

Office of Superintendent of Schools
Board Meeting of October 10, 2018

September 24, 2018

Maria T. Gonzalez, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS'
2017-2018 ANNUAL REPORT AND 2018-2019 AUDIT PLAN**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

This document encompasses both the annual report and audit plan of the Office of Management and Compliance Audits (OMCA). It also includes the office's budget. It summarizes the auditing activities for this past 2017-2018 fiscal year and includes the 2018-2019 audit plan previously proposed for initial review at the Audit and Budget Advisory Committee meeting of July 17, 2018.

Pursuant to School Board Policy 6835, "The Chief Auditor will make an annual report to the Audit and Budget Advisory Committee, to the Board and to the Superintendent on the results of auditing activities." In addition, this policy states that "The Chief Auditor will submit to the Audit and Budget Advisory Committee, the Superintendent, and the Board for review a comprehensive Audit Plan for a year. This plan should identify the overall audit scope of scheduled examinations in both financial and nonfinancial areas. 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 office's budget is also included as part of the annual report.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 18, 2018, meeting and recommended its transmission 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 Office of Management and Compliance Audits' 2017-2018 Annual Report and 2018-2019 Audit Plan.

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