

Office of Superintendent of Schools
Board Meeting of May 12, 2010

May 5, 2010

Office of School Board Attorney
Walter Harvey, School Board Attorney

SUBJECT: FINAL READING: PROPOSED AMENDMENTS TO SCHOOL BOARD RULES 6Gx13- 8A-1.07, OFFICE OF INSPECTOR GENERAL; 6Gx13- 8A-1.08, ALTERNATIVE METHOD FOR SECURING THE SERVICES OF AN INSPECTOR GENERAL; 6Gx13- 2C-1.14, OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS; AND 6Gx13- 2C-1.142, AUDIT COMMITTEE

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL } REVISED
RELATIONS

LINK TO STRATEGIC FRAMEWORK: SCHOOL/DISTRICT LEADERSHIP

In January, 2006, the School Board established the Office of Inspector General (OIG) pursuant to School Board Rule 6Gx13- 8A-1.07, *Office of Inspector General*, as an internal "watchdog" to ensure that all district operations are carried out with honesty, integrity, efficiency, and legal compliance. In August, 2007, the School Board further established an alternative method of securing inspector general services through an interlocal agreement with another government entity pursuant to School Board Rule, 6Gx13- 8A-1.08, *Alternative Method for Securing the Services of an Inspector General*. In December, 2007, the School Board entered into a three year interlocal agreement for the provision of inspector general services through the Office of the Miami Dade County Inspector General.

Since the interlocal agreement for the OIG was executed, the OIG has conducted numerous investigations and audits and variously submitted final reports to the Audit Committee, the Superintendent, and the School Board. However, the process is not specifically defined in School Board rules. At its meeting of December 9, 2009, the School Board approved Agenda Item H-8 ("Procedures for Inspector General Reports"), presented by Ms. Ana Rivas Logan, Board Member, to establish an Inspector General reporting process and procedures for submitting and monitoring responses to Inspector General findings and recommendations.

REVISED

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Subsequently, at its meeting of March 17, 2010, the Board approved Agenda Item G-6 and noticed its intention to amend School Board Rules 6Gx13- 8A-1.07, *Office of Inspector General*, 6Gx13- 8A-1.08, *Alternative Method for Securing the Services of an Inspector General*, 6Gx13- 2C-1.14, *Office of Management and Compliance Audits*, and 6Gx13- 2C-1.142, *Audit Committee*, to require that (1) upon receipt, the Chief Auditor must place Inspector General reports on the next Audit and/or Ethics Advisory Committee meeting agenda(s); (2) the investigated entity must prepare and submit to the Inspector General a corrective plan, report or other requested information, (3) the response must be provided simultaneously to the School Board, the School Board Attorney, and the Chief Auditor; and (4) the Chief Auditor must forward the response to the Audit and/or Ethics Advisory Committee(s) for continued monitoring.

The Notices of Intended Action were published in the *Miami Daily Business Review* on March 22, 2010, posted in various places for public information, and mailed to various organizations representing persons affected by the amended rules and to individuals requesting information.

The time to request a hearing or protest the adoption of these rules has elapsed.

In accordance with the Administrative Procedure Act, these amended rules are presented to The School Board of Miami-Dade County, Florida, for adoption and authorization to file the rules in the official records of The School Board of Miami-Dade County, Florida.

Attached are the Notices of Intended Action and the rules proposed for amendment. Changes from the current rules are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

RECOMMENDED:

That The School Board of Miami-Dade County, Florida, adopt amended School Board Rules 6Gx13- 8A-1.07, *Office of Inspector General*, 6Gx13- 8A-1.08, *Alternative Method for Securing the Services of an Inspector General*, 6Gx13- 2C-1.14, *Office of Management and Compliance Audits*, and 6Gx13- 2C-1.142, *Audit Committee*, and authorize the Superintendent to file the rules with The School Board of Miami-Dade County, Florida, to be effective May 12, 2010.

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on March 17, 2010, its intention to amend School Board Rule 6Gx13- 2C-1.142, *Audit Committee*, at its meeting of May 12, 2010.

PURPOSE AND EFFECT: The purpose of this amendment is to require that Inspector General reports be placed on the Audit and/or Ethics Advisory Committee meeting agenda(s). Additionally, the investigated entity must prepare and submit to the Inspector General a corrective action plan, report or other requested information. This response must be provided simultaneously to the School Board, the School Board Attorney, and the Chief Auditor. The Chief Auditor must then forward the response to the Audit and/or Ethics Advisory Committee(s) for continued monitoring.

SUMMARY: This rule amendment is recommended to establish an Inspector General reporting process and procedures for submitting and monitoring responses to Inspector General findings. Upon receipt, the Chief Auditor must place Inspector General reports on the next Audit and/or Ethics Advisory Committee meeting agenda(s). Additionally, required responses to any Inspector General findings and recommendations will be provided simultaneously to the Inspector General, the School Board, the School Board Attorney and the Chief Auditor. The Chief Auditor must then place the responses on the Audit and/or Ethics Advisory Committee agenda(s) for continued monitoring.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41(1), (2); 1001.42(26); 1001.43(10), F.S.

LAW IMPLEMENTED, INTERPRETED OR MADE SPECIFIC: Sections 119.07(3)(y); 286.011; 1001.32; 1001.41(1)(2); 1001.31, F.S.

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING of May 12, 2010, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami Florida 33132. Persons requesting such a hearing or who provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by April 12, 2010, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by the School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes).

A COPY OF THE PROPOSED AMENDED RULE is available at cost to the public for inspection and copying in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

Originator: Ms. Ana Rivas Logan
Date: March 3, 2010

Administrative Operations**AUDIT COMMITTEE****I. Purpose**

The general purpose of the Audit Committee is to secure and review financial and other information about the school district, to ensure that the overall audit coverage of Miami-Dade County Public Schools is sufficient and appropriate to protect 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 matters pertaining to fiscal management of the school district.

Specific purposes of the Audit Committee are as follows:

1. Provide added protection to the School Board in discharging its responsibilities;
2. Assist in obtaining effective corrective action and necessary improvement based on audit findings and recommendations received from external and internal auditors; and
3. Provide credibility and support for the audit programs.

