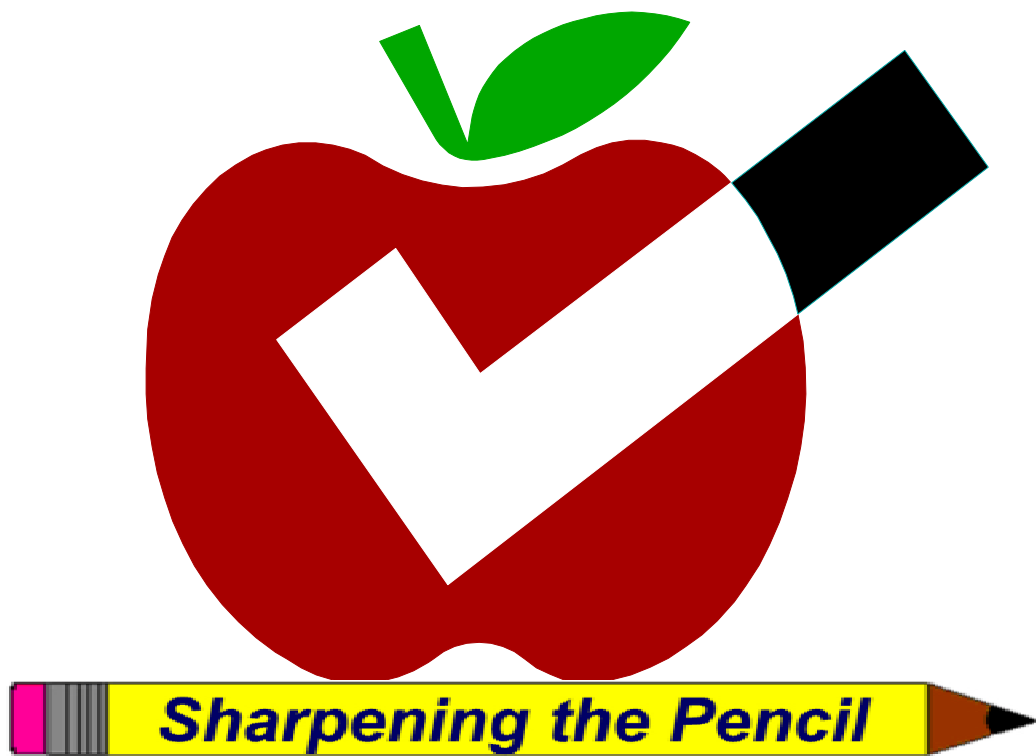


Sharpening the Pencil

Best Financial Management Practices Review

*Miami-Dade County School District
April 2002*



oppaga

Office of Program Policy Analysis
and Government Accountability
an office of the Florida Legislature
Report 02-25

 **BERKSHIRE ADVISORS, INC.**
General Management Consultants



The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



John W. Turcotte, Director

April 2002

The President of the Senate,
the Speaker of the House of Representatives,
the Joint Legislative Auditing Committee,
the Superintendent of the Miami-Dade County School District,
and the School Board Members of the Miami-Dade County School District

I have directed that a Best Financial Management Practices Review be conducted of the Miami-Dade County School District. The 2001 Legislature directed that the Office of Program Policy Analysis and Government Accountability (OPPAGA) contract for a best practices review of the district, and the results of this review are presented in this report. This review was made pursuant to the Sharpening the Pencil Act (HB 269) passed by the 2001 Legislature to improve school district management and use of resources and to identify cost savings.

OPPAGA is issuing the *Digest of Best Financial Management Practices Review, Miami-Dade County School District* to comply with the law that directs OPPAGA to issue a report to the district regarding its use of the best practices and cost savings recommendations.

This review was conducted by Berkshire Advisors, Inc. of Austin, TX; OPPAGA; and the Auditor General. Berkshire Advisors, Inc., was primarily responsible for fieldwork and developing report findings and recommendations. OPPAGA and the Auditor General attended site visits to monitor fieldwork, conducted meetings with district staff to receive input on the draft, and reviewed and edited the report. OPPAGA made the final determination on the district's use of Best Financial Management Practices, based on information in the final report and in consultation with Berkshire Advisors, Inc.

David Summers was the contract manager for this review. Other OPPAGA staff included Frank Alvarez, Curtis Baynes, Yvonne Bigos, Byron Brown, Mark Frederick, Julie Golding, Steve Harkreader, John Hughes, Pamela Allen Kaperak, Nanette Smith, Gary VanLandingham, Jenny Wilhelm, and Don Wolf under the coordination of Jane Fletcher. Auditor General staff included Jim Kiedinger under the supervision of David Martin.

We wish to express our appreciation to the staff of the Miami-Dade County School District for their assistance.
Sincerely,

A handwritten signature in black ink, appearing to read "John W. Turcotte".

JWT/mc

cc: Jeb Bush, Governor
Charlie Crist, Commissioner, Department of Education
Jim Horne, Secretary, Florida Board of Education

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