

Management and Accountability
Carol Cortes, Deputy Superintendent

SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS - MIAMI-DADE COUNTY PUBLIC SCHOOLS - QUALITY CONTROL REVIEW FOR THE PERIOD JULY 1, 1997 THROUGH JUNE 30, 1998, BY SANSON, KLINE, JACOMINO & COMPANY, LLP, CERTIFIED PUBLIC ACCOUNTANTS, PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES

A Quality Control Review (commonly referred to as a Peer Review) has been completed for the Office of Management and Compliance Audits. This process marks the third time the office opens its records and procedures to scrutiny by fellow practitioners. Peer Reviews are performed at least once every three years, per the *Government Auditing Standards* issued by the Comptroller General of the United States, which have been followed by the office for many years. The participation in the Peer Review program results from a commitment to assure adherence to the standards of the profession, and improve operations, if weaknesses are noted.

The review disclosed that for the period reviewed, the Office of Management and Compliance Audits was in compliance with government auditing standards. The reviewer also reported two findings that were not considered significant deficiencies on which actions have already been taken by the office.

In accordance with the procedures for the Office of Management and Compliance Audits, the Office of Management and Compliance Audits - Miami-Dade County Public Schools - Quality Control Review for the Period July 1, 1997 Through June 30, 1998, by Sanson, Kline, Jacomino & Company, LLP, Certified Public Accountants, is submitted to the School Board. The School Board Audit Committee reviewed the report at its June 29, 1999 meeting and will submit its recommendations to the School Board and the Superintendent of Schools by July 7, 1999.

Copies of this report will be distributed to Board Members, the Superintendent of Schools, and appropriate district staff and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That the School Board of Miami-Dade County, Florida, receive and file the Office of Management and Compliance Audits - Miami-Dade County Public Schools - Quality Control Review for the Period July 1, 1997 Through June 30, 1998, by Sanson, Kline, Jacomino & Company, LLP, Certified Public Accountants, presented by the Office of Management and Compliance Audits.