



# 2020 - 2021 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  
Dr. Dorothy Bendross-Mindingall  
Ms. Susie V. Castillo  
Dr. Lawrence S. Feldman  
Dr. Martin Karp  
Dr. 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. Tamara Wain, CPA  
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 30, 2020

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 2020-21 audit plan, developed by staff from the Office of Management and Compliance Audits (OMCA), is being presented to you amid the Coronavirus (COVID-19) world-wide pandemic. Although 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, the plan strives to adjust to the current working and living environment under the COVID-19 pandemic. The pandemic is and will continue to have wide-ranging impacts on life in the United States, K-12 education and the School Board internal audit function's planning and auditing processes. During this period, the OMCA has been dialoguing extensively with colleagues in the government and private sector auditing communities as to potential and likely impacts the Coronavirus pandemic will have on risks to an entity's operations and corresponding adjustments in audit planning.

We recognize that the safety and well-being of our students and employees are critically important as the District's leadership has transitioned to a remote learning environment. Other risks that come to the forefront and are elevated in this pandemic will include:

- Revenue risk (the District's revenues deriving mostly from property and sales taxes will likely decline);
- Human Resources risk (protecting the workforce, tracking employee time and activities as they work remotely, effective and efficient use of employees during this pandemic);
- Supply Chain risk (both public and private entities may have difficulties and/or shortages with the procurement of certain goods and services, and risk of non-compliance with procedures for purchasing these goods/services);
- Information Technology related risks (including challenges in remote learning and working, arranging virtual School Board and committee meetings, VPN capacity and IT infrastructure risks, and a likely increase in phishing schemes and other threats related to cybersecurity); and
- A resurgence or second wave of the pandemic and contingency plans to address it.

Adjustments and noteworthy new projects in this plan that are responsive to the pandemic include:

- The Audit of Food Service Operations and the Audit of Payroll Processes at Selected Schools/Centers and District Offices, which were both in the planning phase as of mid-March, will be postponed until such time these areas can be re-addressed.
- Inclusion of a project with the objective of ensuring the District receives, and accounts for, all eligible Federal Stimulus Funds - Coronavirus Aid, Relief, and Economic Security Act (CARES) and Federal Emergency Management Agency (FEMA) reimbursements. This has been added to the plan as a top priority.
- Inclusion of another project which will be a Limited Scope Review of Certain Areas of Operations During the COVID-19 Pandemic.
- The Audit of the District's Website Compliance with Americans with Disabilities Act (ADA) Requirements will be included in the plan as intended since this can be executed from a virtual platform.
- The timelines, audit processes and/or scope of certain statutorily required audits such as School Internal Funds audits (Section 1011.07, Florida Statutes and State Board of Education Rule 6A-1.001) and charter school financial statement reviews (Section 1002.33, Florida Statutes), may require minor to moderate adjustments in FY 2020-21.

