

Miami-Dade County Public Schools



Office of Management & Compliance Audits



2007 Annual Report



Office of Management & Compliance Audits



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Rudolph F. Crew, Ed.D.

Chief Auditor

Allen M. Vann, CPA

Assistant Chief Auditor - School Audits

Maria T. Gonzalez, CPA

Assistant Chief Auditor - Operational and Performance Audits

Trevor L. Williams, CPA

Miami-Dade County School Board

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August 27, 2007



Members of The School Board of Miami-Dade County, Florida
Members of the School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

I am pleased to present this report in accordance with Board Rule 6Gx13- 2C-1.14, which states that: "The Chief Auditor will make an annual report to the Audit Committee, to the School Board and to the Superintendent of Schools on the results of auditing activities." In addition, Board Rule 6Gx13- 2C-1.14, also states that "The Chief Auditor will submit to the Audit Committee, the Superintendent of Schools and the School Board for review a comprehensive Annual Plan for a year. This plan should identify the overall audit scope of scheduled examinations in both financial and non-financial areas." Accordingly, I am pleased to present this annual report and audit plan.

The Office of Management and Compliance Audits will continue to promote effective controls, evaluate operational effectiveness and identify opportunities to more efficiently and cost effectively deliver education and other services to the children of our county. We are committed to providing you with quality information to assist you in decision-making and fulfilling your duties and responsibilities.

We appreciate the support and encouragement you have provided and the cooperation of the District staff.

Sincerely,

Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

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2007 Annual Report

Office of Management & Compliance Audits

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Office of Management & Compliance Audits

Introduction

The School Board's Audit Committee supervises auditing activities at the School District. This includes the work of external auditors and the activities of our internal auditors, the Office of Management & Compliance Audits. The Audit Committee also reviews the work of many other auditors who provide financial audits on charter schools and other component units of the School District. The Office of Management and Compliance Audits assists the Audit committee in these reviews. The Committee also reviews the audit findings of the State Auditor General.

The purpose of all this audit activity is to provide assurance to the School Board, of Miami-Dade County, the Superintendent of Schools, Federal, State and local stakeholders that the funds provided to the School District are being expended in accordance with their intended purpose. This ultimately translates into providing a quality education to the children of the county in a safe and nurturing environment.



Auditors and the assurance services they provide are integral to the internal control structure of the District. We coordinate internal audit activities so as to best achieve the objectives of the Audit Committee. The Chief Auditor keeps abreast of new developments in the school system by attending the School Board meetings and meetings of school system-wide committees. The Chief Auditor also acts as liaison between the school system and external auditors (federal, state and independent auditors). The Office of Management and Compliance Audits assists the Audit Committee and the Superintendent by monitoring the responses from school officials to audit findings and recommendations made by the external auditors.

Office of Management & Compliance Audits

The objectives of the many audits generally include:

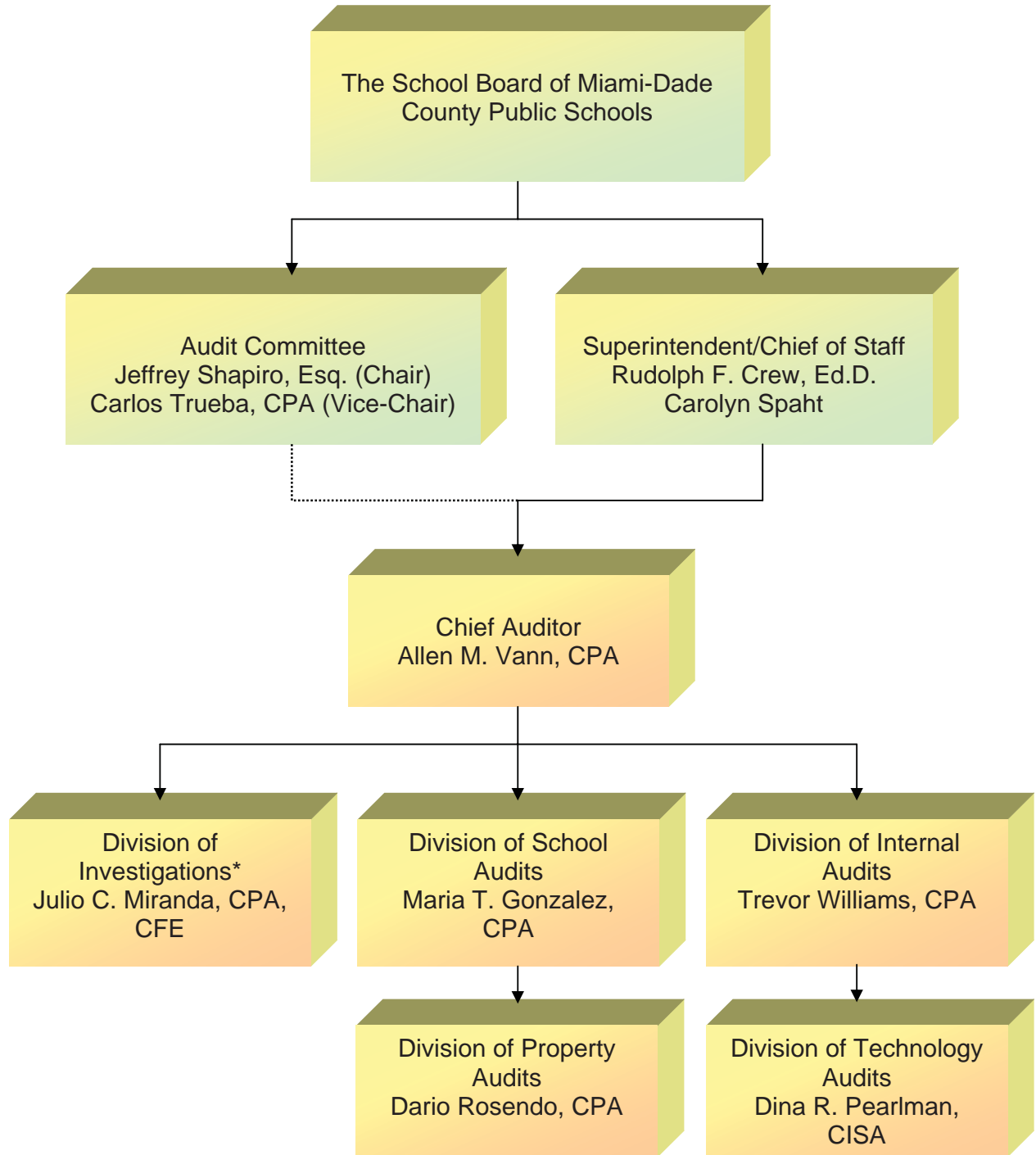
- * Examinations of the financial statements in accordance with generally accepted auditing standards.
- * Ascertaining the reliability and adequacy of accounting and reporting systems and procedures.
- * Appraisal of the adequacy and effectiveness of internal controls.
- * Assuring compliance with policies and procedures established by the School Board and the administration, and with state and federal laws and regulations.
- * Improving the efficiency of the school system's operations.
- * Ascertain the extent to which the assets of the school system are accounted for and safeguarded from loss.

The internal audit office has been provided with an abundance of encouragement and support for its activities from the School Board's Audit Committee. Additionally, the unflagging support from the Superintendent and Chief of Staff have ensured the cooperation of District staff and successful accomplishment of our mission. A table of organization follows:



Office of Management & Compliance Audits

Organizational Chart



Legend:

* Division currently discharging the functions of the Inspector General.

CPA = Certified Public Accountant

CFE = Certified Fraud Examiner

CISA = Certified Information Systems Auditor

Office of Management & Compliance Audits

A listing of the audit reports and other activities of our office is presented in the following sections of this report.

Audit Reports Issued By The Office Of Management And Compliance Audits

We have listed audits prepared by the Office of Management and Compliance Audits into three categories: 1) school audits, 2) property and inventory audits and 3) other internal audits. In addition, in September 2005 the School Board asked that the Office of Management and Compliance Audits align the functions of the Office of Inspector until a new Inspector General has been selected. Included herein are related activities.



School Audits

During Fiscal Year 2007 our auditors visited and completed 336 audits at the District's schools. This represents 100% of our schools. These audits included 11 schools with 2-year audit period—2004-2005 fiscal year carryover and the 2005-2006 fiscal year. The audit period for the remaining schools was the fiscal year 2005-2006.

