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Office of Management and Compliance Audits

SUBJECT: FLDOE-OIG AUDIT REPORT – MIAMI-DADE COUNTY SCHOOL DISTRICT-ADULTS WITH DISABILITIES PROGRAM

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

LINK TO STRATEGIC BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

The Florida Department of Education's Office of the Inspector General (FLDOE-OIG) conducted an audit of the 2018-2019 grant between the FLDOE's Division of Vocational Rehabilitation (DVR) and the Miami-Dade County School District (the District) for the Adults with Disabilities Program (AWD). The objective of the audit was to determine the District's adequacy of internal controls over the AWD's program services and compliance with the grant terms. The objective also included whether the DVR was effectively monitoring the grant; however, this part of the audit objective was not intended for the District.

The audit disclosed that, although the District had generally implemented adequate controls over the AWD's program services, there were some opportunities for improvement. As noted in the report, the District was issued two findings due to some inconsistencies with the information and completion of the documentation reviewed; and for not reporting on participants' achievement of benchmarks in accordance with grant terms. In response to these findings, the District provided a response and corrective action plan. One other finding exclusive to the DVR was also cited in the report.

For the fiscal year ended June 30, 2019, the grant award for this program was \$1,125,208, mostly allocated to pay for salaries/benefits of hourly instructional personnel. The program was offered at nine AWD sites: 1) Coral Gables Adult Education Center, 2) D. A. Dorsey Technical College, 3) Lindsey Hopkins Technical College, 4) Hialeah-Miami Lakes Adult Education Center, 5) Miami Beach Adult Education Center, 6) Miami Springs Adult Education Center, 7) The English Center, 8) William H. Turner Adult and Community Education Center, and 9) North Miami Adult Education Center. The purpose of the AWD program is to provide Miami-Dade County's adults with intellectual and developmental disabilities the educational opportunities, community partnerships and training for future workforce success. The program is designed to assist the participants enhance their quality of everyday life and promote their independence and sense of community living.

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In their response, district management stated that Miami-Dade County Public Schools has been an Adults with Disabilities grant recipient since the year 2000. During those years as a grant recipient, the district has successfully fulfilled all reporting requirements on an annual basis that have been mandated through the Project Performance Accountability Form as a part of the grant deliverables.

The School Board Audit and Budget Advisory Committee will review this report at its December 3, 2019, meeting to consider its transmission to the School Board.

Copies of this report will be 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 FLDOE-OIG Audit Report – Miami-Dade County School District-Adults With Disabilities Program.

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