II. Membership

The members of the Audit Committee are as follows:

1. Nine voting members from the community not employed by the school district or having any direct or indirect business dealings with the school district. The nine School Board members will each select one appointee. In appointing individuals to serve on the Audit Committee, School Board members are encouraged to take into consideration representation that reflects the School Board's commitment to diversity, and select professionals with a background in accounting, finance, business, management consulting or law.
2. One voting Board member appointed by the Chair of the School Board. The Board member appointed to the Audit Committee shall vote on all matters that come before the Audit Committee, except matters related to the Office of the

Inspector General. For such items, in furtherance of maintaining the independence of the Office of Inspector General, the Board member may participate in the discussion, but shall not vote on said items.

3. One voting member from the community to be appointed by the Superintendent of Schools.
4. One non-voting member from the school system to be appointed by the Superintendent.
5. The Chief Auditor, who reports directly to the Audit Committee, shall serve as a non-voting member.

The Audit Committee shall elect a Chair and Vice Chair from its ten community members. An Audit Committee member may not serve more than four (4) consecutive years as either Chair or Vice Chair.

III. Term of Service

The term of service is for two fiscal years. The terms of community members nominated by School Board members shall be consistent with the terms of their respective nominating School Board members. Newly appointed School Board members shall have the discretion to retain the former School Board member's appointee or to nominate a new committee member. A member's term may be extended beyond the two (2) year term by nomination by any Board member. Community members may be removed should they miss three (3) consecutive regular meetings without good cause upon a majority vote of the Audit Committee.

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IV. Meetings

The Audit Committee will meet on a regular basis throughout the fiscal year with the first meeting to be scheduled in early September and the last meeting in June. The committee will meet at least six (6) times during the fiscal year, subject to any unforeseen circumstances such as natural disasters, emergencies, etc.

When deemed necessary and appropriate, special meetings of the Audit Committee may be called by the Chief Auditor or by the Chair of the Audit Committee. Such special meetings shall require at least two (2) days prior notice.

Five (5) voting members shall constitute a quorum for the Committee to meet and make recommendations.

All Committee and subcommittee meetings are governed by the requirements of Florida's Government in the Sunshine and Public Records Laws, Chapter 119, and 286.011, Florida Statutes F.S.

Therefore, meetings of this Committee will be held in open public sessions and all materials made or received by the Audit Committee in connection with official business are open for public inspection.

The Office of Management and Compliance Audits is entrusted with the responsibility of providing service and support to the Committee, including publishing meeting notices, keeping its minutes, establishing the agenda in collaboration with the Chair of the Audit Committee, and gathering the supporting documentation for distribution, and ensuring the smooth operation of the Committee affairs.

V. Scope of Activities

The Audit Committee is advisory in nature. Its recommendations regarding audit findings and exceptions, and other items will be provided in writing to the School Board and to the Superintendent. In its advisory role, the Audit Committee is subject to the control and direction of The School Board of Miami-Dade County, Florida.

In accordance with Chapter 119.07(3)(y), ~~Florida Statutes F.S.~~, audit workpapers and notes related to such audit report are confidential and exempt from the provisions of subsection (1) and s. 24(a), Art. I of the State Constitution until the audit is completed and the audit report becomes final. An audit becomes final when the audit report is presented to the School Board.

VI. Duties and Responsibilities

The duties and responsibilities of the Audit Committee are to:

1. Review audit and financial reports on a selective basis.
2. Review the audit findings contained in the audit report.
3. Review the recommendation(s) contained in the Audit Reports and Responses made by the Administration as to how the audit findings should be corrected; and the time and funding required for corrections.
4. Review and request periodic reports on a selective basis regarding corrective action being taken to eliminate audit

exceptions or reasons that recommendations are not being implemented.

5. Hold discussions with and make recommendations to the School Board and the Superintendent on reported items that are not being corrected on a timely or adequate basis.
6. Review any amendments to School Board rules 6Gx13- 2C-1.14, Office of Management and Compliance Audits, 6Gx13- 2C-1.142, Audit Committee, and 6Gx13- 8A-1.07, Office of Inspector General, if it so chooses, and make recommendations to the School Board prior to initial reading, as deemed appropriate.
7. Review the annual budget of the Office of Management and Compliance Audits and make recommendations to the School Board and Superintendent as to the sufficiency of the budget. The budget shall make adequate provisions for staffing of the office, including salaries, benefits, equipment and supplies. Adequate provisions for staff development shall also be provided to maintain the highest professional standards for the office and for the use of outside resources when such professional services are deemed necessary by the Chief Auditor.
8. Serve as the Committee to recommend the selection of the Chief Auditor of the Office of Management and Compliance Audits and provide said recommendations to the School Board on the person to fill the position. At the direction of the School Board, provide its recommendations on the contractual provisions for the position of Chief Auditor. Prior to negotiation of the employment contract, the School Board shall conduct a workshop to provide guidance to the School Board's designated negotiator.
9. Any recommendation for the removal or transfer of the Chief Auditor and the reasons for such removal or transfer shall be brought by the Audit Committee to the Board.
10. Review the services of the Chief Auditor and provide input to the School Board in connection with performance evaluations of the Chief Auditor. Written evaluations will be kept on file pursuant to Section 1012.31, Florida Statutes F.S.
11. Review, provide feedback, and approve the annual Audit Plan presented by the Office of Management and

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Compliance Audits.

12. Review the operations and projects against the Audit Plan of the Office of Management and Compliance Audits to determine the progress made in the execution of the Audit Plan.
13. Serve as the Committee to select and recommend the hiring of the external auditing firm to conduct the required annual audit in accordance with Florida Statutes; determine areas to be emphasized in the external audits; and assist in the development of the external audit contract.
14. Provide an effective communications link between the external and internal auditors, the School Board, and the Superintendent.
15. Submit periodic reports, at least annually, on the work of the Audit Committee, to the School Board and the Superintendent.
16. Receive citizen input for projects designed to effect corrective action and to provide systems and procedures assistance.
17. Provide input to the School Board with respect to the selection of the Inspector General, and with regard to the operation of the Office of the Inspector General as more specifically outlined in School Board Rule 6Gx13- 8A-1.07.
18. Receive and review reports from the Inspector General and receive, review and monitor required corrective action plans and responses submitted pursuant to Inspector General findings and recommendations.
19. Perform specific assignments made by the School Board.

Specific Authority: 1001.41(1)(2); 1001.42(~~25~~)(26); 1001.43(10), F.S.

Law Implemented, Interpreted, or Made Specific: 119.0743(~~2~~)(3)(y); 286.011; 1001.32; 1001.41(1)(2); ~~1001.42(12)(t)~~; 1012.31, F.S.

