

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

**2018-2019 Annual Report**  
*Office of Management and  
Compliance Audits*

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

Ms. Perla Tabares Hantman, Chair  
Dr. Martin Karp, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Ms. Susie V. Castillo  
Dr. Lawrence S. Feldman  
Dr. Steve Gallon III  
Ms. Lubby Navarro  
Dr. Marta Pérez  
Ms. Mari Tere Rojas

Mr. Alberto M. Carvalho  
Superintendent of Schools

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

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**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**

**Chief Auditor**  
Maria T. Gonzalez, CPA

**Miami-Dade County School Board**  
*Perla Tabares Hantman, Chair*  
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*Dr. Lawrence S. Feldman*  
*Dr. Steve Gallon III*  
*Lobby Navarro*  
*Dr. Marta Pérez*  
*Mari Tere Rojas*

September 6, 2019

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 School Board Policy 6835, this report summarizes the auditing activities for this past 2018-2019 fiscal year.

As the Chief Auditor, I look forward to continue providing service to the School Board of Miami-Dade County. Also, as the representative for the entire OMCA staff, I am fully committed to affording assessment and advice to the Administration, the Audit and Budget Advisory Committee, and the Board to assist in decision-making as well as in the fulfillment of their related fiscal duties and responsibilities.

Sincerely,

Maria T. Gonzalez, CPA, Chief Auditor  
Office of Management and Compliance Audits



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## **ABOUT OUR OFFICE**

School 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 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 for enhanced efficiency 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 Audit and Budget Advisory Committee. The requirement for the implementation of an Audit Plan is also established in School Board Policy 6835 - *Office of Management and Compliance Audits*. The Plan is subsequently forwarded, along with the Audit and Budget Advisory Committee'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 Audit and Budget Advisory Committee regarding its ability to perform those audit activities enumerated in the Audit Plan.

## **THE ROLE OF THE CHIEF AUDITOR AND 2018-2019 HIGHLIGHTS**

During the 2018-2019 fiscal year, the Chief Auditor and OMCA staff directly reported to the School Board and submitted all reports through the Audit and Budget Advisory Committee, 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 Audit and Budget Advisory Committee and the Superintendent of Schools at the same time.

The Chief Auditor kept abreast of new developments in the school system during 2018-2019 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 Audit and Budget Advisory Committee's agenda.

### **2018-2019 HIGHLIGHTS**

- After the selection of a new Chief Auditor on June 21, 2018, and the resignation of the Assistant Chief Auditor-Operational and Performance Audits effective July 30, 2018, the office was reorganized to ensure uninterrupted and efficient operations going forward. Pursuant to the office's Succession Management Plan, qualified internal audit personnel was promoted to fill the office's various positions as illustrated in the organizational chart on page 5.
- The Civilian Investigative Unit was also revamped, and the size of its investigative staff augmented. An attorney already working in the School Board Attorney's Office was promoted to Executive Director to lead the Division. In addition, at the request of the new Chief Auditor, two new investigator positions were funded to address the increase in civilian investigative cases reported during this year. At the end of the 2018-2019 fiscal year, the positions were open pending the completion of the interview and hiring process, and it was projected that the new investigators would commence work in August 2019.
- Regarding audit projects, the Chief Auditor oversaw the audit engagement of the external audit firm of S. Davis & Associates, P. A., to perform the midpoint independent audit/review of the General Obligation Bond (GOB) funded School Improvement Program for the period from July 1, 2012 to June 30, 2018. This external audit was pursuant to School Board action Agenda Item H-3, proffered by School Board Member Ms. Mari Tere Rojas,

and co-sponsored by School Board Member, Dr. Steve Gallon III, approved by the School Board at its meeting of November 15, 2017. The contract for this audit engagement was executed on July 24, 2018. Fieldwork extended from August 2018, to its completion in April 2019. Bi-weekly teleconferences were held between the external audit firm, the Administration and the Chief Auditor to keep the Chief Auditor and other stakeholders abreast of audit progress and to resolve any potential issues expeditiously. The final audit report, presented to the Audit and Budget Advisory Committee on May 14, 2019, and to the School Board on June 19, 2019, was compliant with the project's contract deliverables, and completed on time and in accordance with the project's schedule.

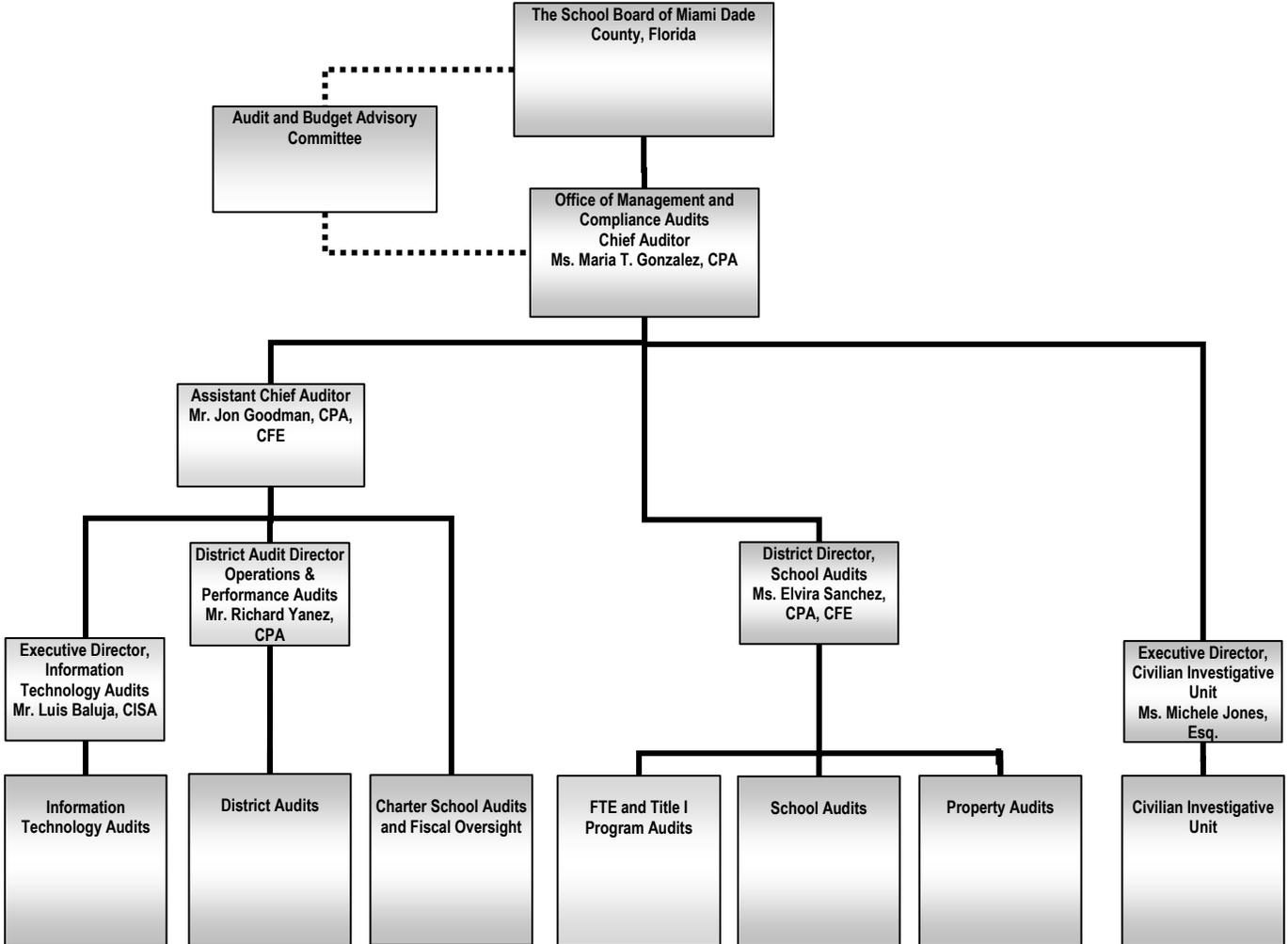
- The Chief Auditor brought to the ABAC's attention recent actions approved by the School Board and changes to State legislation that will require amendments to School Board Policies 6835 - *Office of Management and Compliance Audits* and 6840 - *Audit and Budget Advisory Committee*. These amendments would be needed to formally codify these new requirements into School Board policy. Specifically:
  - School Board Agenda Item H-13 Revised, *Procurement* that was approved by the School Board on April 17, 2019, requires under action items 2 and 3: "the Superintendent to initiate rulemaking procedures in which audits of the Office of Procurement as well as District Offices whose transactions exceed \$50 million dollars annually are recurrently audited, at least every three years"; and "the Chief Auditor to develop both a short and long range plan, inclusive of resources needed, for increasing the frequency of auditing of the Office of Procurement Management, as well as District Offices whose transactions exceed \$50 million dollars annually not less than every three years." These approved actions will require an amendment to School Board Policy 6835 - *Office of Management and Compliance Audits*. The Chief Auditor cautioned that additional audit work will require augmenting the office's resources to have the capacity required to perform additional work.
  - Senate Bill 7014 revised the requirements and procedures for selecting the external auditor hired by the District to perform the annual financial audit, pursuant to F.S. 218.39 *Annual Financial Audit Reports*. Pursuant to existing School Board Policy 6840, the Audit and Budget Advisory Committee (the ABAC) as a whole, under the direction of the ABAC Chair, recommends the hiring of the external auditor to the School Board. According to new legislation: 1) the District must establish an *Auditor Selection Committee* for this purpose; 2) the *Auditor Selection Committee* must be composed of at least three members; and 3) one of these members must be a member of the governing board (the School Board), who must also serve as the Chair of the Auditor Selection Committee. These new requirements will

