

2020-2021 Annual Report

*Office of Management and
Compliance Audits*

MIAMI-DADE COUNTY PUBLIC SCHOOLS



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair
Dr. Steve Gallon III, Vice Chair
Ms. Lucia Baez-Geller
Dr. Dorothy Bendross-Mindingall
Ms. Christi Fraga
Dr. Lubby Navarro
Dr. Marta Pérez
Ms. Mari Tere Rojas
Ms. Luisa Santos

Mr. Alberto M. Carvalho
Superintendent of Schools

Mr. Jon Goodman, CPA, CFE
Interim Chief Auditor

Contributors to this Report:

Ms. Tamara Wain, CPA
District Director, School Audits
Mr. Richard A. Yanez, CPA
District Audit Director
Operational & Performance Audits
Ms. Teresita M. Rodriguez, CPA
Executive Audit Director, District Audits
Mr. Luis O. Baluja, CISA
Executive Director, IT Audits
Mr. Reinaldo Montano
Executive Director, Civilian Investigative Unit
Ms. Sandra Lainez, CPA
Senior Auditor
Ms. Elsa Berrios-Montijo
Staff Assistant

MIAMI-DADE COUNTY PUBLIC SCHOOLS OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Interim Chief Auditor
Jon Goodman, CPA, CFE

Miami-Dade County School Board

Perla Tabares Hantman, Chair
Dr. Steve Gallon III, Vice Chair
Lucia Baez-Geller
Dr. Dorothy Bendross-Mindingall
Christi Fraga
Dr. Lubby Navarro
Dr. Marta Pérez
Mari Tere Rojas
Luisa Santos

September 2, 2021

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:

This is the annual report of the Office of Management and Compliance Audits (OMCA). As required by Board Policy 6835, this report summarizes the auditing activities for this past 2020-2021 fiscal year.

In my capacity as the Interim Chief Auditor since May 2021, and as the Assistant Chief Auditor prior to that, I appreciate serving the School Board to promote sound fiscal oversight and efficiency and effectiveness of operations.

Sincerely,

Jon Goodman, CPA, CFE, Interim Chief Auditor

TABLE OF CONTENTS

Page
Number

2020-2021 Annual Report

About our Office	1
Role of the Chief Auditor/Interim Chief Auditor and 2020-2021 Highlights	2
Organizational Chart	4
The Role of the Audit and Budget Advisory Committee (ABAC).....	5
Audit and Budget Advisory Committee Membership.....	5
2021-2022 Annual Audit Plan.....	7
Audit Reports Presented by the Office of Management and Compliance Audits.....	8
School Audits Division	9
Property Audits	12
Investigative Audits	14
District Audits Division	16
Information Technology (IT) Audits Division	19
Charter School Audits and Fiscal Oversight Division	21
External Audits	23
Financial and Compliance Audits	23
Community Based Organizations' Audits	24
Other Reports/Investigation Reports Issued by Other Entities	24
Non-Audit Services and Activities	25
Civilian Investigative Unit (CIU)	29
Office Staffing Schedule	33
Annual Budget	34

ABOUT OUR OFFICE

Board Policy 6835 - *Office of Management and Compliance Audits* establishes the internal audit function of the District.

The Office of Management and Compliance Audits (OMCA) is responsible for performing the internal audit function of the District. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Through the internal audit process, the OMCA provides the School Board, the Superintendent, and the Audit and Budget Advisory Committee (ABAC) with an independent and objective evaluation of the operation of the school system. To accomplish this task, internal audit staff perform various audit assignments whose audit objectives may largely include:

- Performing examinations of the financial records in accordance with generally accepted auditing standards;
- Ascertaining the reliability and adequacy of accounting and reporting systems and procedures;
- Performing an independent appraisal of the adequacy and effectiveness of internal controls;
- Determining compliance with policies and procedures established by the Board and the Administration, and with State and Federal laws and regulations;
- Improving the efficiency of the school system's operations by providing recommendations in audit reports; and
- Determining the extent to which the assets of the school system are accounted for and safeguarded from loss.

OMCA staff conducts both financial and non-financial audits, investigations, and reviews throughout the year. The activities of the OMCA are guided by the annual Audit Plan which is assembled and recommended, with input from various stakeholders, to the ABAC. The requirement for the implementation of an Audit Plan is also established in Board Policy 6835 - *Office of Management and Compliance Audits*. The Plan is subsequently forwarded, along with the ABAC's recommendations, to the School Board for its approval. This Plan is formulated on a risk-based methodology, which considers those areas of financial and operational risk of the District. The execution of the projects enumerated in this Plan will be dependent upon the availability of the office's resources.

Through the evaluation process conducted at year-end, the OMCA has been provided with positive feedback from the ABAC regarding its ability to perform those audit activities enumerated in the Audit Plan.

THE ROLE OF THE CHIEF AUDITOR/INTERIM CHIEF AUDITOR AND 2020-2021 HIGHLIGHTS

During the 2020-2021 fiscal year, the Chief Auditor and OMCA staff directly reported to the School Board and submitted all reports through the ABAC, the School Board's designee. To enhance the objectivity and effectiveness of the internal auditing activities, any audit findings and recommendations emanating from these audits were submitted by the Chief Auditor to the School Board, the Board's ABAC and the Superintendent of Schools at the same time.

The Chief Auditor kept abreast of new developments in the school system during 2020-2021 by attending all School Board meetings, district-related meetings, and meetings of school system-wide communities. Also, the Chief Auditor met with the Board as well as with the Administration at various times throughout the year to discuss matters pertinent to the audit function of the District.

The Chief Auditor also acted as liaison between the District and the various external auditors (federal, state, and independent auditors, and other outside audit entities). In addition, the Chief Auditor coordinated the presentation of reports from the Office of the Inspector General in the ABAC's agenda.

Election of ABAC Chair and Vice-Chair in December 2020 ABAC Meeting, New Board Members and ABAC Members

Yearly, the Committee elects a Chair and Vice-Chair. In December 2020, the ABAC members unanimously voted to select **Mr. Erick Wendelken as ABAC Chair** and **Mr. Christopher Norwood as ABAC Vice-Chair**.

During FY 2020-2021, the new Board members elected were Ms. Lucia Baez-Geller (representing District 3), Ms. Christi Fraga (representing District 5), and Ms. Luisa Santos (representing District 9).

During FY 2020-2021, the new members appointed to the Committee were Ms. Chloe Bordon Gillenwater, Ms. Zeida Sardiñas, and Ms. Anna Hochkammer. Also, Fr. Roberto M. Cid and Mr. Joshua Clarin were appointed ABAC alternate members.

