

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

**SUBJECT: LIMITED SCOPE REVIEW OF CERTAIN EXPENDITURES AND
PAYROLL ACTIVITIES OF THE MIAMI-DADE SCHOOLS
POLICE DEPARTMENT**

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

This audit report consists of a limited-scope review of expenditures associated with the Miami-Dade Schools Police Department's (MDSPD) participation and use of resources for the National Association of School Safety and Law Enforcement Official's (NASSLEO) Annual Conference held at the Marriott Biscayne Bay in Miami, Florida, from June 26-30, 2017. The conference took place during the tenure of the former Chief of Police. A new Chief of Police was appointed effective April 26, 2018.

This audit was performed at the request of the Superintendent and with the approval of the School Board as part of the Office of Management and Compliance Audit's Annual Audit Plan.

We concluded that although commitment of certain resources and expenditures of funds for participation in and support of an organization such as NASSLEO, including attending and supporting its annual conference, is usually within the norms of industry standards, MDSPD exceeded these norms regarding use of District resources and expenditures incurred as the result of the June 2017 NASSLEO conference. We found no evidence that the aforementioned resources and costs were presented to the Administration and/or the School Board for consideration and approval. Also, no written contract to use MDSPD personnel to provide security or transportation services to NASSLEO during their 2017 conference was provided and NASSLEO did not reimburse the District for these services.

The audit also disclosed certain non-compliance with various payroll and overtime policies and procedures for payroll activity associated with supporting the 2017 NASSLEO Conference. Management's responses indicating corrective actions are included in the report.

**REVISED
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The School Board Audit and Budget Advisory Committee reviewed this report at its December 11, 2018, meeting and recommended its transmission to the School Board.

Copies of this report were distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Limited Scope Review of Certain Expenditures and Payroll Activities of the Miami-Dade Schools Police Department.

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