

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

**SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS
2012 ANNUAL REPORT**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

School Board Policy 6835 states: "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 Chief Auditor will make an annual report to the Audit and Budget Advisory Committee, to the School Board and to the Superintendent of Schools on the results of auditing activities." The 2012 Annual Report contains the 2012-2013 Annual Audit Plan, Budget and the Summary of Activities for the 2011-12 fiscal year from the Office of Management and Compliance Audits. The Audit and Budget Advisory Committee commended the Office of Management and Compliance Audits for completing its 2011-12 fiscal year audit plan in the face of diminishing resources during the fiscal year.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 11, 2012, meeting and recommended transmitting it to the School Board.

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 Office of Management and Compliance Audits 2012 Annual Report.