necessitate an amendment to School Board Policy 6840 - *Audit and Budget Advisory Committee*.

At the closing of the fiscal year, these amendments, although forthcoming, had been brought to the attention of ABAC members for feedback at their next meeting in July 2019.

## ORGANIZATIONAL CHART

The office's organizational chart during 2018-2019 is as follows:



## **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 2018-2019 the ABAC was composed as follows:

<b>Audit and Budget Advisory Committee Membership</b>	<b>ABAC Title</b>	<b>Professional Affiliation</b>	<b>School Board Member Represented/ Appointment Information</b>
Mr. Erick Wendelken, CPA	<b>Chair</b>	Tax Principal, Morrison, Brown, Argiz & Farra, LLC	Ms. Perla Tabares Hantman School Board Chair
Mr. Kimrey Newlin	Alternate Member	Senior Vice President, TD Bank	
Ms. Mari Tere Rojas	Voting Member	School Board Member Representing the Board	
Dr. Lawrence S. Feldman	Alternate Member	School Board Member Representing the Board	
Mr. Isaac Salver, CPA	Voting Member	Accounting/Business Advisory Professional	Dr. Martin Karp, School Board Vice Chair
Mr. Stephen M. Korn, CPA	Alternate Member	President Stephen M. Korn, CPA	
Mr. Christopher Norwood, J. D.	<b>Vice-Chair</b>	Public Affairs Professional The Norwood Consulting Group	Dr. Dorothy Bendross-Mindingall
Dr. Freddie G. Young	Alternate Member	Former M-DCPS Principal (Retired)/Community Leader	
Mr. Rudy Rodriguez, CPA	Voting Member	Certified Public Accountant and retired M-DCPS Controller	Ms. Susie V. Castillo
Mr. Juan Carlos (JC) del Valle	Alternate Member	Florida International University Executive Director Development Steven J. Green School of International & Public Affairs	
Mr. Jeffrey Codallo	Voting Member	Air Force (Retired)	
Ms. Christa Dotson Dean	Alternate Member	PTA/PTSA Parent Volunteer	Dr. Lawrence S. Feldman
Mr. Stephen Hunter Johnson, Esq.	Voting Member	Lydecker & Diaz Law Firm	Dr. Steve Gallon III
Ms. Mary Lee Snipes	Alternate Member	Former M-DCPS employee (Retired)	
Mr. Albert D. Lopez, CPA	Voting Member	BDO International CEO of the Americas, BDO USA LLP	Ms. Lubby Navarro
Mr. Ernie Saumell, CPA	Alternate Member	Assurance Partner; Latin America and Caribbean Desk, BDO USA LLP	
Mr. Jeff Kaufman	Voting Member	President and CEO A & J Auto Brokers and United Food and Beverage	Dr. Marta Pérez
Mr. Javier A. Lopez	Alternate Member	Partner Kozyak Tropin & Throckmorton Law	
Mr. Julio C. Miranda, CPA, CFE	Voting Member	Former M-DCPS employee (Retired)	Ms. Mari Tere Rojas
Mr. Juan del Busto	Voting Member	Chairman and CEO of del Busto Capital Partners, Inc.	Mr. Alberto M. Carvalho, Superintendent of Schools
Dr. Nancy Lawther	Voting Member	PTA/PTSA President Miami-Dade County Council	PTA/PTSA
Dr. Lisa Robertson	Alternate Member	PTA/PTSA Member	
Mr. Ron Steiger	Non-Voting Member	Chief Financial Officer	N/A

## **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 seven categories:

- School Audits Division
- Property Audits
- Investigative Audits
- District Audits Division
- Charter School Audits Division
- External Audits
- Non-Audit Services and Activities
- We have also included the work performed by the Civilian Investigative Unit (CIU). During 2018-2019, this unit reported directly to the Chief Auditor.

## SCHOOL AUDITS DIVISION

According to Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, and State Board of Education Rule 6A-1.001, *District Financial Records*, through direct reference to Chapter 8 of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools*, the School Board is responsible for the administration and control of the internal funds of the district school system, for prescribing the principles and procedures to be followed in administering these funds, and for providing an annual audit of the schools' internal funds.

The scope of our school audits was based on individual evaluations at each and every school, considering materiality, past audit findings/experience, size of school student body, principals' tenure, school grades, etc. Based on this assessment, we determined the scope of audit work at each school. 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 (refer to page 15 of this report for property inventory results).

