

Maria T. Gonzalez, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA  
AUDIT PLAN AND AU 260 COMMUNICATION FOR THE FISCAL  
YEAR ENDED JUNE 30, 2018**

**COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

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

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

As part of the audit engagement, RSM US LLP submits an annual Audit Plan which outlines the audit planning process. The Audit Plan is also used to communicate 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 while conducting the audit of the School Board's financial statements. This plan covers the fiscal year ended June 30, 2018.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 17, 2018, meeting and recommended its transmission 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.

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**RECOMMENDED:** That the School Board of Miami-Dade County, Florida, receive and file The School Board of Miami-Dade County, Florida Audit Plan and AU 260 Communication for the fiscal year ended June 30, 2018.