

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

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL - OPERATIONAL  
AUDIT REPORT OF THE MIAMI-DADE COUNTY DISTRICT  
SCHOOL BOARD FOR THE FISCAL YEAR ENDED JUNE 30,  
2010**

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

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

The Auditor General of the State of Florida has published the Operational Audit Report No. 2011-099, Miami-Dade County District School Board for the fiscal year ended June 30, 2010. In conjunction with this report, the Comprehensive Annual Financial Report (CAFR) for the same period was presented to the School Board at its December 15, 2010 meeting as agenda item E-86 and the third report, the federal single audit is being finalized and will be presented to the School Board at a later meeting.

The operational audit's objective is to provide stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations. The report includes 19 findings and recommendations to improve or enhance District operations, in the areas of capital outlay funding, performance assessments and compensation, safety and security, construction administration, food service records management, motor vehicles, communications expenses, student enrollment, and information technology.

The School Board Audit Committee reviewed this report at its March 29, 2011 meeting and recommended transmitting it to the School Board. The Audit Committee also requested that the Superintendent, in conjunction with the Office of Management and Compliance Audits, report back to the Committee in three to six months as to the status of implementing the Auditor General's recommendations.

Copies of this report were previously 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 State of Florida Auditor General – Operational Audit Report of The Miami-Dade County District School Board For The Fiscal Year Ended June 30, 2010.