This audit plan is in alignment with Section 1001.42, Florida Statutes, that became effective on July 1, 2019, which requires a comprehensive risk assessment of all areas of the school system every five years. The plan is also compliant with action items in Agenda Item H-13, approved at the School Board meeting of April 17, 2019. These actions direct the performance of audits for District Offices whose transactions exceed \$50 million dollars annually, to be audited 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  
2020-2021 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 2019-2020, approximately 360 schools reported internal funds. As of May 31, 2020, total receipts were approximately \$65 million. Aside from internal funds, these schools 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 2019-2020, the FEFP budget was approximately \$685 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 2019-2020, the District received Title I funds totaling approximately \$158 million and there are 311 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 2019-2020, the beginning balance on this account was approximately \$859,000, the majority of which is invested in the District's Money Market Pool Fund. Internal funds receipts amounted to approximately \$514,700 as of the end of May 2020.	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 2019-2020, our property auditors visited approximately 370 work locations and accounted for M-DCPS property costing approximately \$245 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.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
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2020-2021 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<b>DISTRICT AUDITS DIVISION</b>			
Financial Operations	Federal Stimulus Funds - Coronavirus Aid, Relief, and Economic Security Act (CARES) and FEMA (agreed-upon procedures)	The CARES Act was passed by the US House of Representatives, the US Senate, and signed by the President during March 25 – 27, 2020, in response to the Coronavirus (COVID-19) pandemic. It includes funding estimated at more than \$2 trillion dollars for individuals/families, big business, small business, state and local government and public services. Of the \$340 billion going to state and local government, an estimated \$14.5 billion is for K-12 schools. School districts may also be eligible for Federal Emergency Management Agency (FEMA) for reimbursements related to Coronavirus pandemic expenditures.	We will coordinate with the District Administration to perform research, verification and review work with the objective of ensuring that the District receives, and accounts for, all Federal and State COVID-19 funds to which it is entitled. This work will likely be performed as agreed-upon procedures in accordance with applicable auditing standards, and will not breach the independence of the School Board's Internal Audit Function.
Various	Limited Scope Review of Certain Areas of Operations During the COVID-19 Pandemic	The Coronavirus (COVID-19) outbreak was declared a worldwide pandemic by the World Health Organization on March 11, 2020. It has and will continue to have wide-ranging impacts on state and local governments including K-12 education. The District has adjusted its operations in several respects as a result of the pandemic.	We will perform a Limited Scope Review of Certain Areas of Operations during the COVID-19 Pandemic.
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, 2019, the last complete year of operations, was \$16.2 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 School Facilities	Annual Audit of GOB Expenditures and the Use of Allowances and Contingencies	Total GOB Expenditures and projects completed since the program's inception were \$737 million and 771 respectively, for the seven-year period ended June 30, 2019.  During FY 2019-20, we issued one report on GOB Expenditures for FY 2018-19 and follow-up on the External Midpoint Audit.	The audit objective is to verify GOB expenditures annually by cost category and related projects for FY 2019-20. 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.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS  
2020-2021 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<b>DISTRICT AUDITS DIVISION (Continued)</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, 2019, 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.
<b>DISTRICT AUDITS DIVISION - INFORMATION TECHNOLOGY (IT) AUDITS</b>			
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 has been monitoring the District's efforts towards achieving ADA compliance related to website accessibility. It is our intent to commence a formal review of the District's websites beginning with the 2020-2021 fiscal year to provide assurances to the ABAC and School Board on this effort. As of early March 2020, we were informed that 126 district offices and schools have migrated to an ADA-friendly website and 281 schools have either migrated or are currently migrating to an ADA-friendly template using an approved third-party website developer.	Our objective will be to ensure compliance related to ADA-friendly website accessibility for District offices and schools with a website presence.
District-wide	Information Technology (IT) – Cyber Security Project And Related Monitoring Activities	<p>Our 2019-2020 audit plan included a Cyber Security testing project (not an audit) which was successfully completed by the hired consultant in the Spring of 2020. RSM US LLP (Consulting), performed certain Cyber Security testing against the District's network and discussed its results with management. The consultant's transmittal letter was discussed with the Audit and Budget Advisory Committee at its May 12, 2020, meeting. Due to the pandemic, an Executive Session to discuss the results of the test with the Board is pending as of the time of this Plan.</p> <p>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. Inclusion of this project in our Audit Plan is in response to concerns voiced by School Board and Audit and Budget Advisory Committee members during meetings regarding emerging global cybersecurity issues.</p>	<p>As recommended by members of the Audit and Budget Advisory Committee, we plan to continue contracting with a consulting firm to conduct certain cyber security testing. The frequency of future testing will be determined based on our communications with the Board on the results of the most recent test and available funding.</p> <p>Our IT Audit Division will continue to monitor this area.</p> <p>Pursuant to Chapter 282 – Communications and Data Processing, Florida Statutes, this review, its methodology, and resulting findings and recommendations are exempt from public disclosure.</p>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS  
2020-2021 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<b>DISTRICT AUDITS DIVISION – FUTURE POTENTIAL AUDIT PROJECTS AND AUDIT FOLLOW-UPS</b>			
Food and Nutrition	Audit of Food Service Operations (Postponed)	During the fiscal year ended June 30, 2019, the Food Service Fund grossed \$160 million in total revenues, which included \$15.5 million of local food service sales. The District serves more than 42 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 (Including Miami-Dade Schools Police Department) (Postponed)	For the fiscal year ended June 30, 2019, total District payroll expenditures incurred, were approximately \$1.8 billion, excluding fringes (for 37,830 employees). The audit of payroll processes will encompass selected school sites/centers and other district locations including Miami-Dade Schools Police Department.	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.
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 of VPN technology and adherence to applicable standards and best practices in this area.
Office of School Facilities	Audit of Annual GOB Expenditures and the Warranty Process for Selected Construction Projects	Total GOB Expenditures and projects completed since the program's inception were \$737 million and 771 respectively, for the seven-year period ended June 30, 2019.  A construction warranty protects against costs related to construction deficiencies in materials or services for a specific period of time, thereby reducing financial risks.	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.



