

Mr. Carlos L. Curbelo, Board Member

SUBJECT: AUDIT COMMITTEE

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENT
RELATIONS**

**LINK TO STRATEGIC
FRAMEWORK: SCHOOL/DISTRICT LEADERSHIP**

At the Innovation, Efficiency and Governmental Relations School Board Committee meeting of July 7, 2011, while discussing Agenda Item E-87 (Internal Audit Report), Board members addressed the functional difficulties of having the Chief Auditor report to the School Board through the Audit and Budget Advisory Committee. Although the Chief Auditor ultimately reports to the School Board, current School Board Policies 6835 (Office of Management and Compliance Audits) and 6840 (Audit and Budget Advisory Committee) provides for the Chief Auditor to report to the Audit and Budget Advisory Committee, the School Board's designee.

The Audit Committee is an important entity created by School Board rule and its members deserve a great deal of gratitude for their commitment to our school system. They generously donate many hours of hard work and effort to the cause of making sure every dollar is utilized efficiently and consistent with School Board policies. It is fundamental for the School Board to continue counting on the work and counsel of the Audit Committee.

While the current arrangement – where the Chief Auditor reports to the board through an audit committee – is not uncommon, chief auditors in other entities report directly to the board or to audit committees made up of board members. The latter structure is more logical and enhances, in our case, the School Board's ability to hold its employee directly accountable for the important work of auditing our schools.

This would in no way preclude the Audit Committee from providing guidance and direction to the Chief Auditor nor from making requests of the Chief Auditor. It would simply make the position of Chief Auditor consistent with the other two positions which directly respond to the School Board.

In order to promote transparency and efficiency in the School Board's auditing functions and to clearly demarcate the reporting line for the Chief Auditor, this item is presented for the Board's consideration, to amend School Board Policies 6835 and 6840 to indicate that the Chief Auditor reports directly to the School Board. This modification of Board policy would not hinder the purpose and effectiveness of the Audit and Budget Advisory Committee.

**ACTION PROPOSED BY
MR. CARLOS L. CURBELO:**

That The School Board of Miami-Dade County, Florida direct the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedures Act to amend School Board Policies 6835 (Office of Management and Compliance Audits) and 6840 (Audit and Budget Advisory Committee), to reflect that the Chief Auditor reports directly to the School Board.