


**MEMORANDUM**

January 23, 2018  
JFM 2017-2018/M053  
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 FOR THE PERIOD JULY 1, 2014, THROUGH JUNE 30, 2017**

Recently, the Association of Local Government Auditors (ALGA) completed a Peer Review of Office of Management and Compliance Audits' operations and issued a report thereon. The quality assurance evaluation program developed by this prestigious professional association—ALGA—is recognized and approved by the U.S. Government Accountability Office (GAO).

We are pleased to report that the review resulted in no findings. In fact, based on the results of their extensive examination of our policies, procedures, and records, the peer reviewers have concluded, 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, 2014, through June 30, 2017." Further, because there were no findings, a management letter was not issued.

We are communicating the results of this review, as required by *Government Auditing Standards*, promulgated by the GAO, and to inform you about our commitment to quality. The Peer Review report and Certificate of Compliance accompany this document for your review.

JFM:lg  
Attachment



# External Quality Control Review

Peer Review of the  
Miami-Dade County Public  
Schools, Office of Management  
and Compliance Audits

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**

for the period July 1, 2014 to June 30, 2017



## Association of Local Government Auditors

December 7, 2017

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 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, 2014, through June 30, 2017. 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 attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and 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 its process.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

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, 2014, through June 30, 2017.

Brian Parks  
CPA, CIA, CGAP  
City of Jacksonville, FL

Kelvin Campbell  
CGAP, CICA, CRMA, CCS  
Prince George's County  
Board of Education

Steven Harper  
Fulton County Schools



# 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, 2014, through June 30, 2017.

Erin J. Kenney  
ALGA Peer Review Committee Chair

Tina Adams  
ALGA President