

Miami-Dade County Public Schools



Internal Audit Report Audit of Internal Controls and Processes Over Federal COVID-19 Funds



The receipt and use of the ESSER funds has and will continue to be subject to audits and reviews by multiple auditing entities.

Based on our audit results, we found:

- internal controls to be in place to monitor ESSER expenditures
- strategies for the end of ESSER funding have been developed
- to date, ESSER funds have been properly received and recorded, and M-DCPS has complied with reporting requirements

SEPTEMBER 2022

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair

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Ms. Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

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Superintendent of Schools

Dr. Jose L. Dotres

Office of Management and Compliance Audits

Mr. Jon Goodman, CPA, CFE

Chief Auditor

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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools

Dr. Jose L. Dotres

Chief Auditor

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Miami-Dade County School Board

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Luisa Santos

September 8, 2022

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

Ladies and Gentlemen:

We have completed the Audit of Internal Controls and Processes Over Federal COVID-19 Funds, in accordance with the approved Fiscal Year 2022-2023 Audit Plan.

The receipt and use of ESSER funds have and will continue to be subject to audits and reviews by multiple auditing entities with various objectives and scopes.

During this audit, we found:

- 1) Controls have been established and are in place to monitor that ESSER funds are used for allowable expenditures, and prior to the expiration of the applicable grant periods.
- 2) The Administration has contemplated and developed strategies for the conclusion of the receipt and expenditure of the ESSER funding (commonly referred to as a "Fiscal Cliff"), ending in September 2024.
- 3) To date, ESSER funds allocated to M-DCPS have been properly received and recorded, and the District has complied with applicable reporting requirements to the Florida Department of Education.

We would like to thank management for their cooperation and courtesy extended to our staff during this audit.

Sincerely,

Jon Goodman, CPA, CFE
Chief Auditor

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EXECUTIVE SUMMARY

Various legislative acts were passed by Congress and signed by the President¹ during 2020 and 2021, in response to the COVID-19 pandemic. Three acts, known as the Elementary and Secondary School Emergency Relief (ESSER) I, II and III², allocated approximately \$11 billion to the State of Florida, to provide relief from the impacts of the pandemic. Miami-Dade County Public Schools (M-DCPS) was allocated a net amount in excess of \$1.2 billion to be used in approximately four years, ending September 30, 2024. As of August 1, 2022, the District has spent or encumbered approximately \$671 million.

The receipt and use of the ESSER funds has and will continue to be subject to audits and reviews by multiple auditing entities with various objectives and scopes. In September 2020, our office published Agreed-Upon Procedures Associated With Coronavirus Pandemic Funding and Expenditures. In March 2022, the external accounting firm RSM US LLP presented the Federal Single Audit of M-DCPS for the fiscal year ended June 30, 2021. More recently, the State of Florida Auditor General commenced The Federal Single Audit of M-DCPS for the fiscal year ended June 30, 2022.

This audit was performed in accordance with the approved 2022-2023 Audit Plan. In regard to the audit's objectives, based on our audit tests and procedures performed for the periods outlined, and as described throughout this report, we found that:

- 1) Controls have been established and are in place to monitor that ESSER funds are used for allowable expenditures, and prior to the expiration of the applicable grant periods.
- 2) The Administration has contemplated and developed strategies for the conclusion of the receipt and expenditure of the ESSER funding (commonly referred to as a "Fiscal Cliff"), ending in September 2024.
- 3) To date, ESSER funds allocated to M-DCPS have been properly received and recorded, and the District has complied with applicable reporting requirements to the Florida Department of Education.

It should also be noted that the School Board approved multiple agenda items associated with the expenditure of ESSER funds.

At the School Board meeting of March 17, 2021, agenda item H-17 Miami-Dade County Public Schools Receipt, Plan and Accountability for Nearly \$1.1 Billion From The American Rescue Plan Act of 2021 (Good Cause) was approved, directing the Superintendent, in part, to "make available a summary of all funds expended through the American Rescue Plan Act of 2021 for easy public access and review on the District website". In response, M-DCPS developed the ESSER Expenditure Reporting Dashboard that provides districtwide expenditures data of the allocation of ESSER II and III funds and allows the user to filter by multiple categories.