History**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

New: 8-20-03

Amended: 4-18-06; 3-25-09; 7-15-09; 1-13-10

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on March 17, 2010, its intention to amend School Board Rule 6Gx13- 2C-1.14, *Office of Management and Compliance Audits*, at its meeting of May 12, 2010.

PURPOSE AND EFFECT: The purpose of this amendment is to require the Inspector General to submit reports to the Chief Auditor who must then place them on the Audit and/or Ethics Advisory Committee meeting agenda(s). Additionally, the investigated entity must prepare and submit to the Inspector General a corrective action plan, report or other requested information. This response must be provided simultaneously to the School Board, the School Board Attorney, and the Chief Auditor. The Chief Auditor must then forward the response to the Audit and/or Ethics Advisory Committee(s) for continued monitoring.

SUMMARY: This rule amendment is recommended to establish an Inspector General reporting process and procedures for submitting and monitoring responses to Inspector General findings. Upon receipt, the Chief Auditor must place Inspector General reports on the next Audit and/or Ethics Advisory Committee meeting agenda(s). Additionally, required responses to any Inspector General findings and recommendations must be provided simultaneously to the Inspector General, the School Board, the School Board Attorney and the Chief Auditor. The Chief Auditor must then place the responses on the Audit and/or Ethics Advisory Committee agenda(s) for continued monitoring.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41(1), (2); 1001.42(26); 1001.43(10), F.S.

LAW IMPLEMENTED, INTERPRETED OR MADE SPECIFIC: Sections 119.0713(2); 286.011; 1001.32; 1001.41(1)(2); 1001.42(12)(I); 1001.31, F.S.

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING of May 12, 2010, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami Florida 33132. Persons requesting such a hearing or who provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by April 12, 2010, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by the School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes).

A COPY OF THE PROPOSED AMENDED RULE is available at cost to the public for inspection and copying in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

Originator: Ms. Ana Rivas Logan
Date: March 3, 2010

Administrative Operations**OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**

The Chief Auditor and the Office of Management and Compliance Audits shall report to the Audit Committee, the School Board's designee. To enhance the objectivity and effectiveness of the internal auditing activities, reports, audit findings and recommendations emanating from the Office are submitted to the School Board, the Board's Audit Committee and the Superintendent of Schools at the same time.

I. Purpose

Internal auditing is an independent appraisal activity within an organization for the review of operations as a service to management. The objective of internal auditing is to assist the administration, the Audit Committee, and the School Board by reviewing and appraising the activities of the school system, the integrity of its records, and the general effectiveness of its operations.

II. Office of Management and Compliance Audits

The Office of Management and Compliance Audits is responsible for providing the Superintendent of Schools, the Audit Committee and the School Board with an independent and objective evaluation of the operation of the school system.

A. Objectives

1. Perform examinations of the financial records in accordance with generally accepted auditing standards.
2. Ascertain the reliability and adequacy of accounting and reporting systems and procedures.
3. Perform an independent appraisal of the adequacy and effectiveness of internal controls.
4. Assure compliance with policies and procedures established by the School Board and the administration, and with state and federal laws and regulations.
5. Improve the efficiency of the school system's

operations by providing recommendations and reports.

6. Ascertain the extent to which the assets of the school system are accounted for and safeguarded.

B. Responsibilities

1. Perform examinations of financial records and supporting information for the purpose of determining the accuracy of financial records and conformity with generally accepted accounting principles.
2. Perform investigative audits by applying various audit techniques and procedures for the purpose of detection of fraud or as a deterrent to fraud.
3. Review and evaluate the existence and effectiveness of adequate controls on electronic data processing systems either under development or for existing applications.
4. Undertake comprehensive and coordinated examinations of functional units within the school system, including plans and objectives, methods of control and use of human and other resources.
5. Keep the Superintendent of Schools, the Audit Committee and the School Board informed on audit plans and activities and to assist them by providing analyses, pertinent comments and recommendations concerning the activities reviewed.
6. Coordinate internal audit activities so as to best achieve the audit objectives of the school system and the objectives of the Audit Committee and the administration.
7. Keep abreast of new developments in the school system by attending the School Board meetings and meetings of school system-wide committees.
8. Act as liaison between the school system and external auditors (federal, state and independent auditors). To monitor the responses of the school

system officials to audit findings and recommendations made by external auditors.

9. Upon receipt, place reports from the Office of the Inspector General (OIG) on the next scheduled agenda of the Audit Committee and/or the Ethics Advisory Committee. Additionally, forward to the Audit Committee and Ethics Advisory Committee any response or corrective action plan required by the OIG from the Superintendent or other entity that is the subject of the OIG investigation or audit.
10. Bring to the attention of the Superintendent of Schools, the Audit Committee, and the School Board material matters of concern.

III. Policies

A. Authority

1. The Office of Management and Compliance Audits shall have access to all records and areas within the school system.
2. The Office shall have direct communication and free access to the Superintendent of Schools, members of the Audit Committee, School Board members and school system officials to discuss audit findings.
3. The Office shall be accountable as a whole to the School Board through its Audit Committee in order to ensure an unrestrictive audit coverage and appropriate action in response to audit findings.
4. The Office shall be free of organizational pressures that limit its objectivity in selecting areas to be examined or in evaluating these areas.
5. The Office shall have adequate support from school system officials to perform its auditing activities.

B. Professional Standards

1. The Office staff shall comply with professional standards of conduct.

2. Internal auditing activities shall be performed with proficiency and due professional care.

C. Personnel

1. The Office should be adequately staffed to perform its auditing activities.
2. The Office personnel shall possess adequate technical proficiency, educational background and skills in human relations and communication to adequately perform the internal audit function.
3. Auditors shall maintain their technical competence through continuing education.
4. The Audit Committee shall serve as the Committee to provide recommendations on the selection of the Chief Auditor of the Office of Management and Compliance Audits and provide said recommendations to the School Board on the person to fill the position. At the direction of the School Board, the Audit Committee shall provide its recommendations on the contractual provisions for the position of Chief Auditor. Prior to negotiation of the employment contract, the School Board shall conduct a workshop to provide guidance to the School Board's designated negotiator. Any recommendation for the removal or transfer of the Chief Auditor and the reasons for such removal or transfer shall be brought before the Audit Committee; the Audit Committee will then transmit its recommendations to the Board.

