


**MEMORANDUM**

December 19, 2014  
JFM 2014-2015/M035  
JFM305-995-1436

**TO:** The Honorable Chair and Members of The School Board of  
Miami-Dade County, Florida

Members of The School Board Audit and Budget Advisory Committee

Mr. Alberto M. Carvalho, Superintendent of Schools

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

**SUBJECT: RESULTS OF THE PEER REVIEW OF THE MIAMI-DADE COUNTY  
PUBLIC SCHOOLS – OFFICE OF MANAGEMENT AND COMPLIANCE  
AUDITS**

At the Audit and Budget Advisory Committee meeting last Tuesday we introduced the members of the Peer Review team from the Association of Local Government Auditors which just concluded their review of our office.

We are pleased to report that based on the results of their extensive review of our procedures and records, conducted during this week, in their opinion "...the Miami-Dade County Public Schools Office of Management and Compliance Audits internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits and attestation engagements during the period from July 1, 2011, through June 30, 2014." There were no findings; therefore, a management letter will not be issued.

This prestigious professional association establishes the standards and guidelines that auditing departments must follow in order to be recognized as complying with the strict requirements of the profession—"auditing the auditors."

We will be presenting the results of this review at the next scheduled meeting of the Audit and Budget Advisory Committee meeting of January 27, 2015.

JFM:em



## Association of Local Government Auditors

December 19, 2014

Jose F. Montes de Oca, Chief Auditor  
Miami-Dade County Public Schools, Office of Management and Compliance Audits  
1450 N.E. 2<sup>nd</sup> Avenue, Room 415  
Miami, FL 33132

Dear Mr. Jose F. Montes de Oca:

We have completed a peer review of the Miami-Dade County Public Schools Office of Management and Compliance Audits for the period July 1, 2011 to June 30, 2014. In conducting our review, we followed the standards and guidelines contained in the Peer Review Guide published by the Association of Local Government Auditors (ALGA).

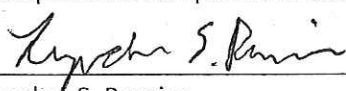
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and non-audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and audit management to assess their understanding of, and compliance with, relevant quality control policies and procedures.
- Attending an Audit Committee meeting to gain an understanding of audit reports and audit issues.

Based on the results of our review, it is our opinion that the Miami-Dade County Public Schools Office of Management and Compliance Audits internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits and attestation engagements during the period from July 1, 2011, through June 30, 2014.

No findings were noted, therefore, a management letter will not be issued. However, we did verbally discuss with you and your management team suggestions to further strengthen your internal quality control system.

We would like to thank the management and staff of Miami-Dade County Public Schools Office of Management and Compliance Audits for their responsiveness to our requests during the review and their receptiveness to questions and comments.



Lyndon S. Remias  
City of Virginia Beach



Cherie Kassim  
Orlando Utilities Commission



Jenelle Chow  
City of Los Angeles Police Dept.



# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Alberto M. Carvalho

**Chief Auditor**

José F. Montes de Oca, CPA

**Miami-Dade County School Board**

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Dr. Marta Pérez

Raquel A. Regalado

December 19, 2014

Mr. Lyndon S. Remias, City Auditor  
City of Virginia Beach

Ms. Cherrie Kassim, Senior Internal Auditor  
Orlando Utilities Commission

Ms. Jenelle Chow, Police Performance Auditor III  
City of Los Angeles Police Department

Dear Colleagues:

We would like to thank you and your team for providing this valuable service to my office and to our profession of local government auditors. The professionalism through which the peer review team carried out the review is especially noted and appreciated.

It pleases us to know that there were no findings as result of the review and that the Peer Review team determined the Office of Management and Compliance Audits' Internal Quality Control System operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States.

We also thank you for the suggestions you have offered to us to further enhance our system of internal quality control, which will be implemented by our office.

Sincerely,

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

JFM:lig  
L-034



# The Association of Local Government Auditors

Awards this

# Certificate of Compliance

to

## ***Miami-Dade County Public Schools Office of Management and Compliance Audits***

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audit and attestation engagements during the period July 1, 2011 through June 30, 2014.

*Matt Weller*

Matt Weller  
ALGA Peer Review Committee Chair

*Corrie Stokes*

Corrie Stokes  
ALGA President