

MIAMI-DADE COUNTY PUBLIC SCHOOLS

2019-2020 Annual Report
*Office of Management and
Compliance Audits*



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

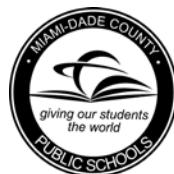
Mr. Alberto M. Carvalho
Superintendent of Schools

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

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Executive Director, Civilian Investigative Unit

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

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Dr. Marta Pérez
Mari Tere Rojas

August 31, 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:

This is the annual report of the Office of Management and Compliance Audits (OMCA). As required by School Board Policy 6835, this report summarizes the auditing activities for this past 2019-2020 fiscal year.

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

Sincerely,

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

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ABOUT OUR OFFICE

School Board Policy 6835 - *Office of Management and Compliance Audits* establishes the internal audit function of the District.

The Office of Management and Compliance Audits (OMCA) is responsible for performing the internal audit function of the District. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Through the internal audit process, the OMCA provides the School Board, the Superintendent, and the Audit and Budget Advisory Committee with an independent and objective evaluation of the operation of the school system. To accomplish this task, internal audit staff perform various audit assignments whose audit objectives may largely include:

- Performing examinations of the financial records in accordance with generally accepted auditing standards;
- Ascertaining the reliability and adequacy of accounting and reporting systems and procedures;
- Performing an independent appraisal of the adequacy and effectiveness of internal controls;
- Determining compliance with policies and procedures established by the Board and the Administration, and with State and Federal laws and regulations;
- Improving the efficiency of the school system's operations by providing recommendations for enhanced efficiency in audit reports; and
- Determining the extent to which the assets of the school system are accounted for and safeguarded from loss.

OMCA staff conducts both financial and non-financial audits, investigations, and reviews throughout the year. The activities of the OMCA are guided by the annual Audit Plan which is assembled and recommended, with input from various stakeholders, to the Audit and Budget Advisory Committee. The requirement for the implementation of an Audit Plan is also established in School Board Policy 6835 - *Office of Management and Compliance Audits*. The Plan is subsequently forwarded, along with the Audit and Budget Advisory Committee's recommendations, to the School Board for its approval. This Plan is formulated on a risk-based methodology, which considers those areas of financial and operational risk of the District. The execution of the projects enumerated in this Plan will be dependent upon the availability of the office's resources.

Through the evaluation process conducted at year-end, the OMCA has been provided with positive feedback from the Audit and Budget Advisory Committee regarding its ability to perform those audit activities enumerated in the Audit Plan.

THE ROLE OF THE CHIEF AUDITOR AND 2019-2020 HIGHLIGHTS

During the 2019-2020 fiscal year, the Chief Auditor and OMCA staff directly reported to the School Board and submitted all reports through the Audit and Budget Advisory Committee, the School Board's designee. To enhance the objectivity and effectiveness of the internal auditing activities, any audit findings and recommendations emanating from these audits were submitted by the Chief Auditor to the School Board, the Board's Audit and Budget Advisory Committee and the Superintendent of Schools at the same time.

The Chief Auditor kept abreast of new developments in the school system during 2019-2020 by attending all School Board meetings, district-related meetings, and meetings of school system-wide communities. Also, the Chief Auditor met with the Board as well as with the Administration at various times throughout the year to discuss matters pertinent to the audit function of the District.

The Chief Auditor also acted as liaison between the District and the various external auditors (federal, state, and independent auditors, and other outside audit entities). In addition, the Chief Auditor coordinated the presentation of reports from the Office of the Inspector General in the Audit and Budget Advisory Committee's agenda.

2019-2020 HIGHLIGHTS

OMCA And CIU Activities During COVID-19 Pandemic

Due to the rapid and widespread effect of the Coronavirus, during the week of March 16, 2020, the District closed school and non-school sites followed by the Spring Recess scheduled for the week of March 23-27, 2020. Upon return from the Spring Recess, non-essential employees were required to work under remote working environment conditions never experienced in the past. During this time period, *the internal audit function never stopped*. The audit department established a remote working environment, granting audit staff access to a virtual private network system to access the information online. As soon as it was safe and feasible to perform the audit fieldwork at district sites, in early May 2020, school and non-school sites, and completed all scheduled audit assignments in accordance with the FY 2019-2020 Annual Audit Plan. Similarly, the investigators from the Civilian Investigative Unit were able to continue their investigative work and safely conducted and completed interviews of witnesses and subjects via remote means or person-to-person following safe distancing guidelines. That unit also closed the year achieving the performance goals previously established for FY 2019-2020.

Furthermore, with assistance from ITS, in support of social distancing guidelines and based on our recommendations, an Internal Funds SharePoint and a separate Audit SharePoint site were created to enable a more efficient, safe, and secure method for schools to submit financial documents electronically to both the Office of the Controller and our office.

Virtual Audit and Budget Advisory Committees In May and July 2020 and Cancellation of March 2020 ABAC Meeting Due to COVID-19 Pandemic

For the first time in ABAC history, two virtual ABAC meetings using the ZOOM Webinar platform were conducted on May 12 and July 21, 2020. These meetings were pursuant to and in accordance with Governor DeSantis' Executive Order 20-69 Emergency Management – COVID-19 – Local Government Public Meetings, suspending certain statutory public meeting requirements that require a quorum to be present in person, or requires a local government body to meet at a specific public place. Additionally, local government bodies may utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes. They were successfully conducted and a lot of ground was covered in both meetings.

Due to the Coronavirus pandemic, the ABAC meeting scheduled for March 2020 was canceled. Consequently, the Committee held a total of five meetings this fiscal year.

Consulting Services: Network Security Testing Services

The Network Security Testing Services project (otherwise referred to as a PEN test) was included in our 2019-2020 Audit Plan in response to School Board Agenda Item H-9 Revised Cyber Security In Miami-Dade County Public Schools that was proffered by School Board Member Ms. Mari Tere Rojas and that was approved by the Board at its meeting of July 25, 2018. Inclusion of this project in our Audit Plan was also in response to concerns voiced by several Audit and Budget Advisory Committee members during some of our meetings regarding emerging global cybersecurity issues.

The vendor performed the agreed upon services between January and February 2020. The final report was issued in April 2020, once details were discussed and vetted with ITS management. The detailed report is exempt by Florida Statutes from public access or disclosure due to the confidentiality of the subject matter. Instead, we are presenting the vendor's transmittal letter for informational purposes only. Based on records available in the Office of Management and Compliance Audits, a similar test had not been engaged by our office since March 2007.

Audit Project: District-Wide Risk Assessment

The comprehensive Districtwide risk assessment for all areas of the school system in accordance with F.S. 1001.42 was completed by our office. This work extended from September 2019 to December 2019. To accomplish this plan, OMCA requested and received financial data for all work areas to analyze for determination of risk. This was one of several risk factors that was analyzed in order to assess the risk.

Participation as Audit Liaison on Three AG Audits in FY 2019-2020

During FY 2019-2020 up to February 2020, audit staff acted as the District's liaison with the State of Florida's Auditor General (AG) on the Financial/Single and the Operational audits, and the Examination of the Miami-Dade County District School Board Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation For the Fiscal Year Ended June 30, 2019. The fieldwork that ended on February 2020, was conducted by two separate AG Audit teams. All reports have been brought to the ABAC, the Financial/Single Audits in May 2020, the Operational Audit in July 2020, and the FTE Audit report in September 2020. Pursuant to Florida Statute, the AG performs the District's Basic Financial Statement/Single Audit every three years, and the examination of the District's Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation is performed every two years.

Election of ABAC Chair and Vice-Chair in December 2019 ABAC Meeting And New ABAC Member

Yearly, the Committee elects a Chair and Vice-Chair. ABAC member Mr. Julio Miranda nominated Mr. Erick Wendelken. ABAC member Mr. Isaac Salver seconded the nomination. There being no additional nominations, the ABAC members unanimously voted to select **Mr. Erick Wendelken as ABAC Chair**. ABAC member Mr. Isaac Salver nominated Mr. Christopher Norwood for Vice-Chair, and the nomination was seconded by ABAC member Mr. Jeffrey Codallo. There being no additional nominations, the ABAC members unanimously voted to select **Mr. Christopher Norwood for ABAC Vice-Chair**.

During FY 2019-2020, the new member appointed to the Committee was Ms. Beth Edwards, PTA/PTSA President, and Ms. Sharon Watson was appointed as the alternate member.

