

# Miami-Dade County Public Schools



## *Internal Audit Report*

Limited Scope Review of Certain Expenditures and Payroll  
Activities of the Schools Police Department

Although commitment of certain resources and expenditures for participation in an organization such as the National Association of School Safety and Law Enforcement Officials (NASSLEO) is usually within the norms of industry standards, Miami-Dade Schools Police Department appears to have exceeded these norms regarding the use of District resources for the June 2017 NASSLEO conference.

**DECEMBER 2018**

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

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**Superintendent of Schools**

Mr. Alberto M. Carvalho

**Office of Management and Compliance Audits**

Ms. Maria T. Gonzalez, CPA

Chief Auditor

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Ms. Maria T. Gonzalez, CPA





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Alberto M. Carvalho

**Chief Auditor**

Maria T. Gonzalez, CPA

**Miami-Dade County School Board**

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Mari Tere Rojas

November 21, 2018

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida  
Members of The School Board Audit and Budget Advisory Committee  
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

We performed a limited-scope review of expenditures associated with the Miami-Dade Schools Police Department's (MDSPD) participation and use of resources for the National Association of School Safety and Law Enforcement Official's (NASSLEO) Annual Conference held at the Marriott Biscayne Bay in Miami, Florida, from June 26-30, 2017. This audit was performed at the request of the Superintendent and with the approval of the School Board as part of the Office of Management and Compliance Audit's Annual Audit Plan. The conference took place during the tenure of the former Chief of Police. A new Chief of Police was appointed effective April 26, 2018.

We concluded that although commitment of certain resources and expenditures of funds for participation in and support of an organization such as NASSLEO, including attending and supporting its annual conference, is usually within the norms of industry standards, MDSPD exceeded these norms regarding use of District resources and expenditures incurred as the result of the June 2017 NASSLEO conference. We found no evidence that the aforementioned resources and costs were presented to the Administration and/or the School Board for consideration and approval. Also, no written contract to use MDSPD personnel to provide security or transportation services to NASSLEO during their 2017 conference was provided and NASSLEO did not reimburse the District for these services.

The audit also disclosed certain non-compliance with various payroll and overtime policies and procedures for payroll activity associated with supporting the 2017 NASSLEO Conference.

Management provided responses indicating corrective actions. In closing, we would like to thank the former and current Chiefs of Police, and staff from the Miami-Dade Schools Police Department for the assistance and courtesies provided during the audit.

Sincerely,

Maria T. Gonzalez, CPA

Chief Auditor

Office of Management and Compliance Audits



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## EXECUTIVE SUMMARY

This audit was requested by the Superintendent on October 13, 2017, and approved by the School Board as part of the Office of Management and Compliance Audit's (OMCA) Annual Audit Plan on December 6, 2017. It focuses on the Miami-Dade Schools Police Department's (MDSPD) participation and use of resources for the National Association of School Safety and Law Enforcement Officials' (NASSLEO) Annual Conference held at the Marriott Biscayne Bay in Miami, Florida, from June 26-30, 2017.

The request for the audit was made due to concerns about recent payroll expenditures associated with staff that had participated in the conference. The audit was commenced in May 2018, when OMCA resources became available.

The audit found that commitment of certain resources and expenditures of funds for participation in and support of an outside organization such as NASSLEO, including attending and supporting its annual conference, is usually within the norms of industry standards. However, regarding NASSLEO, we concluded that MDSPD exceeded the norms regarding use of District resources and expenditures to support the conference. Specifically, MDSPD used District resources and personnel to transport conference attendees and others between Miami or Fort Lauderdale-Hollywood International Airports, the conference hotel, and the Port of Miami for the conference and a three-day post conference cruise to the Bahamas, and to provide around-the-clock police/security services to NASSLEO for the five-day event. MDSPD incurred significant overtime as well as payroll costs in carrying out these activities and in attending the Conference, a non-emergency event. Furthermore, given that the former Chief and former Major of the MDSPD Administrative Division held influential positions in both NASSLEO and the MDSPD, greater care in the vetting of these expenditures with the Administration should have taken place to obtain consensus, and prevent the appearance of irregularities.

We requested but were not provided any documentation evidencing that the aforementioned resources and costs were presented to the Administration and/or the School Board for consideration and approval. Also, no written contract to use MDSPD personnel to provide security or transportation services to NASSLEO during their 2017 conference was provided and NASSLEO did not reimburse the District for these services.

