

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

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF ESE & RISK BENEFITS
(IDEA & HIPAA) COMPLIANCE**

COMMITTEE: FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

This audit report presents the results of our audit to assess the extent of compliance with relevant provisions of the HIPAA Privacy Rule and IDEA Confidentiality requirements pertaining to the collecting and storing of protected information (i.e., PHI and PII) by various district departments.

Our audit found that the Miami-Dade County Public School District is keenly interested in protecting sensitive personal health and identifying information. The School Board has approved a Comprehensive Identity Protection Plan and various policies aimed at reducing the risk of identity theft and protecting sensitive information. We found both sets of documents established a good foundational framework for achieving their intended goals, but concluded that enhancements to them are needed to address certain areas of risk and compliance. In addition, we found that, generally, physical controls over sensitive information collected and maintained, in the context of the scope of this audit, are adequate. Nevertheless, there were otherwise identified areas of exposure to sensitive information and non-compliance with HIPAA and IDEA rules and requirements that the administration will need to address.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 7, 2017, meeting and recommended transmitting to the School Board.

Copies of this report was 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 Internal Audit Report – Audit of ESE & Risk Benefits (IDEA & HIPAA) Compliance.

REVISED

**Revised
E-89**