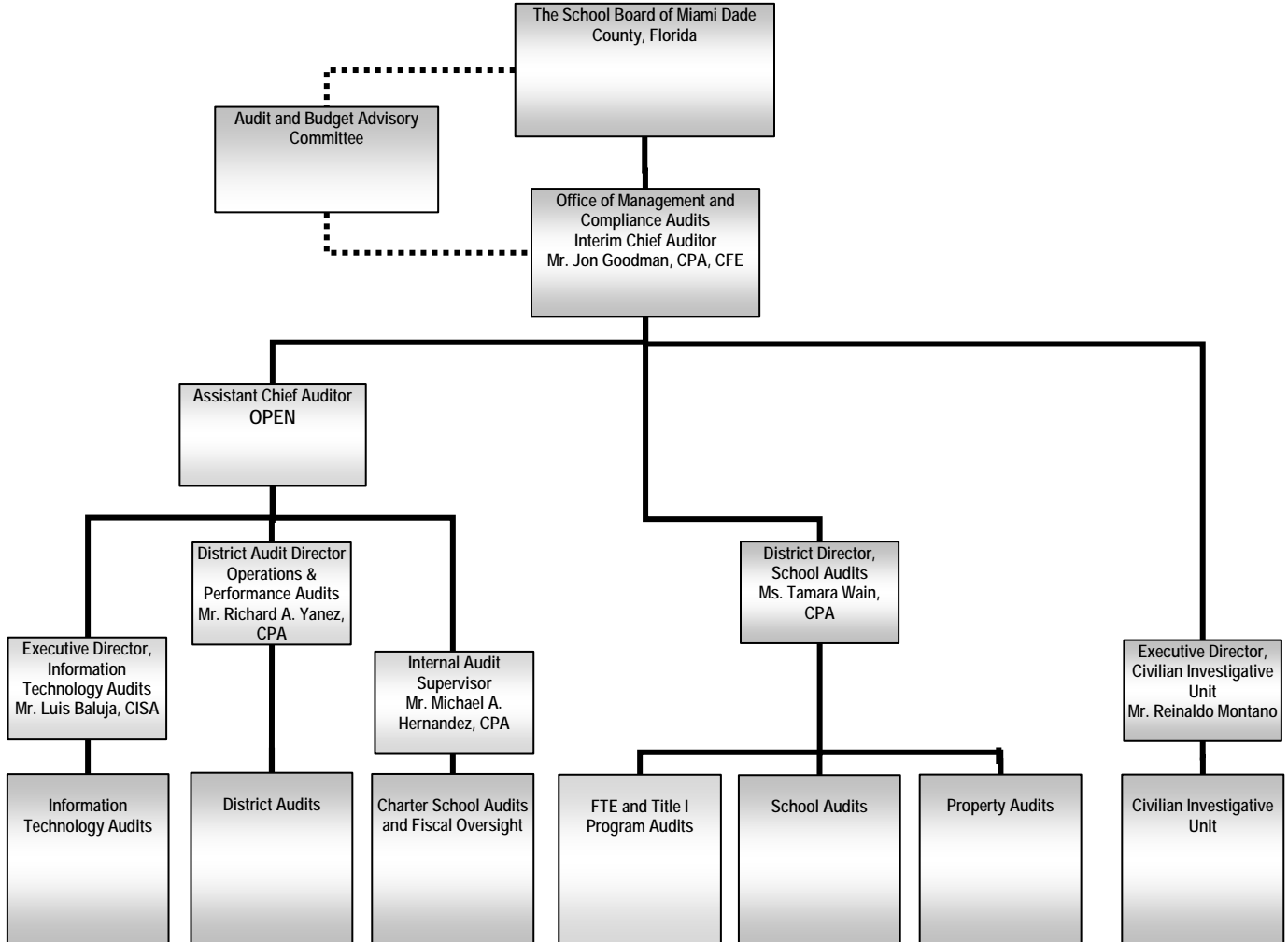
ABAC Meeting Dates and Some Key Events

ABAC meeting dates approved by the ABAC members and some key events were as follows:

Dates	Remarks
July 21, 2020	Virtual Meeting. Approval of meeting dates for the coming year. OMCA's 2020-2021 Audit Plan.
September 15, 2020	Virtual Meeting. Modification to 2020-2021 OMCA's Audit Plan.
November 13, 2020	Special Meeting. Review and Discussion of Proposals for External Independent Auditing Services.
December 1, 2020	Elections of ABAC Chair/Vice-Chair and Appointment of New School Board Members and ABAC Members.
February 2, 2021	Appointment of New ABAC Members.
March 9, 2021	
April 13, 2021	Special Meeting. Recommendation of Interim Chief Auditor and the Process for Hiring the Chief Auditor.
May 11, 2021	Proposed Audit and Budget Advisory Committee Meeting Dates for Fiscal Year 2021-2022. Interim Chief Auditor and Chief Auditor search update.

ORGANIZATIONAL CHART

The office's organizational chart as of August 2021 is as follows:



Note:

On March 18, 2021, Ms. Maria T. Gonzalez, Former Chief Auditor, announced her retirement effective June 21, 2021.

THE ROLE OF THE AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

As an advisory committee to the School Board, the ABAC is responsible for the following activities:

- It advises on auditing activities at the school district. This includes the work and the activities of the internal auditors from the OMCA.
- It serves as the committee to select and recommend the hiring of the external auditing firm to conduct the district's annual audit according to Florida Statutes and assists in the development of the external audit contract.
- It reviews the work of the external auditors, other auditors who provide financial audits on charter schools and other components of the school district; and the reports from the State Auditor General.
- It also reviews proposed annual budgets, revenues and expense forecasts assumptions, and budget amendments. In addition, it receives periodic reports and consults with the Chief Financial Officer on the adequacy of the district's budget and tracking system. Finally, it makes recommendations to the School Board and the Superintendent on the quality and reliability of the budget, without opining on policies and programmatic implications.

The general purpose of the ABAC is to ensure that the overall audit coverage of Miami-Dade County Public Schools is sufficient and appropriate to protect the interests of the citizens of Miami-Dade County, Florida; to ensure that an adequate system of internal control has been implemented in Miami-Dade County Public Schools and is being effectively followed; and to assist and advise The School Board of Miami-Dade County, Florida, and the Superintendent of Schools in fiscal matters pertaining to the District.

AUDIT AND BUDGET ADVISORY COMMITTEE MEMBERSHIP

The OMCA is entrusted with the responsibility of providing service and logistical support to the ABAC, including publishing meeting notices, keeping its minutes, establishing the agenda in collaboration with its Chair, gathering the supporting documentation for distribution, and ensuring the smooth operation of the Committee affairs. During 2020-2021 the ABAC was composed as follows:

Audit and Budget Advisory Committee Membership	ABAC Title	Professional Affiliation	School Board Member Represented/ Appointment Information
Mr. Erick Wendelken, CPA	Chair	Tax Partner, BDO USA LLP	Ms. Perla Tabares Hantman School Board Chair
Mr. Alexander Admire	Alternate Member	Tax Managing Director, BDO USA LLP	
Ms. Mari Tere Rojas	Voting Member	School Board Member Representing the Board	
Ms. Christi Fraga	Alternate Member	School Board Member Representing the Board	
Mr. Stephen Hunter Johnson, Esq.	Voting Member	Partner Lydecker Law Firm	Dr. Steve Gallon III, School Board Vice Chair
Ms. Mary Lee Snipes	Alternate Member	Former M-DCPS employee (Retired)	
Ms. Chloe Bordon Gillenwater	Voting Member	Attorney/Real Estate Berkshire Hathaway Home Services EWM Realty	Ms. Lucia Baez-Geller
Fr. Roberto M. Cid	Alternate Member	St. Patrick Catholic Church	
Mr. Christopher Norwood, J. D.	Vice-Chair	Public Affairs Professional The Norwood Consulting Group	Dr. Dorothy Bendross-Mindingall
Dr. Freddie G. Young	Alternate Member	Former M-DCPS Principal (Retired)/Community Leader	
Ms. Zeida C. Sardiñas	Voting Member	Asset Manager City of Coral Gables Economic Development Dept.	Ms. Christi Fraga
Mr. Albert D. Lopez, CPA	Voting Member	BDO International CEO of the Americas, BDO USA LLP	Dr. Lubby Navarro
Mr. Ernie Saumell, CPA	Alternate Member	Assurance Partner; Latin America BDO USA LLP	
Mr. Jeff Kaufman	Voting Member	President and CEO A & J Auto Brokers and United Food Brands	Dr. Marta Pérez
Mr. Javier A. Lopez, Esq.	Alternate Member	Partner Kozyak Tropin & Throckmorton Law Firm	
Mr. Julio C. Miranda, CPA, CFE	Voting Member	Former M-DCPS employee (Retired)	Ms. Mari Tere Rojas
Mr. Rudy Rodriguez, CPA	Alternate Member	Certified Public Accountant and retired M-DCPS Controller	
Ms. Anna Hochkammer	Voting Member	Councilmember Seat 1 Village of Pinecrest	Ms. Luisa Santos
Mr. Joshua Clarin	Alternate Member	Business Owner	
Ms. Sharon Watson	Voting Member	PTA/PTSA Representative	Ms. Sandra West PTA/PTSA President
Dr. Nancy Lawther	Alternate Member	PTA/PTSA Representative	
Mr. Juan del Busto	Voting Member	Chairman and CEO of del Busto Capital Partners, Inc.	Mr. Alberto M. Carvalho, Superintendent of Schools
Mr. Ron Steiger	Non-Voting Member	Chief Financial Officer	

2021-2022 ANNUAL AUDIT PLAN

As required by Board Policy 6835, "the Chief Auditor will submit to the Audit and Budget Advisory Committee, the Superintendent and the Board for review a comprehensive Audit Plan for a year." This plan is intended to identify the overall scope of scheduled audits, reviews and examinations in both financial and non-financial areas.

