



# 2019-2020 Audit Plan

Office of Management and Compliance Audits

**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

**Contributors to this Report:**

Ms. Maria T. Gonzalez, CPA  
Chief Auditor

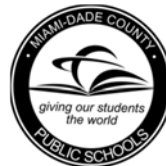
Mr. Jon Goodman, CPA, CFE  
Assistant Chief Auditor

Ms. Elvira M. Sanchez, CPA, CFE  
District Director, School Audits

Mr. Richard A. Yanez, CPA  
District Director, District Audits

Mr. Luis O. Baluja, CISA  
Executive Director, IT Audits

**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**

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**Mari Tere Rojas**

June 28, 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:

The audit plan for fiscal year 2019-2020 has been developed by staff from the Office of Management and Compliance Audits (OMCA). It is risk-based and consideration is given to factors including: financial impact; time since last audit engagement; audit coverage by other auditing entities; and concerns of the School Board, Audit and Budget Advisory Committee (ABAC) and Superintendent/Administration. This plan was previously presented to the ABAC at its May 14, 2019, meeting for its initial review and feedback from the various stakeholders. At this time, it is being officially presented for the Committee's final consideration and recommendation to transmit to the School Board for approval.

For this coming year, pursuant to the requirements in Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.001, the audits of the internal funds of the schools will be conducted and will continue as the primary audit focus at the school sites. Our efforts will be to prioritize the audits of those schools with high risk including two-year audits and schools with audit findings, as well as those with a recent change of principal.

District and operational performance audits will be performed in areas including food service operations, information technology, payroll and year-end inventories. We will also conduct follow-up reviews of agreed-upon findings and recommendations related to some of the audits performed in late 2018 and early 2019.

Pursuant to Section 1002.33, Florida Statutes, the review of charter school financial statements will continue as a service to the School Board, and as one of its primary mechanisms for charter school fiscal oversight. We will also continue providing assistance to the various external auditors of the School Board as the acting liaison for these audits. Also, pursuant to new requirements in Section 1001.42, Florida Statutes, we plan to perform a comprehensive risk assessment of all areas of the school system, which is now required every five years. This risk assessment will be responsive to action items in Agenda Item H-13, approved at the School Board meeting of April 17, 2019. In this agenda item, the Chief Auditor is required to develop both a short-range 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.

Respectfully yours,

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



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS  
2019-2020 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<b>SCHOOL AUDITS DIVISION</b>			
<b>SCHOOL AUDITS DIVISION – SCHOOL AUDITS</b>			
School Operations and various District/Region Offices	Audit of Schools and Centers	<p>During 2018-2019, approximately 360 schools reported internal funds. As of May 31, 2019, total receipts were approximately \$75 million. These schools incur substantial expenditures involving payroll and procurement credit card activities.</p> <p>The district receives a significant portion of its revenue from the State through the Florida Education Finance Program (FEFP). For FY 2018-2019, the FEFP budget was approximately \$695 million. This funding is based on full-time equivalent (FTE) student allocation and the reporting of student attendance, which is accomplished through the FTE survey process. Schools/centers are responsible for maintaining an audit trail in the students' cumulative folders to ascertain compliance with related regulations and procedures.</p> <p>Additionally, for FY 2018-2019, the District received Title I funds totaling approximately \$155 million and there are 330 schools receiving Title I Program funds. Schools are held to strict spending standards to ensure that funds are used to enhance the educational learning process and close the achievement gap of certain student populations.</p>	<p>We will express an opinion on the financial statements of the internal funds of the schools/centers; evaluate compliance with policies and procedures for internal funds as established in the <i>Manual of Internal Fund Accounting</i>.</p> <p>We will assess compliance with selected audit areas such as: procurement credit card, FTE records and procedures; Title I program funds, among others.</p> <p>We will also evaluate the internal control at the schools/centers to determine whether the control environment established at the school level promotes compliance with the policies and procedures established by the District.</p>
Office of School Facilities	Hospitality Services (Dining Facilities)	Hospitality Services operates the employee dining facility housed at the School Board Administration Building. Food sales and related disbursements are accounted for through an internal funds checking account established at this location, following the guidelines established in the <i>Manual of Internal Fund Accounting</i> . During FY 2018-2019, as of March 31, 2019, the beginning balance on this account was approximately \$1 million, the majority of which is invested in the District's Money Market Pool Fund. Internal funds receipts amounted to approximately \$631,000 as of the end of May 2019.	We will perform an audit to express an opinion on the financial statement of the internal funds of the dining facilities; evaluate compliance with the policies and procedures regarding internal funds; and evaluate the internal controls over these processes.
<b>SCHOOL AUDITS DIVISION - PROPERTY AUDITS</b>			
District-wide	Property Inventories	During FY 2018-2019 up to May 31, 2019, our property auditors visited 405 work locations and accounted for M-DCPS property costing approximately \$393 million. According 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, pursuant to Florida Administrative Rule Chapter 69I-73.002 "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".	We will perform physical inventory counts of all property with an individual unit cost of \$1,000 or more. The results of counts and any discrepancies will be reported in the school audit reports. Discrepancies will be transmitted to Property Accounting for their reconciliation efforts with the inventory accounting records.



