

School Board – Powers and Duties**OFFICE OF INSPECTOR GENERAL**

1. Purpose.-- To effectuate the School Board of Miami-Dade County's requirement that all District operations be carried out with honesty, integrity, efficiency, and legal compliance, the Board has hereby created the Office of Inspector General (OIG) as an independent internal "watchdog" that can seek the initiation of investigations by the Miami-Dade Schools Police Investigative Division or applicable outside agencies, including the DOE and law enforcement agencies, and can aid in those inquiries through in-house access to personnel and documents. When appropriate, the OIG may itself conduct investigations and report the findings to the Audit Committee and School Board.
2. Selection of the Inspector General (IG).-- The Board shall bear the cost of the search for an IG, including the costs and expenditures associated with the operation of an ad-hoc volunteer selection committee to screen applications for the IG position. The committee shall elect a chair and vice-chair and shall exist until the IG is appointed.
  - a. Consistent with minimum qualifications for state-agency inspectors general under 20.055 F.S., and to ensure that audits and investigations are performed in accordance with applicable government auditing standards, the IG shall possess at least the following qualifications:
    - i. a bachelor's degree from an accredited college or university with a major in accounting, or with a major in business which includes five courses in accounting, and five (5) years of experience as an internal auditor or independent postauditor, electronic data processing auditor, accountant, or any combination thereof. The experience shall at a minimum consist of audits of units of government or private business enterprises; or
    - ii. a master's degree in accounting, business administration, or public administration from an accredited college or university and at least four (4) years of experience as required in paragraph (i); or
    - iii. preferably, a Florida certified public accountant license or a certified internal audit certificate issued by the Institute of Internal Auditors or earned by examination, and four (4) years of experience as required in paragraph (i).
  - b. The IG selection committee shall be composed of the following individuals:
    - i. the Inspector General of Miami-Dade County or designee;

- ii. the chair of the MDCPS Ethics Committee or designee;
  - iii. the chair of the MDCPS Audit Committee or designee;
  - iv. the president of the Miami-Dade Police Chief's Association or designee;
  - v. the Special Agent in Charge of the Miami Field Office of the Florida Department of Law Enforcement or designee;
  - vi. the State Attorney for the Eleventh Judicial Circuit or designee;
  - vii. the Public Defender for the Eleventh Judicial Circuit or designee; and
  - viii. a retired Chief Justice of the Florida Supreme Court or another retired justice or judge selected by the other members of this selection committee;
  - ix. a representative from MDCPS' labor unions.
- c. With prior input from the Audit Committee in consultation with the Superintendent, the School Board shall select, by majority vote at a regular Board meeting (or, if deemed necessary, at a special meeting with proper notice), an IG from a list of at least three (3) qualified candidates recommended by the selection committee. If the Board does not choose to appoint any of these candidates, the selection committee shall then recommend a new slate of at least three (3) candidates (which may include up to one (1) of the prior candidates if the committee determines that candidate to be worthy of reconsideration).
- d. Contract-- An employment contract shall be negotiated and executed between the School Board and the individual selected as the IG. Prior to negotiation of the employment contract, the School Board shall conduct a workshop to provide guidance to the School Board's designated negotiator. This employment contract shall incorporate by reference the provisions of this Rule.
- i. The IG's salary shall be as negotiated by the parties, within a range established by the Board.
  - ii. The length of the contract may be up to four years, with an option for renewal or extension by mutual agreement and action of the Board.

The contract shall provide for an evaluation instrument to be used by the School Board with input from the Audit Committee pursuant to section (13), below.