This plan was presented (as "Proposed") to the ABAC at its May 11, 2021, meeting for its initial review and feedback from the various stakeholders. At the following ABAC meeting on July 20, 2021, the plan was officially presented for the Committee's discussion, final consideration, and recommendation to transmit to the School Board for approval. The plan was provided to the School Board for consideration and receipt at the August 18, 2021, School Board meeting.

AUDIT REPORTS PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

We have classified the audits, services and activities performed and presented by the OMCA into the following categories:

- School Audits Division
- Property Audits
- Investigative Audits
- District Audits Division
- Information Technology (IT) Audits Division
- Charter School Audits and Fiscal Oversight Division
- External Audits
- Non-Audit Services and Activities
- We have also included the work performed by the Civilian Investigative Unit (CIU). During 2020-2021, this unit reported directly to the Chief Auditor.

SCHOOL AUDITS DIVISION

Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, states the district school board shall be responsible for the administration and control of all local school funds derived by any public school from all activities or sources, and shall prescribe the principles and procedures to be followed in administering these funds consistent with regulations adopted by the State Board of Education. State Board of Education Rule 6A-1.001, *District Financial Records*, makes reference to the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book - Chapter 8, Section 4.2)*, which states the School Board shall provide for an annual audit of the schools' internal funds.

The scope of our school audits was based on individual evaluations at each school, considering materiality, past audit findings/experience, size of school student body, principals' tenure, school performance grades, etc. At all schools, however, we reviewed internal funds and property procedures, and conducted physical inventories of equipment with an individual cost of \$1,000 or more.

SUMMARY OF RESULTS AND ANALYSIS

For the FY 2020-2021, we reviewed the internal funds at 335 of 358 schools/centers (94%). Of the 335, 39 were two-year audits. The scope of these two-year audits involved fiscal years 2018-2019 and 2019-2020. Schools with one-year audits encompassed fiscal year 2019-2020. Also, of the 335 schools audited, 58 represented schools with a change of Principal since the prior audit. At selected schools we reviewed the following areas:

- **Payroll records and procedures at 26 schools (7.8%).** This consisted of a review of payroll procedures and documentation related to the preparation of usually the most current payroll records, which include time, attendance, and leave records. This also included a review of the internal controls over the payroll function at the schools, including the reporting of payroll. Most reviews are usually follow-ups to prior findings, corollary to conditions identified during the school audit, or from a Title I Program audit performed at the school (which would involve the review of payroll expenditures charged to Title I Program accounts).
- **The Purchasing Credit Card Program (P-Card) at 11 schools (3.3%).** This consisted of the review of the procurement credit card reconciliations and supporting documentation; and a test of expenditures to ensure they were in compliance with established procedures. Most reviews are customarily follow-ups to prior findings or corollary to conditions identified during the school audit or when reviewing Title I Program disbursement procedures.

SCHOOL AUDITS DIVISION (Continued)

- **Data security management report audit assessment at 25 schools (7.5%).** At these schools, we reviewed data security management reports to ensure that staff access to computer system applications was appropriate. Most reviews were follow-ups to prior findings, corollary to conditions identified during the school audit or from a Title I Program audit performed at the school.
- **Title I Program audits were selectively conducted at 25 schools (7.5%).** At schools, principals administer Title I programs with oversight from the Region Offices, and under general direction from the Department of Title I Administration. To promote district and school-wide compliance with Federal, State, and district regulations and guidelines, and to ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits.
- **Full-Time Equivalent (FTE) audits were conducted at 91 schools (27.2%) based on audit criteria developed by this office.** FTE audits were incorporated as part of the school audits routinely performed by this office. Miami-Dade County Public Schools receives a significant portion of its State funding through the Florida Education Finance Program (FEFP). During our FTE audits, we examined student records to determine compliance with State law and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment under the FEFP.
- In FY 2020-2021, we found that of 335 schools audited, 325 schools (97%) conducted their financial affairs in accordance with District policies and maintained good internal controls. At 10 schools (3%), there were opportunities for improvement.
- For the 2020-2021 fiscal year the projected goal was to complete between 75% and 85% of total school-site audits (358). This year, the School Audits Division surpassed the projected goal when audit staff conducted a total of 335 of 358 total school-site audits. These results represent audit coverage of 94% of the total population.

SCHOOL AUDITS DIVISION (Continued)

During FY 2020-2021, school audit reports disclosed a total of 11 audit findings at 10 schools. During FY 2019-2020, school audit reports disclosed a total of 8 audit findings at 8 schools. This year, we reported findings in the areas of Internal Funds, Payroll and FTE.

In addition, this year, internal funds findings increased (from 6 last year to 8 this year), payroll findings increased (from 0 last year to 1 this year), while FTE findings remained the same when compared to the prior year (from 2 last year to 2 this year).

Regarding FTE, although the number of findings remained the same when compared to last year's activity, this is an area that is audited by the State of Florida Auditor General every two years, and the AG findings that are reported to the Florida Department of Education, may cause an unfavorable effect on the district's funding levels. Consequently, this area should continue to receive close attention from school site administration to ensure that going forward, the requirements established by the District are adhered to with fidelity.

The finding in payroll was regarding the misreporting of payroll for an employee on extended leave and non-compliance with the recording and reporting of payroll's time and attendance.

Regarding the findings in internal funds, we cited certain noncompliance with internal funds procedures related to the disbursement function and Athletic Program expenditures, After Care Program procedures over the collections and the recordkeeping of the student records, as well as recordkeeping of student and fundraising activities. Particularly, at one of these schools, there was an incident of a misappropriation of field trip collections. Also, at another school, we also identified misappropriation of funds. The area of bookkeeping requires close attention, and we always encourage the site administration to provide training and assistance to the school treasurers and administrators overseeing the bookkeeping function.

PROPERTY AUDITS

The Office of Management and Compliance Audits is responsible for ensuring that the School District is accounting for all of its tangible property. At M-DCPS, the management of tangible property must comply with the guidelines established in the *Manual of Property Control Procedures*.

According to Chapter 274.02 of the Florida Statutes, the Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes. Florida Department of Financial Services, Rule Chapter 69I-73.002 was amended October 2020 to increase the threshold of property items required to be reported for inventory purposes from \$1,000 to \$5,000. This rule states that "all property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more shall be recorded in the local government's financial system as property for inventory purposes. Attractive items with a value or cost less than \$5,000 shall be recorded in the local government's financial system as property for inventory purposes".

In compliance with Florida Administrative Rule Chapter 69I-73.006, an inventory of all property shall be taken annually and whenever there is a change of custodian. According to Board Policy 7450, *Property Inventory*, a complete inventory of all District owned tangible personal property shall be conducted annually and submitted to the Board. Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites after the first day of school and before the end of the school year. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported during the following fiscal year.

PROPERTY AUDITS (Continued)

During FY 2020-2021, our Property Auditors visited approximately 370 work locations (which included 358 school sites) and accounted for approximately 75,100 items with a combined cost of approximately \$212 million. Close to \$28,600 was reported as “unlocated” and approximately \$29,600 was reported missing through the Plant Security Report process. The combined loss rate was 0.03 percent.

