

Office of School Board Members  
Board Meeting of December 10, 2008

December 3, 2008

Ms. Perla Tabares Hantman, Board Member

**SUBJECT: CODIFY THE DISTRICT'S BUDGET PROCESS AND  
SUBMIT REPORT ON THE FINANCIAL OPERATIONS**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENT  
RELATIONS**

**LINK TO DISTRICT  
STRATEGIC PLAN: REFORM BUSINESS PRACTICES TO ENSURE  
EFFICIENCY, EFFECTIVENESS AND HIGH ETHICAL  
STANDARDS**

One of the most important duties of the Miami-Dade County School Board is to approve the District's budget. To do so, School Board Members rely on the accuracy of the figures and calculations presented to them by the administration. As it became apparent this year, the District ended fiscal year 2007-2008 in worse economic shape than the Board was led to believe due to the inaccuracy of the figures and calculations and a series of technical and human errors.

At the School Board Audit Committee meeting of December 2, 2008 the budget process issue was extensively discussed, including a motion that was approved recommending that the budget process be institutionalized and that there be a historical record of the technical and human errors that led to the financial situation the District is facing.

This item proposes that the budget process be codified and incorporated into the District's Board Rules to include best practices, strategies for checks and balances within the different departments, firm dates whereby the budget has to be submitted to the State, and other steps in the process deemed essential to produce an accurate and ethical presentation of the budget to the School Board for their approval and subsequent submission to the State of Florida Department of Education.

Additionally, to ensure that the technical and human errors that contributed to the financial situation the District is facing will not be repeated in the future, a report delineating and red-flagging these errors and their cumulative effect will serve as a referenced deterrent for future generations that will guide the financial operations of the District.

**H-8**

**ACTION PROPOSED BY  
MS. PERLA TABARES HANTMAN:**

1. That The School Board of Miami-Dade County, Florida, direct the Superintendent and the Interim School Board Attorney to initiate rulemaking to codify all specific procedures to follow in the budget process as described in this agenda item; and
2. submit a report at the February 11, 2009 School Board meeting delineating the technical and human errors in guiding the financial operations of the District that contributed to the financial situation we are presently facing and that will serve as a referenced deterrent for the future.