¹2020 - President Donald J. Trump signed into law the CARES Act and CRRSA. 2021 - President Joseph R. Biden signed into law the ARP Act.

² Coronavirus, Aid, Relief and Economic Security Act - CARES Act – ESSER I; Coronavirus Response and Relief Supplemental Appropriations Act - CRRSA – ESSER II; American Rescue Plan - ARP Act – ESSER III.

Also, agenda item H-10 Competitive Bidding for Instructional Technology Purchases (Revised), was approved at the School Board meeting of August 18, 2021, and directs the Superintendent, in part, to implement the competitive bidding process for COVID-19 stimulus funds. Agenda item H-4 Update on ESSER & ARP Funding and Expenditures (Revised), was approved at the School Board meeting of June 22, 2022, requiring the subject update.

Although no corrective action is required with respect to the audit testing conducted and our conclusions for the audit's three stated objectives, please see the Administration's response to the audit in its entirety on page 17.

BACKGROUND

In 2020 and 2021, the following three legislative acts were passed by Congress and signed by the President to address the COVID-19 pandemic and provide economic assistance to States:

- Coronavirus, Aid, Relief and Economic Security Act (CARES, ESSER I) signed into law on March 27, 2020;
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA, ESSER II) signed into law on December 27, 2020; and
- American Rescue Plan (ARP, ESSER III) signed into law on March 11, 2021.

These acts included education funding assistance through the Elementary and Secondary School Emergency Relief Funds (ESSER), Higher Education Emergency Relief Fund (HEERF) and the Governor's Emergency Education Relief Fund (GEER). These three acts provided approximately \$11 billion to Florida through the ESSER funds, with most of these funds administered by the Florida Department of Education (FDOE) and allocated to local school districts.

The purpose of the ESSER funds is to provide state education agencies (SEAs) and local education agencies (LEAs), including charter schools and non-public schools, with emergency funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools. All three ESSER funds allowed pre-award costs for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19.

Other Reports - The receipt and use of the ESSER funds has and will continue to be subject to audits and reviews by multiple auditing entities with various objectives and scopes. In September 2020, our office published Agreed-Upon Procedures Associated With Coronavirus Pandemic Funding and Expenditures. In March 2022, the external accounting firm RSM US LLP presented the Federal Single Audit of M-DCPS for the fiscal year ended June 30, 2021. More recently, the State of Florida Auditor General commenced The Federal Single Audit of M-DCPS for the fiscal year ended June 30, 2022.

M-DCPS Funding Levels - As Table 1 shows (page 4), Miami-Dade County Public Schools (M-DCPS) was allocated over \$1.6 billion, of which approximately \$1.2 billion was to M-DCPS and \$391 million to charter and non-public schools, with both ESSER II and III significantly providing more funds than ESSER I.

TABLE 1 - FUNDING LEVELS AND ESSER FACTS			
	ESSER I	ESSER II	ESSER III
National Amount	\$13,229,265,000	\$54,311,004,000	\$121,974,800,000
Florida Total Award Amount	\$770,247,851	\$3,133,878,723	\$7,043,370,152
M-DCPS Award Amount	\$119,253,959	\$468,534,260 ³	\$1,053,345,965 ⁴
District's Allocated Amount	\$88,343,160	\$359,086,568	\$802,317,259
Charter School Amount	\$30,910,799 ⁵	\$109,447,692	\$251,028,706
Act Date	March 27, 2020	December 27, 2020	March 11, 2021
M-DCPS Award Approval Date by FDOE	August 4, 2020	May 7, 2021 Advanced Lump Sum August 26, 2021 Academic Acceleration September 28, 2021 Non-Enrollment October 7, 2021 Technology October 13, 2021 Lump Sum	March 14, 2022
Approved by M-DCPS Board Meeting	September 9, 2020	June 23, 2021 ⁶	April 13, 2022
Budget/Program Period	June 1, 2020 through September 30, 2022	April 9, 2021 through September 30, 2023	December 3, 2021 through September 30, 2024
LEA Deadline to Expend Funds	September 30, 2022	September 30, 2023	September 30, 2024
Allowable Uses of Funds	12 Categories	15 Categories	19 Categories
As of July 31, 2022 Percentage of M-DCPS Funds Used	100%	83%	35%