PHYSICAL INVENTORY RESULTS 2020-2021 FISCAL YEAR					
Region Schools/ Department	Total Property Cost	Total Property That Could Not Be Accounted For			Percentage Unaccounted For
		Per Physical Inventory (over threshold)	Per Plant Security Reports	Total Property Losses	
North Region Schools	\$ 60,869,501	\$ 14,417	\$ 1,199	\$ 15,616	0.03%
Central Region Schools	67,807,319	3,913	13,853	17,766	0.03%
South Region Schools	69,131,352	10,289	14,506	24,795	0.04%
Other Centers	12,957,404	-	-	-	0.00%
District Dpt./Offices	933,211	-	-	-	0.00%
Totals	\$ 211,698,787	\$ 28,619	\$ 29,558	\$ 58,177	0.03%

INVESTIGATIVE AUDITS

During the year, any investigative audits involving school audits were performed by the District Director-School Audits Division and staff. Once concluded, the cases are referred to the Miami-Dade Schools Police Department (MDSPD) for their evaluation and consideration of charges.

School investigative audits will continue to be performed by the School Audits Division, and the Division plans to continue its assistance/collaboration with the investigative unit of the MDSPD and with pertinent outside entities (such as the Office of the Inspector General).

Similarly, the other divisions within the office (District and Charter) will be responsible for handling any investigative issues that may surface during the performance of their District and charter school audits, or from referrals submitted to our office by District Administration, School Board members, or other pertinent outside entities (such as the U.S. Department of Education Office of Inspector General).

During FY 2020-2021, an audit investigation was performed at three schools. The cases were referred to M-DCPS Police. All results were reported as part of the school's audit findings.

School Sites:

- **North Beach Elementary** - In November 2019, the Principal discovered and reported an incident where the former After School Care Program (ASC) Manager allegedly collected ASC Program's cash collections totaling approximately \$1,100 that could not be traced to a receipted transaction or a school deposit. MDSPD and our office collaborated during this investigation. The former Manager resigned before the start of the investigation. The results remained inconclusive since receipts were not issued. In addition, this former employee had been the 2018-2019 United Way Ambassador; and the Principal discovered several large bags containing coins of various denominations amounting to approximately \$600 that the former Manager kept in her office. During 2019-2020, contrary to District guidelines for conducting the United Way campaign, the school's Parent Teacher Association (PTA) handled the student donations that were directly submitted to the United Way via a PTA check (December 2020).
- **Leisure City K-8 Center** - In May 2019, the former Principal reported an incident of an alleged misappropriation of fieldtrip collections involving a former school Paraprofessional. The case was referred to the MDSPD who investigated the incident and referred the case to the State Attorney's Office for further consideration of criminal charges. During the investigation, the employee admitted to having misappropriated \$1,940 in cash collections, was charged with Grand Theft and arrested; and ultimately resigned on May 10, 2019. On June 7, 2019, the case went to trial and the employee received probation and was ordered to restate the funds (December 2020).

- **Alonzo and Tracy Mourning Senior High Biscayne Bay Campus** - The audit uncovered a misappropriation of funds. The Treasurer was the individual directly responsible for the bookkeeping and depositing of the funds in question. Based on our findings, the Principal reported this incident through proper district channels. This incident was assigned to the MDSPD General Investigative Unit (GIU) for further investigation, and audit staff closely collaborated with the Detective assigned to this case (February 2021).

DISTRICT AUDITS DIVISION

The District Audits Division performs non-school audits, reviews, investigations, and non-audit services. The areas of services covered by this division include the District support units and operations, such as Financial Services, Construction, Maintenance, Procurement, Transportation, Grants Administration, School Operations, Food Services, Instructional Support, Human Resources, Risk and Benefits, District Security and Safety. The scope and objective of the audits and reviews performed by the District Audits Division usually necessitates the concurrent interaction of multiple support units/operations.

Nature of Work

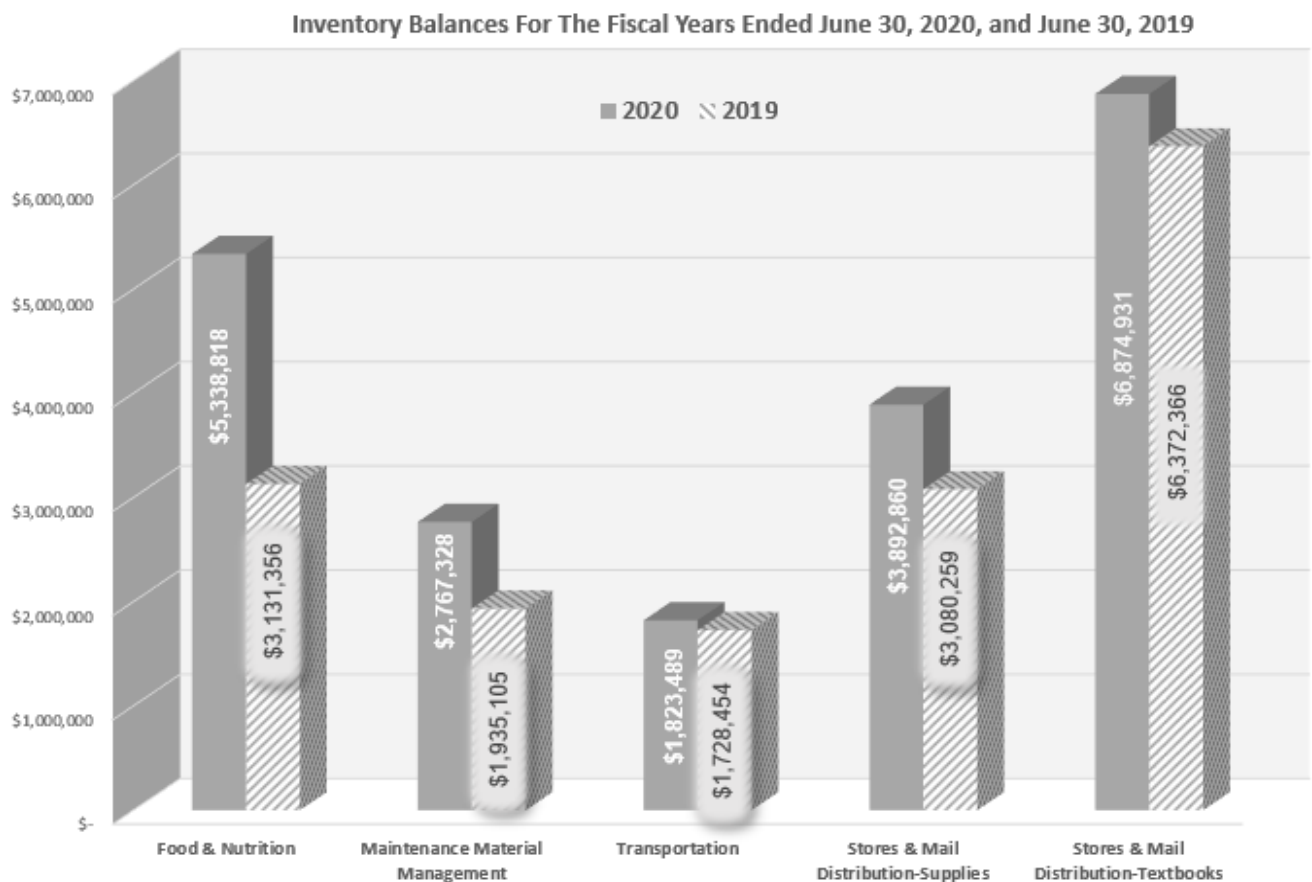
The engagements performed by this division are primarily performance audits and reviews, which assess a unit's or program's performance, operational effectiveness and efficiency, and compliance with established guidelines and statutes. Each audit and review conducted includes an assessment of the system of internal controls of the unit's or program's operations.

From time to time, the administration will request an audit, review, or investigation of a specific area of concern, such as a program, process, service, or contract. Where these areas of concern fall within the division's area of audit coverage, we will perform the requested service as time and resources allow.

