

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

**SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS
2013 ANNUAL REPORT**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

School Board Policy 6835 states: "Audit reviews, as requested by the Superintendent, the Board, the Audit and Budget Advisory Committee, and members of the administration, will be included to the degree feasible in the Audit Plan...The Chief Auditor will make an annual report to the Audit and Budget Advisory Committee, to the School Board and to the Superintendent of Schools on the results of auditing activities." The 2013 Annual Report contains the 2013-2014 Annual Audit Plan and Budget, and the Summary of Activities for the 2012-13 fiscal year from the Office of Management and Compliance Audits.

At its September 17, 2013, meeting, the School Board Audit and Budget Advisory Committee reviewed this report, commended the Office of Management and Compliance Audits for completing its 2012-13 fiscal year audit plan in the face of diminishing resources during the fiscal year 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 the Office of Management and Compliance Audits 2013 Annual Report.