- iii. Termination for Cause-- The School Board may remove the IG from office according to the terms of the IG's employment contract. The contract shall include a clause to the effect that any recommendation for the removal or transfer of the IG, and the reasons for such removal or transfer, shall be brought before the Audit Committee to obtain its advice; and the School Board may, after thirty (30) days' written notice to the IG, terminate its contract with the IG if the Board determines that the IG has failed to meet or fulfill his/her obligations as set forth in this Rule, the IG's contract, or the IG's Job Description. This written notice will be transmitted after action of the Board at a regular Board meeting (or, if deemed necessary, at a special meeting with proper notice). Should a majority of the Board decide to terminate the IG's contract, the 30-days' notice of termination will be issued subsequent to the Board's action at the public meeting. The written notice should provide the IG an opportunity to cure the delineated deficiency(ies). If the Board determines that the IG has not cured the defects within the allotted time, the termination shall be deemed final, in which case the IG may retain the salary and benefits accrued up to the time of the termination, but shall not be entitled to any other compensation such as severance damages.
    - e. The selection process described above shall also be utilized in the event of a vacancy in the position of IG.
3. Office Organization-- The OIG shall be provided suitable office space with adequate security. The OIG shall include an inspector general (IG), and such inspector/investigator/auditor and support positions as the Board deems appropriate, all of which shall be contract employees of the School Board and shall be entitled to all salary, insurance, leave, benefits, retirement, and disability benefits and other rights and obligations like regular District employees.
- a. The OIG staff shall report to the Board through the IG. The IG shall have authority to recommend the Board's hiring of the inspector/investigator/auditor staff and support personnel. The IG will assign tasks to the OIG staff, whose work shall be supervised and evaluated by the IG. The School Board will establish job descriptions and salary levels, approve performance appraisals, and approve removal of employees.
  - b. Although the IG and the OIG employees shall function independently of the Superintendent, the IG and OIG employees shall follow all the rules, policies, procedures, and guidelines which govern District employees, including without limitation the rules regarding payroll, personnel, and travel.
4. Budget-- The Board will provide the funding to operate the OIG and will establish its budget on an annual basis as part of the Board's annual budget.

- a. The IG shall annually prepare, for provision to the Superintendent and Board by March 15 of each fiscal year, a proposed annual budget detailing anticipated employee salary and benefit costs and operating expenses, as part of the annual Board budget preparation process. Upon approval by the Board, the budgeted amount will be allocated for the next fiscal year from general funds.
  - b. If a significant investigation's or audit's scope would cause expenses to exceed the budgeted funding amount, the IG may request additional funding from the School Board. In assessing the necessity for the IG's request for additional funding, the Board should consider the related budgetary concerns or recommendations provided by the Superintendent. The Board may deny the increase or may grant it in whole or in part. In an attempt to limit the impact of unexpected fiscal needs, the IG may request that the Superintendent lend the assistance of existing qualified District staff as needed. The Superintendent will have the discretion to grant or decline such requests.
  - c. All OIG expenditures and costs shall be properly documented for auditing purposes. Invoices related to services performed by the OIG will be reviewed, approved, and processed in accordance with school system procedures.
5. Efficiency and Coordination.-- The Board, Superintendent, OIG, Chief Auditor, and Miami-Dade Schools Police will cooperate to achieve the goals of preventing and detecting fraud, waste, financial mismanagement, or other abuses that might arise, and promoting accountability, integrity, economy, and efficiency in government.
- a. To avoid duplication of efforts, the OIG shall ensure effective coordination and cooperation with (but shall be separate and independent from) the Office of Management and Compliance Audits, the Office of Professional Standards, the Civilian Investigative Unit, and the Miami-Dade Schools Police Department. Similarly, the Chief Auditor should keep the OIG informed of relevant activities.
  - b. The OIG will not investigate complaints about collective-bargaining agreement matters or employee performance or misconduct allegations not involving fraud, waste, financial mismanagement, or fiscal abuse. OIG investigations should not be duplicative of matters more properly handled by the Miami-Dade Schools Police Department Investigative Division (general criminal and administrative investigations), the District's Civilian Investigative Unit (serious non-criminal allegations such as violations of Board Rule 6Gx13- 4A-1.213), or the District's Office of Civil Rights Compliance (such as discrimination or harassment under Board Rule 6Gx13- 4A-1.32). The OIG will not investigate complaints that would be more properly within the jurisdiction of those departments or some other

agency such as the State Attorney's Office, local police departments, or the state or federal government.

- i. The OIG should refer matters to the appropriate agency but shall keep a record indicating: the name of the complainant; the date the complaint was filed; the nature of the complaint; the reason for the referral; the date of the referral; the outcome of the other agency's investigation; and any other information believed to be pertinent or necessary.
  - ii. If a District department or outside agency to which the OIG refers a complaint later determines that the OIG is in a better position to, or has more-appropriate jurisdiction to, investigate the matter, the OIG may accept the return referral and proceed with the investigation.
  - iii. If a complaint were to be filed against the IG individually or another OIG employee pertaining to matters other than fraud, waste, financial mismanagement or abuse, the complaint will be referred to the Miami-Dade Schools Police Department Investigative Division and the District's Civilian Investigative Unit to determine whether, and how, the complaint should be investigated.
- c. At the request of the OIG, the Board, the Audit Committee, or the Superintendent, the IG will meet to discuss issues or concerns.
  - d. OIG personnel will make every reasonable effort to minimize any disruption or interference with work activities being performed in the school system. Except where investigative requirements dictate otherwise, advance notice should be given of a need for the IG or other OIG staff to access areas not routinely accessed by the Board, employees, contractors, or subcontractors of the school. Visits to school sites should be coordinated with the principal and School Police; and any access to students (e.g. interviews or requests for statements) must be consistent with the District's procedures for investigations and the rights of parents and guardians.
  - e. The OIG will coordinate media contacts regarding investigations or audits in its office, and other Board or District personnel should not discuss with the press any pending investigations, audits, or reviews being conducted by the OIG.