DISTRICT AUDITS DIVISION (Continued)

Audit of Inventories as of June 30, 2020 – Annually, to augment the work of the external auditors in their audit of the District’s financial statements, we perform an audit of inventories held at the five organizational units that maintain equipment, fuel, supplies, food, and textbook inventories. The purpose is to determine the accuracy of the inventory balance reported in the District’s unaudited Annual Financial Report and to assess internal control over the inventory counting and reconciliation processes.

Our audit concluded that the inventory balance of \$20,697,426 reported in the unaudited Annual Financial Report as of June 30, 2020, was fairly stated, in all material respects. There were no material adjustments to the inventories resulting from our physical counts, and there were no findings to report (December 2020).



DISTRICT AUDITS DIVISION (Continued)

Agreed-Upon Procedures Associated with Coronavirus Pandemic Funding and Expenditures – This report detailed the results of Agreed-Upon Procedures (AUP) addressing the Administration’s efforts to maximize COVID-19 funding and ensuring corresponding revenue and expenditure tracking mechanisms. It was independently performed contemporaneously with the District’s pursuit of and application for various COVID-19 funding sources and establishment of related controls. This AUP found that M-DCPS had thoroughly contemplated and sought to maximize its COVID-19 funding and the Administration had established an accounting structure and related controls to record and track COVID-19 related expenditures. M-DCPS would receive a net approximating \$83.5 million in ESSER funds after mandated allocations to charter and private schools, and approximately \$11 million in GEER funds associated with the Summer Recovery Program. Charter schools under the sponsorship of M-DCPS would receive increased Federal financial assistance which could trigger the requirement of a Federal Single Audit (September 2020).

Audit of the District’s General Obligation Bond (GOB) Expenditures for Fiscal Year 2019-20, Allowances/Contingencies and Follow-up on the External Midpoint Audit – This audit report is in accordance with the approved 2020-21 Fiscal Year Audit Plan and pursuant to action item 5 of Agenda Item H-10 Revised *Accounting, Reporting, Auditing and Transparency of General Obligation Bond Expenditures* that was approved by the School Board at its November 15, 2017, meeting. The objectives of this audit were to (1) test and opine on the reporting of District GOB expenditures incurred for the fiscal year ended June 30, 2020; (2) determine compliance with the District’s policies and procedures for approving GOB allowances and contingencies and; (3) conduct a follow-up on the three previously unresolved findings, observations, and recommendations from the May 2019 external audit of the midpoint of the GOB funded School Improvement Program. The accounting firm of S. Davis and Associates, P.A. was selected and contracted to perform the external audit.

In our report and based on our testing, we opined that GOB expenditures reported at \$85,961,821 for the fiscal year ended June 30, 2020, present fairly, in all material respects, District GOB expenditures for said period, in conformity with accounting principles generally accepted in the United States. This report contains a finding and corresponding recommendation to clarify certain procedures in the approval of allowance and contingency adjustments. Management concurred with our recommendation. Also, our follow-up to the District’s three remaining corrective actions to findings, observations, and recommendation from the external audit of the midpoint of the GOB funded School Improvement Program disclosed that the remaining three of six agreed-upon corrective actions have been fully implemented (May 2021).

INFORMATION TECHNOLOGY (IT) AUDITS DIVISION

The IT Audits Division conducts IT audits, coordinates and oversees IT-related services and testing provided by external vendors, and manages the technology resources of both the OMCA and Civilian Investigative Unit (CIU). Furthermore, some of the audits and reviews performed by other divisions of the OMCA frequently require support in the form of data extraction, manipulation, and analysis. This division also provides extensive support to the ABAC in the conduct of its periodic meetings throughout the year.

Nature of Work

This division focuses on potential areas of high risk involving the District's information systems, technology hardware, and overall IT infrastructure. The division's goal is to provide the School Board, ABAC, and management with independent assessments of the aforementioned areas in order to improve the District's security posture, promote accountability, improve efficiencies, and safeguard student, employee and business data.

Consulting Services: Network Security Testing Services (PEN Test)

Background:

Extensive discussions surrounding the critical issue of cybersecurity by the Board and ABAC led to Board action directing the Chief Auditor to engage an external firm to conduct biennial testing of the District's cybersecurity protocols, defenses, and response to such threats (School Board Meeting of September 9, 2020, Item H-14 Revised), beginning with the 2020-2021 fiscal year. The item also directed Financial Services to fund said testing services, not to exceed \$50,000.

Results, reports, findings, recommendations, and methodology are exempt by Florida Statutes from public access or disclosure due to the confidentiality of the subject matter.

Network Security Testing Services - Fiscal Year 2019-2020

This project was completed by the external audit firm, RSM US LLP in early 2020. The results were shared with Information Technology Services management and with the School Board and ABAC at Executive Sessions in December 2020 and January 2021, respectively.

Network Security Testing Services - Fiscal Year 2020-2021

This is the second such project conducted in the last two fiscal years. RSM US LLP performed the agreed upon services in early June 2021 and their final report was received in August 2021. A confidential Executive Session is scheduled for September 8, 2021, for a presentation of the report to the School Board. The ABAC will determine when it will hold its Executive Session at its September 14, 2021, meeting.

Audit of the District's Readiness and Capabilities in the Acquisition and Implementation of a Large-Scale Instructional Technology Platform

This audit was performed at the direction of the School Board, pursuant to Good Cause Item H-14 (Revised) and approved unanimously by the Board at its meeting of September 9, 2020. This audit resulted in four findings and corresponding recommendations which drew conclusions about the acquisition and implementation of the K12 technology platform in use during the first two weeks of the 2020-2021 school year.

We found that the six-week timeframe attempted to implement the K12 instructional technology platform was decidedly insufficient to meaningfully adhere to standards and practices that would be required in a successful implementation.

This audit recognized the significant rise in cybersecurity activities and related technology issues both globally and locally; as well as a trend of enhanced corporate governance for technology in both the private and public sectors through the establishment of board-level technology advisory committee, discussed in further detail below (March 2021).

Technology Advisory Committee (TAC)

A result of the aforementioned *Audit of the District's Readiness and Capabilities in the Acquisition and Implementation of a Large-Scale Instructional Technology Platform*, was a recommendation to establish a Board-Level committee of experts to advise the Board on all matters related to technology and cybersecurity.

The goal of a TAC is to review and discuss IT-related issues and provide guidance in the form of advisory opinions to the Board and management on safeguarding the District's technology assets, protecting student, employee and business data, as well as other IT trends or activities that may impact the District.

On June 23, 2021, the Board approved the adoption of Board Policy 9146, *Technology Advisory Committee* and is currently awaiting the appointment of membership and its first official meeting.

CHARTER SCHOOL AUDITS AND FISCAL OVERSIGHT DIVISION

Charter schools in Miami-Dade County represent a substantial and growing segment of public schools under the sponsorship and oversight of the School Board. During FY 2019-2020, 140 charter schools operated in Miami-Dade County with student enrollment of approximately 75,000 and combined annual revenues approximating \$658 million.

Review Of 140 Charter School Certified Financial Statements FYE June 30, 2020

During FY 2020-2021, we reviewed and analyzed the audited financial statements of the District's 140 charter schools for the fiscal year ended June 30, 2020.

The review of said audits is one of the primary mechanisms used by the District for fiscal oversight of its charter schools pursuant to Section 1002.33, Florida Statutes.

The objective of our Office's review process is to work with the District administration and the charter schools themselves, to report on and promote adequate controls and fiscal oversight of public funds flowing to and through the charter school sector. This process includes reviewing year-end financial statements and associated documents for charter schools that have been subject to a financial statement audit by their own contracted external audit firms. During these reviews our office corresponds, when necessary, with the schools' management and external auditors to better understand or clarify any germane fiscal issues. Our work product herein is reported to the School Board, ABAC and Administration through multiple transmittal letters throughout the fiscal year.

