

Office of Superintendent of Schools  
Board Meeting of June 13, 2012

May 30, 2012

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

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA  
AUDIT PLAN AND SAS 114 COMMUNICATION FOR THE  
FISCAL YEAR ENDING JUNE 30, 2012**

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

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

The Public Accounting Firm of McGladrey & Pullen, LLP has been engaged by the School Board of Miami-Dade County to perform the required external independent auditing services.

In connection with this engagement McGladrey and Pullen submits every year an Audit Plan which outlines the audit planning process. It also communicates to the School Board, the Audit and Budget Advisory Committee, the Superintendent and the administration the aspects of their preliminary approach and scope of services to be provided in conducting the audit of the basic financial statements.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 15, 2012, meeting and after receiving feedback from stakeholders and making minor amendments, it recommended transmitting it to the School Board.

Copies of this report were 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 The School Board of Miami-Dade County, Florida Audit Plan and SAS 114 Communication For The Fiscal Year Ending June 30, 2012.

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