IV. Procedures

The Chief Auditor will submit to the Audit Committee, the Superintendent of Schools, and the School Board for review a comprehensive Audit Plan for a year. This plan should identify the overall audit scope of scheduled examinations in both financial and nonfinancial areas. Audit reviews, as requested by the Superintendent of Schools, the School Board, the Audit Committee, and members of the administration, will be included to the degree feasible in the Audit Plan.

A. Scope of Auditing Activities

The scope of internal auditing encompasses the examination and evaluation of the adequacy and effectiveness of the system of internal control and the quality of performance in carrying out assigned responsibilities.

1. The Office shall review the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information.
2. The Office shall review the systems established to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and shall determine whether the school system is in compliance.
3. The Office shall review the means of safeguarding assets and verify the existence of such assets.
4. The Office shall appraise the economy and efficiency with which resources are employed.
5. The Office shall review business and financial operations and controls to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.
6. The Office shall review and evaluate the existence and effectiveness of controls on electronic data processing systems either under development or controls on existing applications.

B. Performance of Auditing Activities and Communication of Results

The Chief Auditor will make an annual report to the Audit Committee, to the School Board and to the Superintendent of Schools on the results of auditing activities. Periodic reports on the results of the audits will be made at the request of the Audit Committee. These reports will contain a concise summary of audit scope and findings and major recommendations not implemented.

A comparison with the Audit Plan will be made annually, summarizing the auditing services for the prior year and major variances explained.

The Office will issue an audit report at the conclusion of the performance of an audit or review.

1. The audit report shall be objective, clear, concise, constructive and timely.
2. The audit report will present the purpose, scope, results of the audit and applicable recommendations.
3. The responses from school system officials to the audit findings and recommendations will be presented with the audit report.

An evaluation of compliance with audit recommendations will subsequently be performed and major recommendations not implemented reported to the Audit Committee, the School Board, the Superintendent of Schools, and administrative personnel. The Audit Committee may request periodic reports from audited schools, departments, offices, etc., regarding corrective actions taken to address reported deficiencies and audit recommendations.

Pursuant to Section 119.07(3)(y), Florida Statutes F.S., work papers, notes and preliminary or draft audit reports shall be held confidential and exempt from public records disclosure until the audit is completed and submission of the final draft of the report to the School Board.

Specific Authority: 1001.41(1)(2); 1001.42(~~25~~)(26); 1001.43(10) F.S.

Law Implemented, Interpreted, or Made Specific: 119.0713(2); 286.011; 1001.32; 1001.41(1)(2); 1001.42(12)(I); 1012.31 F.S.

History

New: 3-31-82

Amended: 12-12-01; 12-10-03; 3-25-09; 7-15-09; 1-13-10

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on March 17, 2010, its intention to amend School Board Rule 6Gx13- 8A-1.08, *Alternative Method for Securing the Services of an Inspector General*, at its meeting of May 12, 2010.

PURPOSE AND EFFECT: The purpose of this amendment is to ensure that any interlocal agreement for Inspector General services includes a specific Inspector General reporting and response monitoring process. This process requires Inspector General reports to be placed on the Audit and/or Ethics Advisory Committee meeting agenda(s). Additionally, the investigated entity must prepare and submit to the Inspector General a corrective action plan, report or other requested information. This response must be provided simultaneously to the School Board, the School Board Attorney, and the Chief Auditor. The Chief Auditor must then forward the response to the Audit and/or Ethics Advisory Committee(s) for continued monitoring.

SUMMARY: This rule amendment is recommended to establish an Inspector General reporting process, procedures for submitting and monitoring responses to Inspector General findings, and to ensure that these procedures are included in any interlocal agreement for Inspector General services. Written Inspector General reports will be placed on the Audit and/or Ethics Advisory Committee meeting agenda(s) and required responses to any Inspector General findings and recommendations will be provided simultaneously to the Inspector General, the School Board, the School Board Attorney and the Chief Auditor. The Chief Auditor must then place the responses on the Audit and/or Ethics Advisory Committee agenda(s) for continued monitoring.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41(1), (2); 1001.42(26); 1001.43(10), F.S.

LAW IMPLEMENTED, INTERPRETED OR MADE SPECIFIC: Sections 112.24; 163.01; 1001.32(2); 1001.41(1)(3); 1001.42(10); 1001.43(2)(10), F.S.

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING of May 12, 2010, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami Florida 33132. Persons requesting such a hearing or who provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by April 12, 2010, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by the School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes).

A COPY OF THE PROPOSED AMENDED RULE is available at cost to the public for inspection and copying in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

Originator: Ms. Ana Rivas Logan
Date: March 3, 2010

School Board – Powers and Duties**ALTERNATIVE METHOD FOR SECURING THE SERVICES OF AN INSPECTOR GENERAL**

1. As an alternative method to the selection and employment of an Inspector General for the School Board as contemplated and authorized under School Board Rule 6Gx13- 8A-1.07 (Office of Inspector General), the Board may elect to contract through an interlocal agreement with another governmental entity such as a state agency, county, or municipality to fulfill the role of the Inspector General for the School Board.
2. Such interlocal agreement may contain terms, qualifications, and standards different from those set forth in School Board Rule 6Gx13- 8A-1.07, as long as the terms are consistent with law. However, the interlocal agreement must incorporate the Reporting Procedures in School Board Rule 6Gx13-8A-1.07, Office of Inspector General If such a contract is executed, the terms of the interlocal agreement would control and supersede School Board Rule 6Gx13- 8A-1.07.
3. If the services of an Inspector General are provided through an interlocal agreement, the contract shall specify the organizational and reporting structure and may include an intergovernmental exchange of employees under ~~Fla. Stat. § 112.24 F.S.~~, if appropriate and if specified in an interlocal agreement.
4. In the event that the services of an Inspector General are provided through a contract with another government agency, the contract should include a provision setting forth the jurisdiction and scope of the Inspector General's investigations, inspections, audits, and reviews.
5. The Chair of the School Board is authorized to enter into negotiations with the selected governmental entity to obtain an interlocal agreement for the purpose of securing the services of the entity's Inspector General. Prior to negotiation of the interlocal agreement, the School Board shall conduct a workshop to provide guidance to the School Board's designated negotiator.

