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Office of Management and Compliance Audits

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL – VIRTUAL
INSTRUCTION PROGRAMS OPERATIONAL AUDIT, FEBRUARY
2013**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

The State of Florida Auditor General (AG) conducted an operational audit on the administration and oversight of the Virtual Instructional Program (VIP) throughout the State of Florida. This audit was designed to evaluate management's performance and identify deficiencies in administrative internal controls and informational technology (IT) controls.

The audit included 12 of the 67 school districts in the state, the Florida Department of Education (FDOE) and two VIP providers. Miami-Dade County Public Schools (M-DCPS) was one of the districts selected.

The report that emanated from this audit contains 27 findings and corresponding recommendations. Two of these findings are specific to the FDOE, 14 pertain to the two VIP providers and the remaining 11 relate to the 12 school districts.

M-DCPS was included in six of these findings, in addition to other districts sampled. Regarding finding number three (one of the six findings) the AG noted that M-DCPS was the only one of the 12 districts audited that had written procedures addressing student eligibility, enrollment periods, attendance, mandated testing, and other procedures related to VIPs.

None of these findings contain questioned costs, and the recommendations were geared toward improving controls over notifications to students and parents, documentation of participating students and monitoring of VIP providers. The administration provided specific responses to the findings, disagreeing with a few of the comments in the report, and noted that funding is not provided by the State for monitoring providers. However, the District agreed to implement most of the recommendations in the report.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 12, 2013, meeting and recommended transmitting it 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.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the State of Florida Auditor General – Virtual Instruction Programs Operational Audit, February 2013.