We conducted this review in accordance with applicable *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States of America Government Accountability Office (GAO). We believe that the procedures performed provide a reasonable basis for our observations.

This review process is being conducted as an audit engagement to best comply with the 2018 revision of Government Auditing Standards, which became effective on July 1, 2019.

CHARTER SCHOOL AUDITS AND FISCAL OVERSIGHT DIVISION (Continued)

Highlights of our review process during FY 2020-2021 included:

- Working collaboratively with the District's Charter School department, and with the charter schools' representatives to identify and correct any non-compliance with applicable laws and charter contracts.
- Identifying cases of apparent or perceived conflicts of interest involving charter school governance, and/or management and vendors, and working with the schools' representative to correct it.
- Assisting Charter School Compliance & Support in obtaining close-out financial statement audits for the charter school whose contract was terminated.

Other Charter School And Community Based Organizations (CBO's) Fiscal Oversight

During FY 2020-2021, OMCA staff served in a non-voting capacity on the District's Charter School Application Review Committee and the Charter School Contract Review Committee. In that role, OMCA staff selectively attended committee meetings, and offered recommendations to staff to protect the District, School Board and Taxpayers in the charter school approval and contract processes. Also, in FY 2020-21, OMCA reviewed the audited financial statements of five CBO's with various fiscal years ending in 2020, and presented them to the ABAC for discussion and transmittal to the School Board.

EXTERNAL AUDITS

Financial and Compliance Audits

The following audits of the School Board and its component units were conducted by independent certified public accounting firms and presented to the ABAC on the parenthetical dates.

Audit	Audit Firm
Comprehensive Annual Financial Report and Auditor's Communication of Audit Results for Fiscal Year Ended June 30, 2020 (December 2020)	RSM US LLP
Audit of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2020 (December 2020)	C. Borders – Byrd, CPA LLC
Single Audit Report in Accordance with the Uniform Guidance Fiscal Year Ended June 30, 2020 (February 2021)	RSM US LLP
Financial Statements of The Foundation for New Education Initiatives, Inc. for the Year Ended June 30, 2020 (February 2021)	Verdeja, De Armas & Trujillo, LLP
Special-Purpose Financial Statements and Report of Independent Certified Public Accountants, Operation of WLRN Television and Radio Stations for the year ended June 30, 2020 (February 2021)	C. Borders – Byrd, CPA LLC
Financial Statements of the Magnet Education Choice Association, Inc. (MECA) for FYE June 30, 2020 and Independent Auditors Report (March 2021)	HLB Gravier, LLP
Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida, Financial Report as of September 30, 2020 (May 2021)	RSM US LLP
140 Charter School Financial Statement Audits FYE June 30, 2020 (Presented to ABAC from December 2020 to May 2021)	Various Firms

EXTERNAL AUDITS (Continued)

Community Based Organizations (CBOs)

Providers of alternative education services are required to submit audited financial statements each year. Our office reviewed and presented these five audited financial statements with various fiscal years ending in 2020 to the ABAC for discussion at its July 20, 2021, meeting and they were subsequently transmitted to the School Board.

Community Based Organizations	Audit Firm
Acceleration Academies, LLC	MacNeill Accounting & Consulting, LLP
AMIkids Miami-Dade, Inc.	Carr, Riggs, & Ingram CPAs and Advisors
Pace Center for Girls, Inc. and Affiliates	Warren Averett CPAs and Advisors
Path Academy	Maillie Accountants-Advisors
Richmond-Perrine Optimist Club, Inc. of Miami Florida	Nzeribe & Co., P.A. Certified Public Accountants

OTHER REPORTS/INVESTIGATION REPORTS ISSUED BY OTHER ENTITIES

The following reports, prepared by other entities, were also presented to the ABAC throughout the year as noted on the parenthetical dates.

Other Reports	Entity
Miami-Dade County Office of the Inspector General- Annual Report 2019-2020 (September 2020)	Miami-Dade County Office of the Inspector General
Office of the Inspector General - Review of K12 Florida, LLC Transfer of Funds to the Foundation for New Education Initiatives, Inc., Ref. IG-20-0008-SI (July 2021)	Miami-Dade County Office of the Inspector General
Network Security Testing Services -- PEN Test (January 2021)	RSM US LLP
The School Board of Miami-Dade County, Florida - Audit Plan and AU-C 260 - Auditor's Communication with Those Charged with Governance For the fiscal year ended June 30, 2021 (July 2021)	RSM US LLP
FY 2021-2022 Executive Summary Tentative Budget (July 2021)	M-DCPS

NON-AUDIT SERVICES AND ACTIVITIES

Training Sessions to Principals and School Staff

During various sessions offered throughout the year to principals and school staff, the District Director and staff from the School Audits Division participated in the presentations. Topics related to the school audit process, Title I Programs, FTE, purchasing, and included tips/best practices for sound fiscal management, compliance with applicable procedures, oversight over payroll, and the proper safeguarding of school assets.

- On Tuesday, November 17, 2020, the District Director from the School Audits Division, made a virtual presentation during the *Money Does Matter Support Program*. The presentation covered prior year audit results and an overview of the audit reporting process. Additionally, on Thursday, January 28, 2021, February 25, 2021 and May 27, 2021, the District Director of the School Audits Division attended sessions of the *Money Does Matter Support Program (MDMSP)* as part of our office's support of this program.
- On Tuesday, February 9 and 16, 2021, the District Director, FTE Staff Auditor, and Property Audit Manager from School Audits Division made a virtual presentation to new Principals as part of the *Principal Induction Academy* and *Principal Bench Academy Program*. This presentation covered various school audit processes.
- On Friday, February 26, 2021, the Internal Audit Supervisor attended the Title I Programs Task Force virtual meeting.

Procurement and Business Development Services Support

Throughout the year, the School Board awards bids and contracts for various goods and services. Each solicitation for goods or services is vetted before the District's Goal-setting Committee to determine whether aspirational goals should be designated for the solicitation, and the extent thereof, if so determined. Generally, this Committee convenes often and staff from the District Audits Division attends the meetings to provide advisory support as a non-voting member of the Committee.

- OMCA staff attended the bi-weekly Goal Setting Committee meetings as a non-voting member on August 13 and 27, 2020; on September 10 and 24, 2020; on October 8 and 22, 2020; on November 5 and 19, 2020; on December 10 and 17, 2020; on January 14 and 28, 2021; on February 11 and 25, 2021; on March 11 and 18, 2021; on April 15 and 29, 2021; on May 13 and 27 2021; and on June 10 and 24, 2021.

NON-AUDIT SERVICES AND ACTIVITIES (Continued)

- On September 23, 2020, OMCA staff attended the Request for Proposal committee meeting for the School Information System (SIS)/Learning Management Systems (LMS).
- On October 19, 2020, the Assistant Chief Auditor delivered a virtual presentation to the Council of Great City Schools on how to conduct internal audits during a pandemic.
- On November 6, 2020, the District Audit Director attended the committee meeting for ITB-19-023 (Maintenance and Repair Operations (MRO) Materials, Equipment and Supplies) to observe the toss of a coin between a low bid tie for two electric supply vendors.
- On November 13, 2020, the Chief Auditor and OMCA staff coordinated with Procurement Management Services a Special ABAC meeting for screening, interview, and selection of the external auditor of the District pursuant to RFP-19-081-CM *External Independent Auditing Services*.
- OMCA staff attended Charter School Application Review Committee (ARC) and Charter School Contract Review Committee (CRC) virtual meetings on April 15, 20, 22, 27, 2021; May 25, 26, and June 2, 2021, as non-voting members. Additionally, OMCA staff attended the Charter School ARC training session on April 19, 2021.

Facilities and Construction Support

During the year, the District performed different activities that are necessary to execute its building facilities' needs. These activities included evaluating architects', engineers', and construction managers' responses to request for qualifications issued by the District. Staff from the District Audits Division routinely provided support as non-voting members/advisors in these activities.

