

Administrative Operations**AUDIT COMMITTEE****I. Purpose**

The general purpose of the Audit Committee is to secure and review financial and other information about the school district, to ensure that the overall audit coverage of Miami-Dade County Public Schools is sufficient and appropriate to protect the citizens of Miami-Dade County Florida; to ensure that an adequate system of internal control has been implemented in Miami-Dade County Public Schools and is being effectively followed; and to assist and advise The School Board of Miami-Dade County, Florida, and the Superintendent of Schools in matters pertaining to fiscal management of the school district.

Specific purposes of the Audit Committee are as follows:

1. Provide added protection to the School Board in discharging its responsibilities;
2. Assist in obtaining effective corrective action and necessary improvement based on audit findings and recommendations received from external and internal auditors; and
3. Provide credibility and support for the audit programs.

**II. Membership**

The members of the Audit Committee are as follows:

1. Nine voting members from the community not employed by the school district or having any direct or indirect business dealings with the school district. The nine School Board members will each select one appointee. In appointing individuals to serve on the Audit Committee, School Board members are encouraged to take into consideration representation that reflects the School Board's commitment to diversity, and select professionals with a background in accounting, finance, business, management consulting or law.
2. One voting Board member appointed by the Chair of the School Board. The Board member appointed to the Audit Committee shall vote on all matters that come before the

Audit Committee, except matters related to the Office of the Inspector General. For such items, in furtherance of maintaining the independence of the Office of Inspector General, the Board member may participate in the discussion, but shall not vote on said items.

3. One voting member from the community to be appointed by the Superintendent of Schools.
4. One non-voting member from the school system to be appointed by the Superintendent.
5. The Chief Auditor, who reports directly to the Audit Committee, shall serve as a non-voting member.

The Audit Committee shall elect a Chair and Vice Chair from its ten community members. An Audit Committee member may not serve more than four (4) consecutive years as either Chair or Vice Chair.

### III. Term of Service

The term of service is for two fiscal years. The terms of community members nominated by School Board members shall be consistent with the terms of their respective nominating School Board members. Newly appointed School Board members shall have the discretion to retain the former School Board member's appointee or to nominate a new committee member. A member's term may be extended beyond the two (2) year term by nomination by any Board member. Community members may be removed should they miss three (3) consecutive regular meetings without good cause upon a majority vote of the Audit Committee.

### IV. Meetings

The Audit Committee will meet on a regular basis throughout the fiscal year with the first meeting to be scheduled in early September and the last meeting in June. The committee will meet at least six (6) times during the fiscal year, subject to any unforeseen circumstances such as natural disasters, emergencies, etc.

When deemed necessary and appropriate, special meetings of the Audit Committee may be called by the Chief Auditor or by the Chair of the Audit Committee. Such special meetings shall require at least two (2) days prior notice.

Five (5) voting members shall constitute a quorum for the

Committee to meet and make recommendations.

All Committee and subcommittee meetings are governed by the requirements of Florida's Government in the Sunshine and Public Records Laws, Chapter 119, and 286.011, F.S.

Therefore, meetings of this Committee will be held in open public sessions and all materials made or received by the Audit Committee in connection with official business are open for public inspection.

The Office of Management and Compliance Audits is entrusted with the responsibility of providing service and support to the Committee, including publishing meeting notices, keeping its minutes, establishing the agenda in collaboration with the Chair of the Audit Committee, and gathering the supporting documentation for distribution, and ensuring the smooth operation of the Committee affairs.

V. Scope of Activities

The Audit Committee is advisory in nature. Its recommendations regarding audit findings and exceptions, and other items will be provided in writing to the School Board and to the Superintendent. In its advisory role, the Audit Committee is subject to the control and direction of The School Board of Miami-Dade County, Florida.

In accordance with Chapter 119.07(3)(y), F.S., audit workpapers and notes related to such audit report are confidential and exempt from the provisions of subsection (1) and s. 24(a), Art. I of the State Constitution until the audit is completed and the audit report becomes final. An audit becomes final when the audit report is presented to the School Board.

VI. Duties and Responsibilities

The duties and responsibilities of the Audit Committee are to:

1. Review audit and financial reports on a selective basis.
2. Review the audit findings contained in the audit report.
3. Review the recommendation(s) contained in the Audit Reports and Responses made by the Administration as to how the audit findings should be corrected; and the time and funding required for corrections.

4. Review and request periodic reports on a selective basis regarding corrective action being taken to eliminate audit exceptions or reasons that recommendations are not being implemented.
5. Hold discussions with and make recommendations to the School Board and the Superintendent on reported items that are not being corrected on a timely or adequate basis.
6. Review any amendments to School Board rules 6Gx13- 2C-1.14, Office of Management and Compliance Audits, 6Gx13- 2C-1.142, Audit Committee, and 6Gx13- 8A-1.07, Office of Inspector General, if it so chooses, and make recommendations to the School Board prior to initial reading, as deemed appropriate.
7. Review the annual budget of the Office of Management and Compliance Audits and make recommendations to the School Board and Superintendent as to the sufficiency of the budget. The budget shall make adequate provisions for staffing of the office, including salaries, benefits, equipment and supplies. Adequate provisions for staff development shall also be provided to maintain the highest professional standards for the office and for the use of outside resources when such professional services are deemed necessary by the Chief Auditor.
8. Serve as the Committee to recommend the selection of the Chief Auditor of the Office of Management and Compliance Audits and provide said recommendations to the School Board on the person to fill the position. At the direction of the School Board, provide its recommendations on the contractual provisions for the position of Chief Auditor. Prior to negotiation of the employment contract, the School Board shall conduct a workshop to provide guidance to the School Board's designated negotiator.
9. Any recommendation for the removal or transfer of the Chief Auditor and the reasons for such removal or transfer shall be brought by the Audit Committee to the Board.
10. Review the services of the Chief Auditor and provide input to the School Board in connection with performance evaluations of the Chief Auditor. Written evaluations will be kept on file pursuant to Section 1012.31, F.S.

11. Review, provide feedback, and approve the annual Audit Plan presented by the Office of Management and Compliance Audits.
12. Review the operations and projects against the Audit Plan of the Office of Management and Compliance Audits to determine the progress made in the execution of the Audit Plan.
13. Serve as the Committee to select and recommend the hiring of the external auditing firm to conduct the required annual audit in accordance with Florida Statutes; determine areas to be emphasized in the external audits; and assist in the development of the external audit contract.
14. Provide an effective communications link between the external and internal auditors, the School Board, and the Superintendent.
15. Submit periodic reports, at least annually, on the work of the Audit Committee, to the School Board and the Superintendent.
16. Receive citizen input for projects designed to effect corrective action and to provide systems and procedures assistance.
17. Provide input to the School Board with respect to the selection of the Inspector General, and with regard to the operation of the Office of the Inspector General as more specifically outlined in School Board Rule 6Gx13- 8A-1.07.
18. Receive and review reports from the Inspector General and receive, review and monitor required corrective action plans and responses submitted pursuant to Inspector General findings and recommendations.
19. Perform specific assignments made by the School Board.

Specific Authority: 1001.41(1)(2); 1001.42(26); 1001.43(10), F.S.

Law Implemented, Interpreted, or Made Specific: 119.07(3)(y); 286.011; 1001.32; 1001.41(1)(2); 1012.31, F.S.

**History**

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

New: 8-20-03

Amended: 4-18-06; 3-25-09; 7-15-09; 1-13-10; 5-12-10