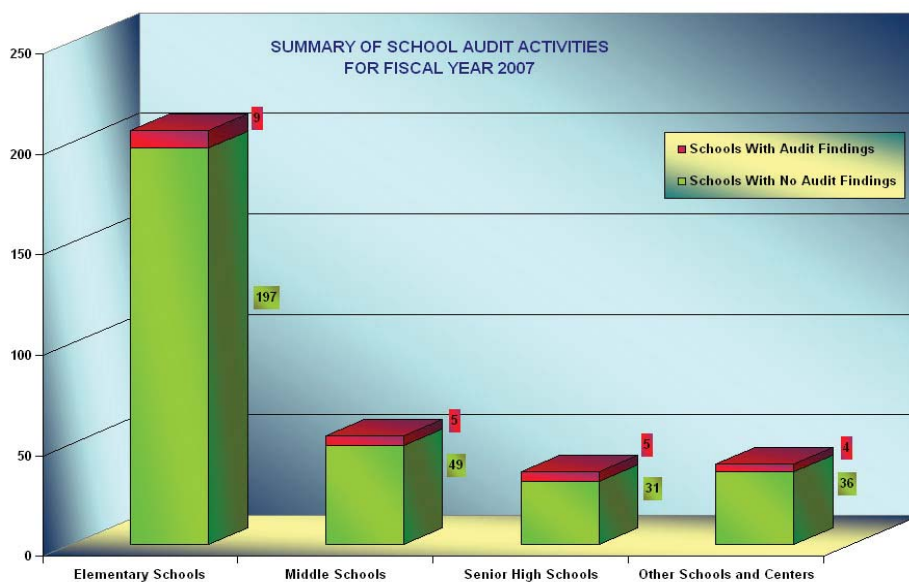
Florida Dept. of Education Rule 6A-1087 entitled *School Board Responsible for Internal Funds* requires school boards to provide for an annual audit of internal funds. At 100% of M-DCPS schools, we reviewed internal funds, payroll and property procedures. The Purchasing Credit Card Program (P-Card) was reviewed at 75 (22.3%) schools. The "Authorized Applications for Employees by Locations" Report (IT report) was reviewed at 103 schools (30.7%). This year, after February 2007, school audits included the review of Title I Program. These reviews were conducted at selected schools (a total of 7 schools or 2%).



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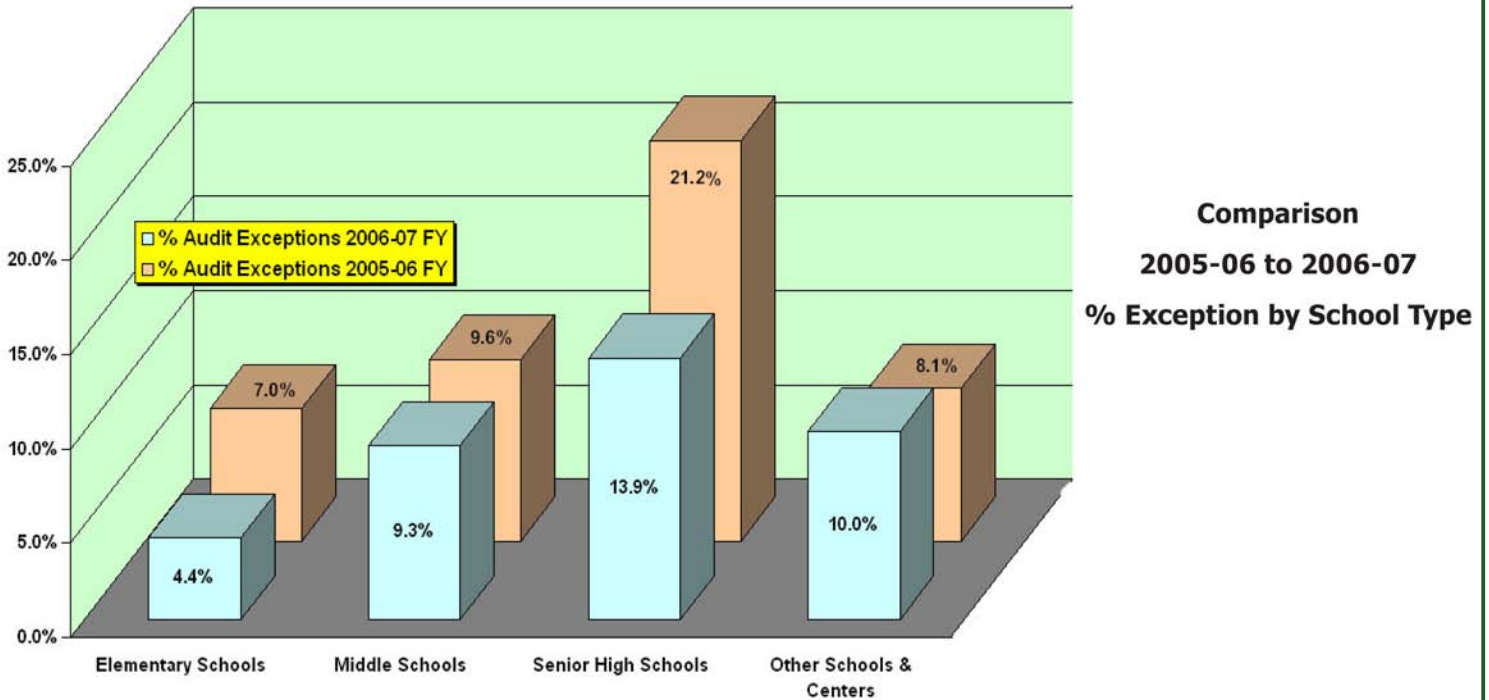
The scope of our school audits is based on individual evaluations at each and every school, based on materiality, past audit findings/experience, size of school staff, principals' tenure, etc. There were 74 changes of principal this year. Based on this assessment, we determined the scope of audit work at each school. Full-scope audits were conducted at only 13.4% of the schools. The balance of the audits were divided between reduced-scope audits (39.3%) and analytical audits (47.3%).

We found that 313 schools (93%) conducted their financial affairs in accordance with District policies and had good internal controls. However, at 23 schools (7%) there was room for improvement. This is a reduction from last year where 29 schools needed to make improvements. The following graph depicts the breakdown of District schools arranged by Elementary, Middle, Senior High and other schools (Alternative, Vocational, etc.)

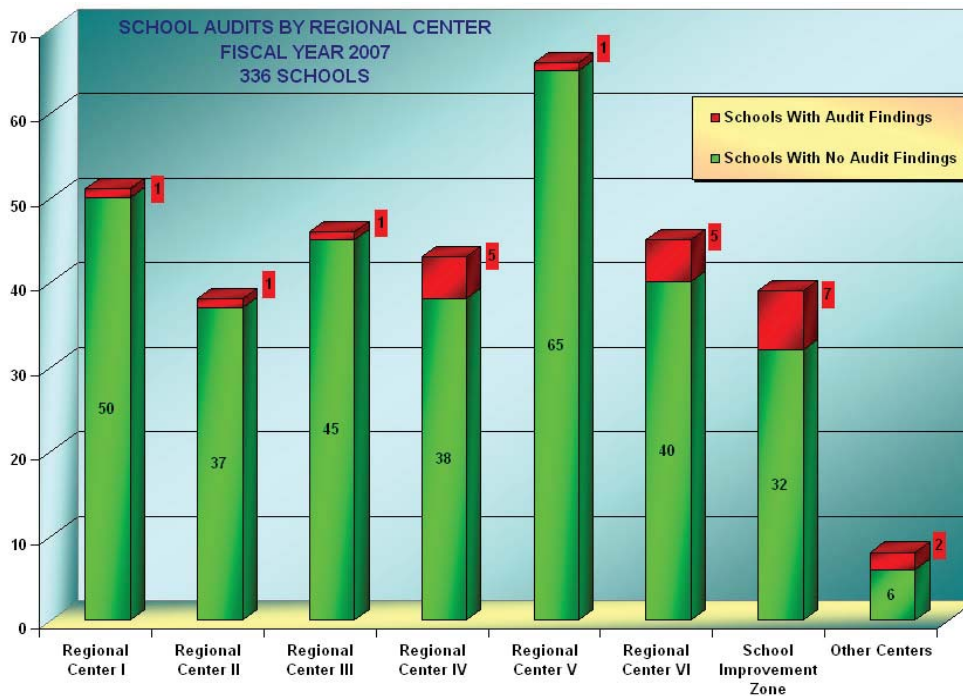


As the following comparative graph demonstrates, there was significant improvement in audit results between FY 2006 and FY 2007, especially at the Senior High School level. This may be attributed to the increased awareness by school administrators and principals of the proper policies and procedures. This office provides appropriate training in these matters.

