

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

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
AUDIT PLAN AND SAS 114 COMMUNICATION FOR THE
FISCAL YEAR ENDING JUNE 30, 2015**

COMMITTEE: FISCAL ACCOUNTABILITY

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

The public accounting firm of McGladrey LLP has been engaged by the School Board of Miami-Dade County to perform the required external independent auditing services.

In connection with this engagement, McGladrey LLP submits every year an Audit Plan which outlines the audit planning process. In addition, the Audit Plan is used to convey to the School Board, the Audit and Budget Advisory Committee, the Superintendent and the administration the aspects of the external auditor's preliminary approach and scope of services to be provided when conducting the audit of the School Board's financial statements.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 12, 2015, meeting and recommended transmitting it to the School Board.

Copies of this report were 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 School Board of Miami-Dade County, Florida Audit Plan and SAS 114 Communication for the fiscal year ending June 30, 2015.