

Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL REPORT NO. 2023-188 – MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD OPERATIONAL AUDIT**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

The State of Florida Auditor General (AG) conducted an operational audit on selected processes and administrative activities of the 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 nine findings: 1) District records did not always demonstrate compliance with statutory requirements for youth mental health awareness and assistance training; 2) the District controls over safe school officer services continue to need improvement; 3) Contrary to State law, the District did not fully implement the required mobile panic alert system during the 2021-22 fiscal year; 4) As similarly noted in our report No. 2020-203, the District did not always timely correct deficiencies noted in annual facility inspections; 5) the District did not timely submit to the Florida Department of Education the student station cost reports for each project completed during the 2021 calendar year; 6) Eligibility for performance funding was not always supported by District records demonstrating student attainment of industry certifications; 7) the District personnel did not always timely prepare or review and approve bank account reconciliations; 8) the District controls over contracting and monitoring vendor services and related payments could be enhanced; and 9) the District IT security controls related to user authentication continue to need improvement.

The Administration generally agreed with these findings and has provided responses to the specific recommendations and stated that management has taken corrective measures and ensured their implementation.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 24, 2023, 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://api.dadeschools.net/WMSFiles/23/pdfs/23-24/AC\\_July\\_24\\_2023/Item3.pdf](https://api.dadeschools.net/WMSFiles/23/pdfs/23-24/AC_July_24_2023/Item3.pdf)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the State of Florida Auditor General Report No. 2023-188 – Miami-Dade County District School Board Operational Audit.

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