³ ESSER II - The allocation consists of five grant groups: Advance Lump Sum \$216,228,561, Lump Sum \$116,430,764, Technology Assistance \$23,426,713, Academic Acceleration \$93,706,852 and Non-Enrollment \$18,741,370.

⁴ ESSER III - Allocation for Formula Grant \$840,827,698 and Learning Loss \$210,206,924. The remaining balance was released on July 27, 2022, \$2,311,343.

⁵ ESSER I - This amount includes the nonpublic schools allocation of \$7,524,052.

⁶ ESSER II - The initial ESSER II full award amount was \$468,534,260. On July 20, 2021, FDOE issued a memo dividing this allocation into five grant groups.

ESSER I - An LEA that receives ESSER funds under the CARES act must provide equitable services to nonpublic school students and teachers. ESSER II and III included a separate program of Emergency Assistance for Non-Public Schools. Consequently, LEAs do not provide equitable services under ESSER II and III.

ESSER II – ESSER II funds in Florida were divided into five separate grant groups with separate applications and unique requirements. The five grant groups consisted of Advance Lump Sum; Lump Sum; Academic Acceleration; Non-Enrollment Assistance and Technology Assistance⁷. In April 2022, FDOE notified LEAs that unspent balances of Academic Acceleration and Non-Enrollment are to be repurposed and carried forward to a new grant.

ESSER III - The federal government required at least 20 percent of the allocation to address learning loss through the implementation of evidenced based interventions such as summer programs, extended day and comprehensive afterschool programs, and ensure that such interventions respond to students’ academic, social and emotional needs. ESSER III Section 2001(i), required LEAs to seek public comment in the development of a plan for the safe return to school in-person instruction, continuity of services and the plan to be made available on the LEAs website.

Allowable Activities - Table 2 (page 6) lists the allowable uses for the three ESSER funds, which cover different areas including, “*other activities that are necessary to maintain the operation of and continuity of services in local education agencies and continuing to employ existing staff of the local educational agency.*” This allows LEAs to use ESSER funds in a number of ways. Some examples are COVID-19 testing for students and LEA staff, personal protective equipment, cleaning supplies/sanitizing supplies to maintain school operations, improvements to school facility to improve indoor air quality and cybersecurity.

⁷ FDOE memo dated April 15, 2022 to District School Superintendents instructs districts that unexpended balances for the Non-Enrollment Assistance and Academic Acceleration allocations will immediately revert, be repurposed and remaining balances will be reissued in a new grant.