**For the FY 2018-2019, we reviewed the internal funds at 323 of 358 schools/centers (90%). Of the 323, 84 were two-year audits. The scope of these two-year audits involved fiscal years 2016-2017 and 2017-2018. Schools with one-year audits encompassed fiscal year 2017-2018. Also, of 323 schools audited, 41 represented schools with a change of Principal since the prior audit. At selected schools we reviewed the following areas:**

- **Payroll records and procedures at 27 schools (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). During FY 2017-2018, we reviewed payroll records and procedures at 29 schools.
- **The Purchasing Credit Card Program (P-Card) at 12 schools (4%).** 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. During FY 2017-2018, we reviewed P-Card records and procedures at 16 schools.

## **SCHOOL AUDITS DIVISION (Continued)**

- **Data security management report audit assessment at 26 schools (8%).**  
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 or corollary to conditions identified during the school audit. During FY 2017-2018, we reviewed related records at 20 schools.
- **Title I Program audits were selectively conducted at 20 schools (6%).**  
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. During the prior year, we performed audits at 18 schools.

The limited number of Title I Program audits performed during 2018-2019 was the result of the Title I audit position remaining open from October 2018 to the end of the fiscal year. In October 2018, the incumbent was promoted to another audit position, and we were in the process of advertising the position and hiring the new auditor. This did not materialize until after the closing of the fiscal year. Similarly, during the prior year, the position remained open for several months.

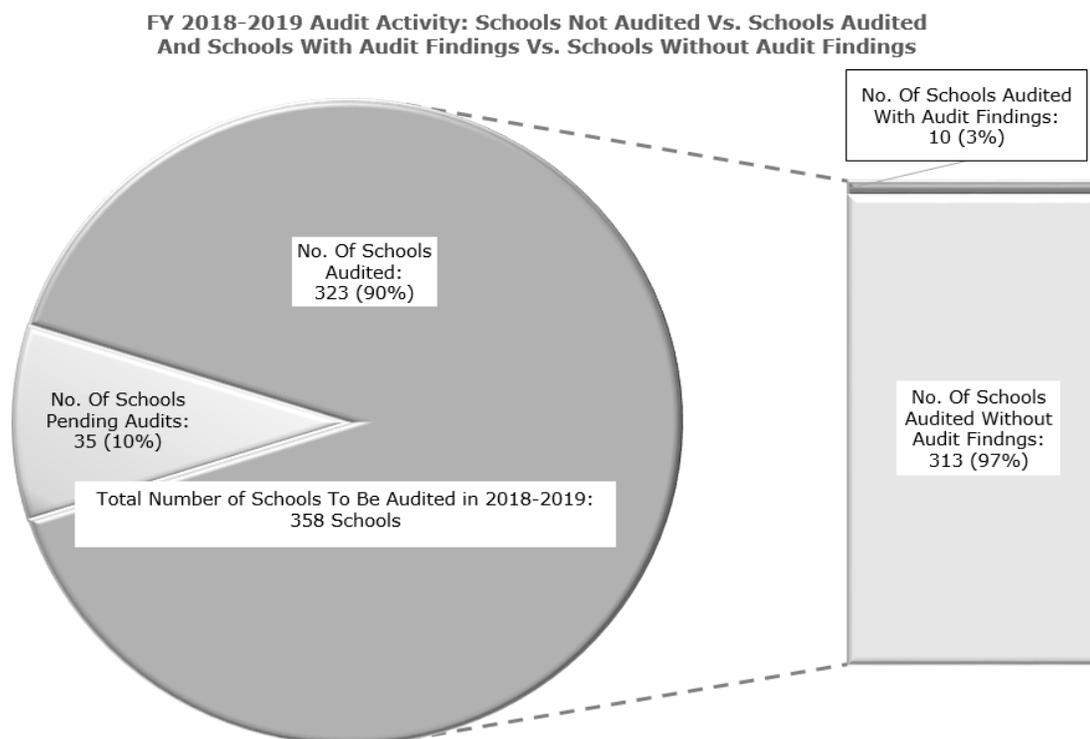
- **Full-Time Equivalent (FTE) audits were conducted at 68 schools (21%) based on audit criteria developed by this office.** FTE audits were incorporated as part of the school audits routinely performed by this office. Miami-Dade County Public Schools receives a significant portion of its State funding 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.

During 2017-2018, the number of FTE audits performed was only 49 since FTE audit staff assisted the state auditors with their FEFP/FTE Audit of MDCPS for a portion of the fiscal year.

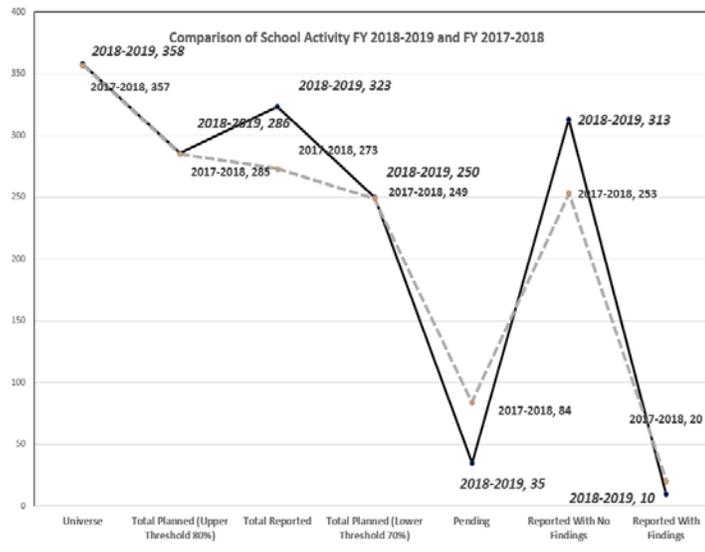
## SCHOOL AUDITS DIVISION (Continued)

### SCHOOL AUDITS DIVISION--SUMMARY OF RESULTS

- We found that of 323 schools audited in FY 2018-2019, 313 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. The percentage of schools with exceptions decreased when compared to prior year's results where, of 273 schools audited, 20 schools (7%) were cited.
- The Audit Plan for the 2018-2019 fiscal year was established with the projected goal of completing 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 323 of 358 total school-site audits. These results represent audit coverage of 90% of the total population.
- These audits covered fiscal years 2016-2017 and/or 2017-2018, depending whether the individual school was scheduled for a one-year or two-year audit. Of the total audits performed, 84 represented two-year audits. For next year, only 35 school sites will undergo two-year audits.
- Our total audit coverage of 323 school audits (90%) during 2018-2019 represented an increase of 50 audits when compared to the prior year. During the 2017-2018 fiscal year, we audited 273 schools (76.5%).