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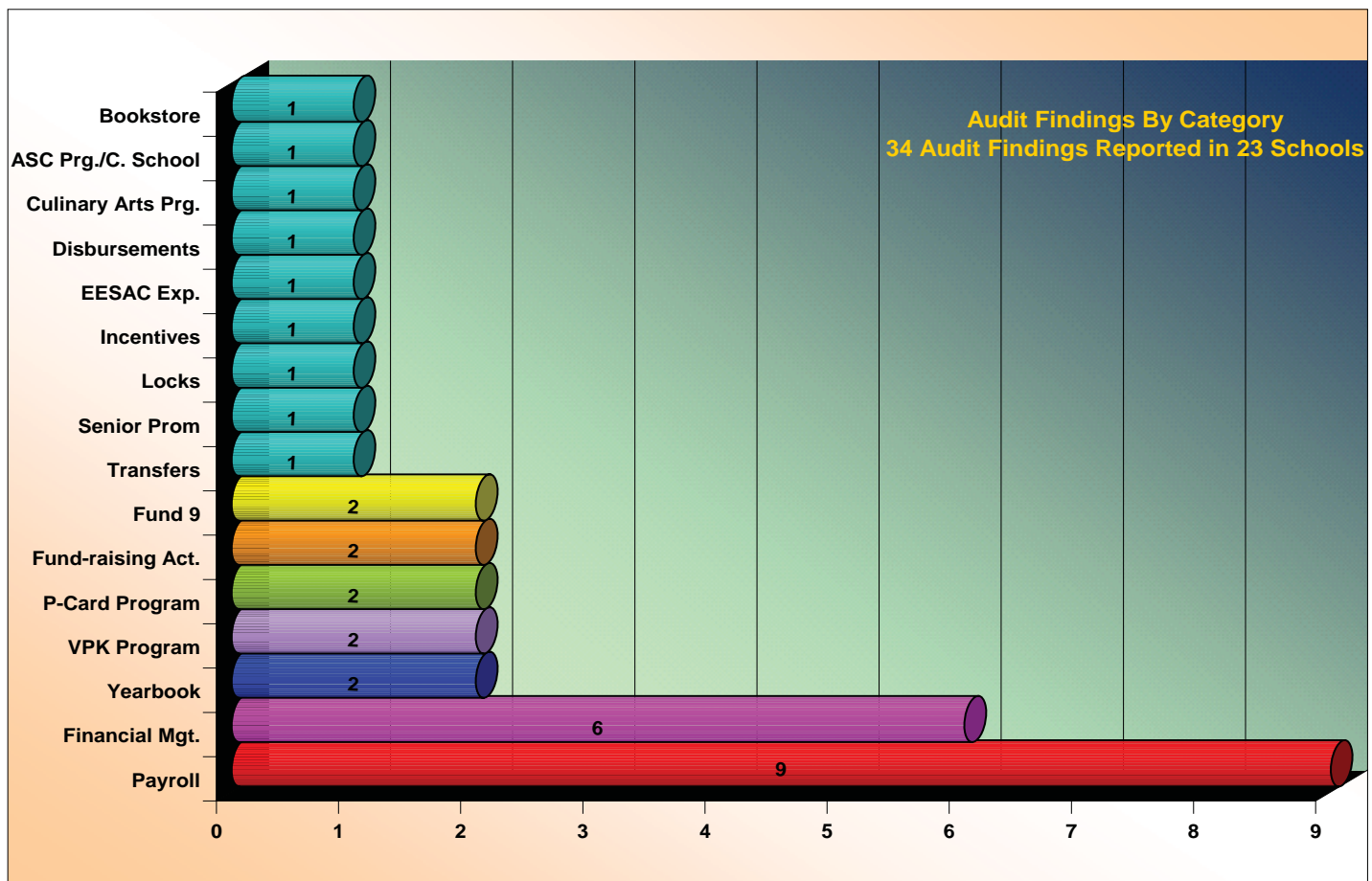
The breakdown of school audits by region is equally revealing.



Office of Management & Compliance Audits

The heaviest concentration of schools with audit exceptions was in the School Improvement Zone (17.9%) and Other Centers (25%). Going forward, these schools will be encouraged to pay more attention to the conduct of their financial affairs.

Audit findings at the schools were concentrated in the areas of payroll and financial management. The Fee-Supported VPK (Voluntary Pre-Kindergarten Enrichment Program) & P-Card (Purchasing Credit Card) programs, yearbook sales, fund raising activities, Fund 9 (instructional materials & supplies) and disbursements in general were also problematic as summarized in the next chart.



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Property Audits

The Office of Management and Compliance Audits is responsible for ensuring that the School District is accountable for all of its personal property. An inventory of all property shall be taken once each fiscal year to verify the presence of listed property items at each designated location, in compliance with the Rules of the Auditor General, Chapter 10.400, and Section 274.02, Florida Statutes Record and inventory of certain property which states:

- * The word "property" as used in this section means fixtures and other tangible personal property of a nonconsumable nature the value of which is \$1,000 or more and the normal expected life of which is one year or more.
- * Each item of property, which it is practicable to identify by marking, shall be marked in the manner required by the Auditor General. Each governmental unit shall maintain an adequate record of its property, which record shall contain such information as shall be required by the Auditor General. Each governmental unit shall take an inventory of its property in the custody of a custodian whenever there is a change in such custodian. A complete physical inventory of all property shall be taken annually, and the date inventoried shall be entered on the property record. The inventory shall be compared with the property record, and all discrepancies shall be traced and reconciled.



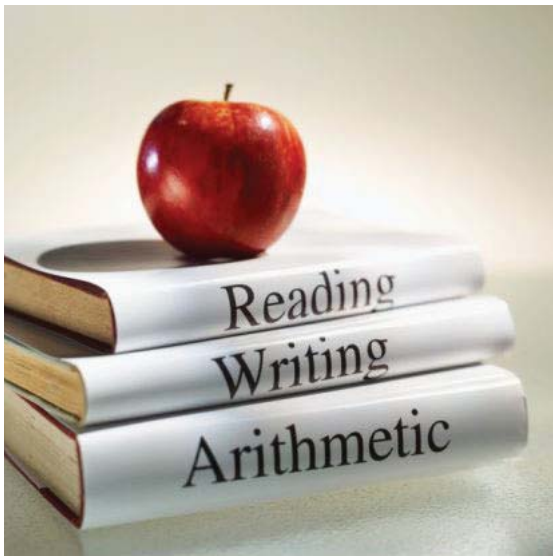
Office of Management & Compliance Audits

Our property auditors completed physical inventories at 414 District work locations (332 schools and 82 administrative locations). The audit included 99,300 property items, valued at \$314 million and reported \$173 thousand worth of unlocated items. The loss rate for the year was only .05%.

Audit of Inventories as of June 30, 2006

The Office of Management and Compliance Audits has audited the inventories as of June 30, 2006 of the following departments:

Department	Amount
Textbook Inventory Services	\$11,196,000
Food and Nutrition	2,866,000
Stores and Mail Distribution	4,112,000
Maintenance Materials Management	2,675,000
Transportation	1,064,000
Total	\$21,913,000



Year-end inventories decreased from \$28.6 million at June 30, 2005, to \$21.9 million at June 30, 2006. Most of the decrease was attributed to a \$5 million decrease in textbook items.

Our audit consisted of observing the physical inventory counts, testing the counts, and verifying the prices at which the inventories were valued. In addition, we compared the physical inventory results to the perpetual inventory records and to the amounts shown on the financial statements. In our opinion, the inventories were fairly stated in the Annual Financial Report.

A perpetual inventory is not maintained for textbooks, since they are ordered in advance during the months of February through June out of the subsequent year's budget, as allowed by Florida Statutes. This is also done to satisfy the administration's intent of ordering the books sufficiently in advance, so that students will have their textbooks on-hand by school opening in early August. The textbooks are distributed to the schools, but remain unused until the following fiscal year, and are carried as

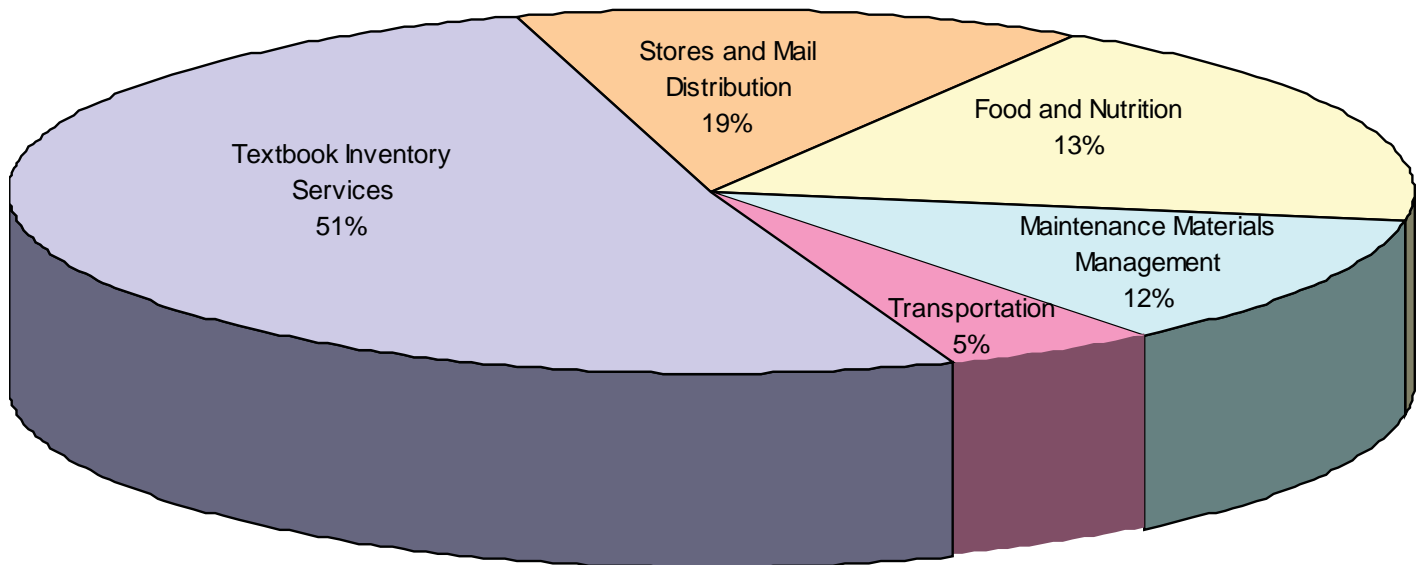
Office of Management & Compliance Audits

inventory at the end of the fiscal year for financial statement reporting purposes, in compliance with generally accepted accounting principles.

