

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

**SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS'
2018-2019 ANNUAL REPORT**

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

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

The annual report of the Office of Management and Compliance Audits (OMCA) summarizes the auditing activities for this past 2018-2019 fiscal year. Pursuant to School Board Policy 6835, "The Chief Auditor will make an annual report to the Audit and Budget Advisory Committee, to the Board and to the Superintendent on the results of auditing activities." The office's budget is also included as part of the annual report.

OMCA's highlights for the 2018-2019 year included the reorganization of the office that happened pursuant to the office's Succession Management Plan and subsequent to the hiring of a new Chief Auditor in June 2018. In addition, the Civilian Investigative Unit (CIU) was revamped by increasing the size of its investigative staff, and promoting an attorney already working in the School Board Attorney's Office to Executive Director to lead the Division.

Regarding internal audit projects, the School Audits Division surpassed the projected 75-85 percent goal established for 2018-2019 when audit staff conducted a total of 323 of 358 total school-site audits (90 percent). The District Audits Division conducted several audits this year, which included the audit of the District's Procurement Operations related to solicitation, selection and award processes, and the audit of the District's Self-Insured Healthcare Program. The Charter Schools Division reviewed 129 charter schools' certified financial statements and worked collaboratively with the District's Charter School and Legal departments, and with the charter schools' representatives to identify and correct any non-compliance with applicable laws and charter contracts. Regarding external auditing services, the Chief Auditor oversaw the audit engagement of the external audit firm of S. Davis & Associates, P. A., to perform the midpoint independent audit/review of the General Obligation Bond (GOB) funded School Improvement Program for the period from July 1, 2012 to June 30, 2018.

Additional internal as well as external audit projects, and other non-audit services and activities performed by OMCA and CIU staff are included in the annual report.

E-88

The School Board Audit and Budget Advisory Committee reviewed this report at its September 17, 2019, meeting and recommended 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.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Office of Management and Compliance Audits' 2018-2019 Annual Report.

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