

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

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL REPORT NO.  
2020-203 – MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD  
OPERATIONAL AUDIT**

**COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

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

The State of Florida Auditor General (AG) conducted an operational audit on selected processes and administrative activities of Miami-Dade County District School Board. The objectives of the audit were to evaluate management's performance in establishing and maintaining internal controls; examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives; determine whether management had taken corrective actions for findings included in their prior reports; and identify statutory and fiscal changes that may be recommended to the Legislature.

In their operational audit, the Auditor General reported the following six findings: 1) District procedures related to State school safety laws need improvement; 2) the District did not always timely correct deficiencies noted in annual facility inspections; 3) the District disbursed Florida Best and Brightest Teacher Scholarship Program scholarship awards totaling \$444,055 to 485 prekindergarten instructors who were not classroom teachers and therefore, not eligible for the awards; 4) District distributions of discretionary millage to District charter schools were \$1.8 million less than required by State law; 5) the District needs to establish a comprehensive information technology (IT) disaster recovery plan; and 6) IT security controls related to user authentication need improvement.

The Administration disagreed with finding no. 4 and provided a justification for the disagreement. According to the AG, a recalculation of charter school funding allocations disclosed \$1.8 million under-distributed amount to charters, and recommended that the District contact the Florida Department of Education (FDOE) regarding the disposition of this amount. According to the Administration, the FDOE has been contacted and is reviewing this matter. Regarding finding no. 3, the District remitted payment for \$444,055 to the FDOE after the completion of the audit.

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Regarding the rest of the findings, the Administration provided responses to the specific recommendations, and stated that corrective actions were implemented to satisfy the recommendations in this report.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 21, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

[http://mca.dadeschools.net/AuditCommittee/AC\\_July\\_21\\_2020\\_Virtual/item6.pdf](http://mca.dadeschools.net/AuditCommittee/AC_July_21_2020_Virtual/item6.pdf)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the State of Florida Auditor General Report No. 2020-203 – Miami-Dade County District School Board Operational Audit.

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