



REVISED

2022-2023 AUDIT PLAN

OFFICE OF MANAGEMENT
AND COMPLIANCE AUDITS



MIAMI-DADE COUNTY
PUBLIC SCHOOLS

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

SUPERINTENDENT OF SCHOOLS

Dr. Jose L. Dotres

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

Contributors To This Report:

**Mr. Jon Goodman, CPA, CFE
Chief Auditor**

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Assistant Chief Auditor, School Audits**

**Mr. Luis O. Baluja, CISA
District Director, IT Audits**

**Ms. Teresita M. Rodriguez, CPA
District Audit Director**

**Mr. Richard A. Yanez, CPA
District Audit Director,
Operational & Performance Audits**

**Mr. Michael A. Hernandez, CPA
Internal Audit Supervisor, Charter Schools**

Ms. Elsa Berrios-Montijo, District Analyst



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Dr. Jose L. Dotres

Chief Auditor

Jon Goodman, CPA, CFE

Miami-Dade County School Board

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July 7, 2022

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit and Budget Advisory Committee
Dr. Jose L. Dotres, Superintendent of Schools

Ladies and Gentlemen:

Presented herein is the Fiscal Year 2022-2023 Audit Plan.

Having served as your Interim Chief Auditor from May through October 2021, and Chief Auditor from October 21, 2021 through present, I remain honored and committed to lead the audit function of a School Board of your caliber.

The expertise and commitment of the M-DCPS Audit and Budget Advisory Committee (ABAC) members are also recognized and greatly appreciated.

I appreciate the cordial and productive working relationship offered by the Administration. Although, as a matter of my role under professional auditing standards and the Chief Auditor reporting structure at M-DCPS, there will continue to be a robust independence and a healthy level of contention through the performance of our audits.

The Audit Plan 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, ABAC and Superintendent/Administration.

*Office of Management and Compliance Audits
School Board Administration Building • 1450 N.E. 2nd Ave. • Suite 415 • Miami, FL 33132
305-995-1436 • 305-995-1331 (FAX) • <http://mca.dadeschools.net>*

Two audits shown in this plan are in progress and nearing completion. They include the Audit of ESSER Funds and the Audit of Construction Related Warranties. Additionally, the Audit of Collection of Facilities Impact Fees and the Audit of the District's Payroll Processes will be carried over from the FY 2021-2022 Plan.

New audits to be conducted in the upcoming year include an Audit of Food Service Operations and an Audit of the Building Inspection Process. Added to the potential future audit projects portion of the plan are an Audit of the BENCH Program, which is designed to develop aspiring principals and assistant principals, and an Audit of the Head Start Program. We will also be conducting a follow-up on corrective actions associated with the Audit of the District-Issued Instructional Mobile Devices, issued in March 2022.

Statutorily required audits of the internal funds of schools pursuant to Section 1011.07, Florida Statutes and State Board of Education Rule 6A-1.001, and property audits pursuant to Chapter 274.02, Florida Statutes and Florida Administrative Rule Chapter 69I-73 will continue as the primary audit focus at the school sites. The review of District-sponsored charter school financial statements will also continue as a service to the School Board pursuant to Section 1002.33, Florida Statutes.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Jon Goodman", written in a cursive style.