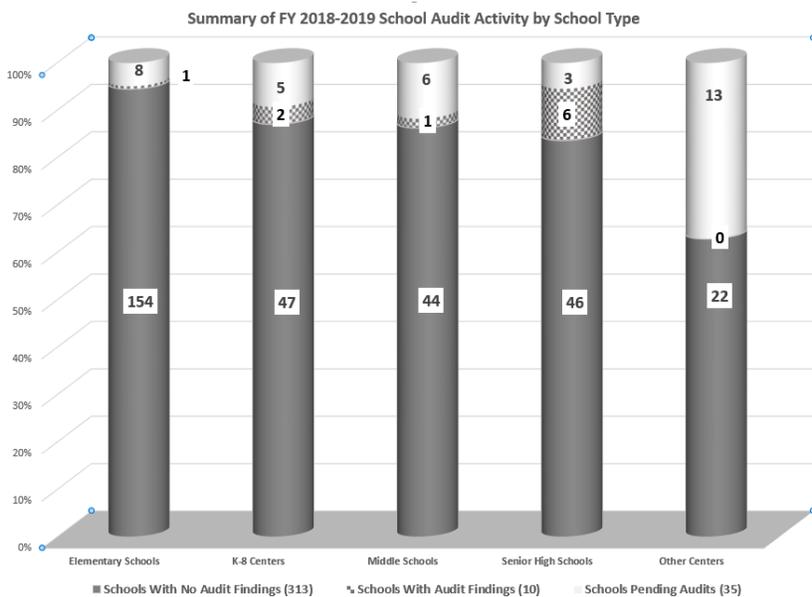
## SCHOOL AUDITS DIVISION--SUMMARY OF RESULTS (Continued)



We closed the 2018-2019 fiscal year with a total of 35 schools pending audits. These consisted of 8 elementary schools, 5 K-8 centers, 6 middle schools, 3 senior high schools and 13 other centers. For the 2017-2018 fiscal year 84 schools were pending audits at the close of the year. These included 27 elementary schools, 16 K-8 centers, 12 middle schools, 12 senior high and 17 other centers. A comparison as illustrated in the adjacent graph shows

that for the 2018-2019 fiscal year, there was a decrease in the number of schools not audited by the close of the year (49 schools).

As the graph shows, approximately 37 percent of the 35 schools pending an audit consisted of other centers (which included adult education centers, alternative education centers and specialized education centers), followed by elementary schools at approximately 23 percent, then by middle schools, K-



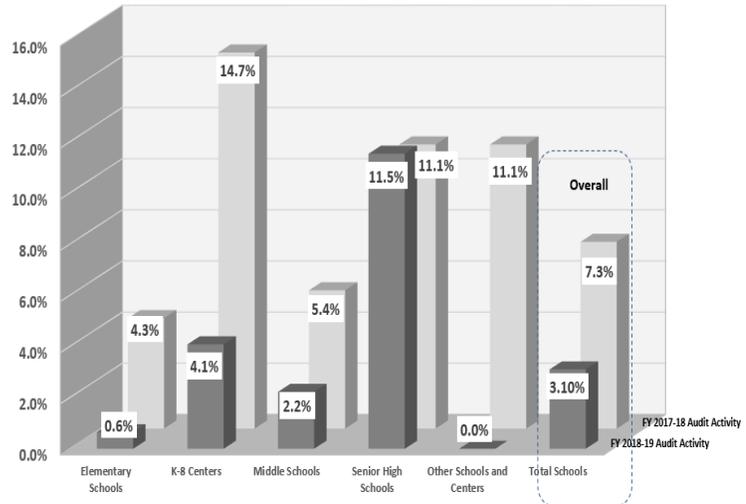
8 centers and senior high schools at percentages ranging from approximately 17 percent (for middle schools) to close to 9 percent (senior high schools).

The graph to the right depicts the breakdown of the school audit activity arranged by Elementary, K-8, Middle, Senior High and Other Centers (Adult Education Centers/Technical Colleges, Alternative Ed. Centers, Special Education Centers and Other Centers), depending on whether the school reported audit findings, had no audit findings to report, or the school audit was pending publication as of the end of the fiscal year. This graph also includes the 35 schools that were pending audits at year-end.

## SCHOOL AUDITS DIVISION--SUMMARY OF RESULTS (Continued)

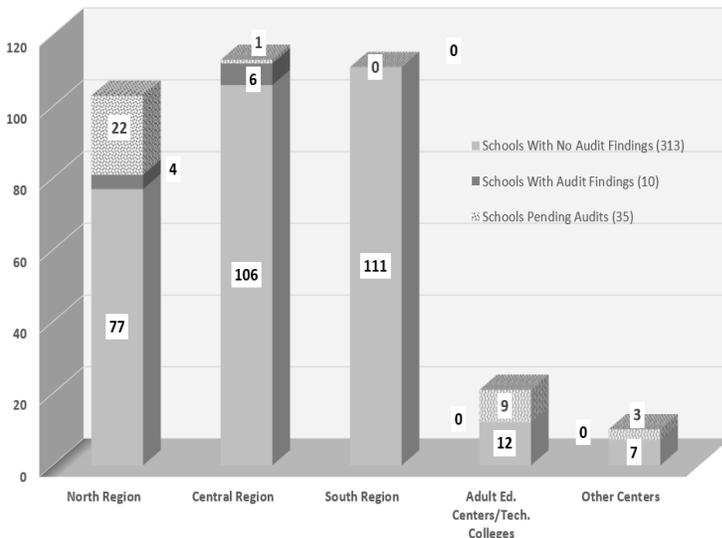
The graph on the right shows that by comparing last year's and this year's results, there is a significant decrease in the percentages of elementary and middle schools with findings reported in FY 2018-2019. It also shows that those under "Other Schools and Centers" did not have any findings. This positive trend is explicitly illustrated at the far right of the graph, where the overall comparative columns disclose a 4.2% decrease in the schools with findings between the current and previous fiscal year.

Comparison of FY 2018-2019 and FY 2017-2018 Audit Finding Results by School Category



Nevertheless, when reviewing the percentages of findings per school category, it is evident that senior high schools require greater attention. Going forward, school administration should ensure that best business practices, sound fiscal management and adherence to procedures are observed to promote compliance and improve audit results.

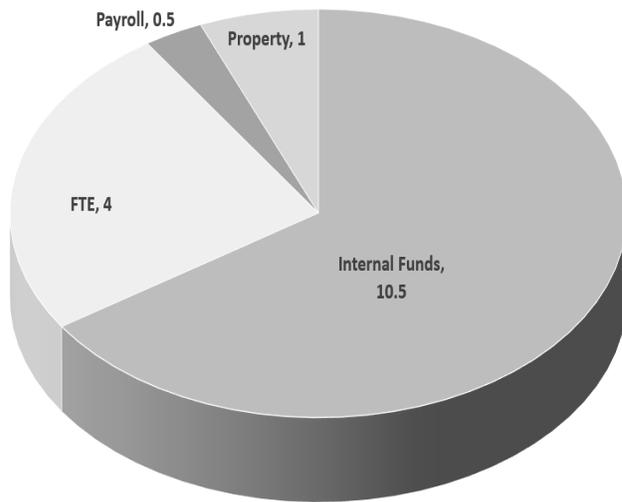
Summary of FY 2018-2019 School Audit Activity by Region/District Office



The breakdown of school audits reported by region in the graph to the left shows that, comparatively, the schools from the Central and North Regions that were audited reported findings at approximately 5.4% and 4.9%, respectively; while schools from the South Region, the Adult Education Centers/Technical Colleges and Other Centers that were audited did not report any findings.

Towards the end of the fiscal year, we were in the process of auditing schools in the North Region. We were also in the process of finalizing the audit of one school in the Central Region. Regarding adult education centers/technical colleges and a few other centers (which included alternative and specialized centers), they were left pending audits at year-end. Those school audits pending publication at year-end (35) will be published next year as two-year audits.