- On September 15, 22 and 24, 2020, OMCA staff verified the scoring evaluation presentations on three GOB projects for one Architect/Engineer (A/E), one Construction Management at Risk (CM at Risk), and one Building Code Consultant (BCC), respectively.
- On February 3 and 4, 2021, OMCA staff verified the scoring evaluation presentations on two GOB projects for one Architect/Engineer (A/E), and one Construction Management at Risk (CM at Risk), respectively.

NON-AUDIT SERVICES AND ACTIVITIES (Continued)

21st Century Schools Bond Advisory Committee (GOBAC)

- The Chief Auditor and OMCA Management attended the 21st Century Schools Bond Advisory Committee meetings held on October 27, 2020, January 19, 2021, March 9, 2021, and June 15, 2021. During these meetings, School Facilities provided an update of the GOB projects and other related topics.
- At the June 15th meeting, the results of the *Audit of the District's General Obligation Bond (GOB) Expenditures for Fiscal Year 2019-20, Allowances/Contingencies and Follow-up on the External Midpoint Audit* presented to the ABAC on May 11, 2021, were presented to the Committee for discussion.

Participation in Peer Review

An external quality control review (peer review) is required every three years for those audit entities adhering to generally accepted *Government Auditing Standards*, issued by the Comptroller General of the United States. The review focuses on the entity's compliance with *Government Auditing Standards* and internal auditing best practices.

- An external quality control review (peer review) was not performed during the 2020-2021 fiscal year. In person peer-review was suspended from March 2020 through June 2021 by ALGA due to the COVID-19 pandemic.

Training Sessions for OMCA Staff

OMCA staff attended virtual presentations during various sessions for training.

- On July 28 and August 11, 2020, OMCA Management attended the Opening Together! Protecting And Supporting the Workforce virtual presentations.
- On August 10, 12, 17, 18 and 25, 2020 the Internal Audit Supervisor, Senior Auditor, and FTE Audit staff attended Operational Leadership 2020 and Region Meetings, ESOL Program Compliance and Career Technical Education - Opening of Schools 2020 virtual presentations.
- On August 31, 2020, OMCA and CIU staff participated in the Title IX: Mandated Reporter Training for Employees.
- On September 18, 2020, the current Interim Chief Auditor, and his team developed and presented a four-hour training seminar for Charter Schools approved by Florida Board of Accountancy to the OMCA staff. The seminar was the first in-house developed seminar in an effort to provide cross training throughout the offices' various divisions.

Personnel, Student, School And Community Support Committee

- On April 21, 2021, the Interim Chief Auditor and members of his senior staff participated in the presentation of the Office's Succession Management Plan in accordance with Agenda Item Revised H-24.

THE CIVILIAN INVESTIGATIVE UNIT (CIU)

The Work of the CIU

The Civilian Investigative Unit (CIU) investigates serious non-criminal incidents of misconduct made against Miami-Dade County Public Schools personnel as assigned by the District's Incident Review Team (IRT). IRT is comprised of members from CIU, Civil Rights Compliance (CRC), School Operations or Human Resources, School Police, The School Board Attorney's Office (SBAO), Labor Relations, and the Office of Professional Standards (OPS).

The CIU values honesty, integrity, and professionalism and strives to promote and facilitate compliance with District Policies and the State Board of Education Rules by performing unbiased personnel investigations. To maintain independence, integrity and impartiality in our investigations, CIU reports to the Office of Management and Compliance Audits.

Mission

The CIU's mission is to ensure effective and efficient processing of complaints against District personnel by applying fair and equitable due process to all investigations. CIU strives to provide a safe learning and working environment for all students and personnel. To achieve this mission, CIU is given the authority to investigate allegations of violations of School Board Policies and Procedures, which encapsulate state statutes, Federal law, and rules of the State of Florida Board of Education.

Nature of Work

The CIU has been delegated the authority to investigate allegations of violations including, but not limited to the following categories:

- **Rules of the State of Florida Board of Education**
 - Principles of Professional Conduct for the Education Profession in Florida 6A-10.081, Florida Administrative Code (FAC), regarding categories that reflect the obligation to the student, obligation to the public, and obligation to the profession of education.
 - Criteria for suspension and dismissal 6A-5.056 with regard to subparts 1 through 6 involving immorality, misconduct in office, incompetency, incapacity, gross insubordination, willful neglect of duty, and drunkenness.
- **School Board Policies and Procedures**

CIVILIAN INVESTIGATIVE UNIT (CIU) (Continued)

Personnel Investigative Model (PIM)

- The CIU follows the PIM as a model for conducting investigations of allegations made against employees of M-DCPS. This model was initially approved by the School Board on November 17, 2004, School Board Agenda Item A-4 Revised. Updates and revisions to the model were approved by the School Board at its May 12, 2010, meeting (via School Board Agenda Item D-65) in order to increase effectiveness and streamline processes. More recently, the PIM underwent additional revisions, which the School Board approved at its regularly scheduled meeting of September 4, 2019, via School Board Agenda Item D-22 *Request That the School Board Of Miami-Dade County, Florida, Approve The Recommended Revisions To The Personnel Investigative Model (PIM)*.
- Cases completed by CIU are submitted to the Office of Professional Standards (OPS) for administrative disposition.

CIU's Current Staffing

- During the 2020–2021 fiscal year, four CIU investigators and the Executive Director conducted investigations; however, the CIU has not been fully staffed, since July 2020.
- In February 2020, CIU's District Administrative Assistant (DAA) was promoted to another division. The process of acquiring a new DAA is ongoing. In the interim, internal assets are being used to support the CIU's administrative needs.
- In July 2020, resulting from the promotion of one CIU Investigator to the position of CIU Executive Director, a vacant CIU Investigator position was created. In July 2021, that CIU Investigator position was filled; however, a new vacancy has developed and currently in the process of being staffed.
- CIU's current investigative staff includes personnel with former law enforcement experience and prior work experience with the Florida's Department of Children and Families. Further, the CIU now possesses the linguistic ability to conduct investigations in English, Spanish, and Haitian Creole.

CIU's Response to the COVID-19 Pandemic

- During the 2020–2021 school year, M-DCPS offered both a physical teaching model and a virtual teaching model. To overcome limitations associated with online teaching (both faculty and students working remotely) and social distancing requirements, the CIU interviewed most reporters, victims, and witnesses through video conferencing, and signatures were obtained electronically. Most subject interviews are being conducted in person, once it is determined such interviews pose minimal threat to personal safety and are in compliance with M-DCPS, CDC, and Miami-Dade County procedures.

CIVILIAN INVESTIGATIVE UNIT (CIU) (Continued)

- For FY 2021–2022, CIU is closely monitoring the school year to adjust internal operational procedures to accommodate any of the models that will eventually be deployed by M-DCPS.

CIU Training

- In light of the “new normal” we are all facing, the CIU has shifted part of its training methodology to leverage existing knowledge resources in the areas of video conferencing (ZOOM) and virtual collaboratives (Microsoft’s Teams). Time management software is also being modified to allow for virtual case assignments, case reviews, case closures, and personnel performance monitoring and time management.
- Internally, CIU is utilizing existing virtual training resources, such as the National White Collar Crime Center (NW3C), to meet Continuing Professional Education (CPE) requirements and gain advance training in the areas of financial fraud and cybercrimes.

External Training Conducted by the CIU

- During FY 2020–2021 and as a direct result of the Pandemic, the CIU did not deliver training to school-site locations. During the 2021 – 2022 school year, the CIU will explore how best to re-institute external training, based on current and future Pandemic related guidelines.

