

2021-2022 AUDIT PLAN

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



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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SUPERINTENDENT OF SCHOOLS

Mr. Alberto M. Carvalho

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS
Contributors To This Report:**

Mr. Jon Goodman, CPA, CFE
Interim Chief Auditor

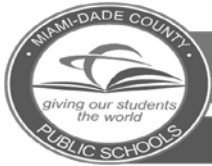
Ms. Tamara Wain, CPA
District Director, School Audits

Ms. Teresita M. Rodriguez, CPA
Executive Audit Director

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

Ms. Elsa Berrios-Montijo, Staff Assistant





Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Alberto M. Carvalho

Interim Chief Auditor

Jon Goodman, CPA, CFE

Miami-Dade County School Board

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Mari Tere Rojas

Luisa Santos

July 6, 2021

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit and Budget Advisory Committee
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

The fiscal year 2021-2022 audit plan, developed by staff from the Office of Management and Compliance Audits (OMCA), is presented herein after a year-long period in which the world, the nation and Miami-Dade County Public Schools have endured an unprecedented public health crisis, and made the world reassess how business operations are conducted both locally and worldwide.

While we remain optimistic that the worst of the COVID-19 pandemic is over and that a return to a sense of normalcy is in sight, the pandemic will continue to impact the District's operations for some time. Our audit planning must be attentive to this impact to readily address any significant changes affecting the current working and living environment under the COVID-19 pandemic and its effect on K-12 education. During this period, the OMCA has continued a dialogue with colleagues in the government and private sector auditing communities as to potential and likely impacts the Coronavirus pandemic has on risks to an entity's operations and corresponding adjustments in audit planning.

The 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, Audit and Budget Advisory Committee (ABAC) and Superintendent/Administration. Significant risks that continue in the forefront at this point will include:

*Office of Management and Compliance Audits
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305-995-1436 • 305-995-1331 (FAX) • <http://mca.dadeschools.net>*

- Information Technology related risks (including IT infrastructure risks and other threats related to cybersecurity);
- Risk of non-compliance over the utilization of Federal Stimulus Funds (e.g., American Rescue Plan/ESSER, potential Federal Infrastructure funds, etc.) and the observance of grant requirements;
- Payroll reporting risk (related to employees' time and attendance records and procedures);
- Procurement/Supply Chain risk (involving difficulties and/or shortages with the procurement of certain goods and services, and risk of noncompliance with procedures for purchasing these goods/services).

District audit projects in this plan corresponding to the above risks include:

- An Audit of District-Issued Instructional Mobile Devices;
- An Audit of Internal Controls and Processes over Grants, including Federal Grants and Stimulus Funds;
- An Audit of Payroll Processes at Selected Schools/Centers and District Offices;
- An Audit of Contract Administration and Compliance (Procurement); and
- An IT Audit Involving Virtual Private Network (VPN) – Security Controls and Management.

In my capacity as Interim Chief Auditor and in accordance with concerns and extensive discussions of the School Board and ABAC members as to the leading threat that cybersecurity has become domestically and world-wide, I have been in the process of requesting that \$200,000 be added to the OMCA budget annually to strengthen and augment the IT/Cybersecurity audit function. The primary use of those funds would be contracting a firm dedicated to this specialization.

Also, through discussions with the Administration, a contracted American Rescue Plan/ESSER grant funded position is being added to the OMCA for a three year period to contribute to the auditing of controls over the tracking and proper expenditure of those funds.

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". The signature is fluid and cursive, written over a white background.

Jon Goodman, CPA, CFE, Interim Chief Auditor

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS
2021-2022 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
SCHOOL AUDITS DIVISION			
SCHOOL AUDITS DIVISION – SCHOOL AUDITS AND HOSPITALITY SERVICES			
School Operations and various District/Region Offices	Audit of Schools and Centers	<p>During 2020-2021, approximately 360 schools/centers reported internal funds. As of May 31, 2021, total receipts were approximately \$25.5 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 2020-2021, the FEFP budget was approximately \$706 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 2020-2021, Title I Program funds totaling approximately \$80.9 million were allocated to 318 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 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 2020-2021, the beginning balance on this account was approximately \$776,000, the majority of which is invested in the District's Money Market Pool Fund. Internal funds receipts amounted to approximately \$242,200 as of May 31, 2021.	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			
District-wide	Property Inventories	During FY 2020-2021 and as of May 31, 2021, our property auditors visited approximately 360 work locations and accounted for M-DCPS property costing approximately \$205 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