The audit also disclosed certain non-compliance with various payroll and overtime policies and procedures for payroll activity associated with supporting the 2017 NASSLEO Conference. These related to overtime without evidence of pre-authorization; the use of overtime for training/attending conferences—not allowed under current policy; and the Daily Payroll Attendance Sheets of certain police offices and leave cards for Temporary Duty that were not maintained/not prepared as required by the procedures in the District's *Payroll Processing and Procedures Manual*.

Going forward, prior to committing significant District resources for the benefit of an outside organization, MDSPD should present the recommended provision of services and corresponding costs (and benefits) to the Administration for discussion and approval. In

such cases, where participation may be significant, the Administration should enter into a written agreement to establish duties, responsibilities and shared costs.

Regarding the issuance of overtime, personnel at all levels of the Police Department should be made aware and held accountable to all applicable policies, procedures and the bargaining unit contract provisions when issuing and approving overtime to prevent overspending and inappropriate use. Lastly, personnel at all levels of the Police Department should also be made aware and held accountable to all applicable policies established in the *Payroll Processing Procedures Manual* to ensure uniform and consistent preparation and documentation of each division's payroll records.

Management's responses to the findings are included on pages 8, 11 and 13, following each individual finding and in memorandum format as received by our office on pages 14-16.

## **BACKGROUND**

According to the website operated by the National Association of School Safety and Law Enforcement Officials (NASSLEO) and other documentation, this organization has been in existence since 1969, and is an independent non-profit, member-funded organization. Its stated mission is: "NASSLEO is devoted to a safe learning environment for the K-12 educational systems. We provide best practices, networking capabilities and professional development for our national and international membership." Overall, the organization provides professional information, training, and other available resources to school districts, charter schools, private educational institutions, and law enforcement agencies across the United States and Canada.

During the NASSLEO conference and at the present time, two high ranking former officials from the Miami-Dade Schools Police Department (MDSPD) serve in the leadership of NASSLEO. This includes the District's former Chief of Police, who served as the Chief for Miami-Dade County Public Schools (M-DCPS) and as the President of NASSLEO during the audit period, and the former Major of the Administrative Division for MDSPD, who also served as Director of Training for NASSLEO, at the time of the 2017 Conference<sup>1</sup>. According to our inquiries, both NASSLEO positions (i.e., President and Director of Training) appear to be non-paid, volunteer positions within the organization.

In 2017, NASSLEO held its 48<sup>th</sup> Annual Conference at the Marriott Biscayne Bay Hotel in Miami, Florida from June 26-30, 2017.

For this conference, MDSPD registered a number of police officers and other department personnel to attend one or more days of training. In addition, MDSPD deployed several of its officers during and after working hours to provide around-the-clock security during the conference as well as to provide courtesy transportation to attendees of the conference and their family members to and from the airport and other venues. These efforts generated payroll expenditures which included overtime, all paid for by MDSPD.

The investment of MDSPD resources in this conference received the attention of the local newspaper which ran an article on this subject matter on October 17, 2017. The newspaper article also stated that our office would be conducting a review of the payroll expenditures associated with the conference. Previously, on October 13, 2017, our office had received such request from the Superintendent.

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<sup>1</sup> The former M-DCPS Chief of Police, serving in this prior position from 05/24/2013 to 04/26/2018, is currently the Chief School Safety & Compliance Officer for M-DCPS and Chairman of NASSLEO's Board of Directors. The former Major, serving in that prior position from 10/25/2013 to 04/26/2018, is currently the District Safety & Compliance Officer for M-DCPS and Treasurer of NASSLEO. M-DCPS's Office of School Safety & Compliance was established in April 2018, in response to Senate Bill 7026 (2018) which was promulgated into law under Florida Statute 1006.

## **OBJECTIVE, SCOPE AND METHODOLOGY**

The objective of the audit was to determine whether School Board resources used and expenditures made by the MDSPD for the NASSLEO conference held June 26-30, 2017 in Miami, Florida, comported with applicable laws, School Board policies and/or industry norms and best practices. We also endeavored to make value-added observations and recommendations for consideration by Miami-Dade County Public Schools.

The scope of this audit was limited to the examination of resources used and expenditures made, primarily in June and July 2017, in connection with the 2017 NASSLEO conference.

