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Office of Management and Compliance Audits

**SUBJECT: FOLLOW-UP REVIEW OF STATE OF FLORIDA AUDITOR  
GENERAL REPORTS: MIAMI-DADE COUNTY DISTRICT  
SCHOOL BOARD OPERATIONAL AUDIT AND FEDERAL  
SINGLE AUDIT FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

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

This report includes the results of a follow-up conducted by the Office of Management and Compliance Audits on the status of implementation by the administration on 25 recommendations made by the State of Florida Office of the Auditor General. We determined that 10 of these recommendations have been fully implemented and 15 recommendations have been partially implemented.

This follow-up was conducted at the request of the Audit and Budget Advisory Committee and covered the recommendations made in the Operational Audit and Single Audit of Miami-Dade County Public Schools performed by the Auditor General for the 2009-2010 fiscal year. The last of these reports, the Single Audit, was submitted to the School Board at its June 15, 2011 meeting. Given the relatively short time that has elapsed since these recommendations were made, the District administration has been prompt in implementing these recommendations.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 27, 2011 meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file Follow-up Review of State of Florida Auditor General Reports: Miami-Dade County District School Board Operational Audit and Federal Single Audit for the Fiscal Year Ended June 30, 2010.