The Department of Food and Nutrition has the responsibility of providing the total food services for the entire school district with the exception of those food service programs operating at the technical education centers. These services include, but are not limited to, maintaining various inventories of federally donated and purchased food and supplies, and preparing a district-wide food service program budget. Donated commodity inventories are recorded in inventory at their fair market value at the time of donation from the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The inventory is valued using the weighted average method.

The remaining inventories were composed of classroom, office and custodial supplies maintained at the Stores and Mail Distribution Warehouse; maintenance parts and supplies maintained by Maintenance Materials Management; and fuel, tires, and parts maintained by the Department of Transportation.

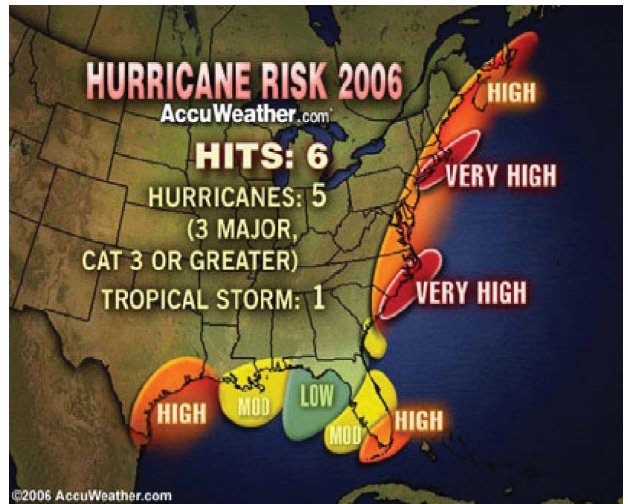
Physical Inventory by Area



Other Internal Audits

Audit of Emergency Management and Disaster Recovery

We performed an audit of the District's emergency management and disaster recovery procedures and practices. The District has adequate emergency management and disaster recovery procedures in place. Periodic emergency response exercises and vulnerability assessments are conducted. The majority of employees surveyed provided positive feedback concerning training and knowledge in emergency management procedures. Good communication and notification channels and infrastructures are in place, but should be more clearly outlined in our written procedures. Enhancements to the District Emergency Communication Network (DECON) radios and implementation of a new Employee Emergency Communication System have been slow in being realized, but are in progress.



The audit concluded that additional resources, education and attention need to be devoted to the administration of post-disaster recovery. Improved systems and resources will provide for timely, comprehensive and well supported claims. This will reduce the risk of lost opportunities to adequately fund recovery efforts. It will also reduce losses arising from damages to, and cleanup of, facilities and personal property from available funding sources.

Audit of District Fleet Utilization Practices



The objectives of this audit were to determine whether the District has an adequate fleet based on needs, that it is being used efficiently, and that vehicles are properly accounted for. Our audit concluded that vehicle assignment and utilization policies need to be established. The Vehicle fleet appears to be excessive and under-utilized, and could be brought into proper alignment by management performing a comprehensive analysis of employee work pattern and vehicle needs. Additional findings included inaccuracies in the vehicle information management systems and the potential for realizing estimated savings of more than \$1 million.

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District Fuel Inventory Controls

The objectives of the audit were to determine whether internal controls over vehicle fuel inventories are adequate to protect the assets and that inventories are maintained at cost effective and efficient levels. Additional objectives of our audit were to determine if the pricing of inventories were appropriate, if the system in place for dispensing fuel is adequate, and if adequate controls are in place that ensure accurate quantities of fuel are delivered and billed. We also benchmarked Miami-Dade County Public Schools fuel management processes and controls with Miami-Dade County's.



The audit of the District's fuel inventory concluded that the Department of Transportation, which administers the fuel inventories, appears to maintain safe and relatively compliant fueling islands. Physical access controls to the fuel storage tanks were evident at all but one of the fueling sites inspected. Fuel inventory levels maintained at the various sites were proper for the operations. Fuel quantities invoiced and paid did not agree with quantities received according to the fuel tank readings. Several small errors in pricing were noted and fuel tax rebates were not always filed.

Facilities Lease and Rental Agreements

We completed an audit of the District's Facility Leasing Practices. While the leasing process adequately provides for the District's supplemental space needs at reasonable cost, there are opportunities to improve the current process by formalizing leasing procedures, improving documentation, and centralizing and enhancing the rental revenues collection function.

As a separate matter, outside the scope of this audit, we reported that non-standard design features and other factors resulted in approximately \$6.5 million in retrofit cost overruns to a facility that is under lease for a five-year period with options for three additional five-year periods. The District's plans indicate that the facility is only needed for the initial five-year period. This work was not performed as landlord improvements and, consequently, was not managed by Facilities Planning but rather by Design and Construction.

Audit of Achieve Through Education, Inc. (f/k/a Adult Mankind Organization Educational Division, Inc.)

The objectives of the audit were to determine whether Achieve Through Education, Inc., has substantially complied with its contractual agreement and whether adequate internal controls are in

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place over FTE funding M-DCPS provided, and the propriety of their use. The audit of this community based organization found that, while not pervasive, the organization's financial management needs improvement. Concerns exist on whether some expenses are necessary to provide service or support program objectives. Additionally, various contract provisions were not complied with. The District overpaid Achieve Through Education, Inc., \$260,428 in FTE revenues. Better oversight of the agency by District staff is needed. Recently implemented corrective actions, including transferring the program oversight to School Operations should positively impact future results.

Review of Payroll

The District's annual payroll is approximately \$2 billion. The objectives of this audit were to determine whether the internal controls in place are adequate to ensure that payroll practices and reporting comport with established procedures; that terminated employees are timely removed from the payroll roster; and to ascertain whether prior audit recommendations were implemented.



Our audit concluded that, for the most part, payroll transactions are processed and reported in accordance with established procedures. In a number of cases, employees who departed were not removed from the payroll roster in a timely manner by the work locations. Additionally, a comprehensive exit interview is not conducted with terminated or separated employees. A comprehensive checklist is not used to ensure and acknowledge that all School Board issued property is returned by terminated or separated employees.

Internet, Intranet, and Web Based Security Assessment

This audit was performed by Ernst & Young, LLP, based on the specific expertise required to do this type of internal audit work. The scope of the audit was assessment in three specific areas: Internet, Web Application, and Intranet. During the course of the testing, M-DCPS' ITS staff was able to detect and prevent unauthorized access from an external source. In addition, ITS staff was able to detect and prevent intrusion from a school site. The response included blocking the intrusion and sending a security response team to the site. Recommendations included school site technology audits and an accelerated refresh rate for school site computers.

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Investigative Audits (Office of the Inspector General)

We completed eleven investigations and are working collaboratively with the State Attorney's Office on three other investigations.

Civilian Investigative Unit:

Our office conducted an investigation of the Civilian Investigative Unit (CIU). The investigation stemmed from a complaint made by a former School District consultant. He alleged that: a) records pertaining to the CIU investigations were manipulated as to milestone dates and, b) that the Executive Director of the unit used her desktop computer to conduct personal business during working hours. Based on our investigation, we found the allegations to be without merit.

Instructional and Development Department

Allegations were made that an employee received payment for time not worked. We concluded that while there was a departure from standard payroll and/or procurement procedures there was no evidence of intentional wrongdoing.

Lakeview Elementary School

Allegations that an employee received payment for time not worked were unsubstantiated.



Ruth K. Broad/Bay Harbor Elementary



We investigated the theft of \$1,500 cash collections, and found that proper procedures for receiving and safeguarding cash were not being followed by school staff. After interviews and polygraph tests of several employees, we were unable to identify the responsible party. Current fiscal activity was also reviewed; however, no other instance of missing or stolen funds was uncovered.

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Pine Lake Elementary

Our analysis of revenues generated by the Community School Program disclosed a shortfall of approximately \$10,000. Based on an extensive review of the records and our inquiries, we determined that uncollected fees, as well as fees not reimbursed by the subsidizing child care agency for services provided, were contributing factors to the shortfall. During our review, we did not find any instances of misappropriation of funds; however, we did find that student fee waivers had been issued by the After School Care Program clerk without the knowledge and written consent of the principal or the program manager. We extended our review of this program up to December 2006, and the conditions previously found were not evident. Effective January 2007, the school transferred the management of this program over to a child care provider contracted by M-DCPS.



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Palm Springs Middle

We conducted an investigation at the request of the Payroll Department, which disclosed that the former payroll clerk intentionally misreported hours for a fictitious employee to unlawfully obtain and cash several of the employee's payroll checks. The former clerk confessed to the wrongdoing and was charged with grand theft; and the State Attorney's office ordered her to perform community service and make restitution of the stolen funds to M-DCPS.



Also at **Palm Springs Middle**, an investigation of check fraud activity involved checks from School-Support Organizations. An officer of several school support organizations misappropriated approximately \$11,000 in funds. The victims were the banks and the support organizations. No District funds were affected. The individual has been arrested.