Audit procedures included:

- Reviewing applicable statutes, policies, standard operating procedures, bargaining unit contracts and best practices;
- Interviewing various current and former MDSPD senior leadership and officer level employees;
- Surveying staff and obtaining documentation from NASSLEO and other K-12 schools related associations, including the Council of the Great City Schools, the National Association of School Resource Officers and the National School Boards Association;
- Reviewing payroll and overtime documentation for applicable periods and calculating related hours and costs;
- Inspecting invoices and other supporting documentation for NASSLEO related expenditures incurred by MDSPD;
- Interviewing certain M-DCPS administrators, including in the Payroll, Budget, Risk Management and Labor Relations departments, and obtaining relevant documentation; and,
- Consulting with legal counsel.

We conducted this audit in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **FINDINGS AND RECOMMENDATIONS**

### **1. Participation In And Support Of The Conference By MDSPD Resulted In Use Of Resources Not Formally Approved By The Administration And Excessive**

The table below summarizes District payroll resources used, that were quantifiable<sup>2</sup>, for the 2017 NASSLEO Conference.

District Payroll Resources Used	Overtime Pay		Regular Pay	Total Cost
	Hours			
Payroll Expenditures	Hours			
Police/Security Services	65.5	\$ 3,703	\$ 13,897	\$ 17,600
Transportation of Attendees and Family (including scheduling)	117.5	5,863	Unable to determine	5,863
Training/Professional Development	31	1,514	N/A	1,514
Other Conference Preparation/Activities	181	9,120	Unable to determine	9,120
<b>Total Overtime Hours and Payroll Expenditures<sup>3</sup></b>	<b>395</b>	<b>\$ 20,200</b>	<b>\$ 13,897</b>	<b>\$ 34,097</b>

In order to ascertain best practices and industry norms regarding District resources used for conferences, we reviewed documentation and communicated with other school-related organizations including the Council of the Great City Schools, the National Association of School Resource Officers and the National School Boards Association. We also reviewed documentation regarding NASSLEO's conference practices from years prior to 2017.

We found that commitment of certain resources and expenditures of funds for participation in and support of an outside organization such as NASSLEO, including attending and supporting its annual conference, is usually within the norms of industry standards. However, regarding NASSLEO, we concluded that MDSPD exceeded the norms regarding use of District resources and expenditures to support the conference. Specifically, MDSPD used District resources and personnel to transport conference attendees and others between Miami or Fort Lauderdale-Hollywood International Airports, the conference hotel, and the Port of Miami for the conference and a three-day post conference cruise to the Bahamas, and to provide around-the-clock police/security services to NASSLEO for the five-day event. MDSPD incurred significant overtime as

<sup>2</sup> The payroll costs reflected in this table are conservative/likely understated, as certain costs are not able to be determined. For example, certain hours worked by MDSPD personnel for the 2017 NASSLEO conference during their regular work hours were not captured in the costs above, whether these hours were worked by Fraternal Order of Police personnel, Managerial Exempt Personnel (MEP), or any other bargaining unit personnel. Based on interviews with MDSPD personnel, many MEPs worked a substantial amount of time for the 2017 NASSLEO conference.

<sup>3</sup> Of the determinable payroll costs (including fringes) totaling \$34,097, \$32,583 were paid using General Funds and \$1,514 with Citation Funds. Florida Statute 938.15 involving citation funds provides allowable uses of funds to include training for officers.

well as payroll costs in carrying out these activities and in attending the Conference, a non-emergency event. Furthermore, given that the former Chief and former Major of the MDSPD Administrative Division held influential positions in both NASSLEO and the MDSPD, greater care in the vetting of these expenditures with the Administration should have taken place to obtain consensus, and prevent the appearance of irregularities. Details follow:

#### 1.1. Provision of Police/Security Services to NASSLEO Incurred Excessive Costs

MDSPD provided 24-hour police/security services during the five-day conference, comprising three eight-hour shifts of three or four officers, as well as the daily deployment of K-9 units. Based on an operations plan dated June 23, 2017, drafted by one of the lieutenants that was assigned to this task, and our review of payroll documentation, 19 District police officers worked a total of 441.5 hours (376 regular time, 65.5 overtime) over the five days to provide security totaling \$17,600 in District payroll costs.