Jon Goodman, CPA, CFE, Chief Auditor

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS
2022-2023 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
SCHOOL AUDITS DIVISION - SCHOOL AUDITS AND HOSPITALITY SERVICES			
Office of School Leadership and Performance and various District/Region Offices	Audit of Schools and Centers	<p>During 2021-2022, approximately 360 schools/centers reported internal funds. As of June 30, 2022, total receipts were approximately \$57 million. Aside from internal funds, these schools/centers incur substantial expenditures involving payroll and procurement credit card activities that are covered with budgeted funds.</p> <p>The District receives a significant portion of its revenue from the State through the Florida Education Finance Program (FEFP). For FY 2021-2022, the FEFP budget was approximately \$725 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 2021-2022, Title I Program funds totaling approximately \$138.3 million were allocated to 322 schools. 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: FTE records and procedures; Title I program funds; Procurement Credit Card; Payroll and Data Security, among others.</p> <p>We will also evaluate the internal controls 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 District Operations	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 2021-2022, the beginning balance on this account was approximately \$776,000, the majority of which is invested in the District's Money Market Pool Fund. As of June 30, 2022, internal funds receipts amounted to approximately \$617,000.	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.
SCHOOL AUDITS DIVISION - PROPERTY AUDITS			
Office of School Leadership and Performance and various District/Region Offices	Property Inventories	During FY 2021-2022 and as of June 30, 2022, our property auditors visited approximately 320 work locations and accounted for M-DCPS property costing approximately \$181 million. School Board Policy 7450 states that a complete inventory of all District owned tangible personal property shall be conducted annually and submitted to the Board.	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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		Florida Department of Financial Services, Rule Chapter 69I-73.002 was amended October 2020 to increase the threshold of property items reported for inventory purposes from \$1,000 to \$5,000. This rule states that “all property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes.” The administration continues to assess the feasibility and considering various factors in determining whether to recommend increasing the threshold for property control tagging as permitted by State of Florida Rules.	
DISTRICT AUDITS DIVISION			
Financial Services and Office of Grants Administration	Audit of Internal Controls and Processes associated with Elementary and Secondary School Emergency Relief (ESSER) Funds (finalizing report)	<p>The District is in the process of receiving in excess of \$1 billion in Federal ESSER Funds through 2024.</p> <p>The OMCA issued in September 2020 its report entitled “Agreed Upon Procedures Associated with Coronavirus Pandemic Funding and Expenditures” which addresses the controls associated with the receipt of and accounting for COVID-19 related funding.</p>	We will determine the timelines of ESSER expenditures, reporting, and assess the administration’s strategies and actions to address the “fiscal cliff” when ESSER funding ends.
Office of School Facilities	Audit of the District’s Construction Warranty Process (finalizing report)	<p>Total GOB expenditures and projects completed since the program’s inception were \$903 million and 926 respectively, for the eight-year period ended June 30, 2021.</p> <p>A construction warranty protects against costs related to construction deficiencies in materials or services for a specific period of time, thereby reducing financial risks.</p>	The audit objectives are to determine whether the District has effective controls in place to fully utilize existing warranties for new construction and related purchases.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
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Departments	Audit/Project	Background	Objectives
Financial Services and Payroll Department	Audit of District's Payroll Processes (carryover-currently in planning stage)	For the year ended June 30, 2021, total District payroll expenditures incurred were approximately \$1.8 billion, excluding fringes (for 36,279 employees).	We will assess and review the District's payroll processes including benchmarking with other private and public sector entities to ensure adequate controls, efficiencies, and that we are sufficiently automated.
Office of School Facilities and Treasury Department	Audit of Facilities Impact Fees Collection Process and Compliance (carryover from FY 21-22 plan)	Through an Interlocal Agreement, Miami-Dade County is responsible for imposing and collecting educational facilities impact fees on new residential construction developments. During the fiscal year ended June 30, 2021, we reported impact fees of approximately \$20 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.
Various	Audit of Year-end Inventories	Annually, to augment the work of the external auditors in their audit of the District's financial statements, we perform an audit of 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, 2021, the last complete year of operations, was \$14.4 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, review vehicle fuel consumption, and determine whether adequate internal controls and safeguards are in place over the management of the departments' inventories.