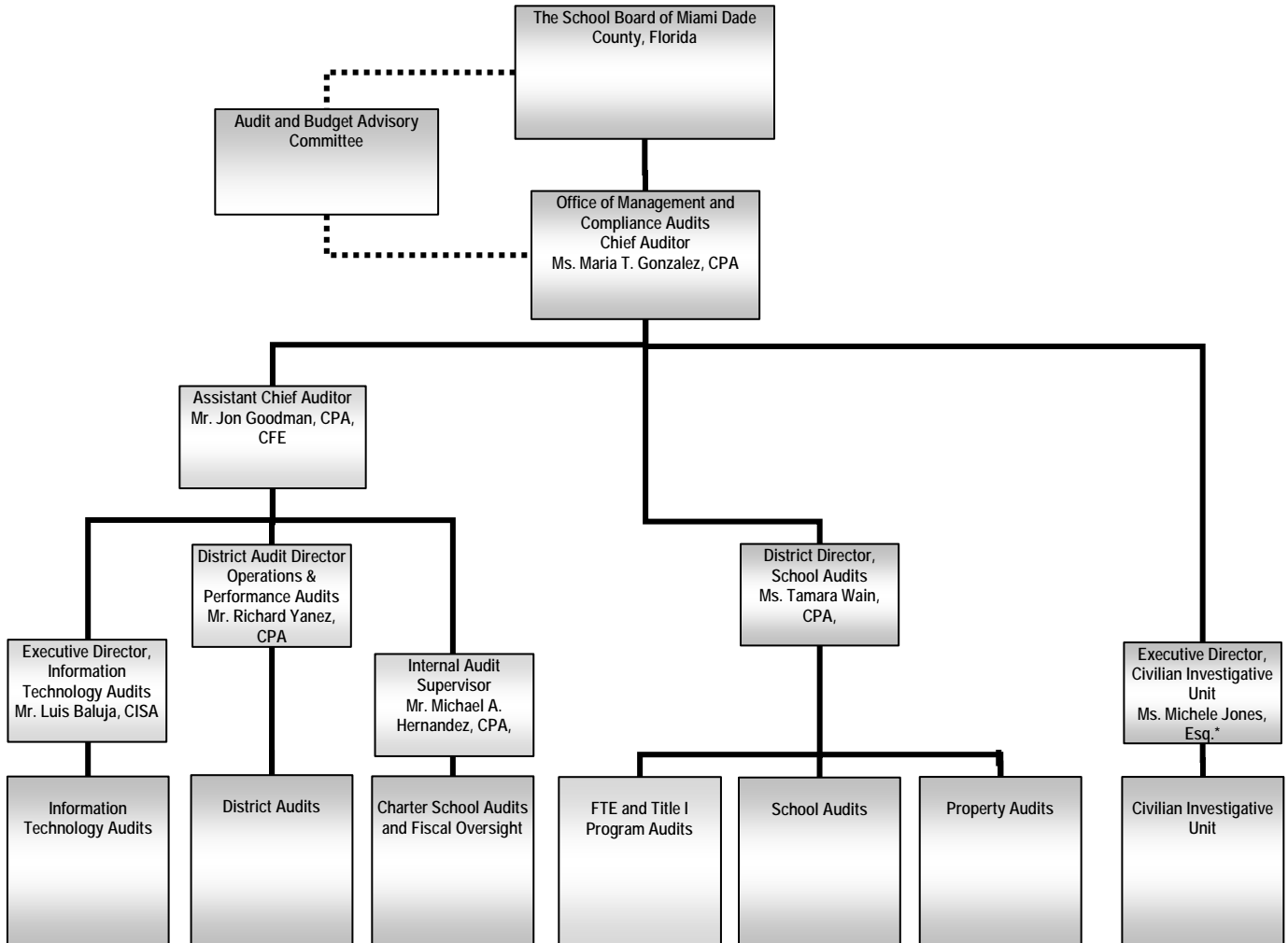
ABAC Meeting Dates and Some Key Events

ABAC meeting dates approved by the ABAC members and some key events were as follows:

Dates	Remarks
September 17, 2019	Approval of meeting dates for the coming year.
December 3, 2019	Elections of ABAC Chair/Vice-Chair and Appointment of New ABAC Members.
February 4, 2020	
March 17, 2020	<i>Canceled due to COVID-19 Pandemic.</i>
May 12, 2020	First virtual meeting. OMCA's 2020-2021 Proposed Annual Audit Plan presented for discussion and feedback.
July 21, 2020	Second virtual meeting. Originally scheduled for July 14, 2020. Meeting re-scheduled for July 21, 2020, to receive FY 2020-2021 Executive Summary Tentative Budget Report. OMCA's Audit Plan Presented to ABAC for approval to transmit to the School Board.

ORGANIZATIONAL CHART

The office's organizational chart during 2019-2020 is as follows:



Note:

* Ms. Michele Jones, Esq. was promoted to a position in the School Board Attorney's Office in July 2020. Mr. Reinaldo Montano, a former CIU Investigator, was appointed to the position of CIU Executive Director in July 2020.

THE ROLE OF THE AUDIT AND BUDGET ADVISORY COMMITTEE (ABAC)

As an advisory committee to the School Board, the ABAC is responsible for the following activities:

- It advises on auditing activities at the school district. This includes the work and the activities of the internal auditors from the OMCA.
- It serves as the committee to select and recommend the hiring of the external auditing firm to conduct the district's annual audit according to Florida Statutes and assists in the development of the external audit contract.
- It reviews the work of the external auditors, other auditors who provide financial audits on charter schools and other components of the school district; and the reports from the State Auditor General.
- It also reviews proposed annual budgets, revenues and expense forecasts assumptions, and budget amendments. In addition, it receives periodic reports and consults with the Chief Financial Officer on the adequacy of the district's budget and tracking system. Finally, it makes recommendations to the School Board and the Superintendent on the quality and reliability of the budget, without opining on policies and programmatic implications.

The general purpose of the ABAC is to ensure that the overall audit coverage of Miami-Dade County Public Schools is sufficient and appropriate to protect the interests of the citizens of Miami-Dade County, Florida; to ensure that an adequate system of internal control has been implemented in Miami-Dade County Public Schools and is being effectively followed; and to assist and advise The School Board of Miami-Dade County, Florida, and the Superintendent of Schools in fiscal matters pertaining to the District.

AUDIT AND BUDGET ADVISORY COMMITTEE MEMBERSHIP

The OMCA is entrusted with the responsibility of providing service and logistical support to the ABAC, including publishing meeting notices, keeping its minutes, establishing the agenda in collaboration with its Chair, gathering the supporting documentation for distribution, and ensuring the smooth operation of the Committee affairs. During 2019-2020 the ABAC was composed as follows:

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

2020-2021 ANNUAL AUDIT PLAN

As required by School Board Policy 6835, “the Chief Auditor will submit to the Audit and Budget Advisory Committee, the Superintendent and the School Board for review a comprehensive Annual Plan for a year.” This plan is intended to identify the overall scope of scheduled audits, reviews and examinations in both financial and non-financial areas.

This plan was presented (as “Proposed”) to the ABAC at its May 12, 2020, meeting for its initial review and feedback from the various stakeholders. At the next ABAC meeting on July 21, 2020, the Plan was officially presented for the Committee’s discussion, final consideration and recommendation to transmit to the School Board for approval. Any changes to the proposed plan brought to the ABAC in May and agreed to with approval from the ABAC would be incorporated in this final plan.

AUDIT REPORTS PRESENTED BY THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

We have classified the audits, services and activities performed and presented by the OMCA into seven categories:

- School Audits Division
- Property Audits
- Investigative Audits
- District Audits Division
- Charter School Audits and Fiscal Oversight Division
- External Audits
- Non-Audit Services and Activities
- We have also included the work performed by the Civilian Investigative Unit (CIU). During 2019-2020, this unit reported directly to the Chief Auditor.

SCHOOL AUDITS DIVISION

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

The scope of our school audits was based on individual evaluations at each and every school, considering materiality, past audit findings/experience, size of school student body, principals' tenure, school grades, etc. Based on this assessment, we determined the scope of audit work at each school. At all schools, however, we reviewed internal funds and property procedures, and conducted physical inventories of equipment with an individual cost of \$1,000 or more (refer to page 16 of this report for property inventory results).

SUMMARY OR RESULTS AND ANALYSIS

For the FY 2019-2020, we reviewed the internal funds at 320 of 359 schools/centers (89%). Of the 320, 35 were two-year audits. The scope of these two-year audits involved fiscal years 2017-2018 and 2018-2019. Schools with one-year audits encompassed fiscal year 2018-2019. Also, of 320 schools audited, 62 represented schools with a change of Principal since the prior audit. At selected schools we reviewed the following areas:

- **Payroll records and procedures at 31 schools (9.7%).** This consisted of a review of payroll procedures and documentation related to the preparation of usually the most current payroll records, which include time, attendance, and leave records. This also included a review of the internal controls over the payroll function at the schools, including the reporting of payroll. Most reviews are usually follow-ups to prior findings, corollary to conditions identified during the school audit, or from a Title I Program audit performed at the school (which would involve the review of payroll expenditures charged to Title I Program accounts). During FY 2018-2019, we reviewed payroll records and procedures at 27 schools.
- **The Purchasing Credit Card Program (P-Card) at 15 schools (4.7%).** This consisted of the review of the procurement credit card reconciliations and supporting documentation; and a test of expenditures to ensure they were in compliance with established procedures. Most reviews are customarily follow-ups to prior findings or corollary to conditions identified during the school audit or when reviewing Title I Program disbursement procedures. During FY 2018-2019, we reviewed P-Card records and procedures at 12 schools.