During our interviews, we were told that the former Chief wanted this type of extensive coverage. Some officers interviewed expressed that the coverage appeared excessive. Nevertheless, regarding the provision of security services, it is important to note that we are not opining here on the nature and quantity of policing or security services needed for the conference. That determination is outside our area of expertise. Rather, we are challenging that the District paid for these services instead of NASSLEO or the conference hotel itself, and that none of these costs were reimbursed to M-DCPS.

#### 1.2. Transportation for Conference Attendees and their Family Members Incurred Excessive Costs

According to planning schedules provided and other supporting documentation, six (6) MDSPD officers, most of which provided multiple transport rides upon arrival and departure, transported:

- Twenty (20) attendees and/or their family members from/to local airports (Miami International and Ft. Lauderdale/Hollywood International) to/from the conference hotel on June 24-30, 2017;
- Thirty-one (31) attendees and/or their family members from the conference hotel to the Port of Miami cruise terminal for the post conference cruise on June 30, 2017;
- Nine (9) attendees and/or their family members from the conference hotel to local airports on July 1-3, 2017, the weekend and Monday subsequent to the conference end date; and,
- Thirty-one (31) attendees and/or their family members from the Port of Miami (upon return from the post conference cruise) to local airports or MDSPD headquarters on July 3, 2017.

Based on the evidence provided or available, we were not able to determine the total cost to the District, in terms of payroll and vehicle usage, for these transportation activities. The courtesy transportation provided to guests attending the conference, particularly the transportation provided at the Port of Miami upon the cruise's return, was provided by on-duty police officers mostly during their regular shifts, and their timelines could not be isolated for calculation of costs. Only those costs incurred when the employees performed the services on an overtime basis could be identified. We found that the overtime pay incurred by MDSPD officers for courtesy transportation activities amounted to \$5,863.

### 1.3. No Documentary Evidence To Indicate That the Administration Agreed To Subsidize Costs

Although the District issued a formal press release announcing/endorsing the Conference, we were not presented any documentation evidencing that M-DCPS agreed to provide resources in the above-stated capacity to assist as the Conference's host/sponsor.

During our interviews, the former Chief of Police acknowledged that he authorized said police/security and courtesy transportation services for the conference. We requested, but were not provided any documentation evidencing that they were presented to the Administration and/or the School Board for consideration and approval. Also, no written contract to use MDSPD personnel to provide security or transportation services to NASSLEO during their 2017 conference was provided.

Upon our inquiries, the former Chief indicated he felt the need for the level of police/security provided based on an incident at the 2016 NASSLEO Conference in California, best practices promulgated by the International Association of Chiefs of Police, and other security-related factors. He also indicated the courtesy transportation was provided to involve the Police Department as part of "esprit de corp".

In our opinion, providing significant security and courtesy transportation services to an outside organization without a properly approved and legally reviewed written contract could subject the School District to unnecessary liability, and could diminish the District's ability to control expenditures.

### **Recommendations**

- 1.1. Prior to committing significant District resources for the benefit of an outside organization, MDSPD should present the recommended provision of services and corresponding costs (and benefits) to the Administration and/or the School Board, if appropriate, for their consideration and approval.**
- 1.2. Substantial use of personnel and other resources for an outside entity's event should be incorporated in a written contract. The contract should be reviewed by appropriate District departments prior to execution.**

**Responsible Person(s):**

**Chief of Police or Designee, Command Staff**

**Management's Response:**

The Miami-Dade Schools Police Department (MDSPD) will seek guidance from the following District departments/offices in cases where internal resources may be utilized to partner with an external organization: Procurement, Human Capital Management/Human Resources and/or School Board Attorney to establish processes, consideration and/or approval. In addition, contracts requiring the use of District personnel and other resources will be drafted to comply with appropriate guidelines and routed for review and approval by appropriate District departments prior to execution.

## **2. Overtime Pay To MDSPD Officers For The Conference Did Not Evidence Pre-Authorization, Was Non-Compliant With Certain Policies and Procedures, And Excessive**

### **2.1. Conference Work Or Attendance Generated Significant Overtime Pay**

Thirty (30) District police officers and other department personnel were compensated a total of \$20,200, for 395 hours classified as overtime pay for performing work or attending training related to the 2017 NASSLEO Conference. This work for the NASSLEO conference included transporting attendees and others between the airports and hotel (refer to previous finding), providing police/security services for the conference, attending training, and conference set-up, planning and other related activities. This overtime pay was not for addressing emergency situations.

