



Superintendent of Schools

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Miami-Dade County School Board

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Independent Internal Auditor's Report on
Applying Selected Procedures on Certain Information
Contained in the Office of Economic Opportunity Inaugural Report
Covering Fiscal Years 2013-2014 and 2014-2015

To: Mr. Brian Williams, Economic Development Officer

You have requested that the Office of Management and Compliance Audits review selected information contained in the draft Office of Economic Opportunity Inaugural Report Covering Fiscal Years 2013-2014 and 2014-2015 ("Report"). To that end, we have performed the procedures enumerated below, which were agreed to by you, solely to assist you in evaluating the said Report (prepared in accordance with the criteria specified therein).

The Economic Development Officer is responsible for the Report. Our responsibility is to review the subject draft Report within the context of the scope outlined below. We were not engaged to, and did not, conduct an audit in accordance with *Government Auditing Standards*, the objective of which would be the expression of an opinion on the Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and is not intended to be used and should not be used by anyone other than those specified parties.

Scope and Methodology

To satisfy our objectives, we performed the following procedures:

1. Obtained an understanding of the information contained in the draft Report, by reading and discussing its content and development with management
2. Reviewed the financial and statistical information presented in the draft Report for correctness, in all material respects, by comparing the information to the underlying source data, on a sample basis
3. Reviewed the information relating to the certified Minority and Women Business Enterprises (M/WBEs), including their classifications and allocation of district's expenditures
4. Performed a cursory review of other non-financial information to identify any obvious errors or inconsistencies
5. Communicated with management, matters coming to our attention that required their consideration

Findings

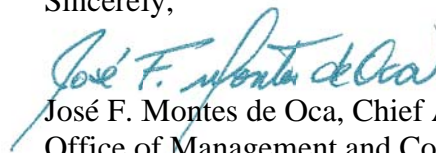
Based on our performance of the procedures enumerated above, we have identified the following errors and inconsistencies relating to the draft Report:

1. The underlying district-generated data provided to the Office of Economic Opportunity that were used to support the expenditure information contained in the initial draft Report were incomplete because the data omitted a large number of procurement credit card (P-card) transactions. Complete data were subsequently generated and used by management in the final Report.
2. The total expenditures allocated to all certified businesses and the attendant allocations to each minority category were inaccurate due to the fact that some expenditure related to certified businesses were omitted from the data initially provided to the Office of Economic Opportunity. The inaccuracies were subsequently corrected by management in the final Report.

We have discussed our findings and other considerations with management, who, as indicated above, has taken the necessary actions to address those findings. This report on our applied procedures, along with the final Office of Economic Opportunity Inaugural Report Covering Fiscal Years 2013-2014 and 2014-2015, will be presented to the Audit and Budget Advisory Committee (ABAC) at a future date and subsequently to the School Board. We are, however, aware that you intend to transmit the final Report to the School Board and present it to a separate Miami-Dade County Public Schools advisory committee prior to our submission of the same to the ABAC.

We would like to thank you and your staff for the courtesies and cooperation extended to the audit staff during the performance of this engagement.

Sincerely,



José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

January 19, 2016