SCHOOL AUDITS DIVISION (Continued)

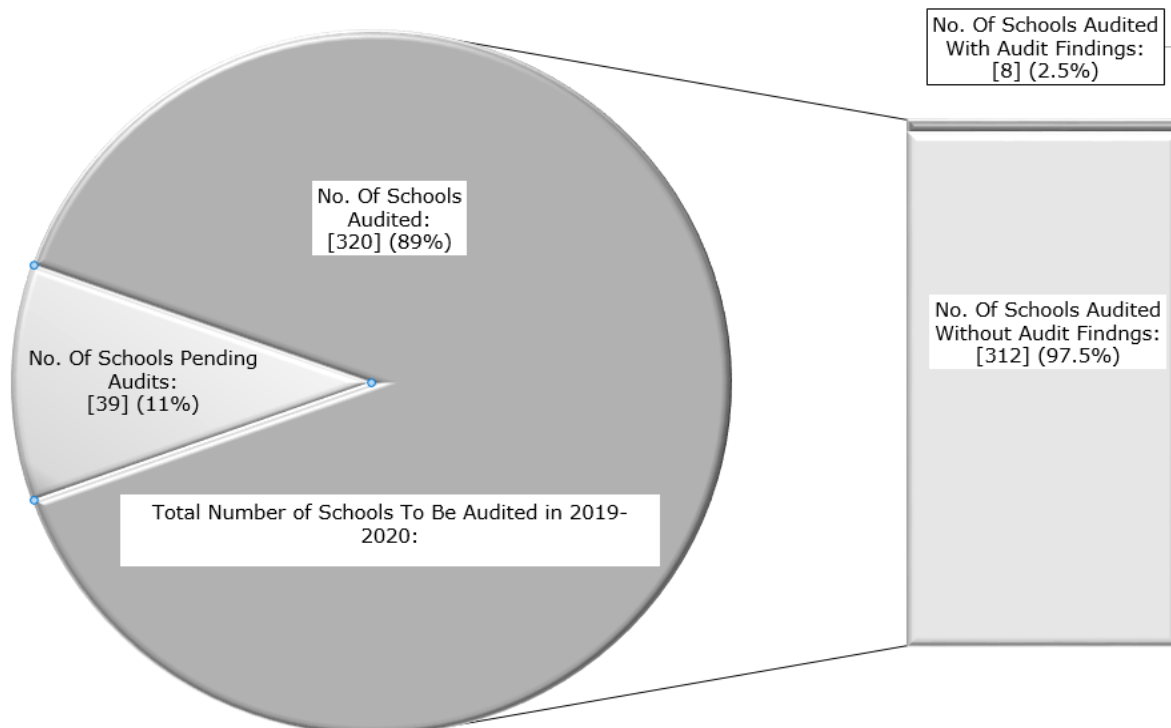
- **Data security management report audit assessment at 27 schools (8.4%).** At these schools, we reviewed data security management reports to ensure that staff access to computer system applications was appropriate. Most reviews were follow-ups to prior findings or corollary to conditions identified during the school audit. During FY 2018-2019, we reviewed related records at 26 schools.
- **Title I Program audits were selectively conducted at 31 schools (9.7%).** At schools, principals administer Title I programs with oversight from the Region Offices, and under general direction from the Department of Title I Administration. To promote district and school-wide compliance with Federal, State, and district regulations and guidelines, and to ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits. During the prior year, we performed audits at 20 schools.
- **Full-Time Equivalent (FTE) audits were conducted at 58 schools (18.1%) based on audit criteria developed by this office.** FTE audits were incorporated as part of the school audits routinely performed by this office. Miami-Dade County Public Schools receives a significant portion of its State funding through the Florida Education Finance Program (FEFP). During our FTE audits, we examined student records to determine compliance with State law and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment under the FEFP. During the prior year, we performed audits at 68 schools.

During 2018-2019, the number of FTE audits performed was ten less than the previous year since FTE audit staff assisted the state auditors with their FEFP/FTE Audit of M-DCPS for a portion of the fiscal year (up to February 2020).

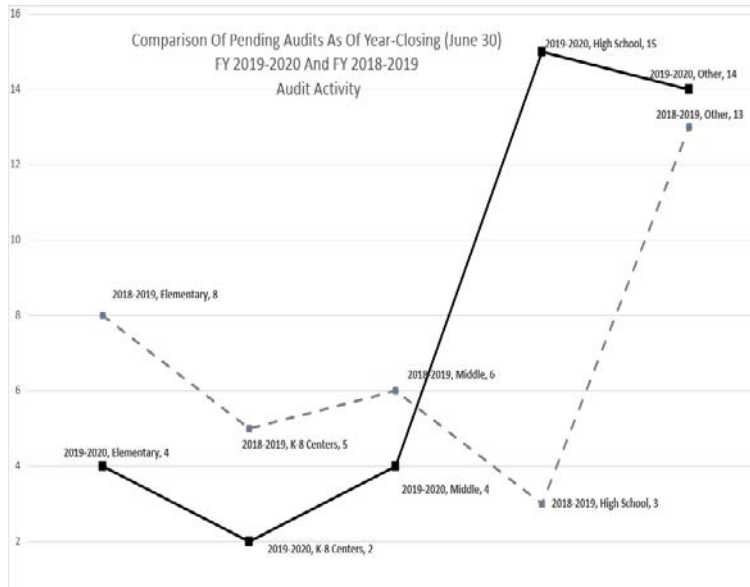
SCHOOL AUDITS DIVISION (Continued)

- In FY 2019-2020, we found that of 320 schools audited, 312 schools (97.5%) conducted their financial affairs in accordance with District policies and maintained good internal controls. At 8 schools (2.5%), there were opportunities for improvement. The percentage of schools with exceptions slightly decreased when compared to the prior year's results where, of 323 schools audited, 10 schools (3.1%) were cited.
- Based on the Audit Plan for the 2019-2020 fiscal year and available resources, the projected goal was to complete between 75% and 85% of total school-site audits (359). This year, the School Audits Division surpassed the projected goal when audit staff conducted a total of 320 of 359 total school-site audits. These results represent audit coverage of 89% of the total population.
- These audits covered fiscal years 2017-2018 and/or 2018-2019, depending whether the individual school was scheduled for a one-year or two-year audit. Of the total audits performed, 35 represented two-year audits. For next year, 39 school sites will undergo two-year audits.
- Our total audit coverage of 320 school audits (89%) during 2019-2020 represented a slight decrease of 3 audits when compared to the prior year. During the 2018-2019 fiscal year, we audited 323 schools (90%). Overall results compared to the prior year show a very light improvement on the audit findings; audit coverage remains very similar between the current and past year.

**FY 2019-2020 Audit Activity: Schools Not Audited Vs. Schools Audited
And Schools With Audit Findings Vs. Schools Without Audit Findings**



SCHOOL AUDITS DIVISION (Continued)

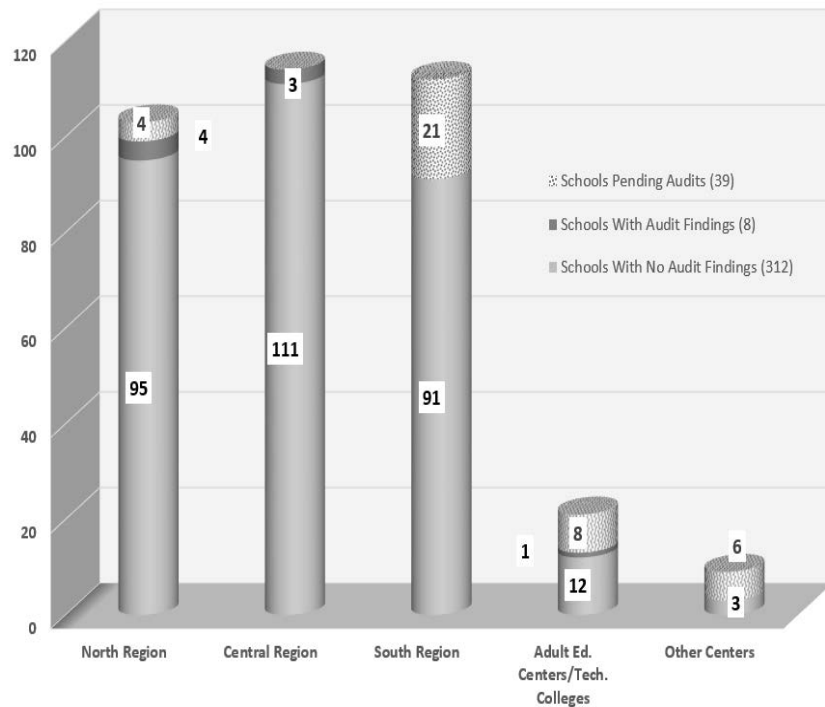


We closed the 2019-2020 fiscal year with a total of 39 schools pending audits. These consisted of 4 elementary schools, 2 K-8 centers, 4 middle schools, 15 senior high schools and 14 other centers. For the 2018-2019 fiscal year, 35 schools were pending audits at the close of the year. These included 8 elementary schools, 5 K-8 centers, 6 middle schools, 3 senior high and 13 other centers. A comparison as illustrated in the graph above shows that for the 2019-2020 fiscal year, the results were somewhat similar to previous year's

results, except for the senior high school portion, where there were more pending audits to complete.