CIU Caseload

- During FY 2020-2021, the CIU was assigned a total of 142 new cases (compared to 204 cases assigned in FY 2019-2020, or 62 less cases). This decrease was attributed to the remote working conditions of many teachers and students engaged in the My School Online (MSO) model. Between July 2020-March 2021, the CIU averaged 9 new investigations a month. This trend shifted in April 2021, when the average monthly new case assignments increased from 9 to 19. In fact, of the 142 cases assigned to the CIU, 39% (56) were assigned during the last quarter of the FY. This increase in monthly assignments is consistent with pre-pandemic case assignments monthly averages: 2017-2018 (15), 2018-2019 (19), 2019-2020 (17).
- During FY 2020-2021, the CIU investigated and closed 103 of the 142 newly assigned cases. The CIU carried forward 39 cases from FY 2020-2021 into FY 2021-2022, which is manageable and expected due to the sudden and unexpected increase in case assignments during the last quarter of the FY and that all students and 10-month employees are out on summer break and cannot routinely be interviewed.
- The following table provides a summary of the CIU caseload and determination of results corresponding to 2020-2021, and a comparison of results between the FY 2019–2020 and 2020–2021.

FY	CIU Cases Total	CASE DETERMINATION						
		Probable Cause	No Probable Cause	Unfounded	Supplement	Returned	Total Closed	Total Pending
2020-2021 New Cases	142	72	23	0	15	8	103	39
2019-2020 (Prior Year)	204	110	71	2	29	18	201	3

Case Determination Terminology:

- **Probable Cause** – It is more likely than not that the alleged incident occurred.
- **No Probable Cause** – The absence of probable cause.
- **Unfounded** – A baseless, unsupported accusation, not based on fact or sound evidence.
- **Supplement** – Closed cases may be re-examined upon receiving supplemental information.
- **Returned** – Cases may be returned to OPS for reassignment upon determining that it would be more appropriately investigated by another unit.
- **Pending** – Cases that remained open at the end of the fiscal year, to be completed during the next fiscal year.

OFFICE STAFFING SCHEDULE

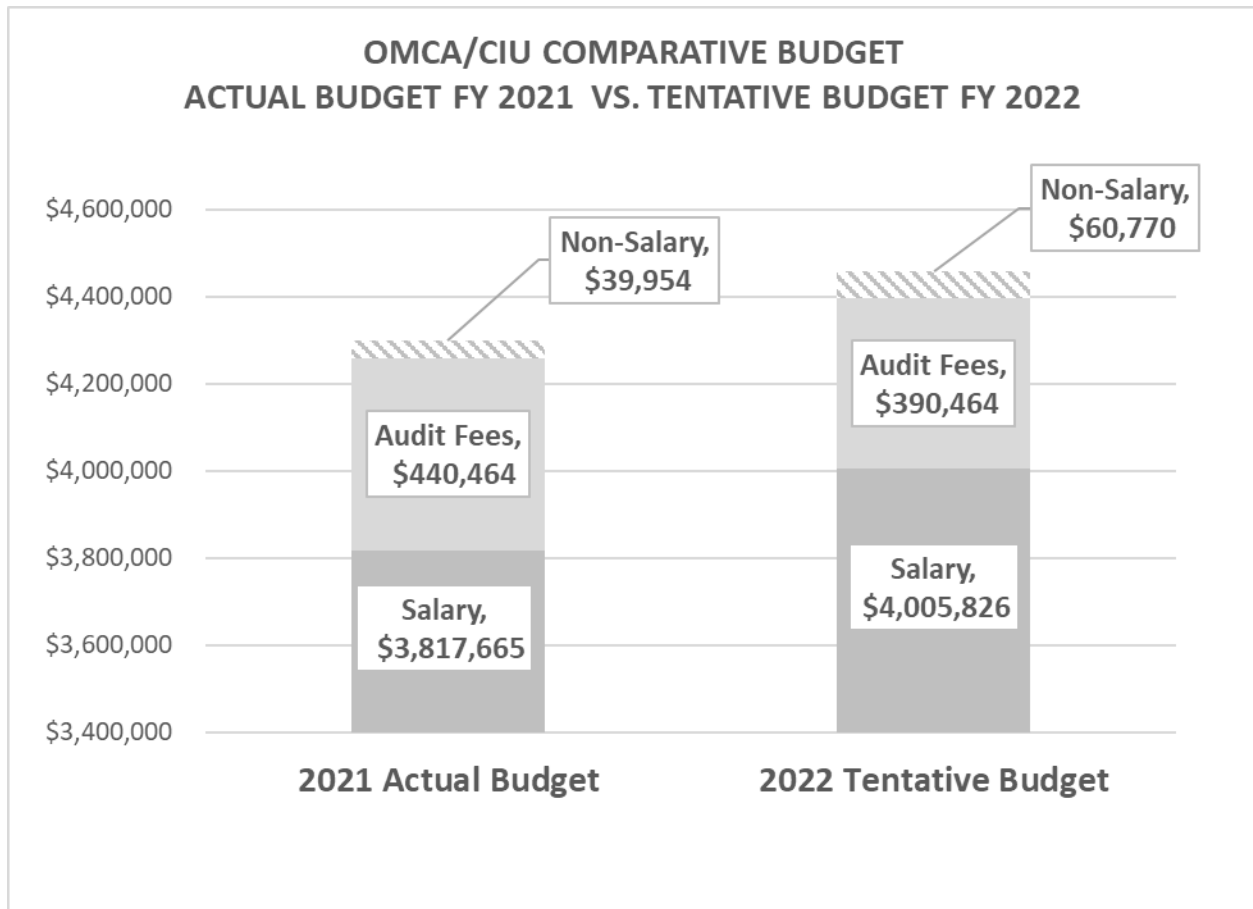
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS - STAFFING SCHEDULE AS OF AUGUST 2021				
Resource Allocation	Number of Positions	Filled Positions ⁽¹⁾	Open Positions	Comments
Chief Auditor, Assistant Chief Auditor + 2 Administrative Support Staff	4	3	1	See Note (2).
School Audits Division	15	14	1	See Note (3).
Property Audits Division	5	5	0	See Note (4).
District Audits Division	6	4	2	See Note (5).
Information Technology (IT) Audits	2	2	0	
Charter School Audits Division	2	2	0	
Civilian Investigative Unit	7	5	2	See Note (6).
Totals	41	35	6	

Notes as of August 2021:

- (1) Office staffing at the end of 2020-2021 based on 35 filled Full-Time (F/T) positions, six open F/T positions and two Part-Time (P/T) filled positions.
- (2) One open F/T Assistant Chief Auditor position.
- (3) Two F/T audit positions fully dedicated to FTE audits. One F/T audit position dedicated to Title I audits. One P/T clerical position to support division. One open F/T position under School Audits.
- (4) One P/T audit position to conduct property audits of equipment purchased with Title I funds.
- (5) Two open F/T audit positions.
- (6) Four full-time investigative positions overseen by Executive Director, Civilian Investigative Unit. One Open F/T administrative support position and One Open CIU Investigator Position.

ANNUAL BUDGET

A comparison between the budget established for 2020-2021 and the proposed budget for 2021-2022 for the OMCA/CIU is as follows:



Category	2021 Actual Budget	2022 Tentative Budget
Salary	\$ 3,817,665	\$ 4,005,826
Audit Fees	440,464	390,464
Non-Salary	39,954	60,770
Total	\$ 4,298,083	\$ 4,457,060

The salary category increased largely due to an ESSER grant position added to our office. The audit fees for the 2021-2022 contract for the external auditor declined by \$25,000 a year, however, we expect an increase in the amount in expectation of an issuance of a Request For Proposal for cybersecurity audit services. The non-salary budget for 2021-2022 increased for the upcoming peer review to be conducted at the end of the fiscal year, and cybersecurity and other training for OMCA staff.

Anti-Discrimination Policy

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. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

Age Discrimination Act of 1975 - prohibits discrimination based on age in programs or activities.

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 years old.

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 race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, sex/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 about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Asst. Secretary for Civil Rights or:

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 Website: <https://hrdadeschools.net/civilrights>

Revised 07/2020

2020-2021 Annual Report
*Office of Management and
Compliance Audits*

**1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
Tel: (305) 995-1318 • Fax: (305) 995-1331
<http://mca.dadeschools.net>**