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Departments	Audit/Project	Background	Objectives
		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.” At the present time, the administration is assessing 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.	reconciliation efforts with the inventory accounting records.
DISTRICT AUDITS DIVISION			
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 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, 2020, the last complete year of operations, was \$20.7 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.
Office of Grants Administration	Audit of Internal Controls and Processes Over Grants, Including Federal Grants and Stimulus Funds	The Office of Grants Administration assists in securing and managing federal, state and local grant funding. 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. Recent federal legislation addressing the pandemic and District budget workshops detail that M-DCPS is to receive in excess of \$1 billion over the next several years.	We will determine whether the internal controls and processes in place for grant funds provide reasonable assurance that funds are properly received, accounted for and expended.
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, 2020, we reported impact fees of approximately \$21 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
Office of School Facilities	Audit of Annual GOB Expenditures and the Warranty Process for Selected Construction Projects	<p>Total GOB expenditures and projects completed since the program's inception were \$823 million and 860 respectively, for the eight-year period ended June 30, 2020.</p> <p>A construction warranty protects against cost related to construction deficiencies in materials or services for a specific period of time, thereby reducing financial risks.</p>	The audit objective is to verify GOB expenditures annually by cost category and related projects. Additionally, our objective is to review the controls over the administration of the construction warranty process.
Various	Audit of Contract Administration and Compliance (Procurement)	<p>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.</p>	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 Payroll Processes at Selected Schools/Centers and District Offices	For the year ended December 2020, total District payroll expenditures incurred were approximately \$1.9 billion, excluding fringes (for 44,683 full-time and part-time employees). During the COVID-19 pandemic, the District has had to make adjustments to its timekeeping and payroll processes.	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 compliance with the District's payroll policies and procedures.

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Departments	Audit/Project	Background	Objectives
DISTRICT AUDITS DIVISION - INFORMATION TECHNOLOGY (IT) AUDITS			
Various	Audit of District-Issued Instructional Mobile Devices (commenced in FY 2020-2021)	<p>This audit evolved from the Limited Scope Review of Operations During the COVID-19 pandemic that was proposed in the OMCA's 2020-2021 audit plan.</p> <p>The pandemic necessitated a rapid shift to virtual learning which is fully dependent upon access to instructional technology and related hardware.</p> <p>According to management, the District issued approximately 14,000 tablets and/or laptops to students and teachers from August 2019 to March 2020. As of March 2021, approximately 152,000 devices have been issued to students and teachers including over 4,000 hotspots.</p>	Our objective will include the review of policies, procedures, and internal controls over this process.
District-wide	Information Technology (IT) – Cybersecurity Projects and Related Activities (commenced in FY 2020-2021)	<p>Pursuant to Revised Good Cause Item H-14, proffered by School Board member Ms. Mari Tere Rojas and unanimously approved at the Board's September 9, 2020 meeting, action items 2 and 3 directed the Chief Auditor to engage an external firm to perform network security testing services biennially and authorize Financial Services to provide funding not to exceed \$50,000, starting with the 2020-2021 fiscal year. A penetration test was conducted by an external firm during June 2021, and will be presented to the School Board and ABAC in the early part of this fiscal year in a confidential session in accordance with Florida Statutes.</p> <p>The Interim Chief Auditor has requested \$200,000 annually to be added to the OMCA budget to strengthen and augment the IT/Cybersecurity audit function in accordance with discussions by the School Board and ABAC. The primary use of those funds would be contracting a firm dedicated to this specialization.</p>	<p>Cybersecurity has become a leading threat to public and private sector entities, both domestic and world-wide.</p> <p>An outside firm specializing in IT and cybersecurity will be contracted under the direction of the Chief Auditor and staff to conduct various cybersecurity risk assessments, recommend any required mitigation strategies, and perform related assignments.</p>

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Departments	Audit/Project	Background	Objectives
District-wide	Virtual Private Network (VPN) – Security Controls and Management	The District leverages VPN to provide secure connectivity and digital resources to staff when an employee is away from the office or during an emergency. VPN allows users to access data, files, and systems that would not otherwise be available from a location outside of the District’s network. Once connected via VPN, the user’s device literally becomes a part of the M-DCPS network for the duration of the connection.	We will review the procedures for provisioning and managing VPN technology and adherence to applicable standards and best practices in this area.
DISTRICT AUDITS DIVISION – POTENTIAL FUTURE AUDIT PROJECTS AND AUDIT FOLLOW-UPS			
Food and Nutrition	Audit of Food Service Operations	During the fiscal year ended June 30, 2020, the Food Service Fund grossed \$134 million in total revenues, which included \$11.9 million 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 the Food and Nutrition operations to determine its efficiency, effectiveness and adherence to applicable policies, statutes and best practices.
Office of Facilities Operations - Maintenance	Audit of Maintenance Process	Facilities Operations-Maintenance (FOM) is a multifaceted service organization responsible for all aspects of preventive, routine, and emergency maintenance. FOM 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, 2020, the General Fund Final Amended Budget for the Department of Maintenance is approximately \$102 million.	We will review the maintenance process to determine its efficiency, effectiveness and adherence to applicable policies, statutes and best practices.
District-wide	Audit of the District’s Compliance with Americans with Disabilities Act (ADA) Requirements Related to Website Accessibility	Beginning with the 2016-2017 fiscal year, our office began monitoring the District’s efforts towards achieving ADA compliance related to website accessibility. We will conduct a formal review of the District’s websites to provide assurances to the ABAC and School Board on this effort.	Our objective will be to ensure compliance related to ADA-friendly website accessibility for District offices and schools with a website presence.