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Glades Middle

We conducted an investigation into the propriety of Booster Club activity relating to the cheerleading program at Glades Middle School. The investigation was prompted by a letter from a parent to the School's instructional Support Specialist stating concerns about fees being required for participation in the cheerleading program. Our investigation concluded that fees were being charged for uniforms and accessories, coaches' time, and gym facilities, contrary to the District's *Booster Club Guidelines 2005-2006*. The traveling/competing cheerleading squad was eliminated and the Booster club was disbanded. The school will continue to support its own cheerleading squad, which would cheer at school-sponsored athletic events at no cost to the students.



Miami Coral Park Senior

Allegations were received that custodians were paid overtime for hours spent in certification training. Such training is to be made available to custodians (unpaid) on their off-duty hours. Our investigation concluded that the allegation was not accurate. After inquiries with the custodians and school administration we determined that the custodians were not paid for the time spent in training.



Miami Central Senior



Verbal allegations were received from the Principal that one of the employees had forged signatures on several invoices for items received by the athletics department. Our investigation concluded that the purchase orders in question were, in fact forged. The employee stated that he did so in order to expedite the receipt of goods needed by the athletes. Based

Office of Management & Compliance Audits

on our analyses, we concluded that the allegation of misappropriation of funds could not be substantiated.

Investigation of Allegations of Impropriety, Mater Academy Charter School(s) and Academica Corporation

This investigation resulted from an allegation that Mater Academy's senior personnel and the schools' management company engaged in illegal acts and unethical business practices. Our investigation disclosed no indications of fraud or abuse by staff of the schools; however, we did find questionable practices, which suggest that the school's Board of Directors and senior management represented by Academica, did not adequately fulfill their fiduciary duties to the charter schools they represent. During our investigation, we found undisclosed related party transactions for the capital outlay program of the school(s). Past and present officers and board members placed in major decision making roles were employed by, and/or served on the boards of, other Academica controlled schools. Some had direct ownership in the school's management company and other undisclosed interests in for-profit companies established to provide purchase financing for the property. The facility was then leased back to the school(s). This resulted from weak corporate governance.



Office of Management & Compliance Audits

Audit Reports Issued By External Auditors

Auditor General Report

The following reports, prepared by the Auditor General were presented to the Audit Committee:

Audit Title	State Audit No.
Report on Review of Charter School, Charter Technical Career Center, and District School Board Auditor Report Prepared by Independent Certified Public Accountants for the Fiscal Year Ended June 30, 2005	2007-036
Report on Significant Findings and Financial Trends In Charter School and Charter Technical Career Center Audit Reports Prepared by Independent Certified Public Accountants for the Fiscal Year Ended June 30, 2005	2007-015
Miami-Dade County District School Board - Florida Education Finance Program	2007-008

Financial Audits:

The following financial audits of the School Board and its component units were conducted by independent certified public accounting firms.

Audit Title	Auditor
Audit of WLRN Television & Radio Station	Sharpton, Brunson & Company, PA
Audit of the Magnet Education Choice Assn, Inc. (MECA)	Sharpton, Brunson & Company, PA
Audit of the Dade Schools Athletic Foundation, Inc.	Sharpton, Brunson & Company, PA
Audit of the Miami-Dade Coalition Community Education Inc.	Sharpton, Brunson & Company, PA
Management Letter for FY Ended June 30, 2006	Ernst & Young, LLP
Annual Financial Statement, Educational Impact Fee Fund for FY Ended June 30, 2006	C Borders-Byrd, CPA LLP
The School Board of Miami-Dade Conty, Florida, Single Audit Report	Ernst & Young, LLP

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Charter Schools:

Charter schools must be audited each year. Our office receives and reviews these audit reports before they are presented to the Audit Committee and the School Board. The following audits were received during 2006-07:

Audit Title	Auditor
Academy of Arts and Minds Charter High School	Morrison, Brown, Argiz & Farra, LLP
Archimedean Academy, Inc.	Verdeja & De Armas, LLP
Archimedean Middle Conservatory	Verdeja & De Armas, LLP
Aspira Eugenio Maria de Hostos	Alberni, Caballero, & Castellanos, LLP
Aspira South	Alberni, Caballero, & Castellanos, LLP
Aspira North	Alberni, Caballero, & Castellanos, LLP
Aventura City of Excellence School	McGladrey & Pullen, LLP
Balere Language Academy	Millward & Co., CPAs
Charter School at Waterstone	Millward & Co., CPAs
Coral Reef Montessori Academy	Verdeja & De Armas, LLP
Doctors Charter School of Miami Shores	Regino Rodriguez CPA & Co., CPA
Doral Academy	Verdeja & De Armas, LLP
Doral Academy High School	Verdeja & De Armas, LLP
Doral Academy Charter Middle	Verdeja & De Armas, LLP
Doral Performing Arts & Entertainment Academy	Verdeja & De Armas, LLP
Downtown Miami Charter School	BKR Garcia & Co., PLLC
Early Beginnings Academy - Civic Center	Thomas J. Sims, PA, CPA
Early Beginnings Academy - North Shore	Thomas J. Sims, PA, CPA
Florida School for integrated Academics and Technologies Miami Dade Inc (SIATECH)	James Moore & Co., PL, CPAs
Florida International Academy, Inc	Keefe, McCullough & Co., LLP, CPAs

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International Studies Charter High School	Verdeja & De Armas, LLP
Keys Gate Charter School	Keefe, McCullough & Co., LLP, CPAs
Lawrence Academy	James Accounting & Tax Practice, PA, CPA
Liberty City Charter School	S. Davis & Associates, PA, CPAs
Life Skills Center Dade County, Inc.	Beemer, Pricher, Kuehnhacki & Heidbrink, PA, CPA
Mater Academy	Verdeja & De Armas, LLP
Mater Academy Charter High School	Verdeja & De Armas, LLP
Mater Academy Charter Middle School	Verdeja & De Armas, LLP
Mater Academy East Charter School	Verdeja & De Armas, LLP
Mater East Academy Middle School	Verdeja & De Armas, LLP
Mater Performing Arts & Entertainment Academy	Verdeja & De Armas, LLP
Miami Children's Museum Charter School	Verdeja & De Armas, LLP
Miami Community Charter School	Millward & Co., CPAs
Oxford Academy of Miami, Inc.	Millward & Co., CPAs
Pinecrest Preparatory Academy	Verdeja & De Armas, LLP
Pinecrest Preparatory Academy Charter Middle School	Verdeja & De Armas, LLP
Renaissance Elementary	Keefe, McCullough & Co., LLP, CPAs
Renaissance Middle School	Keefe, McCullough & Co., LLP, CPAs
Rosa Parks Charter Schools, Inc.	L. Brown & Co. PA, CPAs
Sandor Weiner School of Opportunity, Inc. - North	Keefe, McCullough & Co., LLP, CPAs
Sandor Weiner School of Opportunity, Inc. - South	Keefe, McCullough & Co., LLP, CPAs
Somerset Academy Elementary	Verdeja & De Armas, LLP
Somerset Academy High School	Verdeja & De Armas, LLP
Somerset Academy Middle School	Verdeja & De Armas, LLP
Spirit City Academy	Harvey, Branker & Assoc. LLC, CPAs
Sunshine Academy Charter School	Verdeja & De Armas, LLP

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Theodore R. and Thelma Gibson Charter School	Verdeja & De Armas, LLP
Transitional Learning Academy	Thomas J. Sims, PA, CPA
Youth Co-Op Charter School	Ocariz, Gitlin & Zomerfeld, LLP, CPAs

Community-Based Organizations

Annual contracts with providers of Alternative Education services require financial audits that are received and reviewed by our office before they are presented to the Audit Committee and the School Board. The following audits were received during 2006-07:

Audit Title	Auditor
Cuban American National Council, Inc.	BKR Garcia & Co., PLLC
Dade Marine Institute	Cross, Fernandez & Riley, LLP
James E. Scott Community Association	Watson Rice LLP
Lincoln Marti Community Agency, Inc.	BKR Garcia & Co., PLLC
Formerly: Ombudsman Educational Services, Ltd Now: Educational Services of America, Inc.	L. Brown & Co. PA, CPAs
Recapturing the Vision International	W.B. Koon & Co.
Richmond Perrine Optimist Club, Inc. of Miami	Nzeribe & Co., PA



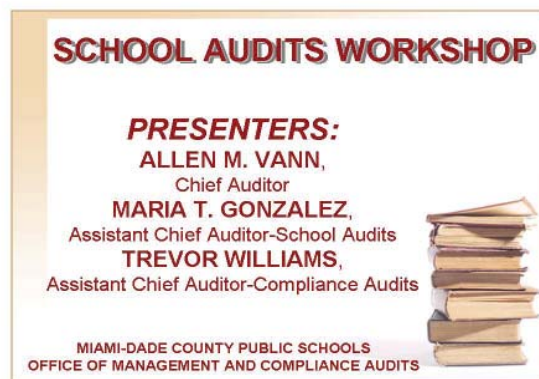
Office of Management & Compliance Audits

Other Reportable Activities

- * Our Assistant Chief Auditor and Audit Director for School Audits made several presentations during the year for School Operations -- Money Matters Support Program. This program helps principals maintain a high level of financial accountability at their schools. We highlight past areas where audit exceptions occur and provided principals with practice sessions and hands-on exercises.