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Departments	Audit/Project	Background	Objectives
Food and Nutrition	Audit of Food Service Operations	During the fiscal year ended June 30, 2021, the Food Service Fund grossed \$138 million in total revenues, which included \$392,410 of local food service sales. The Food and Nutrition Department was substantially impacted during the COVID-19 Pandemic and its mission and objectives were adjusted accordingly.	We will review Food and Nutrition to determine its efficiency, effectiveness of operations, procurement, and quality.
Office of School Facilities	Audit of the Building Inspection Process	Maintenance Operations services more than 47.8 million gross square feet of facility space in 440 educational and auxiliary facilities which are owned or leased by the District. Each school is inspected annually by a district inspector for deficiencies related to firesafety, sanitation and casualty.	We will review the building inspection process to determine its efficiency, effectiveness, and compliance with applicable laws, policies and best practices. This audit will include Safety-to-Life items.
DISTRICT AUDITS DIVISION - INFORMATION TECHNOLOGY (IT) AUDITS			
District-wide	Information Technology (IT) – Audits, Cybersecurity Projects and Related Activities	<p>The OMCA issued a Request for Proposal (RFP) in December 2021 for comprehensive Network Security Assessment, Testing, and Consultation Services.</p> <p>This RFP was awarded at the School Board’s June 22, 2022 meeting, subject to contract negotiations.</p>	<p>Cybersecurity is critical and of significant interest to the School Board, Administration, and stakeholders of the District.</p> <p>An outside firm specializing in IT and cybersecurity will be contracted under the direction and management of the Chief Auditor and District Director, IT Audits, to conduct various cybersecurity risk assessments, testing, recommend any required mitigation strategies, and perform related assignments.</p> <p>Results of assessments and testing will guide and focus the activities of the IT Audits division.</p>

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Departments	Audit/Project	Background	Objectives
DISTRICT AUDITS DIVISION – POTENTIAL FUTURE AUDIT PROJECTS AND AUDIT FOLLOW-UPS			
Office of Maintenance Operations	Audit of Maintenance Process	Maintenance Operations is a multifaceted service organization responsible for all aspects of preventive, routine, and emergency maintenance. Maintenance Operations services more than 47.8 million gross square feet of facility space in 440 educational and auxiliary facilities which are owned or leased by the District. As of June 30, 2021, the General Fund Final Amended Budget for Maintenance Operations was approximately \$98 million.	We will review the maintenance process to determine its efficiency, effectiveness and adherence to applicable policies, statutes and best practices.
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, and compliance with contract terms and conditions.
Office of Professional Learning and Career Development	Audit of the BENCH Program	The BENCH program is designed to develop aspiring Principals and Assistant Principals (AP). The program is a 2-year and 1-year duration for Principals and Assistant Principals, respectively. Admittance into the program consists of Phase I – Screening Process and Phase 2-Interview Process (Principal candidates have two interviews and AP candidates have one interview). Regions and Leadership Development determine where candidates are assigned to conduct job shadowing activities.	We will review the BENCH program process to determine its efficiency, effectiveness and adherence to applicable policies, statutes and best practices.
Department of Early Childhood Programs	Audit of the Head Start Program	M-DCPS is a passthrough entity that receives funding for the Head Start Program from Miami-Dade County – Community Action and Human Services Department. The Head Start Program consists of about 6,000 seats allocated among 17 delegate agencies. There is a total of approximately 1,727 seats allocated to M-DCPS, of which 1,535 seats are allocated to Head Start and 192 seats allocated to Early Head Start. During the current fiscal year, M-DCPS received approximately \$16.5 million consisting of \$11.8 million to Head Start, \$2.7 million to Early Head Start, and \$2 million in supplemental funding due to COVID-19.	We will review the Head Start program process to determine its efficiency, effectiveness and adherence to applicable policies, statutes and best practices.

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Departments	Audit/Project	Background	Objectives
Prior Audit Recommendations Follow-Up			
District-wide	Audit Follow-Up	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 Procedures - <i>Performance of Auditing Activities and Communication of Results</i> .	We will report the extent that agreed-upon corrective actions have been implemented. This will include a follow-up on corrective actions associated with the Audit of District-Issued Instructional Mobile Devices, presented to the School Board at its April 13, 2022 meeting.
INVESTIGATIONS			
District-wide	Forensic Audits/ Investigations	This represents forensic audit work resulting from our internal audits requested by and in support/collaboration with Miami-Dade Schools Police Department or the Office of the 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 Miami-Dade Schools 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.