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS  
2020-2021 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<b>DISTRICT AUDITS DIVISION – FUTURE POTENTIAL AUDIT PROJECTS AND AUDIT FOLLOW-UPS (Continued)</b>			
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, 2019, the General Fund Final Amended Budget for the Department of Maintenance is 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, compliance with contract terms and conditions, and the payment process.
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.

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2020-2021 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<b>Prior Audit Recommendations Follow-Up</b>			
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 <i>Procedures-Performance of Auditing Activities and Communication of Results</i> .	We will report the extent that agreed-upon corrective actions have been implemented.
<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 2019-2020, the District sponsored 140 charter schools with student enrollment of approximately 71,100 and estimated revenue of approximately \$600 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), 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>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS  
2020-2021 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<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.</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>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS  
2020-2021 AUDIT PLAN**

Departments	Audit/Project	Background	Objectives
<b>NON-AUDIT SERVICES (Continued)</b>			
<b>Other Monitoring Activities</b>			
<b>Advisory Role to M-DCPS Management</b>			
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 Executive Audit Director actively participate during the <i>Money Does Matter</i> Program established by School Operations.</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.
<b>OTHER OFFICE ACTIVITIES</b>			
<b>Quality Review and Professional Development/Staff Support</b>			
Internal Audit	Quality Control and Peer Review	<p>Generally Accepted Government Auditing Standards (GAGAS) require adherence to quality control review practices.</p> <p>For Fiscal Year 2020-2021, OMCA is scheduled to undergo a Peer Review. This review is required to take place every three years.</p>	To maintain compliance with quality controls in accordance with Government Auditing Standards.
<b>Professional Development/Staff Support</b>			
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.
<b>Long-Term Office Project</b>			
Internal Audit	Electronic workpapers	We continue to explore ways to more fully automate our internal audit processes. This will depend on available monetary resources.	To further enhance the office's efficiency.

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

Resource Allocation	As of June 30, 2019	As of June 30, 2020 <sup>(1)</sup>	Δ	Comments
Chief Auditor, Assistant Chief Auditor + 2 Administrative Support Staff	4	4	No Change	
School Audits Division	15	15	No Change	See Note (2).
Property Audits Division	5	5	No Change	See Note (3).
District Audits Division	5	5	No Change	
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).
<b>Totals</b>	<b>40</b>	<b>40</b>	<b>No Change</b>	

**Notes: As of June 2020:**

- (1) Office staffing at the end of 2019-2020 based on 36 filled Full-Time (F/T) positions, four open F/T positions 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. One P/T clerical position to support division. Two open F/T positions under School Audits.
- (3) Five F/T positions; however, one of these F/T positions pending to be filled due to an employee being promoted to another department in February 2020. One P/T audit position to conduct property audits of equipment purchased with Title I funds at non-public schools.
- (4) IT Auditor position open for several months during 2019-2020. Filled in February 2020.
- (5) Five full-time investigative positions and one full-time support staff position overseen by Executive Director, Civilian Investigative Unit. Open F/T administrative support position.



## 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  
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# 2020-2021 AUDIT PLAN

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