

## **Summary Explanation and Background**

During this past fiscal year, the OCA submitted 16 reports to the Audit Committee and researched and responded to multiple Audit Committee requests. We worked closely with the various District divisions, departments, and outside auditors/consultants on several engagements. We also assisted the Charter Schools Management/Support Office, the Audit Committee, external audit firms, the United States Department of Education's Office of Inspector General, the Florida Department of Education's Office of Inspector General, and the State Attorney's Office.

The Proposed Audit Plan for 2018-2019 includes required audits per Florida State Statutes and School Board Policies, as well as operational audits of various District departments. In addition, we will perform audit work evaluating school compliance with the District's student disciplinary requirements. All reports will be reviewed and transmitted by the Audit Committee to the School Board and the Superintendent.

My goal is to lead the audit function to its next phase and to continue to be an independent appraisal function that examines and evaluates the activities of the District. I plan to review the OCA's internal practices to ensure that we are in line with leading audit practices and that we employ a continuous improvement model similar to the District's strategic plan. I plan to revise the risk assessment methodology to ensure that areas selected for audit cover the District's ever-changing risks.

I look forward to your input, so that our Audit Plan can be finalized for the new fiscal year.