## SCHOOL AUDITS DIVISION--SUMMARY OF RESULTS (Continued)



FY 2018-2019 School Audit Activity--Audit Findings by Major Category

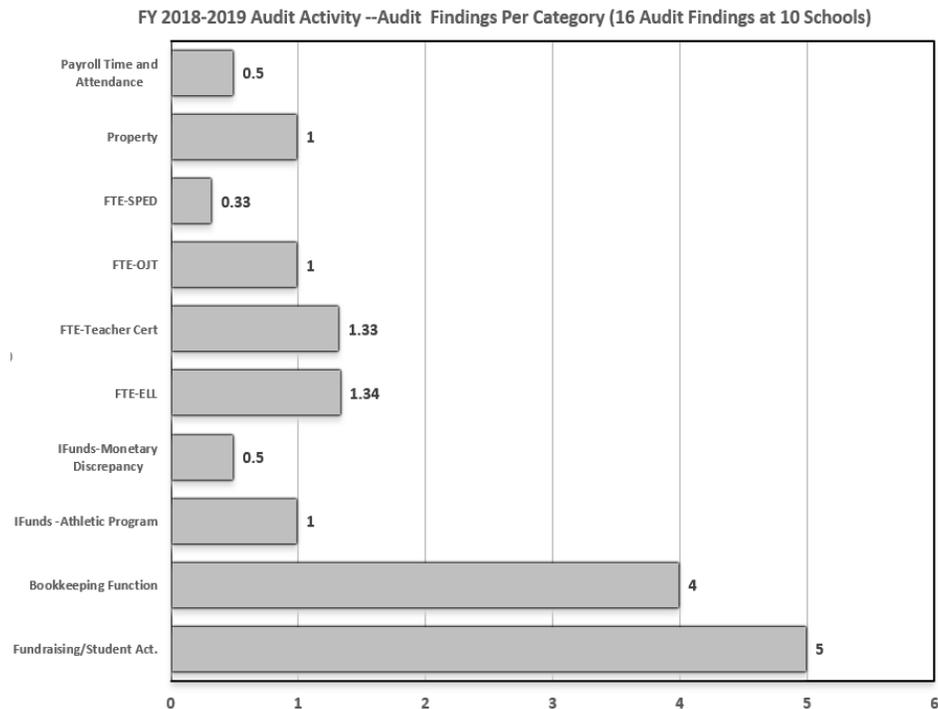
During FY 2018-2019, school audit reports disclosed a total of 16 audit findings at 10 schools. During FY 2017-2018, school audit reports disclosed a total of 34 audit findings at 20 schools. During 2017-2018, findings were mostly in the area of internal funds, followed by FTE.

This year, internal funds findings decreased significantly (from 25 last year to 10.5 this year), while FTE findings slightly increased when compared to the prior year (from 3.5 last year to 4 this year). Payroll findings also decreased when compared to the prior year (from 2.5 finding last year to 0.5 finding this year).

Regarding FTE, a breakdown of the findings shows that the number of FTE findings, although slightly increased by one-half when compared to the prior year, still requires continued attention from school site administration to ensure that going forward, the requirements established by the District are adhered to with fidelity.

As both charts illustrate, for this fiscal year, we reported 10.5 findings in the area of internal funds, 4 findings in FTE, 0.5 findings in payroll, and 1 in property management (as compared to 25, 3.5, 2.5 and 1 in the previous year for each respective finding area).

As the chart in the right denotes, in the area of internal funds, issues were centered in the fundraising and general bookkeeping area (which includes, receipting and disbursing of funds). Also, at one school, we identified issues with the oversight of the athletic program expenditures, and there was a monetary discrepancy identified at one other school/center.



## 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*.

Pursuant to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that "all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government's financial system as property for inventory purposes". Accordingly, our office conducts yearly inventories at each school of all tangible property with an individual cost of \$1,000 or more, the results of which are reported as part of the school audits.

During FY 2018-2019, our Property Auditors visited approximately 410 work locations (which included approximately 360 school sites) and accounted for approximately 89,200 items with a combined cost of almost \$410 million. Close to \$108,830 was reported as "unlocated" and approximately \$53,340 was reported missing through the Plant Security Report process. The combined loss rate was 0.04 percent. This loss rate represents a significant decrease from prior year results. In FY 2017-2018, we similarly visited close to 400 locations and reported almost \$413 million in property cost with a combined loss rate of 0.17%. For the prior year, losses amounted to approximately \$527,180 from the physical inventories and close to \$155,800 from Plant Security Reports. The favorable variance in the property losses reported in FY 2018-2019 should encourage school site and district administrators to continue strengthening the safeguarding of equipment; and to maintain their inventories efficiently to continue preventing/curtailing losses in the future.

PHYSICAL INVENTORY RESULTS 2018-2019 FISCAL YEAR					
Region Schools/ Department	Total Property Cost	Total Property That Could Not Be Accounted For			Percentage Unaccounted For
		Per Physical Inventory	Per Plant Security Reports	Total Property Losses	
North Region Schools	\$ 64,115,687	\$ 40,103	\$ 14,202	\$ 54,305	0.08%
Central Region Schools	68,081,177	1,318	7,226	8,544	0.01%
South Region Schools	64,477,774	1,679	18,673	20,352	0.03%
Other Centers	16,209,927	-	-	-	0.00%
District Dpt./Offices	197,144,863	65,729	13,240	78,969	0.04%
<b>Totals</b>	<b>\$ 410,029,428</b>	<b>\$ 108,829</b>	<b>\$ 53,341</b>	<b>\$ 162,170</b>	<b>0.04%</b>

## **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 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 Miami-Dade Schools Police Department 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).

## **SCHOOL INVESTIGATIVE AUDITS-SUMMARY OF RESULTS**

During FY 2018-2019, audit investigations were performed at two schools. Both cases were referred to M-DCPS Police. All results were reported as part of the schools' audit findings.

### **School Sites:**

- **North Dade Center for Modern Languages Elementary** - During September 2018, the Principal reported an incident related to monetary and payroll discrepancies involving the former Treasurer. Our audit discovered that receipting procedures were not followed and certain field trip collections could not be accounted for in 2017-2018. Furthermore, the associated field trip expenditures were diverted to another account with available funds, thus precluding a deficit in the field trip account. We also identified a monetary shortfall in the fundraising activities related to the United Way. In addition, we identified several bookkeeping errors and discrepancies. We have referred the case to the Miami-Dade Schools Police Department for their consideration of possible charges. Soon after the completion of the audit, the Treasurer (who had been on leave since May 2018, and who had been hired by the District to work at this school/center since the start of the 2017-2018 fiscal year) resigned from Miami-Dade County Public Schools (December 2018).
- **Miami Beach Senior High School** - During the most recent property inventory in May 2019, a total of ten (10) property items with a depreciated value of approximately \$100 and an acquisition cost of approximately \$35,300 could not be accounted for. Some of these items, which included computer and audio-visual equipment, among others, had been substituted with similar items of lesser value or different brand/model and appeared to have been fraudulently branded with a property control number to conceal the original item's disappearance. We were unable to identify the individual(s) responsible for this property substitution scheme since several staff members were involved with the management of the inventory. The Principal reported the incident to the Miami-Dade Schools Police Department for their evaluation (June-July 2019).