## 6. Independence and Impartiality

- a. To promote the independence and objectivity of the IG function, the IG shall report to, and be selected and evaluated by, the School Board, with input from the Audit Committee under Board Rule 6Gx13- 2C-1.142.
- b. The IG is an independent agent of the Board. Neither the Administration nor any individual Board member may prevent or prohibit the IG from initiating, carrying out, or completing any audit or investigation consistent

with this rule.

- c. The OIG shall be impartial and free of organizational and political pressures that could limit its objectivity in investigating or selecting matters to be examined. The Inspector General shall not be involved in any political campaign for a School Board elective office nor make financial contributions to any such campaign. Inspectors shall not have any line authority over, or responsibility for, the matters that they investigate or audit.
  - d. No employee of the OIG shall conduct or supervise an investigation or audit of an activity or program for which he/she was responsible or in which he/she was employed during the prior two (2) years.
7. Relationship to DOE's OIG.-- The MDCPS OIG is an independent office created by, and reporting to, the School Board. The Board recognizes, however, that the DOE's OIG also possesses separate, independent authority under 1001.20(4)(e) F.S., to "detect fraud and abuse within school districts."
- a. To promote independent investigation in any case where the Board itself, or a member thereof, is the subject of an allegation, the OIG may refer the complaint to the DOE's OIG for handling under 1001.20(4)(e) F.S., which provides that the DOE's OIG may "conduct, coordinate, or request investigations into substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within school districts" when the School Board "is unwilling or unable to address substantiated allegations made by any person relating to waste, fraud, or financial mismanagement."
  - b. After consultation with the Audit Committee, the IG may also refer other allegations to the DOE's OIG in unique circumstances such as if the members of the OIG are disqualified under section (6)(d) or if the OIG itself were to be the subject of the kind of complaints normally handled by the OIG.
8. Authority and Responsibilities.-- Like state-agency OIGs under Fla. Stat. § 20.055, the MDCPS OIG shall provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. The OIG shall keep the School Board and Audit Committee informed of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Board; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action. The OIG shall have authority to:
- a. report complaints to applicable outside agencies (including the DOE or law-enforcement agencies or the Florida Commission on Ethics, as appropriate, pursuant to subsection (5)(b), above), and aid in those inquiries through in-house access to personnel and documents. This subsection includes authority to coordinate or request investigations by the

DOE into substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within the District, pursuant to 1001.20(4)(e) F.S.);

- b. initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, financial mismanagement, fiscal misconduct, and other abuses in government;
- c. receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the IG deems appropriate with input from the Audit Committee;
- d. timely report to the appropriate law enforcement agency whenever the IG has reasonable grounds to believe there has been a violation of criminal law;
- e. conduct investigations and other inquiries free of actual or perceived impairment to the independence of the IG or the OIG (this includes freedom from any interference with investigations and timely access to records and other sources of information);
- f. timely submit final reports on investigations conducted by the OIG to the Chief Auditor, Audit Committee and School Board; and
- g. prepare reports as described in Section (12) below.

#### 9. Initiation of Investigations

- a. The School Board, the Superintendent, and other interested persons may lodge specific complaints of alleged fraud, waste, mismanagement, misconduct, and other abuses. The School Board and Superintendent must report all allegations or indications of fraud or other activities that may involve criminal conduct.
- b. Additionally, pursuant to 112.3187(6) F.S., the OIG shall be the designee of the District's chief executive officer for purposes of receiving Whistle-blower's Act disclosures under 112.3187(7) F.S..
  - i. Such whistle-blower's disclosures may be made by a District employee, applicant, or independent contractor concerning:
    - A. any violation or suspected violation of any federal, state, or local law, rule, or regulation committed by an employee or agent of the District or independent contractor which creates and presents a substantial and specific danger to the public's health, safety, or welfare; or
    - B. any act or suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual

Medicaid fraud or abuse, or gross neglect of duty committed by an employee or agent of the District or independent contractor.

