

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF INTERNAL CONTROLS
AND PROCESSES OVER FEDERAL COVID-19 FUNDS**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

We performed an audit of the Internal Controls and Processes Over Federal COVID-19 Funds, in accordance with the approved 2022-2023 Fiscal Year Audit Plan.

During this audit, we found:

- Controls have been established and are in place to monitor that ESSER funds are used for allowable expenditures, and prior to the expiration of the applicable grant periods.
- The Administration has contemplated and developed strategies for the conclusion of the receipt and expenditures of the ESSER funding (commonly referred to as the “Fiscal Cliff”), ending in September 2024.
- To date, ESSER funds allocated to M-DCPS have been properly received and recorded, and the District has complied with applicable reporting requirements to the Florida Department of Education.

The receipt and use of the ESSER funds has and will continue to be subject to audits and reviews by multiple auditing entities with various objectives and scopes.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 19, 2022, meeting and recommended 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.

The report may be accessed at:

https://mca.dadeschools.net/AuditCommittee/AC_September_19_2022/Item5.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Audit of Internal Controls and Processes Over Federal COVID-19 Funds.