Specific Authority: §§ 1001.41(2); 1001.42(23)(26); 1001.43(10), ~~Fla. Stat F.S.~~
 Laws Implemented, Interpreted, or Made Specific: §§ 112.24; 163.01; 1001.32(2);
 1001.41(1), (3); 1001.42(10); 1001.43(2), (10), ~~Fla. Stat F.S.~~

History:

New: 8-1-07

Amended: 1-13-10

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on March 17, 2010, its intention to amend School Board Rule 6Gx13- 8A- 1.07, *Office of Inspector General*, at its meeting of May 12, 2010.

PURPOSE AND EFFECT: The purpose of this amendment is to codify existing Inspector General reporting and response monitoring practices. The amendment requires Inspector General reports to be placed on the Audit and/or Ethics Advisory Committee meeting agenda(s). Additionally, the investigated entity must prepare and submit to the Inspector General a corrective action plan, report or other requested information. This response must be provided simultaneously to the School Board, the School Board Attorney, and the Chief Auditor. The Chief Auditor must then forward the response to the Audit and/or Ethics Advisory Committee(s) for continued monitoring.

SUMMARY: This rule amendment is recommended to establish an Inspector General reporting process and procedures for submitting and monitoring responses to Inspector General findings. Written Inspector General reports will be placed on the Audit and/or Ethics Advisory Committee meeting agenda(s) and required responses to Inspector General findings and recommendations will be provided simultaneously to the Inspector General, the School Board, the School Board Attorney and the Chief Auditor. The Chief Auditor must then place the responses on the Audit and/or Ethics Advisory Committee agenda(s) for continued monitoring.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41(1), (2); 1001.42(26); 1001.43(10), F.S.

LAW IMPLEMENTED, INTERPRETED OR MADE SPECIFIC: Sections 112.3187-3189, 119.0713(2); 1001.32(2); 1001.41(1)(3); 1001.42(10); 1001.43(2)(10), F.S.

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING of May 12, 2010, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami Florida 33132. Persons requesting such a hearing or who provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by April 12, 2010, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by the School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes).

A COPY OF THE PROPOSED AMENDED RULE is available at cost to the public for inspection and copying in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

Originator: Ms. Ana Rivas Logan
Date: March 3, 2010

School Board – Powers and Duties

OFFICE OF INSPECTOR GENERAL

1. Purpose.-- To effectuate the School Board of Miami-Dade County's requirement that all District operations be carried out with honesty, integrity, efficiency, and legal compliance, the Board has hereby created the Office of Inspector General (OIG) as an independent internal "watchdog" that can seek the initiation of investigations by the Miami-Dade Schools Police Investigative Division or applicable outside agencies, including the DOE and law enforcement agencies, and can aid in those inquiries through in-house access to personnel and documents. When appropriate, the OIG may itself conduct investigations and report the findings to the Audit Committee and School Board.
2. Selection of the Inspector General (IG).-- The Board shall bear the cost of the search for an IG, including the costs and expenditures associated with the operation of an ad-hoc volunteer selection committee to screen applications for the IG position. The committee shall elect a chair and vice-chair and shall exist until the IG is appointed.
 - a. Consistent with minimum qualifications for state-agency inspectors general under ~~Fla. Stat. § 20.055 F.S.~~, and to ensure that audits and investigations are performed in accordance with applicable government auditing standards, the IG shall possess at least the following qualifications:
 - i. a bachelor's degree from an accredited college or university with a major in accounting, or with a major in business which includes five courses in accounting, and five (5) years of experience as an internal auditor or independent postauditor, electronic data processing auditor, accountant, or any combination thereof. The experience shall at a minimum consist of audits of units of government or private business enterprises; or
 - ii. a master's degree in accounting, business administration, or public administration from an accredited college or university and at least four (4) years of experience as required in paragraph (i); or
 - iii. preferably, a Florida certified public accountant license or a certified internal audit certificate issued by the Institute of Internal Auditors or earned by examination, and four (4) years of experience as required in paragraph (i).
 - b. The IG selection committee shall be composed of the following individuals:
 - i. the Inspector General of Miami-Dade County or designee;
 - ii. the chair of the MDCPS Ethics Committee or designee;

- iii. the chair of the MDCPS Audit Committee or designee;
 - iv. the president of the Miami-Dade Police Chief's Association or designee;
 - v. the Special Agent in Charge of the Miami Field Office of the United States Department of Law Enforcement or designee;
 - vi. the State Attorney for the Eleventh Judicial Circuit or designee;
 - vii. the Public Defender for the Eleventh Judicial Circuit or designee; and
 - viii. a retired Chief Justice of the Florida Supreme Court or another retired justice or judge selected by the other members of this selection committee;
 - ix. a representative from MDCPS' labor unions.
- c. With prior input from the Audit Committee in consultation with the Superintendent, the School Board shall select, by majority vote at a regular Board meeting (or, if deemed necessary, at a special meeting with notice), an IG from a list of at least three (3) qualified candidates recommended by the selection committee. If the Board does not choose to appoint any of these candidates, the selection committee shall then recommend a new slate of at least three (3) candidates (which may include up to one (1) of the prior candidates if the committee determines a candidate to be worthy of reconsideration).
- d. Contract-- An employment contract shall be negotiated and entered into between the School Board and the individual selected as the IG. In the negotiation of the employment contract, the School Board shall conduct a workshop to provide guidance to the School Board's designated negotiator. This employment contract shall incorporate by reference the provisions of this Rule.
- i. The IG's salary shall be as negotiated by the parties, within a range established by the Board.
 - ii. The length of the contract may be up to four years, with an option for renewal or extension by mutual agreement and action of the Board.

The contract shall provide for an evaluation instrument to be used by the Superintendent with input from the Audit Committee pursuant to section (13), below.

- iii. Termination for Cause-- The School Board may remove the IG from office according to the terms of the IG's employment contract. The employment contract shall include a clause to the effect that any recommendation for the removal or transfer of the IG, and the reasons for such removal or transfer, shall be brought before the Audit Committee.

advice; and the School Board may, after thirty (30) days' written notice to the IG, terminate its contract with the IG if the Board determines that the IG has failed to meet or fulfill his/her obligations as set forth in this Rule, the IG's contract, or the IG's Job Description. This written notice will be transmitted after action of the Board at a regular Board meeting (or, if deemed necessary, at a special meeting with proper notice). Should a majority of the Board decide to terminate the IG's contract, the 30-days' notice of termination will be issued subsequent to the Board's action at the public meeting. The written notice should provide the IG an opportunity to cure the delineated deficiency(ies). If the Board determines that the IG has not cured the defects within the allotted time, the termination shall be deemed final, in which case the IG may retain the salary and benefits accrued up to the time of the termination, but shall not be entitled to any other compensation such as severance damages.