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Departments	Audit/Project	Background	Objectives
<b>DISTRICT AUDITS DIVISION</b>			
Various	Audit of Year-end Inventories (Planned)	Annually, to augment the work of the external auditors in their audit of the District's financial statements, we perform an audit of the inventories, which includes observing and test-counting the inventories held at Stores and Mail Distribution, Textbook Support Services, Food and Nutrition, Maintenance Materials Management, and the Department of Transportation. The total inventory value reported as of June 30, 2018, the last complete year of operations, was \$10.3 million.	We will review and observe each department's physical inventory counting procedures, test count the departments' inventory quantities, verify reconciliation to the general ledger, and determine whether adequate internal controls and safeguards are in place over the management of the departments' inventories.
Food and Nutrition	Audit of Food Service Operations (Planned)	During the fiscal year ended June 30, 2018, the Food Service Fund grossed \$178 million in total revenues, which included \$12.2 million of local food service sales. The District serves more than 35 million breakfasts and lunches annually.	We will review the Food and Nutrition operations to determine its efficiency, effectiveness and adherence to applicable policies, statutes and best practices.
Various	Audit of Payroll Processes at Selected Schools/Centers and District Offices (Planned)	For the fiscal year ended June 30, 2018, total District payroll expenditures incurred, including fringe benefits, were approximately \$2.8 billion (for 42,685 employees). For the eleven-month period ended May 31, 2019, total payroll expenditures incurred amounted to approximately \$2.7 billion.  The audit of payroll processes will encompass selected school sites/centers and other district locations.	We will evaluate the design and operating effectiveness of internal controls to determine if payroll practices prevent waste and abuse and adhere to best practices. We will also assess the department's compliance with the District's payroll policies and procedures.
Office of School Facilities	Annual Audit of GOB Expenditures and Related Projects (Planned)	A major external audit of the midpoint of the GOB funded School Improvement Program was performed during FY 2018-2019. The audit scope covered FYs 2013 to 2018. The report was discussed by the Audit and Budget Advisory Committee on May 14, 2019, and was transmitted to the School Board to include on its meeting agenda of June 19, 2019. Part of the deliverables of this multi-year audit included the validation of GOB-related expenditures incurred from July 1, 2012, to June 30, 2018, totaling approximately \$624.8 million.  Pursuant to action item 5 of agenda H-10 Revised <i>Accounting, Reporting, Auditing, and Transparency of General Obligation Bond Expenditures</i> that was approved by the Board on November 15, 2017, the Superintendent was directed to "continue to work with the Chief Auditor to ensure and facilitate the conducting of an audit of GOB expenditures to date by each cost category and related projects, <b>and subsequent annual audits through the expenditure of all remaining GOB funds</b> [emphasis added]." Quarterly GOB Expenditure Reports from December 2017 to March 31, 2019, are available on the District's website under the "Bond Updates" tab.	The audit objective is to verify GOB expenditures annually by cost category and related projects going forward from July 1, 2019, to the completion of the GOB program.