- ii. The Board recognizes the legislative intent to prevent retaliatory action against an employee or independent contractor who discloses information under the Whistle-blower's Act on his/her own initiative in a written and signed complaint (or is asked to participate in a District investigation or inquiry), which the employee or contractor in good faith believes to be true. When the OIG receives a complaint or information that falls within the definition provided in subparagraphs (i)(A) or (B) above, the name or identity of the individual shall not be disclosed without the written consent of the employee, applicant, or contractor unless the IG determines that: a) the disclosure of the identity is necessary to prevent a substantial and specific danger to the public's health, safety, or welfare or to prevent the imminent commission of a crime; or b) the disclosure is unavoidable and absolutely necessary during the course of the audit, evaluation, or investigation, as stated in 112.3188(1) F.S.

10. Administration's Support for OIG Activities-- To properly carry out its responsibilities, the Board and Superintendent shall ensure that the IG is reasonably granted:

- a. authority to coordinate and conduct investigations and audits of any departments, office, activity, or program under the control of the School Board;
- b. complete and unrestricted access to all District records, documents, and facilities or other assets owned, borrowed, or used by the District, which should include District-related documents of District vendors, independent contractors, business partners, lessees, and lessors, as necessary in performing OIG activities;
- c. the ability to request reasonable assistance from appropriate District personnel, including the Miami-Dade Schools Police, in locating assets and obtaining records and documents;
- d. the ability to request that the Superintendent provide additional staffing from the Miami-Dade Schools Police, the Office of Management and Compliance Audits, the Facilities Department, and/or the Civilian Investigative Unit; and
- e. unrestricted interview privileges, both written or oral, with all Board members, District management, and employees. The IG may also obtain information from District vendors, independent contractors, lessees, lessors, and business partners when such information is needed while conducting an investigation or audit.



11. Due Process-- The OIG shall respect employees' and contractors' due-process rights as prescribed by state law, Board rules, and/or applicable collective-bargaining agreements.
- a. When investigations conducted or coordinated by the OIG bring to light apparent criminal violations or civil violations that could result in employee discipline or termination of a vendor's contract, the IG shall provide relevant factual information to the appropriate agency or District department for further investigation and provision of due process. For example:
    - i. Violations of the nature normally considered by the Civilian Investigative Unit will be referred to that department through the Miami-Dade Schools Police for provision of due process to the implicated employee.
    - ii. If an independent contractor is implicated, the matter will be investigated pursuant to Board Rule 6Gx13- 3F-1.023(I), which may include a recommendation for contract termination or debarment under Board Rule 6Gx13- 3F-1.023(H)(2)(b) or (c).
    - iii. Alleged criminal matters will be reported to the Miami-Dade Schools Police or other appropriate law-enforcement agency for provision of due process through the criminal justice system.
  - b. The OIG shall strive to protect employees from false complaints. If the IG determines that an individual has filed a false report with the OIG, the IG shall refer that individual to the appropriate law-enforcement agency for investigation and possible prosecution under 837.06 F.S., or other applicable laws. Any employee who knowingly files a false report with the OIG will be subject to disciplinary action as provided by law, Board rules, and applicable collective-bargaining agreements.
  - c. Before issuing a final written report, the IG will communicate with, and schedule a meeting to review the preliminary report and response with, the respective investigated or audited individual, office, department, or division. When investigating or auditing the services of a vendor, and/or in the event information and response is needed from a vendor, this step may include meeting with the vendor when the investigation or audit is near completion, and the vendor or affected person must agree to maintain the confidentiality of the preliminary/draft report reviewed in the meeting pursuant to the applicable statute cited in section (12)(b), below, and shall enter into a written confidentiality agreement for the period until the investigation or audit is completed. Failure to enter such confidentiality agreement shall be deemed as that vendor's waiver of the opportunity to respond to the preliminary report, and the investigation or audit shall be completed without the response.

## 12. Reporting Procedures

- a. OIG reports shall be objective, clear, concise, constructive, and timely, and shall contain the professional conclusions and recommendations of the IG regarding the matter reviewed.
- b. Each investigation or audit conducted by the OIG will result in a written report to the School Board, Chief Auditor, Audit Committee, and the Superintendent or other entity that is the subject of the OIG investigation or audit. Upon receipt of these reports, the Chief Auditor shall place the report on the next scheduled Audit Committee and/or Ethics/Advisory Committee meeting agenda. The Inspector General and/or designee may attend all committee meetings where the report is presented.

However, whistleblower investigations are not subject to this rule and shall be reported consistent with state law. Additionally, matters referred by the OIG to other District investigative offices, DOE or other law enforcement agency shall not be reported in personally-identifiable form if a preliminary report could harm the integrity of that pending investigation.

