STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2011-099

Report Title: Miami-Dade County District School Board Operational Audit

Report Period: FYE 06/30/2010

Release Date: 02/21/2011

Our operational audit disclosed the following:

CAPITAL OUTLAY FUNDING

Finding No. 1: District records did not always evidence that capital outlay millage tax levy proceeds were used for authorized purposes, resulting in approximately $7.9 million of questioned costs.

PERFORMANCE ASSESSMENTS AND COMPENSATION

Finding No. 2: Procedures could be enhanced to ensure that performance assessments of instructional personnel and school administrators are based primarily on student performance.

Finding No. 3: The Board had not adopted formal policies and procedures for ensuring that a portion of each instructional employee's compensation is based on performance pursuant to Section 1012.22(1)(c)2., Florida Statutes, and documenting the differentiated pay process of school-based administrators using the critical shortage area factor prescribed in Section 1012.22(1)(c)4., Florida Statutes.

SAFETY AND SECURITY

Finding No. 4: We noted 220 deficiencies or facility maintenance needs for four schools that remained unresolved for two or more years after the date facility safety inspections were performed.

Finding No. 5: Procedures could be enhanced to ensure compliance with Section 119.071(5)(a), Florida Statutes.

Finding No. 6: The District needed to improve its procedures for monitoring charter school insurance coverage.

CONSTRUCTION ADMINISTRATION

Finding No. 7: The District's facilities work program did not always include required information.

Finding No. 8: The District's architectural and engineering contracts contained provisions that limited recovery of additional construction costs resulting from architectural or engineering errors and omissions.

Finding No. 9: Enhancements could be made in the administration of guaranteed maximum price construction contracts.

Finding No. 10: Procedures could be enhanced to timely complete projects that are in closeout status.

FOOD SERVICE RECORDS MANAGEMENT

Finding No. 11: There was a broad range in the purchased food cost per meal among schools within each educational level, which may be indicative of unauthorized or inefficient usage of food supplies.

Finding No. 12: A wide range of purchased food inventory turnover rates existed within each educational level, suggesting that the efficiency of the inventory controls at some locations is not consistent throughout the District. Also, the District needed to implement an inventory reconciliation process.

Finding No. 13: Procedures needed enhancement to ensure the accuracy and effectiveness of production and menu record forms used to ensure the reasonableness of food usage.

MOTOR VEHICLES

Finding No. 14: The District needed to enhance its procedures for monitoring the fuel efficiency of District vehicles.

COMMUNICATION EXPENSES

Finding No. 15: Improvements were needed in the District's monitoring of cellular telephone usage.

STUDENT ENROLLMENT

Finding No. 16: District records did not evidence that the District made the required notifications to parents of eligible students of the opportunities provided by the John M. McKay Scholarships for Students with Disabilities Program.

INFORMATION TECHNOLOGY

Finding No. 17: The District did not require that its employees annually acknowledge in writing their responsibilities for maintaining security over District data and information technology (IT) resources.

Finding No. 18: Certain IT security controls related to user authentication needed improvement.

Finding No. 19: The District's management of security and user access related to the District's new Finance system needed improvement to provide increased assurance that access privileges enforce an appropriate separation of duties.

Management's response is included in the audit report as Exhibit B.