The graph to the right depicts the breakdown of the school audit activity arranged according to the school's Region Center or District Office, and depending on whether the school reported audit findings, had no audit findings to report, or the school audit was pending publication as of the end of the fiscal year. This graph also includes the 39 schools that were pending audits at year-end. From this graph, it is evident that of the 39 schools pending audits 21, were from the South Region Office, four from the North Region Office, eight corresponded to adult education centers, and the remaining six were reported under "Other Centers" (which consisted of four Alternative Education Centers, the Business & Industry Services Center, and the Greater Miami Athletic Conference). The last two centers are overseen by district offices.

Summary of FY 2019-2020 School Audit Activity by Region/District Office

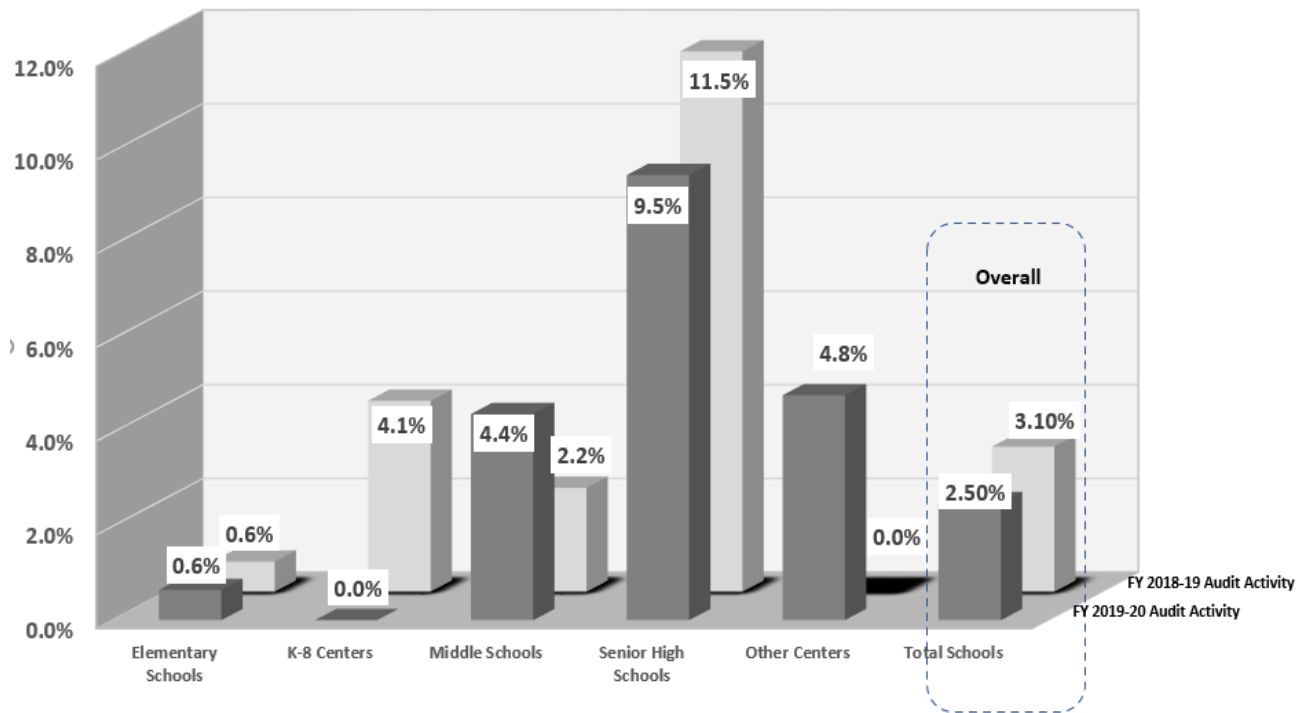


SCHOOL AUDITS DIVISION (Continued)

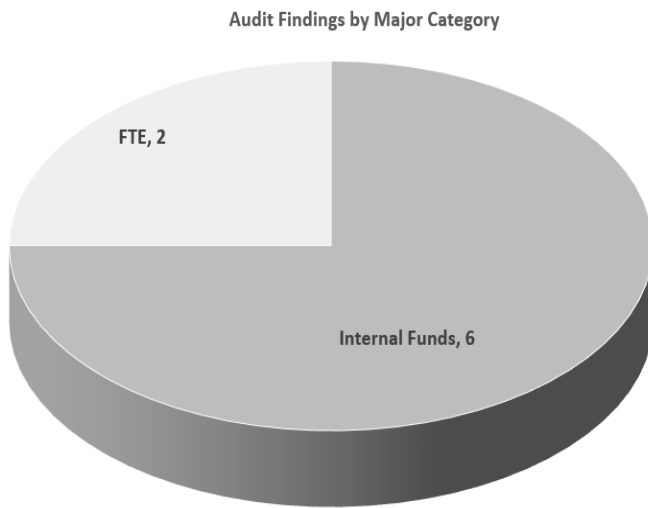
The graph on the bottom shows that by comparing last year’s and this year’s results, there is a decrease in the percentages of elementary, K-8 centers and senior high schools with findings reported in FY 2019-2020. It shows an increase in “Other Schools and Centers”. This positive trend is explicitly illustrated at the far right of the graph, where the overall comparative columns disclose a decrease in the schools with findings between the current and previous fiscal years.

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

Comparison of FY 2019-2020 and FY 2018-2019 Audit Finding Results by School Category



SCHOOL AUDITS DIVISION (Continued)



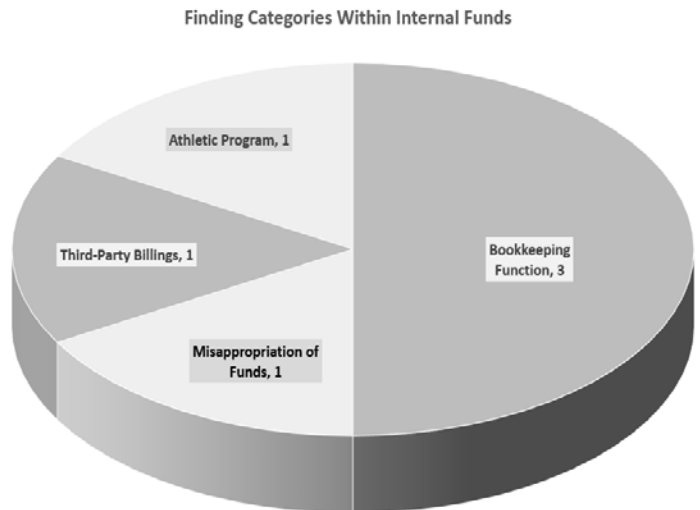
During FY 2019-2020, school audit reports disclosed a total of 8 audit findings at 8 schools. During FY 2018-2019, school audit reports disclosed a total of 16 audit findings at 10 schools. This year, we only reported findings in the areas of Internal Funds and FTE.

In addition, this year, internal funds findings decreased significantly (from 10.5 last year to 6 this year), while FTE findings also decreased when compared to the prior year (from 4 last year to 2 this year).

Regarding FTE, although the number of findings decreased when compared to last year's activity, this is an area that is audited by the State of Florida Auditor General every two years, and

the AG findings that are reported to the Florida Department of Education, may cause an unfavorable effect on the District's funding levels. Consequently, this area should continue to receive close attention from school site administration to ensure that going forward, the requirements established by the District are adhered to with fidelity.

Regarding the findings in internal funds, as the chart to the right denotes, in the area of internal funds, the main issues were centered in the general bookkeeping area (which includes, receipting and disbursing of funds). The area of bookkeeping requires close attention and we always encourage the site administration to provide training and assistance to the school treasurers and administrators overseeing the bookkeeping function.



Also, at one school, we identified issues with the oversight of the athletic program expenditures, and there was a monetary discrepancy identified at one other school/center.