- e. The selection process described above shall also be utilized in the event of a vacancy in the position of IG.
3. Office Organization.-- The OIG shall be provided suitable office space with adequate security. The OIG shall include an inspector general (IG), and such inspector/investigator/auditor and support positions as the Board deems appropriate, all of which shall be contract employees of the School Board and shall be entitled to all salary, insurance, leave, benefits, retirement, and disability benefits and other rights and obligations like regular District employees.
- a. The OIG staff shall report to the Board through the IG. The IG shall have authority to recommend the Board's hiring of the inspector/investigator/auditor staff and support personnel. The IG will assign tasks to the OIG staff, whose work shall be supervised and evaluated by the IG. The School Board will establish job descriptions and salary levels, approve performance appraisals, and approve removal of employees.
 - b. Although the IG and the OIG employees shall function independently of the Superintendent, the IG and OIG employees shall follow all the rules, policies, procedures, and guidelines which govern District employees, including without limitation the rules regarding payroll, personnel, and travel.
4. Budget.-- The Board will provide the funding to operate the OIG and will establish its budget on an annual basis as part of the Board's annual budget.
- a. The IG shall annually prepare, for provision to the Superintendent and Board by March 15 of each fiscal year, a proposed annual budget detailing anticipated employee salary and benefit costs and operating expenses, as part of the annual Board budget preparation process. Upon approval by the Board, the budgeted amount will be allocated for the next fiscal year from

general funds.

- b. If a significant investigation's or audit's scope would cause expenses to exceed the budgeted funding amount, the IG may request additional funding from the School Board. In assessing the necessity for the IG's request for additional funding, the Board should consider the related budgetary concerns or recommendations provided by the Superintendent. The Board may deny the increase or may grant it in whole or in part. In an attempt to limit the impact of unexpected fiscal needs, the IG may request that the Superintendent lend the assistance of existing qualified District staff as needed. The Superintendent will have the discretion to grant or decline such requests.
 - c. All OIG expenditures and costs shall be properly documented for auditing purposes. Invoices related to services performed by the OIG will be reviewed, approved, and processed in accordance with school system procedures.
5. Efficiency and Coordination-- The Board, Superintendent, OIG, Chief Auditor, and Miami-Dade Schools Police will cooperate to achieve the goals of preventing and detecting fraud, waste, financial mismanagement, or other abuses that might arise, and promoting accountability, integrity, economy, and efficiency in government.
- a. To avoid duplication of efforts, the OIG shall ensure effective coordination and cooperation with (but shall be separate and independent from) the Office of Management and Compliance Audits, the Office of Professional Standards, the Civilian Investigative Unit, and the Miami-Dade Schools Police Department. Similarly, the Chief Auditor should keep the OIG informed of relevant activities.
 - b. The OIG will not investigate complaints about collective-bargaining agreement matters or employee performance or misconduct allegations not involving fraud, waste, financial mismanagement, or fiscal abuse. OIG investigations should not be duplicative of matters more properly handled by the Miami-Dade Schools Police Department Investigative Division (general criminal and administrative investigations), the District's Civilian Investigative Unit (serious non-criminal allegations such as violations of Board Rule 6Gx13- 4A-1.213), or the District's Office of Civil Rights Compliance (such as discrimination or harassment under Board Rule 6Gx13- 4A-1.32). The OIG will not investigate complaints that would be more properly within the jurisdiction of those departments or some other agency such as the State Attorney's Office, local police departments, or the state or federal government.
 - i. The OIG should refer matters to the appropriate agency but shall keep a record indicating: the name of the complainant; the date the complaint was filed; the nature of the complaint; the reason for the referral; the

date of the referral; the outcome of the other agency's investigation; and any other information believed to be pertinent or necessary.

- ii. If a District department or outside agency to which the OIG refers a complaint later determines that the OIG is in a better position to, or has more-appropriate jurisdiction to, investigate the matter, the OIG may accept the return referral and proceed with the investigation.
 - iii. If a complaint were to be filed against the IG individually or another OIG employee pertaining to matters other than fraud, waste, financial mismanagement or abuse, the complaint will be referred to the Miami-Dade Schools Police Department Investigative Division and the District's Civilian Investigative Unit to determine whether, and how, the complaint should be investigated.
- c. At the request of the OIG, the Board, the Audit Committee, or the Superintendent, the IG will meet to discuss issues or concerns.
 - d. OIG personnel will make every reasonable effort to minimize any disruption or interference with work activities being performed in the school system. Except where investigative requirements dictate otherwise, advance notice should be given of a need for the IG or other OIG staff to access areas not routinely accessed by the Board, employees, contractors, or subcontractors of the school. Visits to school sites should be coordinated with the principal and School Police; and any access to students (e.g. interviews or requests for statements) must be consistent with the District's procedures for investigations and the rights of parents and guardians.
 - e. The OIG will coordinate media contacts regarding investigations or audits in its office, and other Board or District personnel should not discuss with the press any pending investigations, audits, or reviews being conducted by the OIG.

6. Independence and Impartiality

- a. To promote the independence and objectivity of the IG function, the IG shall report to, and be selected and evaluated by, the School Board, with input from the Audit Committee under Board Rule 6Gx13- 2C-1.142.
- b. The IG is an independent agent of the Board. Neither the Administration nor any individual Board member may prevent or prohibit the IG from initiating, carrying out, or completing any audit or investigation consistent with this rule.
- c. The OIG shall be impartial and free of organizational and political pressures that could limit its objectivity in investigating or selecting matters to be examined. The Inspector General shall not be involved in any political campaign for a School Board elective office nor make financial

contributions to any such campaign. Inspectors shall not have any line authority over, or responsibility for, the matters that they investigate or audit.

- d. No employee of the OIG shall conduct or supervise an investigation or audit of an activity or program for which he/she was responsible or in which he/she was employed during the prior two (2) years.

7. Relationship to DOE's OIG.-- The MDCPS OIG is an independent office created by, and reporting to, the School Board. The Board recognizes, however, that the DOE's OIG also possesses separate, independent authority under ~~Fla. Stat. § 1001.20(4)(e)~~ F.S. to "detect[] fraud and abuse within school districts."