## **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, Information Technology Services, 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—SUMMARY OF RESULTS

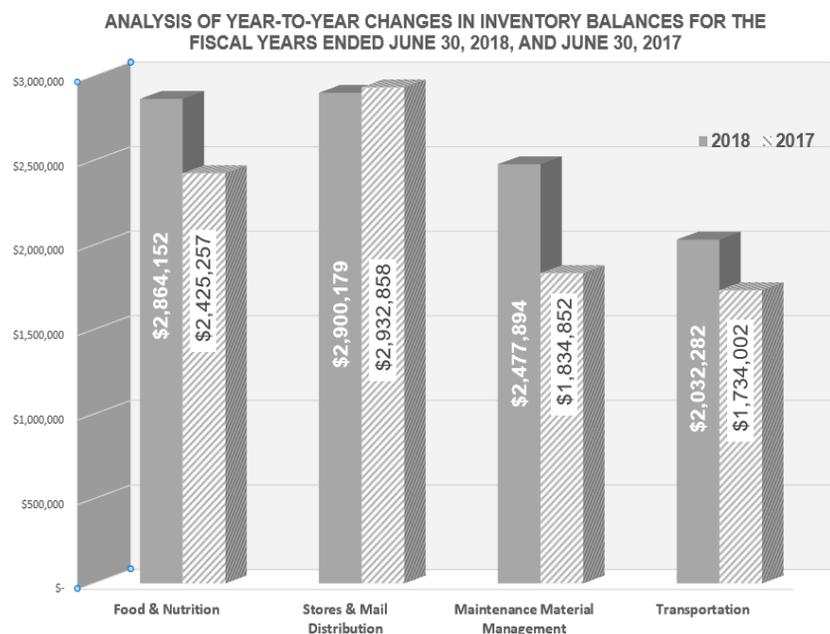
**Audit of Draft Phase 2 Disparity Study Report Dated March 27, 2018** – At the request of the Administration, we performed an audit of the draft Phase 2 Disparity Study (“Disparity Study” or “Study”) report, dated March 27, 2018, and prepared by Miller<sup>3</sup> Consulting, Inc. (“Miller<sup>3</sup>”).

The scope of our audit was limited to selected information contained in the draft Study report. The audit objectives were to verify the accuracy of said information contained in the Disparity Study and to evaluate the general assumptions used by Miller<sup>3</sup> in performing the Disparity Study for reasonableness.

We found that the numerical information contained in the tables audited was accurate. In our opinion, the tables audited provide an objective basis of support for the Study. In addition, in our opinion, based on the accuracy of the numerical information and the underlying data that was tested, the general assumptions and methodology based on the statistical analysis of the Disparity Study are appropriate and reasonable (September 2018).

### **Audit of Inventories as of June 30, 2018**

– 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 four organizational units that maintain equipment, supplies, and food 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.



Audit procedures consisted of observing the physical inventory counts, testing the counts, and verifying the prices at which the inventories were valued. In addition, procedures included comparing the physical inventory results to the perpetual inventory records, to the general ledger balances, and to the amounts reported in the unaudited Annual Financial Report.

Our audit concluded that the inventory balance of \$10,274,507 reported in the unaudited Annual Financial Report as of June 30, 2018, 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 2018).

## **DISTRICT AUDITS DIVISION—SUMMARY OF RESULTS (Continued)**

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

We concluded that although commitment of certain resources and expenditures of funds for participation in and support of an organization such as NASSLEO, including attending and supporting its annual conference, is usually within the norms of industry standards, MDSPD exceeded these norms regarding use of District resources and expenditures incurred as the result of the June 2017 NASSLEO conference. We found no evidence that the aforementioned use of resources and incurred costs were presented to the Administration and/or the School Board for consideration and approval. In addition, no written contract to use MDSPD personnel to provide security or transportation services to NASSLEO during their 2017 conference was provided and NASSLEO did not reimburse the District for these services. The audit also disclosed certain non-compliance with various payroll and overtime policies and procedures. Management provided responses indicating corrective actions (December 2018).

**Audit of the District's Self-Insured Healthcare Program** – In accordance with the 2017-2018 Fiscal Year Audit Plan, we audited the District's Self-Insured Healthcare Program. The audit period was for the two calendar years ending December 31, 2017, and included certain transactions prior and subsequent to this period.

In general, internal controls and safeguards are in place over most aspects of the Office of Risk and Benefits Management (ORBM) operations related to the Self-Insured Healthcare Program, including its oversight of the Third-Party Administrator, CIGNA Health and Life Insurance Company (CIGNA). ORBM has implemented various cost-containment strategies in the Plan, and reporting requirements were timely met during the audit period.

Notwithstanding the above, this audit report contains two findings identifying the need for improvement and offers corresponding recommendations (February 2019).

**Audit of the District's Procurement Operations: Solicitation, Selection and Award Processes** – In accordance with the approved 2017-2018 Fiscal Year Audit Plan, we audited the District's Procurement Operations. The audit objective was to determine whether the District's processes of solicitation, selection and awarding firms to supply goods and services complies with applicable Florida Statutes, School Board Policies and best practices.

The scope of the audit comprised awards made during the two fiscal years ended June 30, 2018, and included certain transactions prior and subsequent to this period. During this two-year period, the District created approximately 35,800 purchase orders with a total value of approximately \$745 million.

The audit resulted in four findings and corresponding recommendations to enhance the efficiency and effectiveness of operations and ensure compliance with School Board Policies and best practices (March 2019).

**Limited Scope Review of the District's Public Records Request Process** – A limited scope review of the District's public records request process was performed. The scope of our audit was limited to the objectives stated in the report and comprised of public information requests received during the period of January 1, 2018, through March 12, 2019. Based on our testing, we found that the processes and procedures are in place and adequate for effective compliance with applicable Florida Statute and School Board Policy. The audit resulted in no reportable conditions, as such, we did not make any recommendations. Management agreed with our conclusions and their response was included in the report (June-July 2019).

In accordance with the Audit Plan for the 2018-2019 fiscal year, the District Audits Division effectively met its target of performance audits based on available resources.

## **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 2018-2019, 134 charter schools operated in Miami-Dade County with student enrollment of approximately 68,000 and combined annual revenues approximating \$560 million.

The OMCA worked diligently during the year toward the provision of adequate controls over public funds flowing to and through the charter school sector.

### **Review Of 129 of 130 Charter School Certified Financial Statements FYE June 30, 2018**

During FY 2018-2019, we reviewed and analyzed the audited financial statements of the District's 129 charter schools for the fiscal year ended June 30, 2018. The certified financials for Florida International Academy were not reviewed since the charter closed its doors as of June 30, 2018, and had not submitted the certified financial statements. As of the closing of the fiscal year, the charter school representative was trying to obtain funding to hire an external auditor to perform the financial audit.

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. This process includes reviewing year-end financial statements and associated documents for charter schools that have been audited 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.

### **Highlights of our review process during FY 2018-2019 included:**

- Working collaboratively with the District's Charter School and Legal departments, 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 those charter schools whose contracts terminated.

