

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

**SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS'
2019-2020 ANNUAL REPORT**

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

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

The annual report of the Office of Management and Compliance Audits (OMCA) summarizes the auditing activities for this past 2018-2019 fiscal year. Pursuant to School Board Policy 6835, "The Chief Auditor will make an annual report to the Audit and Budget Advisory Committee, to the Board and to the Superintendent on the results of auditing activities." The office's budget is also included as part of the annual report.

OMCA's highlights for the 2019-2020 year included OMCA and the Civilian Investigative Unit's activities during the COVID-19 pandemic, where both offices successfully established and maintained virtual and non-virtual working environments to ensure continuity of the work while adhering to proper distancing guidelines and safe working conditions. It also included OMCA's successfully conducting two virtual Audit and Budget Advisory Committee meetings using the ZOOM Webinar platform during this time period.

Regarding internal audit projects, the School Audits Division surpassed the projected 80-85 percent goal established for 2019-2020 when audit staff conducted 320 of 359 total school-site audits (close to 90 percent). The District/IT Audits Division conducted several audits this year, which included two IT-related audits of the District's LEGACY/SAP Security Controls, Roles and Access Management conducted at district sites, charter schools and vendors; and an audit of the District's General Obligation Bond (GOB) Expenditures for Fiscal Year 2018-19, which included a follow-up on the prior GOB midpoint external audit. The Charter Schools Division reviewed 134 charter schools' certified financial statements and worked collaboratively with the District's Charter School and Legal departments, and with the charter schools' representatives to identify and correct any non-compliance with applicable laws and charter contracts. Regarding other auditing services, the Chief Auditor acted as audit liaison for the Auditor General of the State of Florida (AG). This year, the AG conducted the Miami-Dade County District School Board Financial and Federal Single Audit FYE June 30, 2019; and an Operational audit. Additional internal as well as external audit projects, and other non-audit services and activities performed by OMCA and CIU staff are included in the annual report.

E-87

The School Board Audit and Budget Advisory Committee reviewed this report at its September 15, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_September_15_2020_Virtual/Item8.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Office of Management and Compliance Audits' 2019-2020 Annual Report.

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