

CONTINUATION OF SUMMARY EXPLANATION AND BACKGROUND

CG also noted that the current Chief Auditor was only in place for a portion of the last year of the review. Some of the comments were under the direction of a prior Chief Auditor. CG provided the OCA with a companion letter with observations and suggestions as well as a follow-up to their prior peer review for internal use only that noted the following:

1. Membership in a professional organization (prior finding)
The prior finding closed, as the current Chief Auditor found an acceptable alternative approach to address the prior concern.
2. Instances where some documents / workpapers were missing signatures
The Chief Auditor noted this comment for future audits.
3. Audit plan to list the names of subject areas the OCA intends to audit
This concern was noted in the audit plans for 2016 – 2018. However, the current Chief Auditor addressed this concern when he compiled the 2020 plan that is in place for the current school year. Thus, this finding is considered closed.
4. Additional internal OCA team meetings and communications with internal auditors
The Chief Auditor noted this comment for the future.
5. Assistant Chief Auditor
This is an important point. The OCA is the only division in the District without a director-level role. The former and current Chief Auditor needed and needs such a position to move administrative matters forward within the organization and to provide quality control and reviews of audit reports prior to submission to the Audit Committee and the School Board. Peer districts such as Miami-Dade and Palm Beach have this role within their audit functions. However, the District will need to return to a normalized post Covid-19 environment before pursuing this recommendation.

The Audit Committee reviewed and approved their report for transmittal to the School Board during their March 12, 2020 meeting.