- a. To promote independent investigation in any case where the Board itself, or a member thereof, is the subject of an allegation, the OIG may refer the complaint to the DOE's OIG for handling under ~~Fla. Stat. § 1001.20(4)(e)~~ F.S., which provides that the DOE's OIG may "conduct, coordinate, or request investigations into substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within school districts" when the School Board "is unwilling or unable to address substantiated allegations made by any person relating to waste, fraud, or financial mismanagement."
- b. After consultation with the Audit Committee, the IG may also refer other allegations to the DOE's OIG in unique circumstances such as if the members of the OIG are disqualified under section (6)(d) or if the OIG itself were to be the subject of the kind of complaints normally handled by the OIG.

8. Authority and Responsibilities.-- Like state-agency OIGs under Fla. Stat. § 20.055, the MDCPS OIG shall provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. The OIG shall keep the School Board and Audit Committee informed of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Board; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action. The OIG shall have authority to:

- a. report complaints to applicable outside agencies (including the DOE or law-enforcement agencies or the Florida Commission on Ethics, as appropriate, pursuant to subsection (5)(b), above), and aid in those inquiries through in-house access to personnel and documents. This subsection includes authority to coordinate or request investigations by the DOE into substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within the District, pursuant to ~~Fla. Stat. § 1001.20(4)(e)~~ F.S.;

- b. initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, financial mismanagement, fiscal misconduct, and other abuses in government;
- c. receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the IG deems appropriate with input from the Audit Committee;
- d. timely report to the appropriate law enforcement agency whenever the IG has reasonable grounds to believe there has been a violation of criminal law;
- e. conduct investigations and other inquiries free of actual or perceived impairment to the independence of the IG or the OIG (this includes freedom from any interference with investigations and timely access to records and other sources of information);
- f. timely submit final reports on investigations conducted by the OIG to the Chief Auditor, Audit Committee and School Board; and
- g. prepare reports as described in Section (12) below.

9. Initiation of Investigations

- a. The School Board, the Superintendent, and other interested persons may lodge specific complaints of alleged fraud, waste, mismanagement, misconduct, and other abuses. The School Board and Superintendent must report all allegations or indications of fraud or other activities that may involve criminal conduct.
- b. Additionally, pursuant to ~~Fla. Stat. § 112.3187(6)~~ F.S. the OIG shall be the designee of the District's chief executive officer for purposes of receiving Whistle-blower's Act disclosures under § 112.3187(7) F.S..
 - i. Such whistle-blower's disclosures may be made by a District employee, applicant, or independent contractor concerning:
 - A. any violation or suspected violation of any federal, state, or local law, rule, or regulation committed by an employee or agent of the District or independent contractor which creates and presents a substantial and specific danger to the public's health, safety, or welfare; or
 - B. any act or suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty committed by an employee or agent of the District or independent contractor.
 - ii. The Board recognizes the legislative intent to prevent retaliatory action

against an employee or independent contractor who discloses information under the Whistle-blower's Act on his/her own initiative in a written and signed complaint (or is asked to participate in a District investigation or inquiry), which the employee or contractor in good faith believes to be true. When the OIG receives a complaint or information that falls within the definition provided in subparagraphs (i)(A) or (B) above, the name or identity of the individual shall not be disclosed without the written consent of the employee, applicant, or contractor unless the IG determines that: a) the disclosure of the identity is necessary to prevent a substantial and specific danger to the public's health, safety, or welfare or to prevent the imminent commission of a crime; or b) the disclosure is unavoidable and absolutely necessary during the course of the audit, evaluation, or investigation, as stated in Fla. Stat. § 112.3188(1)F.S..

10. Administration's Support for OIG Activities-- To properly carry out its responsibilities, the Board and Superintendent shall ensure that the IG is reasonably granted:
- a. authority to coordinate and conduct investigations and audits of any departments, office, activity, or program under the control of the School Board;
 - b. complete and unrestricted access to all District records, documents, and facilities or other assets owned, borrowed, or used by the District, which should include District-related documents of District vendors, independent contractors, business partners, lessees, and lessors, as necessary in performing OIG activities;
 - c. the ability to request reasonable assistance from appropriate District personnel, including the Miami-Dade Schools Police, in locating assets and obtaining records and documents;
 - d. the ability to request that the Superintendent provide additional staffing from the Miami-Dade Schools Police, the Office of Management and Compliance Audits, the Facilities Department, and/or the Civilian Investigative Unit; and
 - e. unrestricted interview privileges, both written or oral, with all Board members, District management, and employees. The IG may also obtain information from District vendors, independent contractors, lessees, lessors, and business partners when such information is needed while conducting an investigation or audit.
11. Due Process-- The OIG shall respect employees' and contractors' due-process rights as prescribed by state law, Board rules, and/or applicable collective-bargaining agreements.

- a. When investigations conducted or coordinated by the OIG bring to light apparent criminal violations or civil violations that could result in employee discipline or termination of a vendor's contract, the IG shall provide relevant factual information to the appropriate agency or District department for further investigation and provision of due process. For example:
 - i. Violations of the nature normally considered by the Civilian Investigative Unit will be referred to that department through the Miami-Dade Schools Police for provision of due process to the implicated employee.
 - ii. If an independent contractor is implicated, the matter will be investigated pursuant to Board Rule 6Gx13- 3F-1.023(I), which may include a recommendation for contract termination or debarment under Board Rule 6Gx13- 3F-1.023(H)(2)(b) or (c).
 - iii. Alleged criminal matters will be reported to the Miami-Dade Schools Police or other appropriate law-enforcement agency for provision of due process through the criminal justice system.
- b. The OIG shall strive to protect employees from false complaints. If the IG determines that an individual has filed a false report with the OIG, the IG shall refer that individual to the appropriate law-enforcement agency for investigation and possible prosecution under Fla. Stat. § 837.06 F.S. or other applicable laws. Any employee who knowingly files a false report with the OIG will be subject to disciplinary action as provided by law, Board rules, and applicable collective-bargaining agreements.
- c. Before issuing a final written report, the IG will communicate with, and schedule a meeting to review the preliminary report and response with, the respective investigated or audited individual, office, department, or division. When investigating or auditing the services of a vendor, and/or in the event information and response is needed from a vendor, this step may include meeting with the vendor when the investigation or audit is near completion, and the vendor or affected person must agree to maintain the confidentiality of the preliminary/draft report reviewed in the meeting pursuant to the applicable statute cited in section (12)(b), below, and shall enter into a written confidentiality agreement for the period until the investigation or audit is completed. Failure to enter such confidentiality agreement shall be deemed as that vendor's waiver of the opportunity to respond to the preliminary report, and the investigation or audit shall be completed without the response.