At a technical college, we identified issues with the oversight of the third-party billings.

PROPERTY AUDITS

The Office of Management and Compliance Audits is responsible for ensuring that the School District is accounting for all of its tangible property. At M-DCPS, the management of tangible property must comply with the guidelines established in the *Manual of Property Control Procedures*.

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

During FY 2019-2020, our Property Auditors visited approximately 365 work locations (which included approximately 340 school sites) and accounted for approximately 76,000 items with a combined cost of approximately \$243 million. Close to \$15,800 was reported as "unlocated" and approximately \$38,400 was reported missing through the Plant Security Report process. The combined loss rate was 0.02 percent. This loss rate represents a decrease from prior year results. In FY 2018-2019, we visited close to 410 locations and reported almost \$410 million in property cost with a combined loss rate of 0.06%. For the prior year, losses amounted to approximately \$108,830 from the physical inventories and close to \$53,340 from Plant Security Reports.

This year, we performed less inventories than the prior year mainly because the Property Audits Division sustained an open position since early February 2020 that remains unfilled. Also, the pandemic conditions slightly decelerated the scheduling and completion of property audits at school sites, because the conditions under which these physical counts and reconciliation of equipment items took place required some additional time and enforcement of safe distancing between property auditors and school staff. Further, these conditions and delays prevented us from scheduling and conducting some of the largest inventories of certain district sites that are usually performed on a quick turnaround during the summer months, since property inventories of school sites not completed at June 30 and carried over to the summer months needed to be completed before the start of the school year 2021.

PHYSICAL INVENTORY RESULTS 2019-2020 FISCAL YEAR					
Region Schools/ Department	Total Property Cost	Total Property That Could Not Be Accounted For			Percentage Unaccounted For
		Per Physical Inventory	Per Plant Security Reports	Total Property Losses	
North Region Schools	\$ 60,790,904	\$ 3,264	\$ 7,189	\$10,453	0.02%
Central Region Schools	66,769,056	12,537	22,927	35,464	0.05%
South Region Schools	52,944,811	-	-	-	0.00%
Other Centers	22,157,935	-	1,428	1,428	0.01%
District Dpt./Offices	40,346,448	-	6,855	6,855	0.02%
Totals	\$243,009,154	\$15,801	\$38,399	\$54,200	0.02%

INVESTIGATIVE AUDITS

During the year, any investigative audits involving school audits were performed by the District Director-School Audits Division and staff. Once concluded, the cases are referred to the Miami-Dade Schools Police Department for their evaluation and consideration of charges.

School investigative audits will continue to be performed by the School Audits Division, and the Division plans to continue its assistance/collaboration with the investigative unit of the Miami-Dade Schools Police Department and with pertinent outside entities (such as the Office of the Inspector General).

Similarly, the other divisions within the office (District and Charter) will be responsible for handling any investigative issues that may surface during the performance of their District and charter school audits, or from referrals submitted to our office by District Administration, School Board members, or other pertinent outside entities (such as the U.S. Department of Education Office of Inspector General).

INVESTIGATIVE AUDITS

During FY 2019-2020, an audit investigation was performed at one school. The case was referred to M-DCPS Police. All results were reported as part of the school's audit findings.

School Site:

- **Kensington Park Elementary** - In April 2019, subsequent to the resignation of the Community School Specialist, the Principal discovered that the individual had issued several Recap of Collections in lieu of receipts to parents/guardians. We confirmed that those collections could not be traced to any student record, account posting, or bank deposit. During the audit, our office collaborated with the Miami-Dade Schools Police Department in reference to their case, and the former employee was subsequently arrested and charged with Grand Theft. The individual was given one-year probation and is required to retribute funds. In addition, attendance records reflected students that attended the program; however, there was no record of payment for some of the corresponding service periods (December 2019).

DISTRICT AUDITS DIVISION

The District Audits Division performs non-school audits, reviews, investigations, and non-audit services. The areas of services covered by this division include the District support units and operations, such as Financial Services, Construction, Maintenance, Procurement, Transportation, Grants Administration, School Operations, Food Services, Instructional Support, Human Resources, Information Technology Services, Risk and Benefits, District Security and Safety. The scope and objective of the audits and reviews performed by the District Audits Division usually necessitates the concurrent interaction of multiple support units/operations.

Nature of Work

The engagements performed by this division are primarily performance audits and reviews, which assess a unit's or program's performance, operational effectiveness and efficiency, and compliance with established guidelines and statutes. Each audit and review conducted includes an assessment of the system of internal controls of the unit's or program's operations.

From time to time, the administration will request an audit, review, or investigation of a specific area of concern, such as a program, process, service, or contract. Where these areas of concern fall within the division's area of audit coverage, we will perform the requested service as time and resources allow.

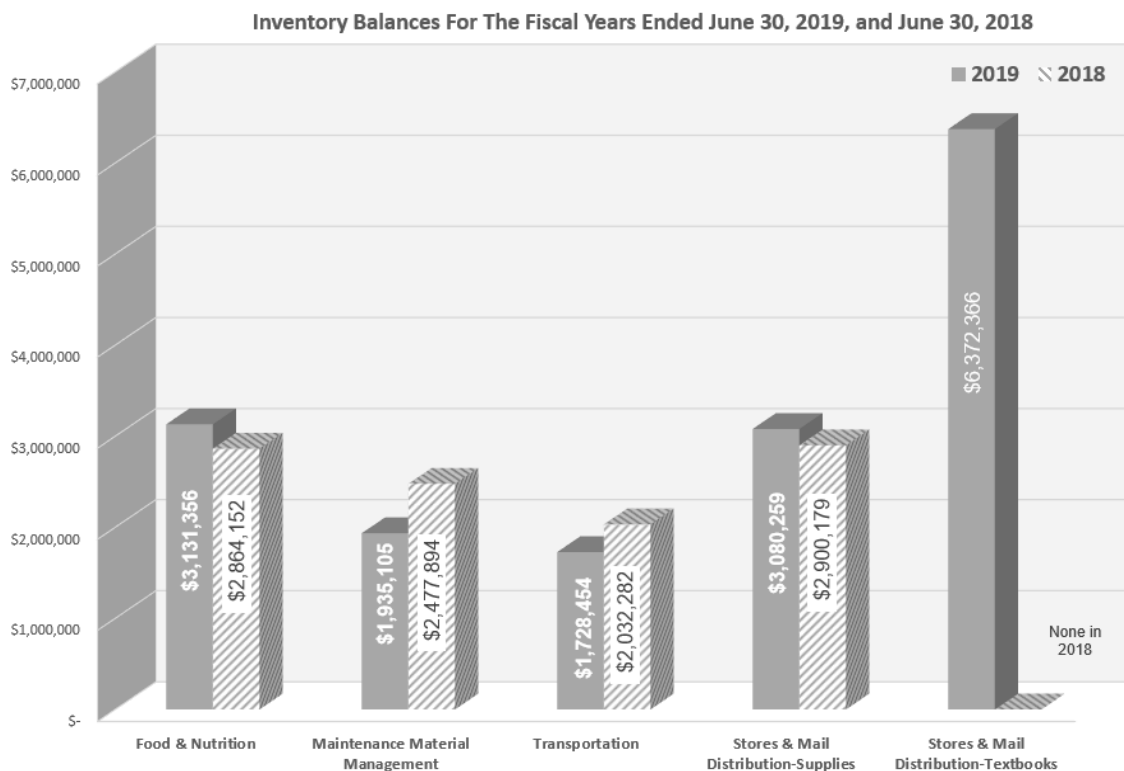
DISTRICT AUDITS DIVISION

Legacy/SAP – District-Wide Security Controls, Roles, and Access Management-

This audit was performed in accordance with the approved 2018-2019 Fiscal Year Audit Plan. The objective of this audit was to assess the internal controls for granting and managing access to the Legacy and SAP systems and to review procedures for periodic monitoring and reconciliation of access by site administrators. The audit resulted in four findings identifying the need for improvement over the monitoring and reconciliation of user access to systems applications, and additional training of site administrators in this area. The audit also offers corresponding recommendations (September 2019).

Audit of Inventories as of June 30, 2019 – Annually, to augment the work of the external auditors in their audit of the District’s financial statements, we perform an audit of inventories held at the four organizational units that maintain equipment, fuel, supplies, food, and textbook inventories. The purpose is to determine the accuracy of the inventory balance reported in the District’s unaudited Annual Financial Report and to assess internal control over the inventory counting and reconciliation processes.

Our audit concluded that the inventory balance of \$16,247,540 reported in the unaudited Annual Financial Report as of June 30, 2019, was fairly stated, in all material respects. There were no material adjustments to the inventories resulting from our physical counts, and there were no findings to report (December 2019).



