STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2015-089

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

Release Date: 01/28/2015

Our operational audit disclosed the following:

TRANSPARENCY

Finding No. 1: The District did not timely and prominently post the required official budget information for the 2012-13 and 2013-14 fiscal years on its Web site.

RESTRICTED RESOURCES

Finding No. 2: District records did not evidence that fuel tax refunds were used for authorized purposes.

Finding No. 3: The District did not allocate e-Payable and purchasing card (P-card) program rebates generated by restricted resources to appropriate District funds.

FACILITY SAFETY

Finding No. 4: We noted 358 deficiencies or facility maintenance needs for four schools that remained unresolved for two or more years after the date the facility safety inspections were performed.

PERSONNEL AND PAYROLL

Finding No. 5: The Superintendent's employment agreement included a severance pay provision that did not appear to be consistent with Section 215.425(4)(a), Florida Statutes.

PROCUREMENT

Finding No. 6: The District's P-card procedures could be improved.

Finding No. 7: Procurement procedures could be enhanced to provide for routine review of employee certifications of compliance with the conflicts of interest policy and required statements of financial interests for consideration in making procurement decisions.

VIRTUAL INSTRUCTION PROGRAM

Finding No. 8: District records did not evidence that timely, written notifications were provided to parents about student opportunities to participate in the District's virtual instructional program (VIP) and open enrollment period dates.

Finding No. 9: The District could enhance procedures to ensure that the required number of VIP options is offered.

FOOD SERVICE RECORDS MANAGEMENT

Finding No. 10: The District's monitoring of purchased food cost per meal could be improved.

MOTOR VEHICLES

Finding No. 11: The District needed to enhance its motor vehicle fuel efficiency monitoring procedures.

INFORMATION TECHNOLOGY

Finding No. 12: The District lacked written policies and procedures for the management of information technology (IT) access privileges and data restoration.

Finding No. 13: Some inappropriate or unnecessary IT access privileges existed.

Finding No. 14: The District had not developed a written IT security incident response plan.

Finding No. 15: District IT security controls related to user authentication, data loss prevention, and logging and monitoring of system activity needed improvement.

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