



# External Quality Control Review

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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

January 1, 2005 to December 31, 2007

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## Association of Local Government Auditors

March 20, 2008

Allen M. Vann, CPA  
Chief Auditor  
Miami Dade County Public Schools  
Office of Management and Compliance Audits  
1450 NE 2<sup>nd</sup> Ave, Room 415  
Miami, FL 33132

Dear Mr. Vann,

We have completed a peer review of the Office of Management and Compliance Audits for the period January 1, 2005 to December 31, 2007. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May 2004, by the Association of Local Government Auditors (A.L.G.A.).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if 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. 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 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 January 1, 2005 through December 31, 2007.

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

Sincerely,

Theresa Weatherman, CPA, CIA, CISA  
Fairfax County Public Schools  
Falls Church, VA

Paul Geib, CFE  
Milwaukee Public Schools  
Milwaukee, WI

Ken Gentile, CPA, CIA, CGAP  
Hillsborough County  
Tampa, FL



## Association of Local Government Auditors

March 20, 2008

Allen M. Vann, CPA  
Chief Auditor  
Miami Dade County Public Schools  
Office of Management and Compliance Audits  
1450 NE 2<sup>nd</sup> Ave, Room 415  
Miami, FL 33132

Dear Mr. Vann,

We have completed a peer review of the Office of Management and Compliance Audits for the period January 1, 2005 to December 31, 2007. We issued our report thereon dated March 21, 2008. We are issuing this companion letter to offer observations and suggestions to further strengthen your quality assurance system.

We would like to recognize some of the strengths of your office.

- We observed that audit work papers were well documented and easy to follow.
- The use of standardized audit programs and checklists enhanced the quality and consistency of the school audits.
- The “At-a-Glance Audit Results” sidebars and other enhancements used in the school audit reports provided a concise, clear presentation of audit observations and made the reports more user friendly.
- Your revised policies and procedures manual provides excellent guidance for staff to follow when conducting non-audit services work and performance audits.
- We observed in the audit documentation that you have implemented all recommendations from the last peer review. This included, but was not limited to, enhancement to your policies and procedures manual and the implementation of improved continuing professional education tracking.

The Office’s quality control system changed during the early part of the review period and improved with the issuance of your revised updated policies and procedures manual, as previously noted. Therefore, some engagements we reviewed did not conform to the new manual, which was not in effect at the time the audit work was completed.



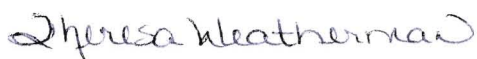
We offer the following to enhance your office's demonstrated adherence to the *Government Auditing Standards*:

**Financial/School Audits/Attestation**

Forty-eight percent of the audits during the review period were classified as financial; most of these were school audits. However, the policies and procedures manual more fully describes the performance audit and non-audit services processes. The section for financial audits contains only a high level description and indicates that most financial audits are outsourced. As a result, auditors must rely on the documented performance guidelines and checklists for their financial assignments. While we did not find compliance issues in the financial audits we reviewed, we recommend that the nature of school audits be re-evaluated as to their classification and the manual be revised to more fully describe the procedures to be followed.

We appreciate the courtesy and hospitality of you and your staff during the review.

Sincerely,



Theresa Weatherman, CPA, CIA, CISA  
Fairfax County Public Schools  
Falls Church, VA



Paul Geib, CFE  
Milwaukee Public Schools  
Milwaukee, WI



Ken Gentile, CPA, CIA, CGAP  
Hillsborough County  
Tampa, FL



# Miami-Dade County Public Schools

*giving our students the world*

## **Superintendent of Schools**

*Rudolph F. Crew, Ed.D.*

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*Dr. Solomon C. Stinson*

March 21, 2008

Ms. Theresa Weatherman, CPA, CIA, CISA  
Fairfax County Public Schools  
Falls Church, Virginia

Mr. Paul Geib, CFE  
Milwaukee Public Schools  
Milwaukee, Wisconsin

Mr. Ken Gentile, CPA, CIA, CGAP  
Hillsborough County  
Tampa, Florida

Dear Colleagues:

We are pleased that the Association of Local Government Auditors' quality control review of our office resulted in an unqualified opinion regarding our system of internal quality control and our compliance with generally accepted government auditing standards (GAGAS) issued by the Comptroller General of the United States Government Accountability Office. Thank you for the favorable comments made in your management letter and for your constructive comment and recommendation.

To further strengthen our procedures, we respond as follows to your recommendation:

### **Financial/School Audits/Attestation**

#### Recommendation:

Re-evaluate the nature of school audits as to their (yellow book) classification and revise the policy and procedures manual to more fully describe the procedures to be followed.

*Office of Management and Compliance Audits*

*School Board Administration Building • 1450 N.E. 2nd Ave. • Suite 415 • Miami, FL 33132*

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**Response to Peer Review**

**March 21, 2008**

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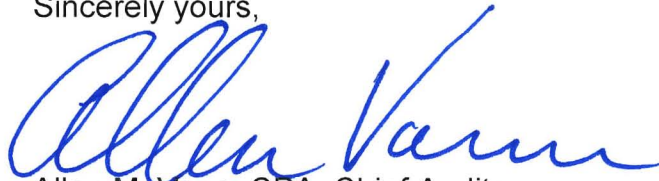
Response:

Thank you for recognizing, in your management letter, that the current procedures manual provides excellent guidance to staff. Since our last update of the manual, we have significantly increased the scope of our school site audits to better position the School District against the business risk inherent in school site activities. What we may have classified in years past as a financial audit, now blends together other types of GAGAS audits. Attestation audits, which may cover a broad range of financial and non-financial issues may be the likely choice to bridge the divide between the yellow book standards for financial and performance audits.

Going forward, we will refine our audit programs to provide specific direction to staff on the standards to follow in each segment of a school audit and fully describe them more extensively in our policy and procedures manual as recommended.

We would like to express our appreciation to the members of the peer review team for the time spent away from their jobs and family, and the professional manner in which they conducted the review.

Sincerely yours,



Allen M. Vann, CPA, Chief Auditor  
Office of Management and Compliance Audits

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