

Office of Superintendent of Schools  
Board Meeting of June 21, 2023

June 8, 2023

Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – DISTRICT'S PAYROLL PROCESSES AND OPPORTUNITIES FOR FURTHER AUTOMATION AND INCREASED EFFICIENCY**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

This report includes the results of our payroll audit at 24 District work locations, to include not only instructional sites, but also work locations across varied District operational areas. We evaluated payroll internal controls and compliance with current M-DCPS policies at the 24 work sites tested, and there were exceptions found at four of the 24 sites tested. As part of the objectives of this audit, we also benchmarked payroll processes with other school districts and other governmental entities, and we made observations and provided recommendations regarding payroll improvements and automation to increase efficiencies. We found that other similar entities have already implemented digital payroll improvements that have resulted in greater accuracy and efficiency, while M-DCPS has not yet implemented such similar enhancements. The audit report includes seven findings and 15 related recommendations.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 22, 2023, meeting and recommended its 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\\_May\\_22\\_2023/Item5.pdf](https://mca.dadeschools.net/AuditCommittee/AC_May_22_2023/Item5.pdf)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – District's Payroll Processes and Opportunities for Further Automation and Increased Efficiency.

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