TABLE 2 – ALLOWABLE ACTIVITIES	ESSER I	ESSER II	ESSER III
Any activity authorized by ESEA of 1965, Individuals with Disabilities Education Act, Adult Education and Family Literacy Act, Carl D. Perkins Career and Technical Education Act, and McKinney-Vento Homeless Assistance Act (not included in ESSER III). ⁸	✓	✓	✓
Coordination of preparedness and response efforts of LEAs with state, local, tribal, and territorial public health departments, and other relevant agencies, to prevent, prepare for, and respond to the coronavirus.	✓	✓	✓
Providing principals and others school leaders with resources necessary to address school needs.	✓	✓	
Activities to address unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth.	✓	✓	✓
Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.	✓	✓	✓
Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.	✓	✓	✓
Purchasing supplies to sanitize and clean facilities of LEA.	✓	✓	✓
Planning and coordinating during long-term closures, including how to provide meals to eligible students and online learning technology to all students, how to provide guidance on meeting IDEA requirements, and how to ensure other educational services can continue to be provided consistent with federal, state, and local requirements.	✓	✓	✓
Purchasing educational technology (hardware, software, and connectivity) for students served by the LEA that aids in regular, substantive educational interaction between students and educators, including low-income students and students with disabilities. This could also include assistive technology or adaptive equipment.	✓	✓	✓
Providing mental health services and support.	✓	✓	✓
Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and in foster care.	✓	✓	✓
Other activities necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff.	✓	✓	✓
Addressing learning loss among all students in all subgroups, including: A) Administering high-quality, reliable assessments that can assess student academic progress and assist educators in meeting student needs. B) Implementing evidence-based activities to meet the comprehensive student needs. C) Providing information and assistance to parents and families to support students. D) Tracking student attendance and improving student engagement in distance learning environments.		✓	✓
School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and support student health needs.		✓	✓
Inspecting, testing, maintaining, repairing, replacing, and upgrading projects to improve the indoor air quality in school facilities, including HVAC systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.		✓	✓
Reserve not less than 20 percent of funds to address learning loss through the implementation of evidence-based interventions.			✓
Development of strategies and implementation of public health protocols that align with Centers for Disease Control and Prevention guidance on reopening and operating school facilities to maintain the health and safety of students, educators and other staff.			✓

⁸ ARP act divides this allowable activity into four activities.

At the School Board meeting of March 17, 2021, agenda item H-17 Miami-Dade County Public Schools Receipt, Plan and Accountability for Nearly \$1.1 Billion From The American Rescue Plan Act of 2021 (Good Cause) was approved, directing the Superintendent, in part, to “make available a summary of all funds expended through the American Rescue Plan Act of 2021 for easy public access and review on the District website”. In response, M-DCPS developed the ESSER Expenditure Reporting Dashboard that provides districtwide expenditures data of the allocation of ESSER II and III funds and allows the user to filter by multiple categories.

It should also be noted that the School Board approved agenda item H-10 Competitive Bidding For Instructional Technology Purchases (Revised) at its August 18, 2021 meeting, which directs the Superintendent, in part, to implement the competitive bidding process for any procurement of goods and services that are funded through COVID-19 stimulus funds for expenditures that exceed \$50,000 single and \$100,000 aggregate.

