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Office of Management and Compliance Audits

**SUBJECT: AUDIT OF SELECTED DATA RELATED TO 65 FINANCIALLY
CLOSED PROJECTS FROM YEAR 1 & YEAR 2 OF THE GOB
PROGRAM AND MIAMI NORLAND SENIOR HIGH SCHOOL**

COMMITTEE: FISCAL ACCOUNTABILITY

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

The audit examined selected data related to 65 financially closed projects from the Year 1 and Year 2 groups of GOB projects and the Miami Norland Senior High School project. The general objective of this audit was to validate to accuracy of the information contained in a spreadsheet provided to us and the utilization of contractors who worked on the said projects, based on amounts paid to them.

Our audit concluded that the data contained in the spreadsheet materially agreed with the data in the District's compliance system. Differences noted, particularly with payment information, were mainly timing differences. However, our audit found other conditions, which indicated that the information contained in the compliance system, by design, in part, does not completely reflect the subcontracts in force on each project. The audit also disclosed instances where designations listed for some companies could not be corroborated by the documents on file and established subcontracting goals were not always met. We have recommended, and the administration has agreed to take, certain actions to ensure the accuracy of information maintained in the system.

The School Board Audit and Budget Advisory Committee reviewed this report at its October 10, 2017, meeting and recommended transmitting 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 Audit of Selected Data related to 65 Financially Closed Projects from Year 1 & Year 2 of the GOB Program and Miami Norland Senior High School.