

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

SUBJECT: INTERNAL AUDIT REPORT – FOLLOW-UP ON TWO PERFORMANCE AUDITS: AUDIT OF THE DISTRICT’S SELF-INSURED HEALTHCARE PROGRAM, AND AUDIT OF THE DISTRICT’S PROCUREMENT OPERATIONS: SOLICITATION, SELECTION, AND AWARD PROCESSES

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

LINK TO STRATEGIC BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

We performed this review in accordance with the approved 2019-20 Fiscal Year Audit Plan. Our follow-up testing of the Healthcare audit found that of the three agreed-upon recommendations/corrective actions, one has been fully implemented, one partially implemented, and one not implemented as of February 2020. The corrective actions not fully implemented relate to the contract for Administrative Services Only (ASO) having not been timely executed. Management indicated the cause of this non-implementation was a delay in the resolution of contract negotiations with various District bargaining units for salaries and benefits.

Regarding the Procurement audit, four of the five recommendations/corrective actions have been fully implemented and one has been partially implemented as of February 2020. Although the bidder experience and performance verification process was enhanced subsequent to our audit recommendations, during this follow-up, we found that the process was not always followed. This requires further attention from the Administration.

The School Board Audit and Budget Advisory Committee will review this report at its May 12, 2020, meeting to consider its transmission to the School Board.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_May_12_2020_Virtual/item6.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Follow-Up On Two Performance Audits: Audit of the District’s Self-Insured Healthcare Program, and Audit of the District’s Procurement Operations: Solicitation, Selection, and Award Processes.