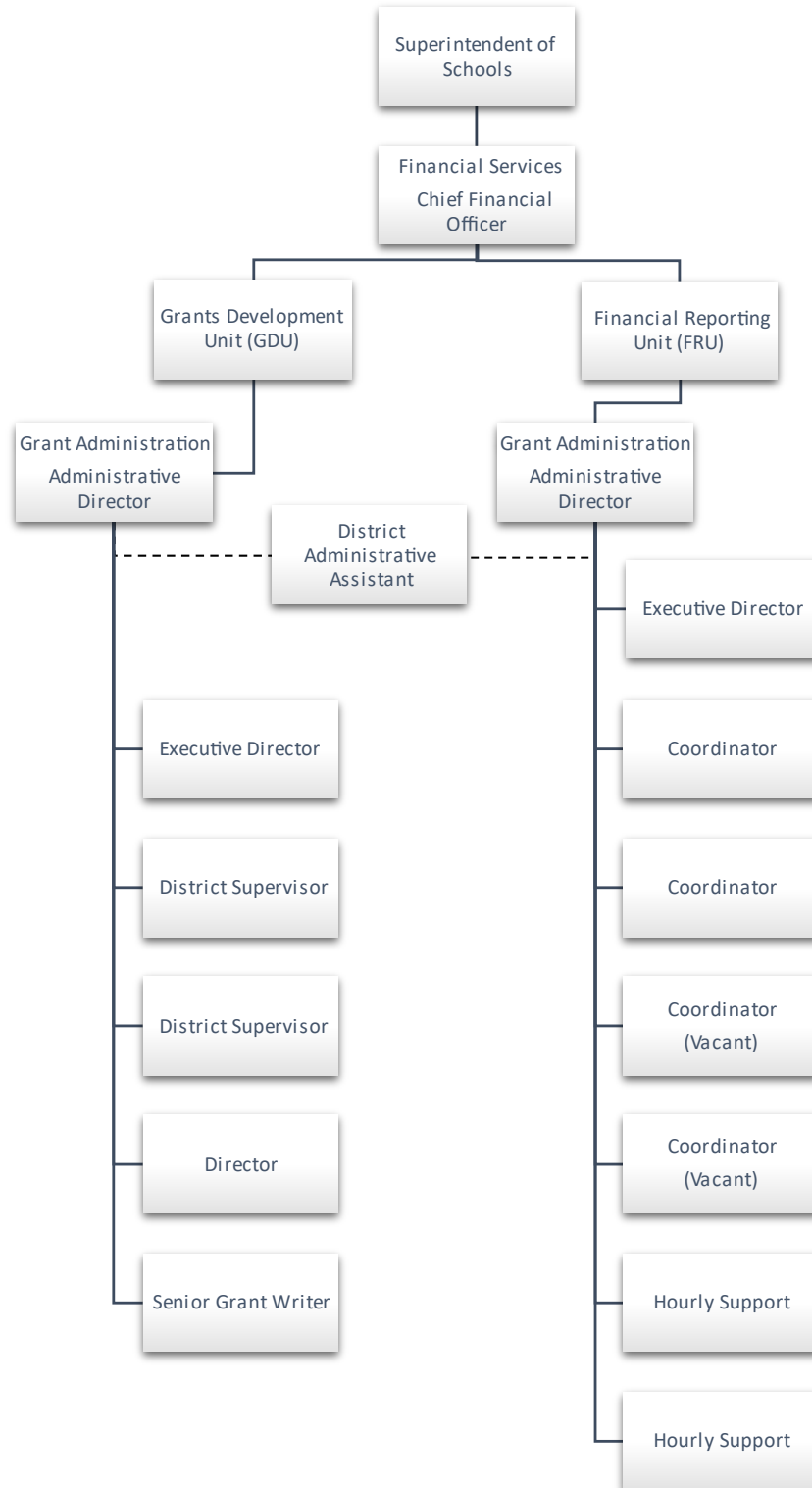
At the School Board meeting of June 22, 2022, agenda item H-4⁹ Update On ESSER & ARP Funding And Expenditures (Revised) was approved, directing the Superintendent, in part, to “provide an update on the expenditures to date funded through CARES Act from March 2020 and in the Consolidated Appropriations Act, 2021 from December 2020, and The American Rescue Plan Act award allocations in a detailed presentation, which includes data regarding amounts and expenditures by disparate categories cited in the Comprehensive Disparity Study Final Report that was submitted to M-DCPS by Miller3 Consulting, Inc. (“2021 Disparity Study”) and accepted by the School Board on September 9, 2021 at the Fiscal Accountability and Government Relations Committee of August 10, 2022.”

During the stated committee meeting, the Administration presented to the Board the subject update on ESSER expenditures to date and addressed concerns and outlined steps to increase participation of African American and Women firms which had been awarded 1.8% and .2%, respectively, of ESSER fund expenditures to date.

⁹ Sponsored by Vice Chair Dr. Steve Gallon III, and co-sponsored by Chair Ms. Perla Tabares Hantman, Ms. Lucia Baez-Geller, Dr. Lubby Navarro, Dr. Marta Perez, Ms. Maria Teresa Rojas, Dr. Dorothy Bendross-Mindingall, and Ms. Luisa Santos.

PARTIAL ORGANIZATIONAL CHART

The Office of Grants Administration is divided into two groups: the Grants Development Unit (GDU) and the Financial Reporting Unit (FRU) providing grants development and financial monitoring, respectively.