DISTRICT AUDITS DIVISION (Continued)

Audit of the District's General Obligation Bond (GOB) Expenditures for Fiscal Year 2018-19 and Follow-up on the External Midpoint Audit –This audit report is in accordance with the approved 2019-20 Fiscal Year Audit Plan and pursuant to action item 5 of Agenda Item H-10 Revised *Accounting, Reporting, Auditing and Transparency of General Obligation Bond Expenditures* that was approved by the School Board at its November 15, 2017, meeting. The objectives of this audit were to test and opine on the reporting of District GOB expenditures incurred for the fiscal year ended June 30, 2019, and to conduct a follow-up on findings/observations and recommendations from the May 2019 external audit of the midpoint of the GOB funded School Improvement Program. The accounting firm of S. Davis and Associates, P.A. was selected and contracted to perform the external audit.

In our report and based on our testing, we opined that GOB expenditures reported at \$111,922,444 for the fiscal year ended June 30, 2019, present fairly, in all material respects, District GOB expenditures for said period, in conformity with accounting principles generally accepted in the United States. Our follow-up testing on the external GOB's midpoint audit's three findings and three observations, and their corresponding recommendations disclosed that their implementation is a work in progress. Specifically, three of the agreed-upon recommendations/corrective actions have been fully implemented and three have been partially implemented as of December 2019, approximately six months after the external audit was presented to the School Board on June 19, 2019 (February 2020).

Follow-Up on Two Performance Audits: Audit of the District's Self-Insured Healthcare Program, and Audit of the District's Procurement Operations: Solicitation, Selection, and Award Processes – We performed this review in accordance with the approved 2019-20 Fiscal Year Audit Plan. Our follow-up testing of the Healthcare audit found that of the three agreed-upon recommendations/corrective actions, one has been fully implemented, one partially implemented, and one not implemented as of February 2020. The corrective actions not fully implemented relate to the contract for Administrative Services Only (ASO) not having been timely executed. Management indicated the cause of this non-implementation was a delay in the resolution of contract negotiations with various District bargaining units for salaries and benefits.

Regarding the Procurement audit, four of the five recommendations/corrective actions have been fully implemented and one has been partially implemented as of February 2020. Although the bidder experience and performance verification process was enhanced subsequent to our audit recommendations, during this follow-up, we found that the process was not always followed. This requires further attention from the Administration (March - May 2020).

DISTRICT AUDITS DIVISION (Continued)

Internal Audit Report - Audit of Legacy/SAP Systems: Security Controls, Roles, and Access Management in Reference to Charter Schools and District Vendors/Contractors - In accordance with the approved 2019-2020 Fiscal Year Audit Plan, we have audited the District's Legacy and SAP systems related to access by Charter Schools and District Vendors/Contractors. This is the second audit related to Legacy/SAP controls. The first audit, presented to the ABAC at its September 17, 2019, meeting, focused on traditional schools and District offices.

The objective of this audit was to assess the internal controls for managing and provisioning user access, periodic monitoring and reconciliation of access, and to ensure that the organization complies with generally accepted standards, laws, regulations, and internal policies governing the user authorization process.

The audit resulted in five findings and corresponding recommendations to help improve system security and enhance controls over access to Personally Identifiable Information (PII). Management agreed with our recommendations (June-July 2020).

CHARTER SCHOOL AUDITS AND FISCAL OVERSIGHT DIVISION

Charter schools in Miami-Dade County represent a substantial and growing segment of public schools under the sponsorship and oversight of the School Board. During FY 2018-2019, 134 charter schools operated in Miami-Dade County with student enrollment of approximately 68,000 and combined annual revenues approximating \$560 million.

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

Review Of 134 Charter School Certified Financial Statements FYE June 30, 2019

During FY 2019-2020, we reviewed and analyzed the audited financial statements of the District's 134 charter schools for the fiscal year ended June 30, 2019.

The review of said audits is one of the primary mechanisms used by the District for fiscal oversight of its charter schools pursuant to Section 1002.33, Florida Statutes.

The objective of our Office's review process is to work with the District administration and the charter schools themselves, to report on and promote adequate controls and fiscal oversight of public funds flowing to and through the charter school sector. This process includes reviewing year-end financial statements and associated documents for charter schools that have been subject to a financial statement audit by their own contracted external audit firms. During these reviews our office corresponds, when necessary, with the schools' management and external auditors to better understand or clarify any germane fiscal issues. Our work product herein is reported to the School Board, ABAC and Administration through multiple transmittal letters throughout the fiscal year.

We conducted this review in accordance with applicable *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States of America Government Accountability Office (GAO). We believe that the procedures performed provide a reasonable basis for our observations.

This review process is being conducted as an audit engagement to best comply with the 2018 revision of Government Auditing Standards, which became effective on July 1, 2019.

CHARTER SCHOOL AUDITS AND FISCAL OVERSIGHT DIVISION (Continued)

Highlights of our review process during FY 2019-2020 included:

- Working collaboratively with the District's Charter School and Legal departments, and with the charter schools' representatives to identify and correct any non-compliance with applicable laws and charter contracts.
- Identifying cases of apparent or perceived conflicts of interest involving charter school governance, and/or management and vendors, and working with the schools' representative to correct it.
- Assisting Charter School Compliance & Support in obtaining close-out financial statement audits for those charter schools whose contracts terminated.

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

During FY 2019-2020, OMCA staff served in a non-voting capacity on the District's Charter School Application Review Committee and the Charter School Contract Review Committee. In that role, OMCA staff selectively attended committee meetings, and offered recommendations to staff to protect the District, School Board and Taxpayers in the charter school approval and contract processes. Also, in FY 2019-20, OMCA reviewed the audited financial statements of three CBO's for the fiscal year ended June 30, 2019, and presented them to the ABAC for discussion and transmittal to the School Board.

EXTERNAL AUDITS

Financial and Performance Audits

The following audits of the School Board and its component units were conducted by independent certified public accounting firms and presented to the ABAC on the parenthetical dates.

Audit	Audit Firm
Comprehensive Annual Financial Report, Auditor's Communication of Audit Results and Management Letter for Fiscal Year Ended June 30, 2019 (December 2019)	RSM US LLP
Audit Report of Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements for FYE June 30, 2019 (December 2019)	C. Borders – Byrd, CPA LLC
Audit of the Magnet Education Choice Association, Inc. (MECA) for FYE June 30, 2019 (December 2019)	C. Borders – Byrd, CPA LLC
Special-Purpose Financial Statements and Report of Independent Certified Public Accountants, Operation of WLRN Television and Radio Stations for the year ended June 30, 2019 (February 2020)	C. Borders – Byrd, CPA LLC
Financial Statements of The Foundation for New Education Initiatives, Inc. for the Year Ended June 30, 2019 (February 2020)	Verdeja, De Armas & Trujillo, LLP
Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida, Financial Report as of September 30, 2019 (May 2020)	RSM US LLP
134 Charter School Financial Statement Audits FYE June 30, 2019 (Presented to ABAC from December 2019 to May 2020)	Various Firms

EXTERNAL AUDITS (Continued)

Community Based Organizations (CBOs)

Providers of alternative education services are required to submit audited financial statements each year. Our office reviewed and presented these audit reports to the ABAC for discussion at its May 12, 2020, meeting and they were subsequently transmitted to the School Board. The following audits were received during the 2018-2019 fiscal year:

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

AUDIT REPORTS/INVESTIGATIONS ISSUED BY OTHER ENTITIES

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

Audit	Audit Entity
Audit Report - Miami-Dade County School District—Adults with Disabilities Program (December 2019)	Florida Department of Education-Office of Inspector General
OIG Final Report of Investigation – Chabad Chayil After-School Care Program; Ref: SB-17-0006-SI (December 2019)	Miami-Dade County Office of the Inspector General
Miami-Dade County District School Board Financial and Federal Single Audit Report No. 2020-163 (May 2020)	State of Florida Auditor General
Miami-Dade County District School Board Operational Audit Report No. 2020-203 (June-July 2020)	State of Florida Auditor General

AUDIT REPORTS/INVESTIGATIONS ISSUED BY OTHER ENTITIES

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

Other Reports	Entity
The School Board of Miami-Dade County, Florida Audit Plan and AU 260 Communication - Auditor's Communication With Those Charged With Governance For the fiscal year ended June 30, 2020 (July 2020)	RSM US LLP
FY 2020-2021 Executive Summary Tentative Budget (July 2020)	M-DCPS
Miami-Dade County Office of the Inspector General-Annual Report 2018-2019 (December 2019)	Miami-Dade County Office of the Inspector General
Network Security Testing Services (May 2020)	RSM US LLP (Consulting)

NON-AUDIT SERVICES AND ACTIVITIES

Training Sessions to Principals, Asst. Principals and School Staff

- During various sessions offered throughout the year to principals, assistant principals and school staff, the District Director and staff from the School Audits Division participated in the presentations. Topics related to the school audit process, Title I Programs, FTE, purchasing, and included tips/best practices for sound fiscal management, compliance with applicable procedures, oversight over payroll, and the proper safeguarding of school assets.
- On Tuesday, October 15, 2019, at Paul Bell Middle School, the School Audits Division made a presentation to new Principals as part of the *Principal Induction Academy Program* and at the request of the Office of Professional Development and Evaluation. This presentation covered various school audit processes.
- On Thursday, October 31, 2019, The Chief Auditor and supervisory staff from the School Audits Division, made a presentation during the first session of the *Money Does Matter Support Program*. The presentation covered prior year audit results and an overview of the audit reporting process. Additionally, on Wednesday, January 29, 2020, and February 26, 2020, the District Director and Audit Manager of the School Audits Division attended sessions of the *Money Does Matter Support Program (MDMSP)* as part of our office's support of this program.