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<b>DISTRICT AUDITS DIVISION (Continued)</b>			
District-wide	Statutorily Required Risk Assessment (Planned)	Section 1001.42, Florida Statutes, was recently amended to require every 5 years, a comprehensive risk assessment of all areas of the school system. Agenda Item H-13, approved at the School Board meeting of April 17, 2019, directs the Superintendent and Chief Auditor to take actions requiring District Offices with annual transactions exceeding \$50 million to be audited not less than every three years.	We will conduct a comprehensive District-wide risk assessment in accordance with said Florida Statute and conduct research responsive to Item H-13 of the April 17, 2019 Board meeting. Our work product and report will be used to inform and guide future annual audit plans.
<b>DISTRICT AUDITS DIVISION - INFORMATION TECHNOLOGY (IT) AUDITS</b>			
District-wide	SAP/Legacy Systems – District-wide Security Controls, Roles and Access Management (Phase I, Carryover from 2018-2019)	The District’s successful implementation of SAP brings with it a new set of risks, including appropriate management of systems access and security controls. In addition, some legacy systems continue to handle critical functions. Until those systems are retired, continued monitoring of appropriate access is required.	We will review the procedures and methods used to grant systems access to ensure that only authorized employees are able to review and/or modify data. Procedures for periodic monitoring and reconciliation of access based on need and roles will also be examined for both SAP and legacy.  This is the first of a two-part audit. Phase 1 focuses on traditional schools and administrative locations. Phase 2 will review the aforementioned systems relative to charter schools and external contractors providing services to the District.
District-wide	Information Technology (IT) – Cyber Security Project (Planned)	The District places substantial reliance on its information systems and IT infrastructure. Cyber Security has become a predominant risk element for large corporate and government entities.	We plan to contract with an external firm to conduct certain cyber security testing.  Pursuant to Chapter 282 – Communications and Data Processing, Florida Statutes, this review, its methodology, and resulting findings and recommendations are exempt from public disclosure.
<b>DISTRICT AUDITS DIVISION - LONG RANGE AUDIT PROJECTS AND AUDIT FOLLOW UPS</b>			
Office of School Facilities and Treasury Department	Review of Facilities Impact Fees Collection Process and Compliance	Through an Interlocal Agreement, Miami-Dade County is responsible for imposing and collecting educational facilities impact fees on new residential and commercial construction developments. During the fiscal year ended June 30, 2018, we reported impact fees of \$23 million from the County.	We will review impact fees assessment and collection to ensure that M-DCPS is receiving the correct amount, in accordance with the Interlocal Agreement.



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Departments	Audit/Project	Background	Objectives
<b>DISTRICT AUDITS DIVISION - LONG RANGE AUDIT PROJECTS AND AUDIT FOLLOW UPS (Continued)</b>			
Office of School Facilities	Audit of Designated Elements of Selected Construction Projects – Allowances and Contingencies	The FY 2013-14 to 2017-18 Five Year Plan contains approximately 1,050 construction projects totaling approximately \$1.2 billion which are funded from GOB monies. During FY 2017-18, we issued two reports on 75 completed GOB funded projects. In addition, a major external audit of the midpoint of the GOB funded School Improvement Program was performed during FY 2018-2019.	We will review the design and implementation of internal and management controls over the use of allowances and contingencies, and their operating effectiveness. Additionally, we will compare operations with policy for compliance and verify propriety of charges.
Various	Audit of Contract Administration and Compliance	The District contracts with various suppliers of goods and services. The OMCA issued in March 2019 its audit report entitled “Audit of the District’s Procurement Operations: Solicitation, Selection, and Award Processes.” The process of contract administration and monitoring after the awarded contract is put in place, was not included within the scope of that audit.	Our objective is to determine whether internal controls are in place over the management and use of these contracts, including the contract development process, compliance with contract terms and conditions, and the payment process.
Various	Audit of Instructional Devices Loss Rate	Since the launch of the District’s Digital Convergence initiative in 2013, approximately 172,000 District-owned portable devices have been distributed to schools and students. A portable device is defined as a tablet, laptop, or convertible. A convertible device can be used as a tablet or laptop. It is anticipated that several thousand additional devices may be distributed in the future. Students have the option of taking District-owned devices home or using their own personally owned device. The risk of loss or damage to District-owned devices may be borne by the student and his/her parent/guardian, depending upon the circumstances of the loss.	Our audit will review the policies, procedures, and internal controls over this process to evaluate their effectiveness. We will endeavor to determine the rate of loss/damage and the extent of indemnification to the District.
Accounts Payable	Audit of District’s P-card Activity (Follow Up to previous audits)	Miami-Dade County Public Schools’ Purchasing Card Program was developed in 1997 to enable district staff to make small dollar purchases and to provide a means of simplifying the traditional procurement process. Currently, P-cards are issued by JPMorgan. The overall administration of the P-card program is assigned to the P-card Section of Accounts Payable, within the Office of the Controller. All P-cards have a variety of controls in place that consist of, but are not limited to, a single transaction limit, daily spending limit, and number of daily transactions and monthly spending limits.  Total spent this year up to May 2019 is approximately \$12 Million.	The objectives of the audit will be to review and evaluate the effectiveness of the internal controls over the P-card Program and to determine the propriety of related expenditures as a follow up to the State of Florida Auditor General’s most recent operational audit and our previous internal audits in this area.