OBJECTIVES, SCOPE, AND METHODOLOGY

We performed this audit in accordance with the approved Fiscal Year 2022-2023 Audit Plan. The objectives were to determine whether:

- 1) Controls have been established and are in place to monitor that ESSER funds are used for allowable expenditures, and prior to the expiration of the applicable grant periods.
- 2) The Administration has contemplated and prepared for the conclusion of the receipt of the ESSER funding (commonly referred to as a “Fiscal Cliff”), ending in September 2024.
- 3) ESSER funds allocated to M-DCPS have been properly received and recorded, and the District has complied with applicable reporting requirements to the Florida Department of Education.

Audit fieldwork was conducted during the months of January through July 2022. The scope of the audit ranged from the inception of the first ESSER grant in March 2020, through the present. Certain testing, such as budget amendments and reporting to the FDOE, included 100% of the transactions during the applicable period. Other tests employed judgmental sampling.

During the audit, we performed the following procedures to satisfy our objectives:

- Obtained an understanding of the grant administration process.
- Reviewed the CARES, CRRSA and the ARP Act.
- Reviewed State of Florida guidance and other material related to CARES, CRRSA and ARP Act.
- Reviewed relevant laws, rules, regulations and policies significant to the audit objectives.
- Interviewed various staff of the Office of Grants Administration and District employees.
- Reviewed *Office of Intergovernmental Affairs and Grants Administration - Grants Management Manual*.
- Reviewed the *Office of the Controller - Contracted Programs Accounting Section Procedures Manual*.
- Reviewed the Florida Department of Education, Project Application and Amendment Procedures for Federal and State Programs.
- Reviewed the FDOE Request for Applications, the submitted grant applications by M-DCPS and the award notifications from FDOE for all ESSER funds.
- Reconciled ESSER budget allocations and budget amendments to the original budget.
- Reviewed the ESSER reporting process.
- Identified reports, other pertinent grant information and reviewed supporting documentation.
- Reviewed the charter school ESSER allocations.
- Reviewed and tested the monitoring/oversight activities for selected ESSER funded programs and spending rates.
- Viewed videos of applicable M-DCPS School Board and budget workshop meetings.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States of America Government Accountability Office (GAO). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

AUDIT RESULTS AND CONCLUSION

OBJECTIVE 1 – *To determine whether controls have been established and are in place to monitor that ESSER funds are used for allowable expenditures, and prior to the expiration of the applicable grant periods.*

During our review, we found that internal controls have been established and are in place to monitor that ESSER funds are used for allowable expenditures and prior to the expiration of the applicable grant periods.

Timely Expenditure of ESSER Funds - Local education agencies (LEAs) must spend ESSER funds by specific dates or risk funds reverting back to the State or Federal government. The deadlines for all three ESSER funds are different, and therefore funds have different periods of availability.

Table 3 shows spending for all three ESSER funds as of July 31, 2022 and the time left to spend the remaining funds.

Funding Source	Period of Availability*	Total Allocated	Obligated/Spent	Time Left
CARES - ESSER I	Mar 13, 2020 to Sept 30, 2022	\$88.3 million	\$88.3 million (100%)	2 months
CRRSA - ESSER II	Mar 13, 2020 to Sept 30, 2023	\$359.1 million	\$299.5 million (83%)	1 year, 2 months
ARP - ESSER III	Mar 13, 2020 to Sept 30, 2024	\$802.3 million	\$283.5 million (35%)	2 years, 2 months

*All three ESSER funds allowed pre-award cost for allowable expenditures incurred on or after March 13, 2020.

The Miami-Dade County Public Schools (M-DCPS) budgeted ESSER funds by initiatives, with specific fund numbers, program numbers and program managers. Program managers are M-DCPS cabinet members, senior staff and/or department heads.

The Office of Grants Administration (OGA) - Financial Reporting Unit (FRU) monitors the spending for each program by preparing and providing monthly reports to program managers via emails. These reports compare the program budgets with the actual expenditures and pending purchases amount. The monthly "Budget vs. Actual Expenditures Projection" report also includes other important information: the grant/program period, closing date, liquidation date, the initial grant/program amount, the amount/percentage unspent and the number of days remaining to spend funds which help identify awards with low spending. The program managers are also provided the Grants Availability Report generated from SAP by OGA, which displays the program budget, encumbrances, expenditures and available balances for the current fiscal year as of the SAP report date.

