

Office of Superintendent of Schools  
Board Meeting of October 13, 2010

September 24, 2010

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

**SUBJECT:           AUDIT OF MIAMI PARKING AUTHORITY (MPA) AND M-DCPS  
PARKING LEASE REVENUE SHARING AGREEMENT**

**COMMITTEE:       INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

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

The Office of Management and Compliance Audits' audited the parking receipts, for the eight-months period from October 2009 to May 2010, reported and submitted by the Miami Parking Authority (MPA) to the School Board for the MPA's use of certain parking facilities owned by the Board, pursuant to the September 25, 2006 Parking Agreement between the School Board and the MPA. The audit found that the parking receipts for the aforementioned eight-month period, reported and submitted by the MPA to the School Board are complete and that the District has received the appropriate amounts of leasing revenues, in all material respects. We have also made four recommendations, some of which could increase the parking revenues to the School Board.

The School Board Audit Committee reviewed this report at its September 14, 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 Audit of Miami Parking Authority (MPA) and M-DCPS Parking Lease Revenue Sharing Agreement.

JFM:la

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