

**MEMORANDUM**

**MTG/2020-2021/M022**

September 14, 2020

**TO:** Members of The School Board Audit and Budget Advisory Committee (ABAC)

**FROM:** Maria T. Gonzalez, Chief Auditor  
Office Management and Compliance Audits

**SUBJECT: MODIFICATION TO 2020-2021 ANNUAL AUDIT PLAN**

This information regarding the inclusion of an audit project and modification to our Annual Audit Plan relates to ABAC Agenda item no. 7. We are providing to you in anticipation of tomorrow's meeting and discussion.

At the September 9, 2020, School Board meeting, six School Board agenda items were proffered by four School Board members seeking to address the issues surrounding the K12 instructional technology platform and the problems during the first week of school.

School Board agenda item H-14 Revised Good Cause, *AUDIT/REVIEW OF THE DISTRICT'S READINESS AND CAPABILITIES IN THE ACQUISITION OF A LARGE-SCALE INSTRUCTIONAL TECHNOLOGY PLATFORM*, proffered by School Board member Ms. Mari Tere Rojas and co-sponsored by School Board Chair Mrs. Hantman, Vice-Chair Dr. Gallon and Board Members Dr. Bendross-Mindingall and Ms. Castillo, was approved unanimously during the meeting. Recommendation 1 of that agenda item is for the Chief Auditor to perform an audit/review to determine the District's readiness and capabilities in the acquisition of a large-scale instructional technology platform. Recommendations 2 and 3 relate to the engagement of an external firm to provide network security testing services of the District biennially, not to exceed \$50,000, starting with the 2020-2021 fiscal year.

Responsive to recommendation no. 1, the proposed objective of the audit and brief outline of the audit plan is as follows:

**Objective: To determine the District's readiness and capabilities in the acquisition and implementation of a large-scale instructional technology platform.**

**Brief School Board Agenda Item H-14 Audit Plan Outline:**

1. Identify standards and expected protocols in the acquisition and implementation, ranging from the identification of the need, planning, procurement, implementation, testing and go-live.

2. Compare the District's acquisition and implementation of the recent K12 platform to previously stated standards and protocols, taking into consideration the challenges during the COVID-19 pandemic and the unexpected, necessary shift to a virtual learning environment.
3. Review Executive Orders/Directives from the Governor and/or the Florida Department of Education and the impact on the District's process of providing virtual education during the pandemic.
4. Ascertain the actions of other large school districts in the State of Florida and nationwide in a similar set of circumstances during the pandemic.
5. Review the experiences of the largest school districts in the nation and ascertain any technical/instructional technology issues with the 2020-2021 virtual opening of schools.

Regarding the recommendations 2 and 3:

6. Separately engage an external consultant in accordance with H-14 to address specific cybersecurity/technical/IT issues identified during the 2020-2021 opening of schools.

Please, do not hesitate to contact my office via telephone at (305) 995-1436 or via email at [mtgonzalez@dadeschools.net](mailto:mtgonzalez@dadeschools.net) should you have any questions or for additional information.

MTG

Attachment

cc: School Board Members  
Superintendent of Schools  
School Board Attorney  
Chief of Staff  
Chief Financial Officer  
Assistant Chief Auditor