Additional monitoring by OGA includes the review of allowability of ESSER expenditures for approval when expenditures are over an established threshold. This process includes being part of the shopping cart approval chain, review of documents attached to the cart and

address any inquiry deemed necessary with the originator of the shopping cart. We observed this process in few instances and found no deficiencies.

We reviewed Budget -vs- Actual Expenditures monthly reports provided to program managers for ESSER II and ESSER III and found that OGA assesses the spending data and provides the information to the program managers and to the M-DCPS Chief Financial Officer on a monthly basis. In addition to the spending data, we noted some emails included comments to the program manager. Examples of email commentary included alerting the program managers of instances of no activity (no expenditures) in specific program accounts and attention to positions that remain vacant.

OBJECTIVE 2 – *To determine whether the Administration has contemplated and prepared for the conclusion of the receipt of the ESSER funding (commonly referred to as a “Fiscal Cliff”), ending in September 2024.*

We found that the Administration has contemplated and developed strategies for the conclusion of the receipt and expenditure of the ESSER funding, ending in September 2024.

The Elementary and Secondary School Emergency Relief Funds (ESSER) will be spent over the next two years, and it is unlikely there will be additional funding. This drop in funding means that the current level of some services and programs will not be supported, either partially or in full. In line with similar concerns, the Florida Commissioner of Education sent a memo to local educational agencies (LEAs) that these funds are not recurring and strongly encourages LEAs to avoid using American Rescue Plan (ARP)/ESSER III funds to pay for recurring costs and to have a sustainability plan. Also, the Government Finance Officers Association provided similar guidance and stressed the temporary nature of ARP funds as non-recurring and that funds be applied primarily to non-recurring expenditures.

The Miami-Dade County Public Schools (M-DCPS) Chief Financial Officer stated that M-DCPS’s main strategy is to ensure that ESSER funds only be invested in non-recurring expenditures and invested in initiatives that will fall off as the funding will no longer be available. In our review of ESSER I, II, and III budgets, we found funds allocated in many different areas, mainly consisting of one-time purchases and non-recurring items, contracts for limited periods of time, employee compensation as stipends for staff who take on extra duties, temporary positions, and positions for a specific time period.

These are some examples of ESSER I, II and III budgeted items:

- Hourly & Overtime Custodians
- Stand-Hand Sanitizers
- Hand Sanitizers
- Cameras & Microphones
- Software
- Teachers-Art & Music, World Languages
- Student Mobile Devices
- Equipment-Access Point Usage of Wi-Fi Student Devices
- Professional & Technical Services
- Contracted Services-Health Professionals
- Implementation & Course Development Learning Management System
- Instructional Staff Redeployment
- Contracted Services-COVID-19 Testing and Treatment
- Assistant Principals
- Paraprofessionals/Support Personnel (Winter/Spring Academy, Summer)
- Teachers (Winter/Spring Academy, Summer)
- Hourly Teachers
- Bus Drivers, Aides & Other Student Transportation Costs-Summer
- Contracted Services-Education Transformation Office Tutoring Service
- Contracted Services-Learning Program
- Student Information System
- Hourly Site Coordinators/Activity Leaders-After School

- Coaches Math & Reading
- Supplies-Cleaning/Sanitation
- Interventionists K-12-Hourly
- Teacher Salaries-Eighth Period Supplement for K-8, Middle, H.S.
- Equipment HVAC/EMS, Indoor Air Quality Improvement

OBJECTIVE 3 – *To determine whether ESSER funds allocated to M-DCPS have been properly received and recorded, and the District has complied with applicable reporting requirements to the Florida Department of Education.*

We found that to date, ESSER funds allocated to M-DCPS have been properly received and recorded, and the District has complied with applicable reporting requirements to the Florida Department of Education.

