For decades, educators have contended that the physical condition of schools have an effect on continuous student learning and enriched academic achievement. Principals, teachers, and students are constantly being held accountable for their performance in state-mandated tests, but it is reasonably challenging to devote all the instructional time to actual teaching when many of our educators are faced with antiquated and ineffective facilities in the 21st century. Furthermore, recent research associates school facility upgrades to an extensive range of impacts, including student attendance and productivity, teacher job satisfaction and retention, enhanced residential property values, equity across all communities and stakeholders, and the detrimental impact on students’ basic health from poorly maintained buildings.

In August, 2012, the Washington Economics Group (WEG), retained by Miami-Dade County Public Schools (M-DCPS), provided an independent analysis approximating the economic impacts and economic development benefits that could be generated by the capital expenditures program theoretically funded under the proposed GOB program at the time. The report provided many constructive ideas and data supporting the GOB, including some of the following:

- Economic impacts arising from the Capital Projects funded by the GOB is expected to generate economic effects estimated to sustain 18,436 jobs during the course of the investments attributed to capital improvements to modernize the facilities and purchase and deploy new teaching technologies.
- The number of permanent jobs arising from the improved educational outcomes is estimated to be significant at 7,521.
- The Capital Projects are expected to generate over $877 million in labor income.
- When the capital projects funded by the GOB are completed, significant benefits, both quantifiable and non-quantifiable, will accrue to the community on an ongoing basis.
On November 6, 2012, M-DCPS asked Miami-Dade County voters to invest in their schools by approving the issuance of $1.2 billion in General Obligation Bond (GOB) for renovating facilities, updating technology, building school replacements, expanding student capacity, and enhancing facility safety. Miami-Dade County voters responded positively by approving and supporting the measure by nearly 70%.

Many of the school projects funded under the GOB have been completed and stakeholders are enjoying the many renovations and upgrades that have been finalized. As of September, 2017, GOB expenditures totaled approximately $512.5 million ($84.6 million for technology and $427.9 million for facilities), with another $86.1 million contracted.

The Board, in its wisdom, approved Board Policy 9145 on May 8, 2013, constituting the 21st Century Schools Bond Advisory Committee. The Committee was formed to provide transparency and instill confidence in Miami-Dade County taxpayers that projects funded by the Board’s GOB Program are being delivered in a timely manner, are equitably distributed across the community, and investments are being made supporting the local community. The Committee is to be commended for faithfully honoring its duties and responsibilities as promised by the School Board to the voters and residents of Miami-Dade County.

Furthermore, M-DCPS Office of Management and Compliance Audits has completed the first GOB audit of 65 financially closed projects for years one and two. The audit was limited in scope and the general objectives were to validate the accuracy of the information contained in a spreadsheet provided to the auditors and the utilization of contractors who worked on said projects, based on amounts paid to them. The Office of Management Audits is also going to audit various elements of the award, design, and construction processes for selected projects to determine whether adequate internal and management controls are being implemented. Audit findings will be submitted to the Audit and Budget Committee and the School Board. Still, questions continue to be raised by some members of the community as to the financial aspects and the economic and labor impact the GOB has had on all the citizens of Miami-Dade County.

As we approach the mid-point of the GOB program, and in as much as some aspects of the GOB are being audited, the best approach to reassure the citizens of Miami-Dade County that all facets of the GOB have been conducted as promised to all stakeholders is for the School Board to authorize the process for the development of a mid-point independent audit/review to include, but not limited to, the following areas:

- a comprehensive review of the financial activities and operational aspects;
- vendor participation benefiting the Miami-Dade County community;
- economic impact to the labor market from the implementation of the GOB;
- permanent jobs in the local community arising from the GOB;
- economic impact on M/WBE owned firms and businesses;
- future labor market influence of the GOB to the local community; and
- economic impact on small and micro enterprise businesses.
ACTION PROPOSED BY
MS. MARIA TERESA ROJAS:

That The School Board of Miami-Dade County, Florida,

1. approve the process for the development of a mid-
point independent audit/review of the General
Obligation Bond (GOB) funded School Improvement
Program;

2. authorize the Chief Auditor to define the scope,
timelines, and final cost estimate not to exceed
$200,000, allowable under the GOB, for the selection
of an independent auditing firm, pursuant to School
Board Policy 6320 in a manner consistent with the
selection of external independent auditors;

3. authorize the Chief Auditor to present to the School
Board Audit and Budget Committee the scope of the
proposal, and to present said scope to the School
Board for approval;

4. present the award of the selected firm to the Audit
and Budget Committee and to the School Board for
final approval, pursuant to School Board Policy 6320,
following the competitive solicitation process; and

5. after final School Board approval, direct the Chief
Auditor to provide quarterly progress reports to the
School Board starting January 17, 2018, and
thereafter.

This item has been reviewed and approved by the School Board Attorney’s office as to form and legal sufficiency.