

Office of Superintendent of Schools  
Board Meeting of May 7, 2014

May 2, 2014

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

**SUBJECT:           AUDIT/REVIEW    OF   MIAMI-DADE    COUNTY    VALUE  
                          ADJUSTMENT BOARD DATA**

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

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

During the last several years, Miami-Dade County Public Schools' budget has been severely and negatively impacted by a shortfall in its revenues due, in large measure, to a huge backlog of property appraiser's tax assessment appeals that are brought before the Miami-Dade County Value Adjustment Board (VAB).

To address this problem, the Superintendent formally asked the Chief Auditor to conduct an audit/review of the VAB appeal process to identify the cause for the delay and to determine what can be done to eliminate the backlog.

At a special meeting of the VAB on April 22, 2014, requested by the Miami-Dade County School Board Member representative to the VAB, the VAB members welcomed the audit/review and unanimously committed to assist in the audit/review process.

Also on the above date, the Audit and Budget Advisory Committee (ABAC) held a special meeting to consider the Superintendent's request. Both the Chief Auditor and members of the ABAC acknowledge that accommodating the request from the Superintendent would substantially alter the Office of Management and Compliance Audits' (OMCA) approved Audit Plan, but agreed that this audit/review must be undertaken. After a brief deliberation, the Committee members unanimously agreed that the OMCA deviate from its approved Audit Plan and conduct the audit/review requested by the Superintendent. The Committee also recommended that the School Board considers endorsing its recommendation.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida authorizes }  
the Office of Management and Compliance Audits to adjust its }  
Annual Audit Plan and conduct an audit/review of data related to }  
Property Tax Assessment Appeals and provide recommendations }  
to reduce or eliminate the backlog of appealed cases waiting to be }  
heard before the Miami-Dade County Value Adjustment Board.

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