

José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: AUDIT OF GRANTS MANAGEMENT AND CONTROLS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

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

This audit assessed whether an adequate system of internal controls was in place over the grants management function at Miami-Dade County Public Schools to provide for the effective and efficient administration of grant awards, the safeguarding of those awards, and ensuring compliance with applicable federal and state statutes, rules, and regulations. The audit covered grants, excluding Title I, that were either initiated or active during the fiscal years ended June 30, 2012, and June 30, 2013.

Our audit found that a system of internal controls is in place over the grants administration and management function. We also found no material exceptions concerning the propriety or documentation for approximately \$4.5 million of grant expenditures tested. However, we did find two instances of non-compliance with Federal grant guidelines and areas to improve upon the existing control structure, such as updating the Grant Administration Handbook.

Management is in agreement with the recommendations and has either implemented or agreed to implement procedures to address the recommendations.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 16, 2014, 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 Grants Management and Controls.