Annual Presentation to PTA/PTSA

- On Saturday, October 19, 2019, at the Miami-Dade County Fair and Exposition grounds, the Chief Auditor made a presentation to PTA/PTSA Treasurers as part of the PTA/PTSA annual meeting for PTSA/PTA Treasurers. The topic involved fiscal issues and procedures of the schools and the PTAs.

Procurement and Business Development Services Support

- Throughout the year, the School Board lets and/or awards bids and contracts for various goods and services. Each solicitation for goods or services is vetted before the District's Goal-setting Committee to determine whether aspirational goals should be designated for the solicitation, and the extent thereof, if so determined. Generally, this Committee convenes often and staff from the District Audits Division attends the meetings to provide advisory support as a non-voting member of the Committee.
- OMCA staff attended the bi-weekly Goal Setting Committee meetings as a non-voting member on July 11, 18, and August 1, 29, 2019; on September 26, October 10, 24, and November 7, 21, 2019; on December 12, 2019 and January 16, 2020; on February 13, 27, March 5, 12, and April 23, 2020 (Zoom meeting). Similarly, OMCA staff attended *Goal Setting Committee* meetings scheduled on May 14, 25 and June 11, 25, 2020.

NON-AUDIT SERVICES AND ACTIVITIES (Continued)

- On September 10, 2019, the Assistant Chief Auditor attended the committee meeting for RFP-18-077-MT (Media Management Services), as a non-voting member.
- On Monday, October 7, 2019, the Chief Auditor participated in the committee meeting for RFP-18-077-MT (Media Management Services), as a non-voting member.
- OMCA staff participated in committee meetings (January 24 and 29, 2020) related to an RFP, as a non-voting member.
- OMCA staff attended RFP committee meetings on February 25, and March 6, 2020 for the Onsite Health Center Services and on March 3, 2020 for the Program Evaluation Consultant, as a non-voting member; and the RFP committee meeting on May 21, 2020, for the Onsite Health Center Services
- Last, OMCA staff attended several School Information System (SIS)/Learning Management Systems (LMS) selection committee meetings scheduled during June 2020 for RFP-19-026-CM SIS/LMS.

Facilities and Construction Support

- During the year, the District performed different activities that are necessary to execute its building facilities' needs. These activities included evaluating architects', engineers', and construction managers' responses to request for qualifications issued by the District. Staff from the District Audits Division routinely provided support as non-voting members/advisors in these activities.
- OMCA staff verified the scoring evaluation presentations on the GOB projects for one Construction Management at Risk (CM at Risk) and one Architect/Engineer (A/E) interviews conducted on November 14 and 21, 2019, respectively.
- OMCA staff verified the scoring evaluation presentations on the GOB projects for two Architect/Engineer (A/E) interviews conducted on January 9 and 14, 2020, and one Construction Management at Risk (CM at Risk) conducted on January 22, 2020.

NON-AUDIT SERVICES AND ACTIVITIES (Continued)

21st Century Schools Bond Advisory Committee (GOBAC)

- The Chief Auditor and OMCA Management attended the 21st Century Schools Bond Advisory Committee meetings held on September 24, 2019, December 10, 2019, March 10, 2020, and June 16, 2020 (virtual). During these meetings, School Facilities provided an update of the GOB projects and other related topics.
- At the March 10th meeting, the results of the *Audit of the District's General Obligation Bond (GOB) Expenditures for Fiscal Year 2018-19 and Follow-up on the External Midpoint Audit* presented to the ABAC in February 4, 2020, were presented to the Committee for discussion.

Participation in Peer Review

During the week of October 7-11, 2019, Mr. Jon Goodman, Assistant Chief Auditor, led a team of government auditing professionals in peer reviewing the City of Albuquerque's City Auditor's Office. An external quality control review (peer review) is required every three years for those audit entities adhering to generally accepted *Government Auditing Standards*, issued by the Comptroller General of the United States. The review focuses on the entity's compliance with *Government Auditing Standards* and internal auditing best practices.

THE CIVILIAN INVESTIGATIVE UNIT (CIU)

The Work of The CIU

The Civilian Investigative Unit (CIU) investigates non-criminal incidents of misconduct made against Miami-Dade County Public Schools personnel as assigned by the District's Incident Review Team (IRT). IRT is comprised of members from CIU, Civil Rights Compliance (CRC), School Operations or Human Resources, School Police, The School Board Attorney's Office (SBAO), Labor Relations, and the Office of Professional Standards (OPS).

The CIU values honesty, integrity, and professionalism and strives to promote and facilitate compliance with District Policies and the State Board of Education Rules by performing unbiased personnel investigations. To maintain independence, integrity and impartiality in our investigations, CIU reports to the Office of Management and Compliance Audits.

Mission

The CIU's mission is to ensure effective and efficient processing of complaints against District personnel by applying fair and equitable due process to all investigations. CIU strives to provide a safe learning and working environment for all students and personnel. To achieve this mission, CIU is given the authority to investigate allegations of violations of School Board Policies and Procedures, which encapsulate state statutes, Federal law, as well as rules of the State of Florida Board of Education.

Nature of Work

The CIU has been delegated the authority to investigate allegations of violations including, but not limited to the following categories:

- **Rules of the State of Florida Board of Education**
 - Principles of Professional Conduct for the Education Profession in Florida 6A-10.081, Florida Administrative Code (FAC), regarding categories that reflect the obligation to the student, obligation to the public, and obligation to the profession of education
 - Criteria for suspension and dismissal 6A-5.056 with regard to subparts 1 through 6 involving immorality, misconduct in office, incompetency, incapacity, gross insubordination, willful neglect of duty, and drunkenness
- **School Board Policies and Procedures**

CIVILIAN INVESTIGATIVE UNIT (CIU) (Continued)

Personnel Investigative Model (PIM)

- The CIU follows the PIM as a model for conducting investigations of allegations made against employees of M-DCPS. This model was initially approved by the School Board on November 17, 2004, School Board Agenda Item A-4 Revised. Updates and revisions to the model were approved by the School Board at its May 12, 2010, meeting (via School Board Agenda Item D-65) in order to increase effectiveness and streamline processes. More recently, the PIM underwent additional revisions, which the School Board approved at its regularly scheduled meeting of September 4, 2019, via School Board Agenda Item D-22 *Request That The School Board Of Miami-Dade County, Florida, Approve The Recommended Revisions To The Personnel Investigative Model (PIM)*.
- Cases completed by CIU are submitted to the Office of Professional Standards (OPS) for administrative disposition.

CIU's Re-Structuring and Personnel Changes

- During the 2019–2020 fiscal year, five CIU investigators and the Executive Director conducted investigations; however, the CIU was not fully staffed until August 2019.
- CIU's current investigative staff includes personnel with former law enforcement experience and prior work experience with the Florida's Department of Children and Families. Further, the CIU now possesses the linguistic ability to conduct investigations in English, Spanish, and Haitian Creole.
- At the request of the Chief Auditor and based on a trend indicating an increase in CIU investigations, the process was started to acquire an additional two CIU investigators. Due to the closing of all M-DCPS facilities on March 16, 2020, these plans have been placed on hold. Further, in February 2020, CIU's District Administrative Assistant (DAA) was promoted to another division. The process of acquiring a new DAA was begun; however, the aforementioned closings and a temporary stoppage of new hires has prevented the process. In the interim, as of July 2020, internal assets are being used to support the CIU's administrative needs.

CIU's Response to the COVID-19 Pandemic

- On March 16, 2020, all M-DCPS facilities were closed due to the COVID-19 pandemic. To overcome both stay-at-home orders and social distancing requirements, the CIU is interviewing reporters, victims, and witnesses through video conferencing software, and signatures are received electronically. Most subject interviews are being conducted in person, once it has been determined such interviews pose minimal threat to personal safety and are in compliance with M-DCPS, CDC, and Miami-Dade County procedures.

