

Mr. Danny Espino, Board Member

SUBJECT: ENHANCEMENT TO P-CARD AND TRAVEL CARD POLICY

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

As a result of the recent inquiry conducted by the Office of the Inspector General outlining allegations of fund mismanagement by a former School Board Member, Good Cause Item H-2, *Immediate Review and Audit of Purchasing Procedures Related to P-CARD and Travel Card Expenditures in Miami-Dade County Public Schools, Including the Offices of School Board Members, and Support Further Review/Audits by the Office of the Inspector General (Good Cause-Revised 2)*, was proffered by School Board Chair Mari Tere Rojas and unanimously co-sponsored and approved by the Board during the School Board Meeting of January 17, 2024. Among other actions, this item directed the Superintendent of Schools to “Take immediate action, inclusive of quarterly reviews and reviews of procedures governing the use of the P-Card and Travel Card for School Board Members, and upon receipt of the Final Report from the Office of the Inspector General, and Chief Auditor, make any policy revisions and/or recommendations, as appropriate.”

Pursuant to Good Cause Item H-2, the Superintendent of Schools, Dr. Jose L. Dotres, transmitted to the School Board a memorandum on January 24, 2024, with the subject: UPDATE REGARDING P-CARDS AND TRAVEL CARDS, which, among other actions, directed the Superintendent’s Chief of Staff and the District’s Chief Financial Officer to have final review of any Purchase Card (P-Card) or Travel Card spending limit increases. This memorandum also notified the School Board that the Superintendent had instructed the Chief Financial Officer to assign an Accounts Payable staff member to review the P-Card and Travel Card expenditures for the School Board Members, the General Counsel, the Chief Auditor, the Superintendent, and the Chief of Staff. This review will now require these offices to submit the signed pre-authorization forms, the invoices from vendors, and the acknowledgments of receipt with the credit card reconciliation each month for both P-Card and Travel Card accounts. Following this review, the Chief Financial Officer will approve these reconciliations.

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Although some stakeholders will consider these actions by the Superintendent of Schools as appropriate first steps in demonstrating to Miami Dade County residents that Miami-Dade County Public Schools sees its fiduciary responsibilities as one of its highest priorities, more can be done to immediately strengthen the policies that delineate the way that School Board Members, the General Counsel, the Chief Auditor, the Superintendent, and the Chief of Staff utilize their P-Cards. This item seeks to direct the Superintendent of Schools, along with the General Counsel, to initiate rule-making procedures that will eliminate the practice of increasing the P-Card spending limits for any School Board Member, the General Counsel, the Chief Auditor, the Superintendent, or the Chief of Staff, which is currently at \$6,000. This rulemaking would ensure moving forward that there is no perception of impropriety by increasing the amount that can be purchased monthly through the P-Card.

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This Board item directs the Superintendent of Schools, along with the General Counsel, to initiate rule-making procedures to codify, within School Board policy, the newly required submission of signed pre-authorization forms, the invoices from vendors, and their acknowledgment of receipt with the credit card reconciliation each month for both P-Card and Travel Card accounts and that the Chief Financial Officer will oversee the final approval of the reconciliation process. Making this newly required process part of School Board policy will prevent any changes to this procedure without the authorization of the School Board.

This item has been reviewed and approved by the Office of the General Counsel as to form and legal sufficiency.

**ACTION PROPOSED BY
MR. DANNY ESPINO:**

That The School Board of Miami-Dade County, Florida, authorize the Superintendent of Schools along with the General Counsel:

1. to initiate rule-making procedures that will eliminate the practice of increasing the P-Card and Travel Card credit limits for any School Board Member, the General Counsel, the Chief Auditor, the Superintendent, or the Chief of Staff, which is currently at \$6,000, except when an emergency situation arises and written documentation of said emergency is submitted to and reviewed by the Chief of Staff and then approved by the Chief Financial Officer; and
2. to initiate rule-making procedures to codify, within School Board policy, the newly required submission of signed pre-authorization forms, the invoices from vendors, and their acknowledgment of receipt with the credit card reconciliation each month for both P-Card and Travel Card accounts and that the Chief Financial Officer will oversee the final approval of the reconciliation process.

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