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Departments	Audit/Project	Background	Objectives
<b>Prior Audit Recommendations Follow-Up</b>			
District-wide	Audit Follow-Up <ul style="list-style-type: none"> <li>• Limited Scope Review of Certain Expenditures and Payroll Activities of the Schools Police Department-National Association of School Safety and Law Enforcement Officials Conference (NASSLEO)</li> <li>• Audit of the District's Self-insured Healthcare Program</li> <li>• Audit of the District's Procurement Operations: Solicitation, Selection and Award Process</li> </ul>	Audit follow-up is a function of the internal audit process as required by Generally Accepted Government Auditing Standards and as prescribed by School Board Policy 6835 <i>Procedures-Performance of Auditing Activities and Communication of Results</i> .  <i>Several of these follow-up audit areas correspond to District offices whose transactions exceed \$50 million dollars annually.</i>	We will report the extent that agreed-upon corrective actions have been implemented.



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Departments	Audit/Project	Background	Objectives
<b>INVESTIGATIONS</b>			
District-wide	Forensic Audits/ Investigations	This represents forensic audit work resulting from our internal audits, requested by and in support/collaboration with Miami-Dade School Police or the Office of Inspector General. The work relates to the discovery of misappropriation of funds at school sites or district locations, missing inventory/equipment, payroll fraud and other fraudulent activity; charter school misfeasance/malfeasance, and attestation services or similar audit services related to charter schools, as requested by the School Board, the Audit and Budget Advisory Committee and/or District administration.	To transmit results to School Police for consideration of case referral to the State Attorney's Office, and to provide audit assistance in areas of forensic accounting, as needed.
	Civilian Investigative Unit (CIU) Investigations <i>(Non-Audit Work)</i>	This represents the work of the CIU staff responsible for conducting non-criminal personnel investigations as assigned by the Incident Review Team (IRT) in accordance with the District's Personnel Investigative Model (PIM).	The objective of the CIU is to ensure effective and efficient processing of complaints against District personnel by applying fair and equitable due process to all investigations.
<b>CHARTER SCHOOLS/CBOs AUDITS AND FISCAL OVERSIGHT DIVISION</b>			
District-wide	Review of Charter Schools and Community Based Organizations' Financial Statements	<p>During FY 2018-2019, the District sponsored 134 charter schools with student enrollment of approximately 68,400 and estimated revenue in excess of \$560 million. As the sponsoring school district, M-DCPS is statutorily responsible for substantial monitoring and oversight, including fiscal, operational, health/safety, and academic performance of these charter schools.</p> <p>State Statute and Board Policy also require charter schools to submit financial statements audited by their external financial statement auditors to the sponsoring school district.</p> <p>In addition, the District contracts with three (3) community-based organizations (CBOs), with a student enrollment of approximately 215, primarily for alternative education.</p>	<p>We will review independent financial audit reports submitted by these charter schools and CBOs and present them to the Audit and Budget Advisory Committee (ABAC) for its review, input, and transmittal to the School Board. These reviews usually require extensive communications with the charter school/CBO management and their external financial statement auditors.</p> <p>We will also facilitate the District's process for addressing charter schools which meet one or more conditions of the financial emergency statute, or are deemed to be in a state of deteriorating financial condition.</p>





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<b>NON-AUDIT SERVICES</b>			
<b>Coordinate and Oversee External Auditors</b>			
District-wide	Assistance to Other External Auditors	<p>Certified financial statements are provided by other agencies per contract and School Board policies such as: District financial statements, Single Audit, Impact Fees, WLRN, Magnet Education Choice Association, Inc., and The Foundation for New Education Initiatives, Inc.</p> <p>As audit liaison for M-DCPS, we also provide assistance to the State of Florida Auditor General (AG) as requested by that audit entity. In FY 2019-2020, the AG will be performing various audits of the District.</p>	<p>We will coordinate the review of external audits and submit them to the Audit and Budget Advisory Committee (ABAC) for its review, input and transmittal to the School Board. As audit liaison for M-DCPS, we will facilitate audit fieldwork/communications and/or presentation of other audits to the ABAC for their review, input and transmittal to the School Board.</p>
<b>Committee Participation</b>			
District-wide	Participation on Various Committees	<p>As non-voting members, our office staff participates in various committees related to Charter Schools and Construction. Some of the most significant ones are:</p> <ul style="list-style-type: none"> <li>• Charter School Application Review Committee</li> <li>• Charter School Contract Review Committee</li> <li>• Construction Services Selection Committee</li> <li>• Small/Micro Business Enterprise (S/MBE) Program Goal Setting Committee</li> <li>• 21st Century Schools Bond Advisory Committee</li> </ul>	<p>As a consulting service to management, our participation is limited to assist with the evaluation of charter school applicants to recommend approval/denial to Superintendent of Schools; negotiation of contract terms of approved charter school applications, and amendments to charter school contracts.</p> <p>In the area of construction and the GOB Bond, we provide oversight and guidance over District management to assist with the evaluation of architects, engineers, construction managers, and consultants' proposals to recommend approval to Superintendent of Schools; the establishment of goals for participation in the S/MBE program; and over management's execution of the 21st Century Schools GOB Capital Program.</p>