CIVILIAN INVESTIGATIVE UNIT (CIU) (Continued)

- For the FY 2020–2021, CIU is closely monitoring the upcoming school year to adjust internal operational procedures to accommodate any of the models that will eventually be deployed by the M-DCPS.

CIU Training

- In light of the “new normal” we are all facing, the CIU has shifted part of its training methodology to leverage existing knowledge resources in the areas of video conferencing (ZOOM), virtual collaboratives (Microsoft’s Teams) and legally binding signing (DocuSign). Time management software is also being modified to allow for virtual case assignments, case reviews, case closures, and personnel performance monitoring and time management.
- Program management software is also being used to streamline CIU’s investigative processes and increase both the overall quality of investigative reports and efficiency.

External Training Conducted by the CIU

- During FY 2019–2020, the CIU delivered training to various school-site locations. Topics covered during the training generally included School Board policies and procedures. During the summer break leading to the 2020 – 2021 school year, the CIU is exploring how best to continue providing such trainings virtually.

CIU Caseload

- In the 2018–2019 fiscal year, CIU was assigned 232 cases while facing a shortage of investigative personnel for a portion of the fiscal year. Consequently, the unit closed the fiscal year with 128 that cases carried over into the 2019-2020 FY for investigation (55% of total cases). The personnel issues were resolved by the hiring of staff between April and August 2019.
- During FY 2019–2020, the CIU was assigned a total of 204 new cases (compared to 232 cases assigned in FY 2018-2019, or 28 less cases). This decrease is attributed to the remote working conditions that resulted from the COVID-19 pandemic between mid-March 2020 until the end of the school year. During this time, the CIU received a very limited number of cases. Based on projections and prior history of case assignments to this unit under a normal working environment, this unit would have received an additional 90 cases during the latter portion of 2019-2020.
- During FY 2019–2020, the CIU investigated and closed 201 of 204 newly assigned cases. Additionally, the CIU investigated and closed the entire carry-over caseload from the 2018-2019 fiscal year, or 128 cases. Collectively, during FY 2019–2020, the CIU closed 329 cases and carried over only three cases into FY 2020–2021.

CIVILIAN INVESTIGATIVE UNIT (CIU) (Continued)

- The difference in the unit's productivity between fiscal years is due to the increased size of the unit, which allowed it to "catch-up" and investigate and close almost all cases received, including the carry-overs. During 2018-2019, at one point, the unit was staffed with only one investigator for several months, pending the funding of additional positions, and the advertising and hiring of the open investigator positions. At the beginning of the school year in August 2019, the CIU became fully staffed with five investigators and an Executive Director.
- The following table provides a summary of the CIU caseload and determination of results corresponding to 2019-2020, and a comparison of results between the FY 2018–2019 and 2019–2020.

FY	CIU Cases Total	CASE DETERMINATION						
		Probable Cause	No Probable Cause	Unfounded	Supplement	Returned	Total Closed	Total Pending
2019-2020 New Cases	204	110	71	2	18	18	201	3
2018-2019 Carry-Over Caseload	128	82	34	9	14	3	128	0
Total Cases Closed During 2019-2020	332	192	105	11	32	21	329	3
2018-2019 (Prior Year)	232	55	25	5	10	19	104	128
Δ	100	137	80	6	22	2	225	(125)

Case Determination Terminology:

- **Probable Cause** – It is more likely than not that the alleged incident occurred.
- **No Probable Cause** – The absence of probable cause.
- **Unfounded** – A baseless, unsupported accusation, not based on fact or sound evidence.
- **Supplement** – Closed cases may be re-examined upon receiving supplemental information.
- **Returned** – Cases may be returned to OPS for reassignment upon determining that it would be more appropriately investigated by another unit.
- **Pending** – Cases that remained open at the end of the fiscal year, to be completed during the next fiscal year.

OFFICE STAFFING SCHEDULE

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS - STAFFING SCHEDULE AS OF AUGUST 2020				
Resource Allocation	Number of Positions	Filled Positions ⁽¹⁾	Open Positions	Comments
Chief Auditor, Assistant Chief Auditor + 2 Administrative Support Staff	4	4	0	
School Audits Division	15	13	2	See Note (2).
Property Audits Division	5	4	1	See Note (3).
District Audits Division	5	5	0	
Information Technology (IT) Audits	2	2	0	See Note (4).
Charter School Audits Division	2	2	0	
Civilian Investigative Unit	7	5	2	See Note (5).
Totals	40	35	5	

Notes as of August 2020:

(1) Office staffing at the end of 2019-2020 based on 35 filled Full-Time (F/T) positions, five 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.

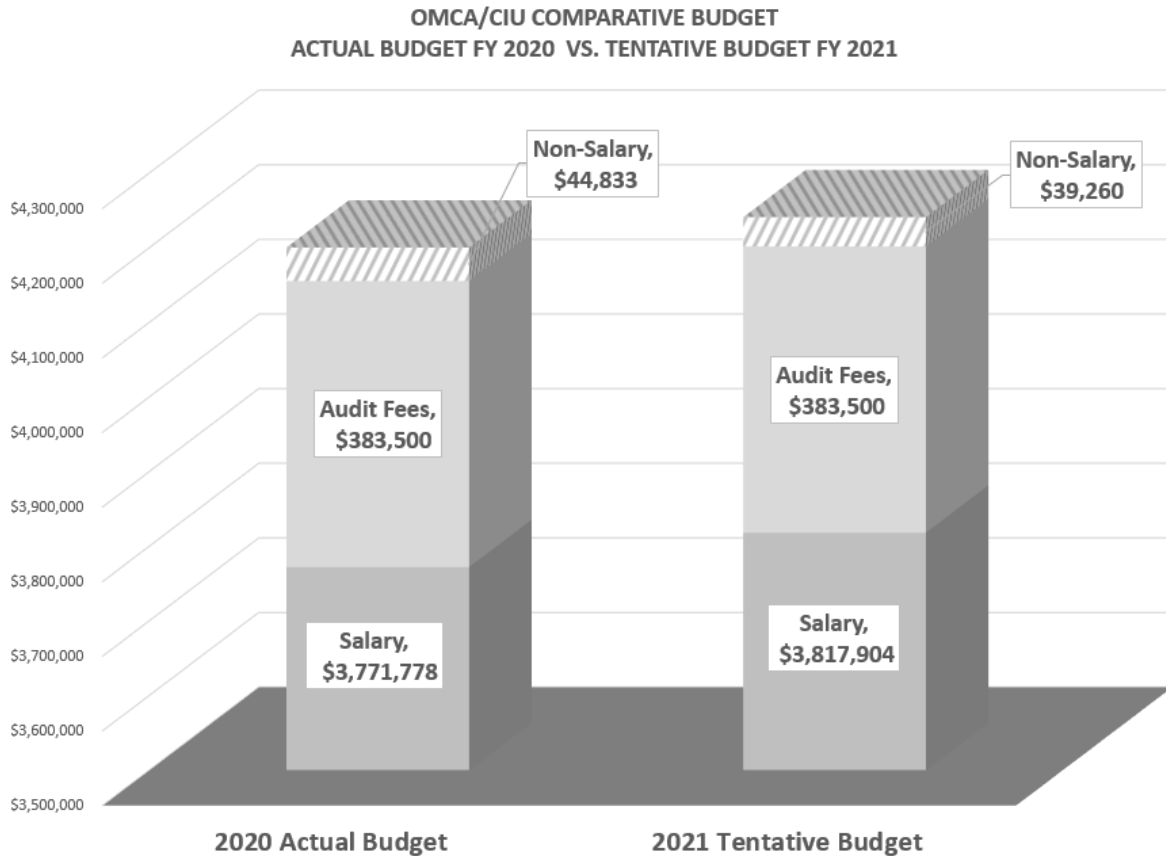
(3) Five F/T positions; however, one of these F/T positions pending to be filled due to an employee being promoted to another department in February 2020. One P/T audit position to conduct property audits of equipment purchased with Title I funds at non-public schools.

(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. One Open F/T administrative support position and One Open CIU Investigator Position. Former Executive Director promoted to another office in July 2020, and former CIU Investigator promoted to Executive Director Position.

ANNUAL BUDGET

A comparison between the budget established for 2019-2020 and the proposed budget for 2020-2021 for the OMCA/CIU is as follows:



Category	2020 Actual Budget	2021 Tentative Budget
Salary	\$ 3,771,778	\$ 3,817,904
Audit Fees	383,500	383,500
Non-Salary	44,833	39,260
Total	\$ 4,200,111	\$ 4,240,664

Budgets for the 2019-2020 and 2020-2021 fiscal years are very similar since the staffing level for both fiscal years, as noted in the previous table, is the same, and individual salaries did not undergo major changes between years.

Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

For additional information contact:

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

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

Email: crc@dadeschools.net Website: <http://crc.dadeschools.net>



2019-2020 Annual Report
*Office of Management and
Compliance Audits*

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