As stated in Standard Operating Procedure (SOP) 9, section II, Overtime is defined as: "Any hours exceeding those specified hours when employees are expected to be present. Time exceeding 8 hours per day, or 40 hours per workweek, that is paid by the Department and requires the approval of a supervisor."

During our review, we also noted that the overtime budgeted for the entire Police Department for the fiscal year ended June 30, 2017, was approximately \$941,150. At year-end, this total had been exceeded by approximately \$177,300.

We found deviations from MDSPD Standard Operating Procedures and the Fraternal Order of Police (FOP) bargaining agreement as follows:

### **2.2. Pre-authorization of Overtime Was Not Evident**

MDSPD SOP #9 states "Prior to working any overtime, e.g., holdovers, late calls, extra-duty details, call-outs, etc., the employee must first obtain authorization from the immediate supervisor and the operational area administrator."

For overtime reviewed pertaining to the 2017 NASSLEO conference (a pre-planned, non-emergency event), we requested, but were not provided documentation evidencing pre-authorization of overtime. Of 100 overtime forms reviewed, 79 were signed by various supervisory and command level staff after the date the overtime was worked.

As noted later in this report, two Administrative Directives were issued in October 2017, regarding improving controls for overtime. One of them, Administrative Directive #17-06 (Overtime Approval Procedures), reads in part, "For pre-planned events such as school board meetings, graduations, etc., a memorandum or other form of formal notification from the Department will be disseminated by a member of the Divisions' Command Staff, authorizing the detail to be worked. For those pre-planned events, the Command Staff members who made the formal notifications reference the overtime detail, either by memorandum or email, shall be listed on the overtime form."

### 2.3. Use of Overtime for Training/Attending Conferences Was Inappropriate

Of the 55 District officers who registered for one or more days of the conference for training, four officers received 31 hours of overtime pay for attendance at the conference at a cost of \$1,514.

Article XXV of the FOP contract states: "All training required by the administration will be provided to unit members during the employee's on-duty hours, when at all possible. An employee who is scheduled for mandatory training during non-duty hours will have their work schedule adjusted for the duration of such training."

Based on our interviews of officers ranging from patrol level to the former Chief of Police, and our inspection of related documentation, it is not clear as to why these policies and procedures relating to overtime were not adhered to. It is also not apparent as to why this quantity of overtime (395 hours, or \$20,200) was used for activities supporting the 2017 NASSLEO Conference. According to the former Police Chief, he assigned various tasks to his management and supervisory staff and was not aware of the extent to which overtime was being used during the 2017 NASSLEO conference. However, according to some command or supervisory level officers interviewed, during various meetings, the former Chief was firm in directing the use of resources to ensure the delivery of said services for the conference. Command/supervisory staff construed the then Chief's verbal directions as necessitating overtime.

As a result of the overtime policies and procedures that were not adhered to during the time of the Conference, in October 2017, the former Chief implemented Administrative Directives 17-06 and 17-07, addressing the requirement for prior authorization of overtime by command staff, and prohibition of overtime for training sessions, respectively.

In our opinion, absent the Department's compliance with the stated overtime policies and procedures, there is an increased risk that overtime costs will be unnecessarily incurred and excessive.

### **Recommendations**

- 2.1. Personnel at all levels of the Police Department should be made aware and held accountable to all applicable policies, procedures and the bargaining unit contract provisions, including those that pertain to the use of overtime.**
- 2.2. Senior Management of the Police Department should monitor overtime to ensure that it is properly approved, within budget and necessary.**

**Responsible Person(s):**

**Chief of Police or Designee, Command Staff  
and the Chief of Human Capital Resources**

**Management's Response:**

On April 2018, all MDSPD personnel were informed via memorandum that all existing Standard Operating Procedures and Administrative Directives remained in effect during the Department's change in leadership. Included in those procedures and directives was **ADMINISTRATIVE DIRECTIVE # 17-06**, which was disseminated in October 12, 2017, regarding overtime approval procedures. This directive requires prior authorization by MEP Command Staff members for all overtime hours worked by all Department personnel. The authorizing Command Staff member (rank and name) must be listed in the "Reason" section of the official overtime form along with the specific reason(s) for the overtime expenditure. The Chief of Police or designee and the Division of Budget Management will meet on a monthly basis to review each month's overtime usage. In addition, the monthly budget projection reports generated from the Division of Budget Management will be reviewed and approved by the Chief of Human Capital Management with particular focus on the monthly overtime expenditures.