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

During FY 2018-2019, 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 2018-19, OMCA reviewed the audited financial statements of three CBO's for the fiscal year ended June 30, 2018, and presented them to the ABAC for discussion and transmittal to the School Board.

## EXTERNAL AUDITS

### Financial and Performance 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, Auditor's Communication of Audit Results and Management Letter for Fiscal Year Ended June 30, 2018 (December 2018)	RSM US LLP
Single Audit Report in Accordance with the Uniform Guidance Fiscal Year Ended June 30, 2018 (December 2018)	RSM US LLP
Audit Report of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2018 (December 2018)	C. Borders – Byrd, CPA LLC
Audit of the Magnet Education Choice Association, Inc. (MECA) for FYE June 30, 2018 (December 2018)	C. Borders – Byrd, CPA LLC
Special-Purpose Financial Statements and Report of Independent Certified Public Accountants, Operation of WLRN Television and Radio Stations for the year ended June 30, 2018 (February 2019)	C. Borders – Byrd, CPA LLC Certified Public Accountants
Independent Auditor's Report-Performance Audit of Miami-Dade County Public Schools General Obligation Bond (GOB) Funded School Improvement Program for the Period from July 1, 2012 to June 30, 2018 (May 2019)	S. Davis & Associates, P. A.
Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida, Financial Report as of September 30, 2018 (May 2019)	RSM US LLP
Financial Statements of The Foundation for New Education Initiatives, Inc. for the Year Ended June 30, 2018 (May 2019)	Verdeja, De Armas & Trujillo, LLP
129 Charter School Financial Statement Audits FYE June 30, 2018 (Presented to ABAC from December 2018 to May 2019)	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 audit reports to the ABAC for discussion at its February 5, 2019, meeting and they were subsequently transmitted to the School Board. The following audits were received during the 2018-2019 fiscal year:

Community-Based Organizations	Audit Firm
AMIkids Miami-Dade, Inc.	Carr, Riggs, & Ingram CPAs and Advisors
Pace Center for Girls, Inc. and Affiliates	BDO USA, LLP
Richmond-Perrine Optimist Club, Inc.	Nzeribe & Co., P.A.

### REPORTS ISSUED BY OTHER ENTITIES:

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

Audit	Audit Entity
Miami-Dade County District School Board Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation for the FYE June 30, 2017 – Report No. 2019-014 (September 2018)	State of Florida Auditor General
Miami-Dade County Office of the Inspector General-Annual Report 2018-2019 (September 2018)	Miami-Dade County Office of the Inspector General
OIG Administrative Case Closure – SB-1516-1006, Master Clean Cleaning Equipment & Supplies Inc.'s Suspension Violation (September 2018)	Miami-Dade County Office of the Inspector General
Conviction of Mr. Jean Ridore, Former Principal of the North Miami Adult Education Center, Ref. SB-1314-1014 (December 2018)	Miami-Dade County Office of the Inspector General
Office of Inspector General -- Final Report of Investigation – D. Stephenson's Construction, Inc.'s Substitution of Electrical Subcontractors on Selected GOB-funded Projects; GOBIG-0015 (May 2018)	Miami-Dade County Office of the Inspector General

## **NON-AUDIT SERVICES AND ACTIVITIES**

### **Training Sessions to Principals, Asst. Principals and School Staff**

- During various sessions offered throughout the year to principals, assistant 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.

### **Procurement and Business Development Services Support**

- Throughout the year, the School Board lets and/or 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.

### **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.

### **21<sup>st</sup> Century Schools Bond Advisory Committee (GOBAC)**

- The new Chief Auditor attended all four GOBAC Committee meetings held on October 2, 2018, December 11, 2018, March 19, 2019, and May 21, 2019. During these meetings, School Facilities provided an update of the GOB projects and other related topics.
- On October 2, 2018, the Chief Auditor announced to the GOBAC members the external audit of the GOB and the external auditor's presentation of their GOB external audit's Audit Plan to the ABAC earlier in September 2018. The GOBAC members requested a presentation of the external audit firm's Audit Plan as well.
- On December 11, 2018, the Chief Auditor introduced the firm of S. Davis & Associates, P.A. to the Committee for their presentation of the GOB external audit's Audit Plan.

- On May 21, 2019, S. Davis & Associates, P.A. made their presentation to the Committee of the Independent Auditor's Report-Performance Audit of Miami-Dade County Public Schools General Obligation Bond (GOB) Funded School Improvement Program for the Period from July 1, 2012 to June 30, 2018.

## **NON-AUDIT SERVICES AND ACTIVITIES (Continued)**

### **THE CIVILIAN INVESTIGATIVE UNIT (CIU)**

#### **The Work of The CIU**

The Civilian Investigative Unit (CIU) investigates 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, as well as 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. Updates and revisions to the model were approved by the School Board at its May 12, 2010, meeting in order to increase effectiveness and streamline processes. At the time of this report, the PIM was undergoing review by the District. Cases completed by CIU are submitted to the Office of Professional Standards (OPS) for administrative disposition.

### **CIU's Re-Structuring And Personnel Changes**

- At the start of the 2018-2019 fiscal year, three CIU investigators and the Executive Director conducted investigations. However, between November 2018 and January 2019, one CIU Investigator was promoted to another department and another CIU Investigator retired. These personnel changes resulted in two vacated positions that required the hiring of two CIU Investigators, and this process took several months to complete. Finally, the positions were filled in March 2019 and May 2019, respectively.
- As part of the re-structuring of both CIU and OMCA, the former Executive Director of CIU was promoted to OMCA's Executive Director of IT Audits in March 2019. A new CIU Executive Director was hired to oversee this investigative division in April 2019. The new Executive Director is an attorney who was previously employed in the Board Attorney's Office.
- At the request of the Chief Auditor, two additional CIU Investigator positions were funded late in the year. At the closing of the year, the office was in the process of filling these two additional positions.
- For the FY 2019-2020, the goal is for this unit to have a total of five investigators (one of them a Supervisor), overseen by the Executive Director, and the unit supported by an Administrative Assistant.

### **CIU Training**

- The influx of new personnel required substantive training and a revamping of the Division's investigative and report-writing procedures. Starting on April 30, 2019, CIU investigators took part in a 1-week training program by the Miami Police Training Institute, taught by Miami-Dade Police Department officers. The training program focused on interviewing child witnesses and gathering evidence.

### **Training Conducted by Civilian Investigative Unit**

- The Civilian Investigative Unit delivered training to a school-site location during the 2018-2019 fiscal year. Topics covered during the training generally included School Board policies and procedures.

## CIVILIAN INVESTIGATIVE UNIT (CIU) (Continued)

### CIU Caseload

- During FY 2018-2019, the CIU Division was assigned a total of 228 cases. Compared to FY 2017-2018, the caseload increased by 36 cases this year (approximately 19% when compared to last year's 192 caseload total).
- Given that this year's caseload increased, and due to the substantial personnel changes in CIU during 2018-2019 (which consisted of hiring staff mid-year in March and later in May; and adding two positions in late May that were not filled by year-end), based on available resources, the Division could only process 104 cases (46%) of 228 cases received, and closed the year with 124 open cases (54%). This represents an unfavorable decrease of 80 cases that were not processed by year-end when compared to the prior year's activity.
- In the prior year, the Division had processed 184 cases (96%) and had closed the year with only 8 cases pending closure (4%).
- Going forward, the plan is to clear this pending caseload once the two additional CIU Investigator positions are filled in August 2019.
- The table below provides a summary of the CIU's work during FY 2018-2019 and FY 2017-2018 and the resulting differences between these two fiscal years.