12. Reporting Procedures

- a. OIG reports shall be objective, clear, concise, constructive, and timely, and shall contain the professional conclusions and recommendations of the IG regarding the matter reviewed.

b. Each investigation or audit conducted by the OIG will result in a report to the School Board, Chief Auditor, and Audit Committee. Whistle-blower's investigations shall be conducted and reported in accordance to, and consistent with, Fla. Stat. § 112.3189; and matters referred for active investigation by the District's Civilian Investigative Unit, the District Office of Civil Rights Compliance, the Miami-Dade School District's Investigative Division or other law enforcement agency, or the DOE (upon referral by the OIG, shall not be reported in personally-identifiable form by the OIG when a preliminary report could harm the integrity of that pending investigation) and the Superintendent or other entity that is the subject of the OIG investigation or audit. Upon receipt of these reports, the Chief Auditor shall place the report on the next scheduled Audit Committee and/or Ethics/Advisory Committee meeting agenda. The Inspector General and/or designee may attend all committee meetings where the report is presented.

However, whistleblower investigations are not subject to this rule and shall be reported consistent with state law. Additionally, matters referred by the OIG to other District investigative offices, DOE or other law enforcement agency shall not be reported in personally-identifiable form if a preliminary report could harm the integrity of that pending investigation.

c. In response to OIG findings, the Superintendent, or other entity that is the subject of the OIG investigation or audit, shall prepare any response, corrective action plan, report, or other requested information and submit it to the OIG within the time period requested by the OIG. The response shall also be simultaneously provided to the School Board, the School Board Attorney, the Chief Auditor, and any other individual or entity that was originally listed on the OIG's final report distribution list. Upon receipt, the Chief Auditor will forward the response to the Ethics Advisory Committee and/or Audit Committee for continued monitoring.

d. The OIG shall properly protect confidential information. For example,

- i. Pursuant to § 119.07(3)(y), Fla. Stat. F.S., and Ch. 95-399 § 2, Law 95-399, Fla., work papers, notes, and preliminary or draft audit reports shall be held confidential and exempt from public-records disclosure until the audit is completed by submission of the final draft of the report to the School Board.
- ii. Under Fla. Stat. § 112.3188(2)(b) F.S., whistle-blower information is confidential and exempt "if the information is being received or generated from allegations as set forth in [subparagraphs (9)(b)(i)A or (b)(i)B] and the investigation is active," and such information can be disclosed only as allowed by § 112.3188(2)(c) F.S..
- iii. Under Fla. Stat. § 1012.31(3)(a)1 F.S., "Any complaint and any information relating to the investigation of a complaint against an employee shall be confidential."

confidential and exempt from the provisions of ~~s. §~~ 119.07(1) until the conclusion of the preliminary investigation or until such time as the preliminary investigation ceases to be active.”

- iv. Under ~~Fla. Stat. §~~ 1002.22(3) F.S., student records are highly confidential and may be disclosed only as allowed by § 1002.22(3)(d) and State Board of Education Rule 6A-1.0955, F.A.C.
- v. Under ~~Fla. Stat. §~~ 119.071(2)(c)1 F.S., “Active criminal intelligence information and active criminal investigative information [as defined in ~~Fla. Stat. §~~ 119.011(3)(a), (b) F.S.] are exempt.” (Under ~~Fla. Stat. §~~ 119.011(4)(c) F.S., the OIG would be deemed a “criminal justice agency” for purposes of records exemptions if it has “custody of criminal intelligence information or criminal investigative information for the purpose of assisting such law enforcement agencies in the conduct of active criminal investigation or prosecution or for the purpose of litigating civil actions under the Racketeer Influenced and Corrupt Organization Act, during the time that such agencies are in possession of criminal intelligence information or criminal investigative information pursuant to their criminal law enforcement duties.”)
- e. prepare an annual report summarizing the activities of the OIG during the immediately-preceding fiscal year. The final report will be furnished to the Audit Committee and the School Board. Such reports would include:
 - i. significant abuses and deficiencies relating to the administration of programs and operations disclosed by investigations, audits, reviews, or other activities during the reporting period;
 - ii. the IG’s recommendations for corrective action during the reporting period with respect to significant problems, abuses, or deficiencies identified;
 - iii. significant recommendation described in previous annual reports on which corrective action has not been completed; and
 - iv. a summary of each investigation completed during the reporting period.
- f. To enhance the independence, objectivity, and effectiveness of the OIG function, the final report shall be submitted at the same time to all members of the School Board and its Audit Committee, and such reports will be available as public records after redaction of any information remaining confidential or exempt.
- g. A follow-up evaluation of compliance with the prior year’s OIG recommendations should be performed, and any major recommendations not implemented should be reported to the affected department, the Audit Committee, the School Board, and the Superintendent.

h. Additionally, the OIG shall submit a quarterly summary statistical report to the Board, Audit Committee, and Superintendent, stating the number of investigations initiated and concluded, the general category of complaints received and investigations conducted, and such other information about the productivity of the OIG as the School Board, Audit Committee, or Superintendent may reasonably request.

i. Compliance with these reporting requirements shall be considered in evaluating the IG's performance as specified in section (13) below.

13. Annual Evaluation of the IG's Performance.-- To ensure accountability for the IG's effectiveness and productivity, the School Board shall annually evaluate the IG's performance in fulfilling the responsibilities outlined in this Rule and the Job Description, with input from the Audit Committee. An evaluation instrument shall be completed by each individual Board member through a private meeting with the IG by the end of May each year. The collection of all the individual members' evaluation instruments will be forwarded to the full Board to be considered, along with input from the Audit Committee, at the regular June meeting. An unsatisfactory evaluation shall constitute grounds for termination for cause pursuant to paragraph (2)(d)(iv) above.

Specific Authority: §§ 1001.41(1)(2); 1001.42(~~25~~)(26); 1001.43(10), Fla. Stat. F.S.
 Laws Implemented, Interpreted, or Made Specific: ~~§§ 112.3187-31895; 119.0713(2);~~
 1001.32(2); 1001.41(1), (3); 1001.42(10); 1001.43(2), (10), Fla. Stat. F. S.

History

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

New: 1/18/06

Amended: 1-13-10