### **3. Non-Compliance With The Completion Of The Daily Payroll Attendance Sheets And Leave Cards (Temporary Duty Assignment)**

We found deviations from applicable policies and procedures as follows:

#### **3.1. Daily Payroll Attendance Sheets (DPAS) Not Maintained By One of the Department's Work Locations**

During the payroll periods tested, from June 2, 2017 through July 27, 2017, we found that the DPAS had not been completed for one (1) of the four (4) Miami-Dade Schools Police Department's work locations, specifically Central Operations.

School Board Policy 6510 (Payroll Authorization) establishes the *Payroll Processing Procedures Manual* (Payroll Manual) issued by the Office of the Controller – Payroll Department. Chapter 1 of the Payroll Manual requires the use of the DPAS to facilitate the preparation of the bi-weekly payroll, and "...in most cases, is the only tool available to the administrator when certifying that the payroll information is correct."

It should be noted that MDSPD does utilize a tool referred to as the "Strength Report", which contains some, but not most of the same attributes as the DPAS. Consequently, this report is not a substitute for the DPAS.

#### **3.2. Leave Cards (Temporary Duty) Not Properly Completed**

Chapter 1 of the *Payroll Processing Procedures Manual* requires that if an employee is out on a work-related assignment such as a seminar, convention or training not held on M-DCPS property, the employee must be reported on Temporary Duty, and a leave card must be completed.

We found that during the week of the NASSLEO training (June 26-30, 2017), leave cards reflecting temporary duty assignments were completed for only three (3) of 55 MDSPD personnel who registered and attended the conference. We also found that on each of the conference dates, MDSPD employees were not consistently recorded as being in training.

It is our opinion that, absent the proper completion of the DPAS and leave cards, there is an increased risk that payroll expenditures will not be accurate, and that documentation supporting an employee's attendance status, daily assignment and location will not be available.

**Recommendation**

- 3.1. Personnel at all levels of the Police Department should be made aware and held accountable to all applicable policies established in the Payroll Processing Procedures Manual to ensure compliance with the uniform and consistent preparation of the Daily Payroll Attendance Sheet and leave cards for temporary duty.**

**Responsible Person(s): Chief of Police or Designee, Command Staff**

**Management's Response:**

While the Daily Payroll Attendance Sheets in one operating division was not in compliance, Temporary Duty leave cards across divisions were also not in compliance. A directive was provided to all staff on appropriate payroll processing procedures. Proper payroll procedures are currently being followed.



# **APPENDIX**

**MEMORANDUM**

EL/2018-19/#058  
November 12, 2018  
EL/305 757-7708

**TO:** Ms. Maria T. Gonzalez, CPA, Chief Auditor  
Office of Management and Compliance Audits

**FROM:** Edwin Lopez, Chief of Police and District Security   
Miami-Dade Schools Police Department

**SUBJECT: RESPONSE TO LIMITED-SCOPE REVIEW AUDIT ASSOCIATED WITH THE NATIONAL ASSOCIATION OF SCHOOL SAFETY AND LAW ENFORCEMENT OFFICIAL'S (NASSLEO) ANNUAL CONFERENCE, JUNE 26-30, 2017**

Below please find management's response to the audit findings and recommendations related to the National Association of School Safety and Law Enforcement Official's (NASSLEO) Annual Conference.

1. **Participation In And Support Of The Conference By MDSPD Resulted In Use Of Resources Not Formally Approved By The Administration And Excessive**
  - 1.1. Prior to committing significant District resources for the benefit of an outside organization, MDSPD should present the recommended provision of services and corresponding costs (and benefits) to the Administration and/or the School Board, if appropriate, for their consideration and approval.
  - 1.2. Substantial use of personnel and other resources for an outside entity's event should be incorporated in a written contract. The contract should be reviewed by appropriate District departments prior to execution.

**Responsible Person(s):** Chief of Police or Designee, Command Staff

**Management's Response:** The Miami-Dade Schools Police Department (MDSPD) will seek guidance from the following District departments/offices in cases where internal resources may be utilized to partner with an external organization: Procurement, Human Capital Management/Human Resources and/or School Board Attorney to establish processes, consideration and/or approval.

