

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

**SUBJECT:           AUDIT OF DISPARITY STUDY PHASE I**

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

**LINK TO STRATEGIC**

**FRAMEWORK:      FINANCIAL EFFICIENCY/STABILITY**

This report communicates the results of our audit of certain information contained in the Disparity Study Phase 1 draft report, dated November 18, 2013, and prepared by MGT of America, Inc. (MGT).

Our audit found 16 of the 64 (25%) exhibits subjected to our detailed testing contained some inaccurate information, including contractors' race/ethnicity/gender. We also found a few inconsistencies in the location of some contractors' principal place of business and state licenses status. We must note that because we had untimely access to requested data and were initially provided with incomplete and inaccurate information that was uploaded to the data and repository for our retrieval, we experienced unexpected delays in validating the Study's results. We provided one recommendation, which we believe would enhance the final disparity study report. In our opinion, based on the results of our audit tests, the evidence examined for the specific elements of the draft disparity study report subjected to our tests, and as adjusted for our audit findings, sufficiently supports the accuracy of the information presented in the disparity study draft report.

MGT of America, Inc., the consultants who conducted the study, concurred with our audit findings and has agreed to incorporate them into its final report. Nevertheless, MGT has also noted that the audit findings do not change the outcome of the disparity study draft or its findings of disparity. We, however, do not express an opinion on the assertion made by MGT regarding the outcome of the disparity study.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 16, 2014, 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 Audit of Disparity Study Phase I.