


MEMORANDUM

May 2, 2022
JG 2021-2022/M050

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

Dr. Jose L. Dotres, Superintendent of Schools

FROM: Jon Goodman, 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, 2018, THROUGH JUNE 30, 2021**

The Association of Local Government Auditors (ALGA) completed a Peer Review of the Office of Management and Compliance Audits and issued their report on April 7, 2022. The quality assurance evaluation program developed by ALGA is recognized and approved by the U.S. Government Accountability Office (GAO).

The review team provided us the highest rating and stated: "It is our opinion that the Miami-Dade County Public Schools, Office of Management and Compliance Audit's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards and applicable legal and regulatory requirements for audit and attestation engagements during the peer review period, July 1, 2018 through June 30, 2021."

In a companion letter, the review team offered one suggestion relating to the classification of certain work we perform. I was very gratified with the team's recognition of the range and quality of audit work my office performs on behalf of the School Board, which concluded: "The Miami-Dade County Public Schools, Office of Management and Compliance Audits employs an extensive group of audit professionals who perform a comprehensive range of audits covering a broad spectrum of areas throughout the organization. There is a collaborative atmosphere which contributes to the production of quality audits."

Please find attached the two referenced letters from the ALGA Peer Review team.

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Attachment



External Quality Control 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, 2018 through June 30, 2021



Association of Local Government Auditors

April 7, 2022

Mr. Jon Goodman, Chief Auditor
1450 NE 2nd Avenue, Room 415
Miami, FL 33132

Dear Mr. Goodman:

We have completed a peer review of the Miami-Dade County Public Schools, Office of Management and Compliance Audits, for the period July 1, 2018 through June 30, 2021. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

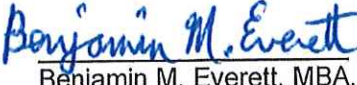
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, audit management, and the chair of the Audit and Budget Advisory Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.


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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Miami-Dade County Public Schools, Office of Management and Compliance Audit, has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Miami-Dade County Public Schools, Office of Management and Compliance Audit's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits and attestation engagements during the peer review period, July 1, 2018 through June 30, 2021.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.


Esther Ko, CPA, CIA, CFE
Fairfax County Public
Schools Office of Auditor
General


Benjamin M. Everett, MBA,
CPA, CIA, CFE, CISA
Hillsborough County Clerk
of Court & Comptroller


Lisa Geerman, MBA, CPA,
CIA, CGAP
Howard County Auditor's
Office



Association of Local Government Auditors

April 7, 2022

Mr. Jon Goodman, Chief Auditor
1450 NE 2nd Avenue, Room 415
Miami, FL 33132

Dear Mr. Goodman:

We have completed a peer review of the Miami-Dade County Public Schools, Office of Management and Compliance Audits, for the period July 1, 2018 through June 30, 2021, and issued our report thereon dated April 7, 2022. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:


- The Miami-Dade County Public Schools, Office of Management and Compliance Audits (OMCA) employs an extensive group of audit professionals who perform a comprehensive range of audits covering a broad spectrum of areas throughout the organization. There is a collaborative atmosphere which contributes to the production of quality audits.
- OMCA has multiple levels of supervisory workpaper reviews. Staff members are familiar with the audit manual and consistently apply it to the audits.
- Audit documentation and workpapers were robust, well-organized, and easy to follow.

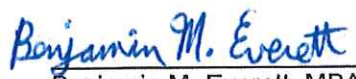
We offer the following observations and suggestions to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

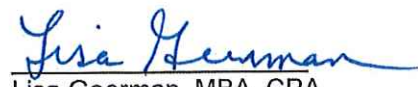
Standard 1.16 refers to requirements and guidance that applies to the types of engagements that auditors may conduct in accordance with the Standards. The majority of engagements that OMCA conducts are performance audits. For any other engagements and services, OMCA should consider whether the project is an engagement under Standard 1.16 or a nonaudit service, routine activity, or other services described in Chapter 3 of the Standard, which requirements and guidance in the Standards would apply, and how to cite compliance with the Standards in accordance with Standard 2.16-2.19 for the respective engagement or service.

We extend our thanks to you, your staff, and the other officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,


Esther Ko, CPA, CIA, CFE
Fairfax County Public
Schools Office of Auditor
General


Benjamin M. Everett, MBA,
CPA, CIA, CFE, CISA
Hillsborough County Clerk
of Court & Comptroller


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Superintendent of Schools

Dr. Jose L. Dotres

Chief Auditor

Jon Goodman, CPA, CFE

Miami-Dade County School Board

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Dr. Marta Pérez

Mari Tere Rojas

Luisa Santos

April 7, 2022

Peer Review Team

Ms. Esther Ko

Mr. Benjamin M. Everett

Ms. Lisa Geerman

Dear Colleagues:

Thank you for the thorough review and contemplation of our audit function's operations and compliance with auditing standards. We very much appreciate your knowledge and experience in government auditing and the caliber of auditors that you are.

We are very pleased that you have concluded that our department complies with government auditing standards, and it is also gratifying that you have concluded that our office "employs an extensive group of audit professionals who perform a comprehensive range of audits covering a broad spectrum of areas throughout the organization."

We concur with your recommendation to further enhance our office's demonstrated adherence to government auditing standards regarding the classification of the various audit and non-audit engagements and services.

Additionally, thanks to Ms. Ina Chan for coordinating our peer review and putting together such a capable, skilled and professional team.

Respectfully,

Jon Goodman, CPA, CFE

Chief Auditor

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