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**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL – OPERATIONAL
AUDIT OF THE MIAMI-DADE COUNTY DISTRICT SCHOOL
BOARD FOR THE AUDIT PERIOD JANUARY 2012 TO
NOVEMBER 2012**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

The State of Florida Auditor General (AG) conducted an operational audit of Miami-Dade County District School Board for the period January 2012 to November 2012. The scope of the audit covered 20 topics that included various aspects of Information Technology security controls; electronic transfers/payments; nonvoted capital outlay proceeds; the E-rate program; compensation, staffing, performance assessment and background checks; magnet schools; vehicle fuel efficiency; construction processes and facility maintenance needs.

Of the 20 topics covered, the AG reported five findings addressing: inservice training credit, performance assessment at one school, background rescreenings, fuel efficiency and facilities management. The administration provided responses to the specific findings, committing to improve the effectiveness and efficiency of internal operations and performance.

The recommendations in the report are mostly geared to enhance and improve existing procedures, some of which were already being implemented at the time of the audit. Specifically, finding number three referred to employees previously identified by the District who lacked background rescreenings for the past five years. As of the time of this audit, the District was in the process of implementing corrective action by automating the process for identifying those employees whose fingerprinting anniversary was approaching five years, and readily performing the required screenings. According to the AG, they confirmed implementation of this process when they tested a sample from this employee pool and noted that the required background rescreenings had been completed for all the employees tested.

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 - Operational Audit of the Miami-Dade County District School Board for the Audit Period January 2012 to November 2012.