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Departments	Audit/Project	Background	Objectives
<b>NON-AUDIT SERVICES (Continued)</b>			
<b>Other Monitoring Activities</b>			
District-wide	Ongoing Monitoring	As a result of a complaint in 2016 related to website accessibility, the District is currently working towards ensuring that its websites and pages are in compliance with the governing provisions and regulations of the Americans with Disabilities Act (ADA).	Our objective will be to monitor the District's compliance with this effort and periodically provide a status on the progress of this activity to the ABAC.
<b>Advisory Role to M-DCPS Management</b>			
District-wide	Advisory Role	Assist management in maintaining an internal control environment that is conducive to safeguarding and preserving the school system's assets and resources, improving the general effectiveness of its operations, and assuring compliance with applicable laws, policies and procedures.  The School Audits Division provides recommendations to principals on best practices and financial procedures. The Division's District Director and Executive Audit Director actively participate during the <i>Money Does Matter</i> Program established by School Operations.	As a consulting service to management, assist with the implementation of best business practices, promote compliance with district policy, and improve the quality of stewardship of administrators and school site Principals.
<b>OTHER OFFICE ACTIVITIES</b>			
<b>Quality Review and Professional Development/Staff Support</b>			
Internal Audit	Quality Control Review	Generally Accepted Government Auditing Standards (GAGAS) require adherence to quality control review practices. For Fiscal Year 2019-2020, this will include updating the Office's Procedures Manual to align with the 2018 revision of Government Auditing Standards (effective July 2019-June 2020)	To establish and maintain a system of quality control that is designed to provide the audit organization with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements.
Internal Audit and CIU	Continuing Professional Education Requirements	Auditors performing work in accordance with GAGAS should maintain their professional competence through continuing professional education (CPE). Every 2 years, auditors are required to complete a total of 80 CPE hours, of which at least 24 hours directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Regarding the CIU Division, professional development will be similarly provided.	To maintain adherence to Government Auditing Standards, particularly competency, and stay abreast of current issues in the profession. Also, to maintain competency and enhance the professional development of staff from both OMCA and CIU.
Internal Audit and CIU	IT Support	Staff Auditors and CIU Investigators require technical assistance to perform certain data inquiry, computer-related audit tests and other computer-assisted assignments related to the scope of their work.	To ensure that technical assistance is provided to the staff as needed and technical issues are resolved timely.



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Departments	Audit/Project	Background	Objectives
<b>Long-Term Office Project</b>			
Internal Audit	Electronic workpapers	During this last year, our focus was to enhance the automation of school audits. As part of our long-term project, we continue to explore ways to more fully automate our internal audit processes.	To further enhance the office's efficiency.



**OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS - STAFFING SCHEDULE**

<b>Resource Allocation</b>	<b>As of June 30, 2018</b>	<b>As of June 30, 2019<sup>(1)</sup></b>	<b>Δ</b>	<b>Comments</b>
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 remains open. Temporary F/T auditor hired on April 2019 to cover F/T employee out on extended leave since October 2018. 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 filled in March and May 2019. Two new CIU investigator positions open in late May 2019 and being interviewed. 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, one 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 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. Of the five CIU investigative positions, two were new positions that were open as of May 17, 2019.





## 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>

Rev: 08/2017



# 2019-2020 Audit Plan

Office of Management and Compliance Audits

1450 N.E. 2<sup>nd</sup> Avenue, Room 415  
Miami, Florida 33132  
Visit our website at: <http://mca.dadeschools.net>