

Maria T. Gonzalez, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE DISTRICT’S SELF-INSURED HEALTHCARE PROGRAM

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

LINK TO STRATEGIC BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

In accordance with the 2017-2018 Fiscal Year Audit Plan, we have audited the District’s Self-Insured Healthcare Program. The audit period was for the two calendar years ending December 31, 2017, and included certain transactions prior and subsequent to this period.

We performed this audit to determine whether adequate internal controls and safeguards are in place over the Program’s operations, including its oversight of the Third-Party Administrator; cost-control strategies are implemented in the management strategies of the Plan; and the Plan information reporting requirements are timely met and complied with.

In general, internal controls and safeguards are in place over most aspects of the Office of Risk and Benefits Management (ORBM) operations related to the Self-Insured Healthcare Program, including its oversight of the Third-Party Administrator, CIGNA Health and Life Insurance Company (CIGNA). ORBM has implemented various cost-containment strategies in the Plan, and reporting requirements were timely met during the audit period.

Notwithstanding the above, this audit report contains two findings identifying the need for improvement and offers corresponding recommendations.

The School Board Audit and Budget Advisory Committee reviewed this report at its February 5, 2019, meeting and recommended its transmission 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.

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RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Audit of the District’s Self-Insured Healthcare Program.

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