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Office of Management and Compliance Audits

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL REPORT NO.
2017-196 – MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD
OPERATIONAL AUDIT**

COMMITTEE: FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC
FRAMEWORK: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

The State of Florida Auditor General (Auditor General) conducted an operational audit on selected processes and administrative activities, of Miami-Dade County District School Board which included a follow-up on findings in prior audit reports. The objectives of the audit were to evaluate management's performance in establishing and maintaining internal controls; examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives; determine whether management had taken corrective actions for findings included in their reports; and identify statutory and fiscal changes that may be recommended to the Legislature.

From their extensive audit, the Auditor General reported eight findings, many of which identified areas that could be improved, such as facility safety, purchasing credit cards and information technology. The administration provided responses to the specific recommendations, committing to improve the effectiveness and efficiency of internal operations and performance.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 9, 2017, 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 State of Florida Auditor General Report No. 2017-196 – Miami-Dade County District School Board Operational Audit.