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Departments	Audit/Project	Background	Objectives
CHARTER SCHOOLS/CBOs AUDITS AND FISCAL OVERSIGHT DIVISION			
District-wide	Review of Charter Schools and Community Based Organizations' Financial Statements	<p>During FY 2021-2022, the District sponsored 145 charter schools with student enrollment of approximately 77,700. In the current year, more than \$700 million of tax dollars will have flowed to and through charter schools operating in Miami-Dade County.</p> <p>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>In addition, the District contracts with four (4) community based organizations (CBOs), primarily for alternative education.</p>	<p>We will review independent financial audit reports submitted by 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>
NON-AUDIT SERVICES			
Coordinate and Oversee External Auditors			
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 provide assistance to the State of Florida Auditor General as requested by that audit entity, and similarly, to other external audit entities 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.</p> <p>It should also be noted that the external financial statement auditor, currently RSM, relies to various extents on some of the OMCA's work product, including audits of inventory, schools and property.</p> <p>An additional number of OMCA hours may also be provided to perform audit work for the external auditor in the upcoming year.</p>

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Departments	Audit/Project	Background	Objectives
Committee Participation			
District-wide	Participation on Various Committees	<p>As non-voting members, our office staff participates in various committees related to Charter Schools, Construction, Technology and referendums. Some of the most significant ones are:</p> <ul style="list-style-type: none"> • Charter School Application Review Committee • Charter School Contract Review Committee • Construction Services Selection Committee • Small/Micro Business Enterprise (S/MBE) Program Goal Setting Committee • 21st Century Schools Bond Advisory Committee • Technology Advisory Committee • Secure Our Future Advisory Committee 	<p>As a consulting service to management, our participation is limited to assisting with the evaluation of charter school applicants to recommend approval/denial to the 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 the 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>
Other Monitoring Activities			
Advisory Role to M-DCPS Management			
District-wide	Advisory Role	<p>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.</p> <p>The School Audits Division provides recommendations to Principals on best practices and financial procedures. The Division's Assistant Chief Auditor and her team actively participate during the <i>Money Does Matter</i> program presentations established by School Operations, as well as in the <i>Principal Induction Academy</i> and the <i>Principal BENCH Academy</i> sessions for new and aspiring Principals coordinated by the Office of Professional Development and Evaluation.</p>	<p>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.</p>

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Departments	Audit/Project	Background	Objectives
OTHER OFFICE ACTIVITIES			
Professional Development/Staff Support			
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 is 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.

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS - STAFFING SCHEDULE

Resource Allocation	As of June 30, 2021	As of June 30, 2022	Δ	Comments
Chief Auditor, + 2 Administrative Support Staff	4	3	-1	See Note (1).
School Audits Division	15	15	No Change	See Note (2).
Property Audits Division	5	5	No Change	
District Audits Division	5	7	+2	See Note (3).
Information Technology (IT) Audits	2	3	+1	See Note (4).
Charter School Audits Division	2	2	No Change	
Civilian Investigative Unit	7	8	+1	See Note (5).
Totals	40	43	+3	

Notes:

- (1) The former Assistant Chief Auditor was promoted to Chief Auditor. The vacated position was downgraded and is presented in the District Audits Division.
- (2) Two F/T audit positions dedicated to FTE audits, and another dedicated to Title I audits.
- (3) One F/T audit position in District Audits is currently open and being advertised. One District position is funded with Federal ESSER Grant Funds through 2024.
- (4) One IT Audit position is being funded through Federal ESSER Grant Funds through 2024.
- (5) One investigator position was added in April 2022, to address an increased caseload.

Anti-Discrimination Policy

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

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

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

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

For additional information about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Asst. Secretary for Civil Rights or:

Office of Civil Rights Compliance (CRC) Executive Director/Title IX
Coordinator 155 N.E. 15th Street, Suite P104E Miami, Florida 33132
Phone: (305) 995-1580 TDD: (305) 995-2400

Email: crcc@dadeschools.net Website: <https://hrdadeschools.net/civilrights>

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