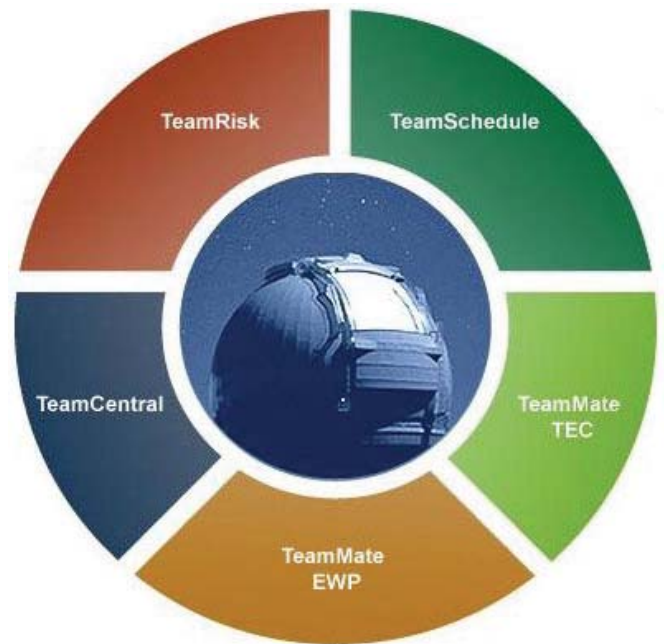
- * The Assistant Chief Auditor, School Operations, made an a presentation to assistant principals under training to become principals. The presentation was a hands-on exercise where potential situations with problems in internal funds and payroll were discussed using the various manuals governing these activities.
- * The Chief Auditor, the Assistant Chief Auditor, School Operations, and the Assistant Chief Auditor, District Operations, attended the Association of Local Government Auditors annual conference in Memphis, Tennessee where they were guest speakers on school audit techniques.



- * FTE auditors were transferred to our office in April to begin the incorporation of FTE audits into our school audits. This officially started in July 2007.

Office of Management & Compliance Audits

- * In January 2007, the Assistant Chief Auditor, School Operations, and other staff members visited all Regional Centers to discuss with principals and Regional Center administration the upcoming Title I audits. Title I audits started in February 2007.
- * The Office of Management & Compliance Audits has entered into an agreement with Pricewaterhouse Coopers to install TeamMate, an electronic work paper package that will transform the audit process currently in place. TeamMate will increase the efficiency and productivity of the planning, scheduling, audit fieldwork, review, and report generation processes by helping us capitalize on the investment we have made in the past three years for up-to-date computer hardware. The installation is scheduled to take place over the summer months and will include training sessions for our entire staff and technical support going forward.



- * Pursuant to Board rule, internal audit staff has been actively participating in a number of committees. We attend the Professional Services Contract Committee, the Charter School Contract Review Committee, the Design and Construction Selection Committee, the ITS Change Advisory Board, the Contract Review Committee (CRC), the Contractor Prequalification Review Committee (CPRC) and the A/E Selection Committee
- * The Ethics Advisory Committee (EAC) was created in 2002 by the School Board to restore the public confidence in our public schools and to educate all stake holders as to the required standards of ethical conduct. The Committee is composed of seven (7) independent, volunteer members. The School Board has adopted several initiatives recommended by the EAC, resulting in corrective actions that have restored public trust. The Chief Auditor is the appointed official liaison to the EAC, charged with facilitating all administrative tasks needed to support the Committee as it strives to discharge its responsibilities. Accordingly, staffs from the Office of Management and Compliance Audits prepare the agendas and minutes for the EAC meetings, assist with research and correspondence, and provide additional support as required.

Office of Management & Compliance Audits

- * Our *Information Systems Design Control Officer* serves as a non-voting member on the District's Enterprise Resource Planning (ERP) system's Project Management Team. Our focus has been to provide guidance to the development team in establishing proper controls before the ERP system is implemented.



The new system represents a substantial investment estimated at \$80-\$100 million and the District's business processes will undergo significant change as part of the process. Currently, the District uses outdated systems organized around departments and relies heavily on manual processes and controls. The new ERP system, in contrast, will be organized around business processes, using a single system to record a transaction from beginning to end.



2008 Internal Audit Plan

The Annual plan was presented and accepted by the Audit Committee at its June 24, 2007 meeting. At that meeting, the Committee approved the Audit plan in accordance with Board Rule.

We used a systematic risk-based approach to identify an appropriate mix of various types of school-based audit activity, non-school operational and performance audits, and activities. The comprehensive audit plan also dictates in large part how we will best allocate our audit resources.

The planning this year entailed: 1) assessing the risk associated with school and non-school operations, 2) meeting with District officials responsible for various departments to review our risk assessments with them, and 3) applying the information gathered on the auditable universe to design the audit plan presented herein.

School Based Audits:

In Fiscal Year '08 we plan to evaluate internal controls and compliance with established policies and procedures for payroll, purchasing credit card, internal funds, food service programs, and IT controls at all schools. (There is approximately \$1.7 billion in annual payrolls, \$4 million in credit card activity, \$77 million in internal funds, and \$26 million of direct food sales.)

The scope of work at each school will be tailored to the level of risk associated thereto. Because of the unique nature of School Board operations and State mandated audit requirements¹, a risk assessment of the individual schools is prepared. We evaluated risk at each and every school based on materiality, past audit findings/experience, principals' tenure, etc.

Approximately \$1.5 billion in State funding for District's schools is based on student classification, enrollment, and transportation data generated and maintained by the schools. Included in our audit plan is additional testing, at 40 to 45 schools, of attendance and other records associated with this important funding stream.

Over 200 District schools receive grants from the Federal government totaling \$161 million. These funds have specific spending guidelines, which carry their own particular risks. In Fiscal Year 2008,

1 Florida Dept. of Education Rule 6A-1.087 entitled *School Board Responsible for Internal Funds* requires school boards to provide for an annual audit of internal funds.

Office of Management & Compliance Audits

we plan to include in 25 to 30 of our routine school audits additional testing of Title I and other grant expenditures.

Property And Inventory Audits:

We are statutorily required² to perform a complete physical inventory of all property items of over \$1,000 in individual cost. This entails counting almost 100,000 items worth over \$314 million disseminated over 500 work locations.

We also assist the outside auditors by auditing year-end inventories at Food and Nutrition, Transportation, Maintenance and Materials Management, Stores and Mail Distribution, and Textbook Inventory Services. This not only entails observing the inventory and performing cycle counts, but also testing prices.

Review Of External Audits:

During 2008 we will continue to support Charter School Operations and Alternative Education by reviewing over 70 financial statements of the schools and outside service providers. We will determine the adequacy of the reports and follow up on any notable findings and negative financial trends. To the extent necessary, we will in consultation with the Audit Committee, modify our audit plans to perform independent audit work in this area as deemed appropriate.

Operational And Performance Audits At Non-School Locations:

We are in the process of completing five carryover audits contained in our previous audit plan. In addition, we are planning to initiate four new audits during FY 2008. These include Overtime at the Police Department, Summer Services, Tutorial Services and the Construction Claims process. We will also follow-up on audit recommendations in past audits as requested by the Audit Committee.

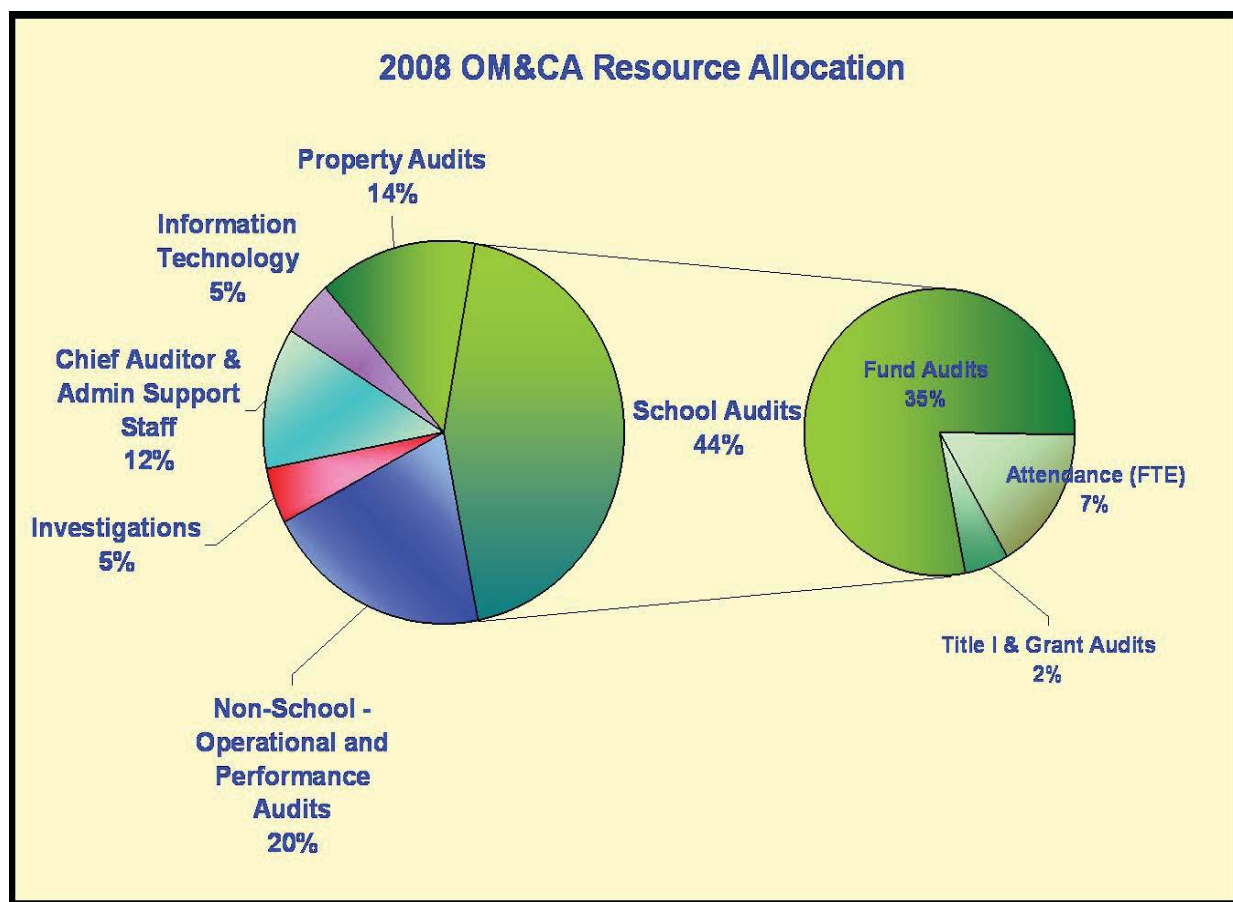
Forensic auditing coverage will continue as we transition to a new Inspector General program. In addition, several Information Technology activities are planned including our continued involvement in the implementation of the SAP ERP system to assure that adequate controls are in place and an assessment of internal network security.