Acceptance of ESSER Grant Awards - As required by School Board Policy 6110 *Grant Funds* and the *Office of Intergovernmental Affairs and Grants Administration - Grants Management Manual*, grant awards of \$250,000 and above are to be submitted to the Board for acceptance and those under \$250,000 are transmitted to the Board on a quarterly basis. We verified that all ESSER funds awarded to Miami-Dade County Public Schools (M-DCPS) were presented to the Board on September 9, 2020, June 23, 2021, and April 13, 2022 Board Meetings.

ESSER Fund Allocations & Budget Reconciliations - For ESSER II and III funds, we recalculated M-DCPS and charter schools allocations and found them to agree with the allocations as reported on the grant application budgets submitted to Florida Department of Education (FDOE).¹⁰

For ESSER I and II funds we compared the established M-DCPS SAP total budget amounts to the grant application budgets submitted to FDOE and the FDOE Project Award Notifications and found them to agree.

Furthermore, we performed a detailed reconciliation between the FDOE approved ESSER I and II budgets to the ESSER accounts in the SAP system. This consisted of tracing amounts to specific M-DCPS account structures and ensuring that the expenditure classifications were maintained. Budgets were approved and recorded, and exceptions found were not material.

Budget Amendments - A budget or program amendment requires M-DCPS obtaining approval from FDOE when making certain changes. Once approved by FDOE, Office of Grants Administration (OGA) creates a budget document that lists the needed entries to be made in SAP to amend the budget. Budget amendments were approved and recorded, and exceptions found were not material.

Reporting – ESSER recipients are required to submit to FDOE an annual report describing how the awarded funds have been used during the reporting period and other reports as required by the grant. Below are the reports that have been submitted by M-DCPS to the FDOE for ESSER I, and II funds:

¹⁰ ESSER I Charter School allocations were verified on the Agreed-Upon Procedures Associated with Coronavirus Pandemic Funding and Expenditures report issued on September 2020 by the Office of Management and Compliance Audits.

ANNUAL REPORTS¹¹

CARES/ESSER I Reporting Period of March 13, 2020 – September 30, 2020
 Reporting Period of October 1, 2020 – June 30, 2021
CRRSA/ESSER II Reporting Period of July 1, 2020 – June 30, 2021

OTHER REPORTS

CRRSA/ESSER II Non-Enrollment–Number of Unaccounted Students 20-21
ESSER I & II CrossAct Report- October 1, 2020 - June 30, 2021

The annual reports and the CrossAct report were submitted to FDOE by the scheduled due date. The CRRSA Non-Enrollment report was submitted after the scheduled due date, however, a request by OGA for an extension had been requested and granted by FDOE.

¹¹ ARP/ESSER III - no report required as of the date of this report.

MANAGEMENT'S RESPONSE

MEMORANDUM

September 2, 2022

TO: Mr. Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

FROM: Ron Y. Steiger, Chief Financial Officer 
Financial Services

SUBJECT: **RESPONSE TO DRAFT REPORT – AUDIT OF INTERNAL CONTROLS
AND PROCESSES OVER FEDERAL COVID-19 FUNDS**

I am in receipt of your draft report – Audit of Internal Controls and Processes Over Federal COVID-19 Funds and am in agreement with the audit results and conclusions outlined therein. As noted in the report regarding the 2021 Disparity Study and ESSER expenditures, staff will continue to take steps to increase the achievement of goals outlined in the study.

We would like to thank the Office of Management and Compliance Audits staff for courtesies extended to our staff during this audit process.

RYS:mcp
M010

cc: Ms. Jennifer Andreau
Ms. Meyme Falcone
Ms. Melissa Latus

Anti-Discrimination Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In Addition:

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

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

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

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

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

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Miami-Dade County Public Schools

***Internal Audit Report
Audit of Internal Controls and Processes Over
Federal COVID-19 Funds***

SEPTEMBER 2022

**Office of Management and Compliance Audits
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