In addition, contracts requiring the use of District personnel and other resources will be drafted to comply with appropriate guidelines and routed for review and approval by appropriate District departments prior to execution.

2. **Overtime Pay To MDSPD Officers For The Conference Did Not Evidence Pre-Authorization, Was Non-Compliant With Certain Policies and Procedures, And Excessive**
  - 2.1. Personnel at all levels of the Police Department should be made aware and held accountable to all applicable policies, procedures and the bargaining unit contract provisions, including those that pertain to the use of overtime.

- 2.2. **Senior Management of the Police Department should monitor overtime to ensure that it is properly approved, within budget and necessary.**

**Responsible Person(s):** Chief of Police or Designee, Command Staff and the Chief Human Capital Officer

**Management's Response:** On April 2018, all MDSPD personnel were informed via memorandum that all existing Standard Operating Procedures and Administrative Directives remained in effect during the Department's change in leadership. Included in those procedures and directives was **ADMINISTRATIVE DIRECTIVE # 17-06**, which was disseminated in October 12, 2017, regarding overtime approval procedures. This directive requires prior authorization by MEP Command Staff members for all overtime hours worked by all Department personnel. The authorizing Command Staff member (rank and name) must be listed in the "Reason" section of the official overtime form along with the specific reason(s) for the overtime expenditure. The Chief of Police or designee and the Division of Budget Management will meet on a monthly basis to review each month's overtime usage. In addition, the monthly budget projection reports generated from the Division of Budget Management will be reviewed and approved by the Chief of Human Capital Management with particular focus on the monthly overtime expenditures.

3. **Non-Compliance With The Completion Of The Daily Payroll Attendance Sheets And Leave Cards (Temporary Duty Assignment)**

- 3.1. **Personnel at all levels of the Police Department should be made aware and held accountable to all applicable policies established in the Payroll Processing Procedures Manual to ensure compliance with the uniform and consistent preparation of the Daily Payroll Attendance Sheet and leave cards for temporary duty.**

**Responsible Person(s):** Chief of Police or Designee, Command Staff

**Management's Response:** While the Daily Payroll Attendance Sheets in one operating division was not in compliance, Temporary Duty leave cards across divisions were also not in compliance. A directive was provided to all staff on appropriate payroll processing procedures. Proper payroll procedures are currently being followed.

Should you require additional information, please contact me at 305 757-7708, ext. 2002 or Mr. Jose L. Dotres, Chief Human Capital Officer, Office of Human Capital Management, at 305 995-7260.

EL:msm

cc: Mr. Jose L. Dotres  
Ms. Iraida Mendez-Cartaya

**MEMORANDUM**

**November 12, 2018**

**TO:** Ms. Maria T. Gonzalez, CPA, Chief Auditor  
Office of Management and Compliance Audits

**FROM:** Jose L. Dotres, Chief Human Capital Officer   
Office of Human Capital Management

**SUBJECT: RESPONSE TO LIMITED-SCOPE REVIEW AUDIT ASSOCIATED WITH  
THE NATIONAL ASSOCIATION OF SCHOOL SAFETY AND LAW  
ENFORCEMENT OFFICIAL'S (NASSLEO) ANNUAL CONFERENCE,  
JUNE 26-30, 2017**

I have reviewed the attached memo #058 from Chief Edwin Lopez and I agree with the responses referenced.

Should you have any questions, please contact me.

JLD:lhb  
M015

cc: Chief Edwin Lopez  
Ms. Iraida Mendez-Cartaya

## Anti-Discrimination Policy

### Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA) as amended** - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963 as amended** - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** - prohibits discrimination against employees or applicants because of genetic information.

**Boy Scouts of America Equal Access Act of 2002** – no public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

#### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

Office of Civil Rights Compliance (CRC)  
Executive Director/Title IX Coordinator  
155 N.E. 15th Street, Suite P104E  
Miami, Florida 33132  
Phone: (305) 995-1580 TDD: (305) 995-2400  
Email: [crc@dadeschools.net](mailto:crc@dadeschools.net) Website: <http://crc.dadeschools.net>



## **Miami-Dade County Public Schools**

***Internal Audit Report***  
***Limited Scope Review of Certain Expenditures and Payroll***  
***Activities of the Schools Police Department***

**DECEMBER 2018**

**Office of Management and Compliance Audits**  
**1450 N. E. 2nd Avenue, Room 415**  
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