FY	CIU Cases Total	CASE DETERMINATION						
		Probable Cause	No Probable Cause	Unfounded	Supplement	Returned	Total Closed	Total Pending
2018-2019	228	55	25	5	10	19	104	124
2017-2018	192	91	74	9	22	10	184	8
<b>Δ</b>	<b>36</b>	<b>(36)</b>	<b>(49)</b>	<b>(4)</b>	<b>(12)</b>	<b>9</b>	<b>(80)</b>	<b>116</b>

### 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

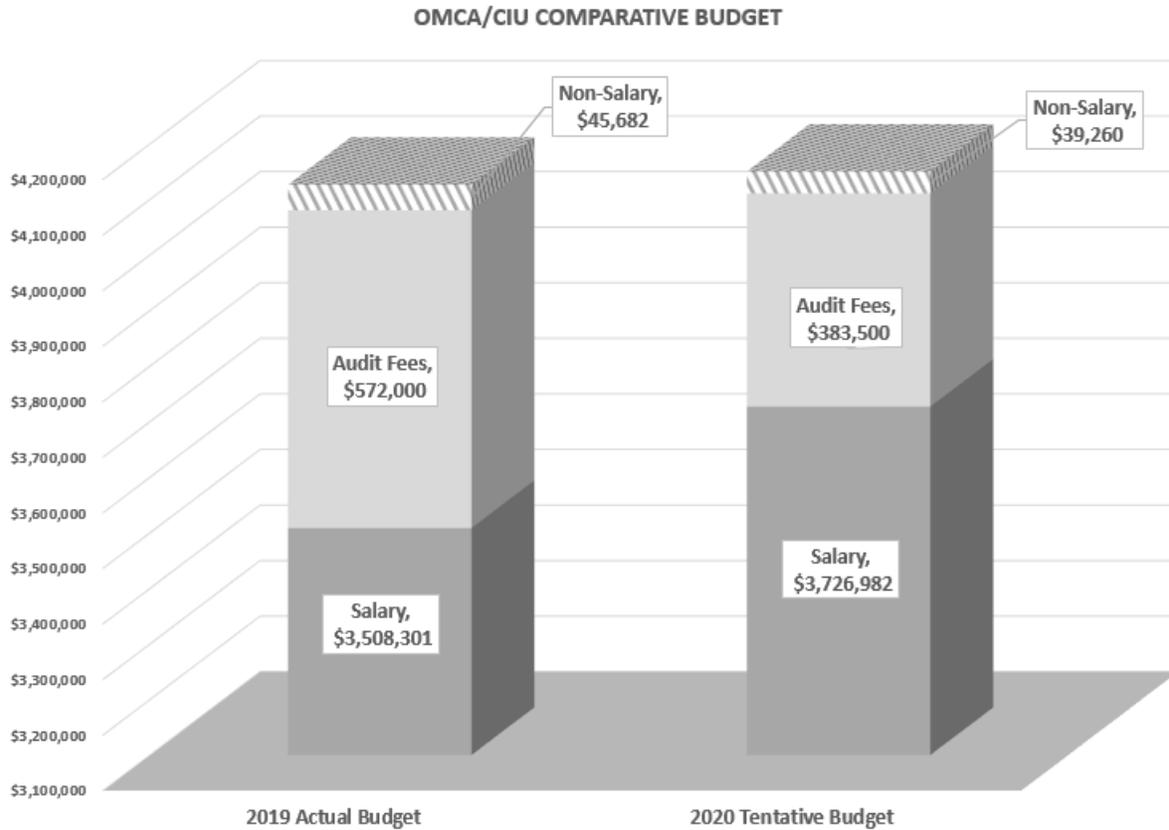
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS - STAFFING SCHEDULE				
Resource Allocation	As of June 30, 2018	As of June 30, 2019 <sup>(1)</sup>	Δ	Comments
Chief Auditor and Administrative Support Staff	3	3	No Change	New Chief Auditor effective June 21, 2018.
School Audits Division	15	15	No Change	New District Director-School Audits position filled September 2018. Title I position not filled until July 2019. F/T auditor hired on April 2019 (following formal hiring process) to temporarily occupy F/T employee out on extended leave since October 2018 that was deceased during May 2019. Position to become permanent in 2019-2020. See Note (2).
Property Audits Division	5	5	No Change	See Note (3).
District Audits Division	5	6	+1	Assistant Chief Auditor open position filled with internal candidate late July 2018. New District Audit Director to report to Asst. Chief Auditor August 2018. Construction Auditor position filled late November 2018.
Information Technology (IT) Audits	1	2	+1	New established position of Executive Director, IT Audits effective March 2019.
Charter School Audits Division	3	2	-1	Executive Director promoted to Assistant Chief—to be reported under District Audits.
Civilian Investigative Unit	5	7	+2	Executive Director, CIU filled in April 2019. Two CIU Investigator open positions (in November and December 2018) filled in March and May 2019. Two new CIU investigator positions open in late May 2019 to be filled in August 2019. See Note (4).
<b>Totals</b>	<b>37</b>	<b>40</b>	<b>+3</b>	

**Notes:**

- (1) Office staffing at the end of 2018-2019 based on 37 filled Full-Time (F/T) positions, three (3) open F/T position and two Part-Time (P/T) filled positions.
- (2) Two F/T audit positions fully dedicated to FTE audits. One F/T audit position dedicated to Title I audits open position. One P/T clerical position to support division.
- (3) Five F/T positions. One P/T audit position to conduct yearly property audits as well as yearly property audits of equipment purchased with Title I funds at non-public schools.
- (4) Five full-time investigative positions and one full-time support staff position overseen by Executive Director, Civilian Investigative Unit.

## ANNUAL BUDGET

A comparison between the budget established for 2018-2019 and the proposed budget for 2019-2020 for the OMCA/CIU is as follows:



Category	2019 Budget	2020 Tentative Budget
Salary	\$ 3,508,301	\$ 3,726,982
Audit Fees	572,000	383,500
Non-Salary	45,682	39,260
Total	\$ 4,125,983	\$ 4,149,742

The increase in audit fees in 2019 resulted from additional fees of \$188,500 earmarked for the external audit of the GOB project. Salaries also showed an increase due to the re-structuring of OMCA's positions, annual salary increases, and the two additional CIU investigator positions that were established at the end of 2019 to be filled in 2019-2020.



## Anti-Discrimination Policy

### Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### In Addition:

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

For additional information contact:

Office of Civil Rights Compliance (CRC)  
Executive Director/Title IX Coordinator  
155 N.E. 15th Street, Suite P104E  
Miami, Florida 33132

Phone: (305) 995-1580 TDD: (305) 995-2400

Email: [crc@dadeschools.net](mailto:crc@dadeschools.net) Website: <http://crc.dadeschools.net>

**2018-2019 Annual Report**  
*Office of Management and  
Compliance Audits*

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