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Departments	Audit/Project	Background	Objectives
Accounts Payable	Audit of District's P-card Activity	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.	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.
Office of Budget Management and School Operations	Audit of Temporary Use of District Facilities	District grounds and facilities should be made available for community purposes, provided the use does not infringe on the original and necessary purpose of the property or interfere with the educational program. Temporary use of facilities for non-school educational, civic, cultural, recreational, artistic, or charitable programs require certain approvals by the administrative staff and may involve rental charges.	The objectives of the audit will be to review the propriety of internal controls over the rental and use of District facilities.
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.
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 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.

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Departments	Audit/Project	Background	Objectives
	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.
CHARTER SCHOOLS/CBOs AUDITS AND FISCAL OVERSIGHT DIVISION			
District-wide	Review of Charter Schools and Community Based Organizations' Financial Statements	<p>During FY 2020-2021, the District sponsored 139 charter schools with student enrollment of approximately 74,800.</p> <p>During FY 2019-2020, charter school revenues were approximately \$658 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 five (5) 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>

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Departments	Audit/Project	Background	Objectives
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>As audit liaison for M-DCPS, we will facilitate audit fieldwork/communications and/or presentation of other external audits to the ABAC for their review, input and transmittal to the School Board.</p>
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 assist 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>

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Departments	Audit/Project	Background	Objectives
NON-AUDIT SERVICES (Continued)			
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 District Director 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>	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.
OTHER OFFICE ACTIVITIES			
Quality Review and Professional Development/Staff Support			
Internal Audit	Quality Control and Peer Review	<p>Generally Accepted Government Auditing Standards (GAGAS) require adherence to quality control review practices.</p> <p>An external peer review had been scheduled to be conducted by the Association of Local Government Auditors (ALGA) during Fiscal Year 2020-2021. Due to the COVID-19 pandemic, the United States Government Accountability Office extended the deadlines for conducting peer reviews, and ALGA suspended its peer review program until further notice.</p> <p>In July 2021, ALGA announced the reinstatement of its peer review program, and OMCA is in the process of scheduling the peer review for later in this fiscal year.</p>	To maintain compliance with quality controls in accordance with Government Auditing Standards.

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Departments	Audit/Project	Background	Objectives
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, 2020	As of June 30, 2021	Δ	Comments
Chief Auditor, Assistant Chief Auditor + 2 Administrative Support Staff	4	4	No Change	See Note (1).
School Audits Division	15	15	No Change	See Note (2).
Property Audits Division	5	5	No Change	
District Audits Division	5	5	No Change	See Note (3).
Information Technology (IT) Audits	2	2	No Change	See Note (4).
Charter School Audits Division	2	2	No Change	
Civilian Investigative Unit	7	7	No Change	See Note (5).
Totals	40	40	No Change	See Note (6).

Notes (As of July 6, 2021):

(1) On March 18, 2021, the Chief Auditor gave notice of her retirement effective June 21, 2021. The Assistant Chief Auditor has been appointed Interim Chief Auditor pursuant to School Board approval of Revised Good Cause Agenda Item H-2 at its meeting of April 21, 2021. The selection and hiring of the permanent Chief Auditor is in process.

(2) Two F/T audit positions dedicated to FTE audits (one is currently open). One F/T audit position dedicated to Title I audits.

(3) One F/T audit position dedicated to District Audits currently open due to the promotion of employee to another District department. One contracted position scheduled to be added from Federal ESSER Grant Funds for a period of three years.

(4) The Interim Chief Auditor has requested \$200,000 annually to be added to the OMCA budget to strengthen and augment the IT/Cybersecurity audit function in accordance with discussions of the School Board and ABAC. The primary use of those funds would be contracting a firm dedicated to this specialization. Also requested is an upgrade of the Executive Director – IT Audits to District Director – IT Audits. The incumbent has recently been assigned and is performing additional responsibilities related to oversight of and coordination with external cybersecurity firms.

(5) Six F/T investigative positions and one F/T administrative support position (currently open).

(6) Office staffing at the end of 2020-2021 based on 36 filled Full-Time (F/T) positions, four open F/T positions and two Part-Time (P/T) filled positions.

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
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Revised 07/2020

2021-2022 AUDIT PLAN

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

MIAMI-DADE COUNTY PUBLIC SCHOOLS

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