audit conducted in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United State. Therefore, we do not provide assurance on the accuracy of the expenditures reported in the M/WBE Program Annual Expenditure Reports.

The School Board Audit Committee reviewed this report at its June 29, 2010 meeting and recommended transmitting it to the School Board.

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

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Review of M/WBE Program Annual Expenditure Reports for the Fiscal Years Ended June 30, 2007, June 30, 2008 and June 30, 2009.

JFM:la

E-89