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Office of Management and Compliance Audits

**SUBJECT:           AUDIT OF SELECTED SPECIAL EDUCATION SERVICE  
CONTRACTS**

**COMMITTEE:       INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

**LINK TO STRATEGIC  
FRAMEWORK:      FINANCIAL EFFICIENCY/STABILITY**

At the request of the Superintendent we conducted an audit and have published the Internal Audit Report of Select Special Education (SPED) Service Contracts. We concluded that the total amount M-DCPS paid (\$1.6 million) to six service agencies, which provided SPED services and training to M-DCPS students with disabilities, was less than the total amount billable by approximately \$66,000 or 4.10% of the total amount invoiced. The review of the internal controls, conducted by staff from the Office of Management and Compliance Audits, over the payment process as well as an examination of the agencies' monthly billings disclosed areas needing improvement. Among the findings reported were payment terms that need to be clearly defined to more readily facilitate the contract's enforceability and implementation, and the fact that the payment process is inverted, whereby SPED staff instructs the agencies on the amount to invoice the District, as opposed to the agencies providing an independently generated invoice for the services provided. Additionally, consistency in attendance records and other supporting documentation is needed as well as improvement in the payment reconciliation process.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 4, 2012, meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Audit of Selected Special Education Service Contracts.