² Per Florida Statute Chapter 274 Tangible Personal Property Owned By Local Government: "A complete physical inventory of all property shall be taken annually... be compared with the property record, and all discrepancies shall be traced and reconciled."

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Budget And Staffing:

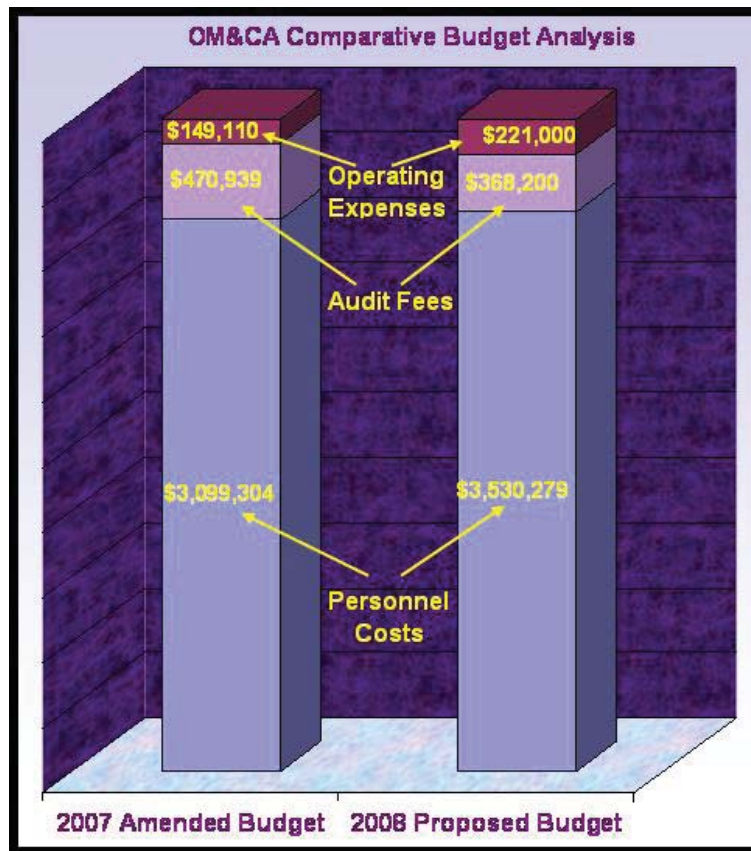
This graph depicts how the Office of Management and Compliance Audits staff will be deployed. When you consider that most of the property audits take place at school sites and much of our investigations focus on issues at schools, it can be said that the majority of our resources are devoted to auditing school based activities. While arguably audit resources were stretched thin last year due to special projects and investigations not planned for, we were able to demonstrate a great degree of flexibility and believe that we are otherwise performing an adequate amount of internal assurance for an organization of our size.



Note: Graph based on Budgeted/Requested Positions

The chart on the following page compares this year's budget to the FY '08 budget submission.

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This year's budget was designed to complement the audit plan and all the related activities of the Office of Management and Compliance Audits.

- * Personnel costs have increased ostensibly due to our expansion of services relating to performing "FTE" Audits at schools. Staff and budget were transferred from School Operations' Attendance Services.
- * Audit fees were reduced because the Audit General will be performing the single audit work instead of our CPA firm.
- * Operating expenses increased as a result of the one time purchase of electronic work paper software.

The attached schedules detail our FY 2008 Audit Plan. It includes the completion of carryover audits initiated in FY 2007 and a wide range of new audits and potential audits for the long term.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
SCHOOL AUDITS:			
School Operations	S c h o o l A u d i t s	<p>Florida Dept. of Education Rule 6A-1.087 entitled "School Board Responsible for Internal Funds" requires school boards to provide for an annual audit of each school having internal funds. During FY 06-07 there were 339 schools and centers at M-DCPS having internal funds with total receipts of \$76.6 million. Additionally, these schools and centers have substantial payroll, purchasing credit card, and food service activities.</p>	<p>We will express an opinion on the financial statements of each school; evaluate internal controls and compliance with established policies and procedures for internal funds, payroll, purchasing credit card, food service programs, and IT controls at all schools.</p>
		<p>Florida School Districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature to provide equalization of educational opportunity and guarantee students equal and fair participation to available programs and services. FEFP is the primary mechanism for funding the operating costs of public schools. For FY 06-07, base funding allocation was approximately \$1.5 billion. District also receives other major FEFP allocations from state, local and federal sources.</p>	<p>Evaluate compliance with law and State Board of Education rules relating to the classification, assignment, and verification of FTE student enrollment and student transportation reported under FEFP at 40-45 schools.</p>
Office of Intergovernmental Affairs, Grants Administration and Community Services		<p>During FY 06-07, 333 schools received and utilized approximately \$161 million from federal, state and/or other agency funds. Of this amount, Title I funds totaling \$88 million was provided and utilized by 207 schools. Grant recipients are required to follow strict spending guidelines to ensure that performance goals are met and grant requirements are adhered to.</p>	<p>Evaluate compliance at selected schools for Title I and other grant programs; and evaluate the effectiveness of internal controls to promote compliance with established policies and procedures at 25-30 schools.</p>

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
PROPERTY AND INVENTORY AUDITS:			
District-wide	Property Inventories	According to State Statute: "A complete physical inventory of all property shall be taken annually... be compared with the property record, and all discrepancies shall be traced and reconciled." During FY 06-07 our Property Auditors accounted for 99,300 items costing \$314 million.	Perform physical inventory counts of all property with an individual cost of \$1,000 at over 500 work locations. Discrepancies will be traced and reconciled to accounting records and recommend adjustments to property records as deemed necessary.
Various	Audit of Year-end Inventory	At the end of each Fiscal Year inventories are taken at Food and Nutrition, Transportation, Maintenance and Materials Management, Stores and Mail Distribution, and Textbook Inventory Services in support of the year-end annual financial audit.	Observe and participate in, year end inventory-taking and valuation processes in listed departments.
Various	Cycle Counts	As part of the yearly inventory, cycle counts are conducted at Transportation, Maintenance and Materials Management, Stores and Mail Distribution and Textbook Inventory Services.	We will perform surprise cycle counts to ensure that perpetual inventory systems and physical inventories are in agreement.
EXTERNAL AUDITS:			
District-wide	Review of External Audit Reports	Certified financial statements are provided by charter schools and community based organizations as per statute and Board rules.	Review the adequacy of reports and follow-up with program staff on any notable findings.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
Charter School Operations	Charter School Operations And Controls	During FY 07-08, the District will sponsor as many as 67 charter schools with student enrollment of approximately 23,000 and at estimated cost in excess of \$173 million. As the sponsoring school district, M-DCPS is statutorily responsible for substantial monitoring and oversight, including fiscal, operational, health/safety and academic performance.	Review the adequacy of reports and follow-up with program staff on any notable findings. When deemed appropriate, review the financial operations of selected charter schools to ensure they are using public funds as intended.
School Operations – Alternative Education	Community Based Organizations	During FY 07-08, the District will contract with seven (7) community based organizations primarily for alternative education. Activities will be conducted at 24 campuses serving up to 2,057 students at a cost of approximately \$9.6 million.	Review the adequacy of reports and follow-up with program staff on any notable findings. When deemed appropriate, review the financial operations of selected community based organizations to ensure they are using funds as intended.
District-wide	Coordinate and Provide Contract Oversight of External Auditors	District financial statements, Single Audit, Imprest Funds, WLRN, Magnet Education Choice Association, Inc., Miami-Dade Coalition for Community Education, Inc., & Dade Schools Athletic Foundation, Inc. all require audits from external CPAs.	Provide logistical assistance to external auditors and perform contract management.

