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Office of Management and Compliance Audits

**SUBJECT:           REQUEST APPROVAL OF THE SCOPE FOR THE MID-POINT  
AUDIT/REVIEW OF THE GENERAL OBLIGATION BOND (GOB)  
FUNDED SCHOOL IMPROVEMENT PROGRAM**

**COMMITTEE:       FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

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

At its meeting of November 15, 2017, the School Board approved item H-3 Revised, proposed by School Board member Ms. Mari Tere Rojas. Among the action items approved was the development of a mid-point independent audit/review of the General Obligation Bond (GOB) funded School Improvement Program. It also authorized the Chief Auditor to present to the Audit & Budget Advisory Committee (ABAC) the scope of the proposal and present said scope to the School Board for approval.

At its December 5, 2017, meeting the ABAC considered this item and established a sub-committee of its own to develop the scope of the audit/review. The sub-committee met on January 9, 2018, and developed the scope of the audit/review which was presented to the full ABAC at its meeting of January 30, 2018. At this meeting the ABAC unanimously approved the developed scope and recommended transmitting it to the School Board for approval. The scope of the audit/review is as follows:

- I. Reconciliation of the voter-approved referendum master project funding allocation to the total budgeted allocation of funds
- II. Review of the project phasing procedures
- III. Evaluation of cost and time variances for projects completed and in-progress
- IV. Review roles and effectiveness of committees established to monitor or oversee the overall construction program, as well as those that perform assessment functions
- V. Evaluation of the selection criteria for contractors and vendors/suppliers
- VI. Evaluation of staffing levels of monitoring/administrative staff

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- VII. Identification of any bottlenecks that may have hindered the efficient operation of the program
- VIII. Determination of improved or built student stations
- IX. Determination of fluctuations in level of local effort mileage (property taxes)
- X. Verify total amount paid from GOB funds for construction
- XI. Verify total amount paid from GOB funds to vendors/suppliers
- XII. Verify if technology equity is being achieved
- XIII. Determine if property values have improved
- XIV. Determine if student attendance has improved
- XV. Determine if Overall Program Participation has increased in the following categories:
  - SBE
  - MBE
  - MWBE

In addition:

Verify whether the assumptions reached in the report produced by the Washington Economics Group in April 15, 2012, titled The Economic Development Impacts of the Proposed General Obligation (GOB) to Miami-Dade County are being realized.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, approve the scope of the mid-point audit/review of the General Obligation Bond funded School Improvement Program, as approved by the School Board at its meeting of November 15, 2017, Agenda Item H-3 Revised.

JFM:em