- c. In response to OIG findings, the Superintendent, or other entity that is the subject of the OIG investigation or audit, shall prepare any required corrective action plan, report, or other requested information and submit it to the OIG within the time period requested by the OIG. The response shall also be simultaneously provided to the School Board, the School Board Attorney, the Chief Auditor, and any other individual or entity that was originally listed on the OIG's final report distribution list. Upon receipt, the Chief Auditor will forward the response to the Ethics Advisory Committee and/or Audit Committee for continued monitoring.
- d. The OIG shall properly protect confidential information. For example,
  - i. Pursuant to 119.07(3)(y), F.S., and Ch. 95-399 § 2, Laws of Fla., work papers, notes, and preliminary or draft audit reports shall be held confidential and exempt from public-records disclosure until the audit is completed by submission of the final draft of the report to the School Board.
  - ii. Under 112.3188(2)(b) F.S., whistle-blower information is confidential and exempt "if the information is being received or derived from allegations as set forth in [subparagraphs (9)(b)(i)A or B, above] and the investigation is active," and such information can be disclosed only as allowed by 112.3188(2)(c) F.S.
  - iii. Under 1012.31(3)(a)1 F.S., "Any complaint and any material relating to the investigation of a complaint against an employee shall be confidential and exempt from the provisions of §119.07(1) until the conclusion of the preliminary investigation or until such time as the

preliminary investigation ceases to be active.”

- iv. Under 1002.22(3) F.S., student records are highly confidential and may be disclosed only as allowed by § 1002.22(3)(d) and State Board of Education Rule 6A-1.0955, F.A.C.
- v. Under 119.071(2)(c)1 F.S., “Active criminal intelligence information and active criminal investigative information [as defined in 119.011(3)(a), (b) F.S.] are exempt.” (Under 119.011(4)(c) F.S., the OIG would be deemed a “criminal justice agency” for purposes of records exemptions if it has “custody of criminal intelligence information or criminal investigative information for the purpose of assisting such law enforcement agencies in the conduct of active criminal investigation or prosecution or for the purpose of litigating civil actions under the Racketeer Influenced and Corrupt Organization Act, during the time that such agencies are in possession of criminal intelligence information or criminal investigative information pursuant to their criminal law enforcement duties.”)
- e. prepare an annual report summarizing the activities of the OIG during the immediately-preceding fiscal year. The final report will be furnished to the Audit Committee and the School Board. Such reports would include:
  - i. significant abuses and deficiencies relating to the administration of programs and operations disclosed by investigations, audits, reviews, or other activities during the reporting period;
  - ii. the IG’s recommendations for corrective action during the reporting period with respect to significant problems, abuses, or deficiencies identified;
  - iii. significant recommendation described in previous annual reports on which corrective action has not been completed; and
  - iv. a summary of each investigation completed during the reporting period.
- f. To enhance the independence, objectivity, and effectiveness of the OIG function, the final report shall be submitted at the same time to all members of the School Board and its Audit Committee, and such reports will be available as public records after redaction of any information remaining confidential or exempt.
- g. A follow-up evaluation of compliance with the prior year’s OIG recommendations should be performed, and any major recommendations not implemented should be reported to the affected department, the Audit Committee, the School Board, and the Superintendent.

- h. Additionally, the OIG shall submit a quarterly summary statistical report to the Board, Audit Committee, and Superintendent, stating the number of investigations initiated and concluded, the general category of complaints received and investigations conducted, and such other information about the productivity of the OIG as the School Board, Audit Committee, or Superintendent may reasonably request.
  - i. Compliance with these reporting requirements shall be considered in evaluating the IG's performance as specified in section (13) below.
13. Annual Evaluation of the IG's Performance.-- To ensure accountability for the IG's effectiveness and productivity, the School Board shall annually evaluate the IG's performance in fulfilling the responsibilities outlined in this Rule and the Job Description, with input from the Audit Committee. An evaluation instrument shall be completed by each individual Board member through a private meeting with the IG by the end of May each year. The collection of all the individual members' evaluation instruments will be forwarded to the full Board to be considered, along with input from the Audit Committee, at the regular June meeting. An unsatisfactory evaluation shall constitute grounds for termination for cause pursuant to paragraph (2)(d)(iv) above.

Specific Authority: 1001.41(1)(2); 1001.42(26); 1001.43(10), F.S.  
Laws Implemented, Interpreted, or Made Specific: 112.3187-3189; 119.0713(2);  
1001.32(2); 1001.41(1), (3); 1001.42(10); 1001.43(2), (10), F.S.

History THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA  
New: 1/18/06  
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