

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

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF DRAFT PHASE 2  
DISPARITY STUDY REPORT DATED MARCH 27, 2018**

**COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

**LINK TO STRATEGIC**

**BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

At the request of the Administration, we performed an audit of the draft Phase 2 Disparity Study (“Disparity Study” or “Study”) report, dated March 27, 2018, and prepared by Miller<sup>3</sup> Consulting, Inc. (“Miller<sup>3</sup>”).

The scope of our audit was limited to selected information contained in the draft Study report. The audit objectives were to verify the accuracy of said information contained in the Disparity Study and to evaluate the general assumptions used by Miller<sup>3</sup> in performing the Disparity Study for reasonableness.

We found that the numerical information contained in the tables audited was accurate. In our opinion, the tables audited provide an objective basis of support for the Study. In addition, in our opinion, based on the accuracy of the numerical information and the underlying data that was tested, the general assumptions and methodology based on the statistical analysis of the Disparity Study are appropriate and reasonable.

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 Internal Audit Report – Audit of Draft Phase 2 Disparity Study Report Dated March 27, 2018.

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