INTERNAL AUDITS: The first five audits listed below are carryover audits from FY 2007 already in progress.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
Maintenance Operations	Materials Purchasing	During FY 05-06, there were more than 70,000 maintenance work orders, reflecting the use of materials and supplies costing about \$16 million.	Review material requisitions and cost allocation to determine the propriety of materials and supplies usage and whether adequate controls are in place to ensure their proper use.
Office of School Facilities Construction	Award and Administration of Construction Projects	According to the Five-Year Capital Plan (2006-10), more than \$3 billion in facilities needs have been identified. Over the last two fiscal year, a shift away from traditional low bid methodology to the Construction Management (CM) at risk contracting method was made. There were over 240 CM at risk and Guaranteed Maximum Price (GMP) projects awarded with combined budgets value at over \$1 billion. Our last audit was in 2002.	Sample new construction and renovation projects and evaluate the propriety of the award process, project management and internal controls.
School Operations	Custodial Services	Approximately 3,100 custodians report directly to school administrative staff and their primary responsibility is to provide a clean and healthy environment for faculty and students. Schools undergo an annual custodial "audit," as well as walk-through as requested by the principal.	Determine whether workload allocation methodology optimizes resources and outcomes. Determine the adequacy of metrics used to manage and assess address the adequacy of school cleaning programs.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
School Operations – Adult/Vocational	Adult ESOL Program	English for Speakers of Other Languages (ESOL) program enables adults to acquire English language proficiency. Adult ESOL is a component unit of the General Adult Education program, which has combined funding of \$105 million in the FY 06-07 budget. There are approximately 50,000 students enrolled in Adult ESOL.	Evaluate the reasonableness and validity of performance measures; review the program's efficiency and effectiveness; and verify regulatory compliance. We will also benchmark District practices and costs for reasonableness.
Personnel/ School Police	Employee Certification, Fingerprinting and Background Checks	Approximately 4,200 instructional certifications for employees were processed during FY 06-07. Depending on the nature of the certification, the District may collect processing fees ranging between \$20 and \$56 per certificate. Additionally, in FY 06-07, over 17,000 individuals having contact with the District were fingerprinted. Each individual fingerprinted remitted a fee of \$71 to the District.	Evaluate the processes to determine whether adequate internal controls are in place to ensure that personnel intake processes are adequate and are functioning both efficiently and effectively.
School Police	Overtime Payroll	M-DCPS' Police Department, the fifth largest law enforcement agency in Miami-Dade County has 215 law enforcement personnel & a budget of approximately \$22.4 million. Approximately \$1.6 million or 7.14% is budgeted for overtime. Projected overtime expenditures for the year will be \$1.9 million, exceeding the budget by approximately \$0.3 million. Efficient management of overtime has long been a concern of police departments all over the country.	Determine if there are effective policies, procedures, & management controls to maximize the efficient use of overtime. We will also analyze staffing levels to determine if overtime can be minimized and the overtime budget is adequate for mandates requiring overtime.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
Curriculum and Instruction Support – Specialized Programs	Summer Services	The District provides continued instructional academic services to eligible students through its summer program initiative. The services are provided by in-house instructional staff and other partners, including museums, environmental centers, colleges, universities, outreach organizations, and businesses. Approximately 62,000 students are served at approximately 123 sites at an estimated cost of \$30 million over FY 06-07 and FY 07-08.	Determine the effectiveness and reach of the program, ensuring that parents and guardians of eligible students are duly notified and that funds are expended properly and with propriety. We will also determine the program's compliance with applicable laws and rules.
Office of Intergovernmental Affairs, Grants Administration & Community Services	Supplemental Tutorial Services	This \$21 million set aside program of Title I Part A grant funds are passed through by the State. The District contracted with 41 State approved service providers to deliver supplemental tutorial services to eligible Title I students. In FY06-07, of approximately 92,000 eligible students only about 26,000 chose to accept services.	Review the controls over the expenditure of funds from the District to the service providers. Additionally, we will review the effectiveness of promoting the program to eligible students and service delivery.
Office of School Facilities	Construction Project Claims, Contingencies and Allowance Usage	Change orders often occur on construction projects regardless of what project delivery method is used. The last time we audited change orders (1999), the District's average change order rate was 7%. Additionally, 5% to 10% or more of a project's construction budget is set aside for contingencies/allowances even when a guaranteed maximum price is negotiated.	Evaluate internal controls and test reasonableness of the value, cause, validity, and propriety of methodology used. Also, benchmark District practices and evaluate costs for reasonableness.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
OTHER ACTIVITIES:			
District-wide	Forensic Audits/ Investigations	This represents forensic audit work requested by & in support of the Inspector General, Police and/or Office of Professional Standards. Also, Audit work often results in investigations.	Provide forensic auditing, as needed.
District -wide	Recommendations Follow-Up	Audit follow-up is a function of the internal audit process and is required by School Board Rule 6Gx13- 2C-1.14, Article IV.B.	Determine whether management implemented prior audit recommendations through limited reviews and inquiries.
ERP/ SAP	ERP	M-DCPS is expected to begin a \$100 million project to implement SAP for new financial systems.	To monitor implementation and ensure adequate controls.
Information Technology Services	Internal Security	In FY 06-07 E&Y successfully executed an external penetration audit of our network. The other side of that security issue is the risks of penetration internal at ITS.	Determine whether internal security at ITS as it pertains to systems and networks are adequate.
District-wide School loca- tions	IT Security	The penetration audit performed by E&Y in FY 06-07 demonstrated specific security weaknesses in the school-side administered systems.	Conduct survey-type IT security audits of a judgmental sample of schools to evaluate the adequacy of IT controls at schools.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
LONG-TERM PROJECTS:			
Curriculum & Instruction/ Division of Life Skills & Special Projects	Audit of Life Skills & Special Projects Programs & Activities	The Division of Life Skills and Special Projects supports and drives the curriculum for a diverse range of school based programs including visual arts, JROTC, drivers education, music, dance, speech and debate. They administer the procurement of driver's education vehicles, musical supplies and equipment, etc. They also manage approximately 20 contracts valued at \$1.1 million with different service providers.	Review the internal controls over the expenditure of funds from the District to the service providers. We will also evaluate the administration of the program to determine if it is meeting its stated objectives.
Land Use	In-kind Contributions Received In Lieu of Impact Fees	During the last 5½ fiscal years ended December 31, 2005, M-DCPS received \$215 million in impact fees from residential developers for use in its capital construction program. Developers are sometimes obliged to provide additional cash and land. Between March 2003 and January 2006 an additional \$8.48 million and 16 acres of land was contributed.	Evaluate the processes and controls used to determine the value of contributions received in lieu of cash and test the reasonableness of the values of contributed cash and land.
Maintenance Operations	Roofing	The District's facilities are re-roofed when they have served their useful life. The work is performed either though a term-contractor or a separately contracted contractor. Between 2004-2006, approximately \$30 million was budgeted to fund 40 re-roofing projects.	Evaluate the processes and controls to ensure timely and effective execution of project scope.

**Miami-Dade County Public Schools
Office of Management and Compliance Audits
Fiscal Year 2008 Audit Plan**

Departments	Audit	Background	Objectives
Procurement/ Maintenance Operations	Maintenance Work Order Costs Standards	Maintenance Operations has about 900 trades people and is responsible for repairs at over 350 facilities. During the FY 2005-06 more than 73,000 work orders with associated costs of \$62 million were issued.	Evaluate processing procedures for its effectiveness and efficiency and compare standard and actual unit costs and time to industry standards.
Construction	Audit of Construc- tion Project War- ranty	A variety of warranties are associated with each completed construction project. Warranties can range from one to twenty years.	Evaluate the processes and controls designed to ensure that warranty work is identified timely, tracked, and suitably addressed by the warrantors.
Construction	Project Closeout	In order to properly close out contracts, A/Es and construction contractors must ensure that building systems function properly, provide operations manuals, training, and other documents.	Evaluate the processes and controls to ensure timely and effective closeout practices.
District-Wide	IT System / Appli- cation Implemen- tation	Districts departments implement software/hardware projects, often without IT oversight. This might be done without giving proper consideration to legal and other important requirements, and might have negative impact on IT resources, both in hardware capacity and in available personnel.	Determine whether adequate controls are in place in District offices over implementing new systems (software/hardware) to limit the negative impact on the District.

Office of Management & Compliance Audits



Office of Management & Compliance Audits

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Assistant Chief Auditor – School Audits

Mr. Trevor Williams, CPA

Assistant Chief Auditor – Operational and Performance Audits



Contributor to this report:

Ms. Dina R. Pearlman, CISA

Information Systems Design Control Officer

Office of Management & Compliance Audits

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, 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 sex 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.

School Board Rules 6Gx13-4A-1.01, 6Gx13-4A-1.32, and 6Gx13-5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

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.

Revised 5/9/03

