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Office of Management and Compliance Audits

SUBJECT: AUDITOR GENERAL OF THE STATE OF FLORIDA'S REPORT NO. 2008-158, MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FINANCIAL, OPERATIONAL, AND FEDERAL SINGLE AUDIT FOR THE FISCAL YEAR ENDED JUNE 30, 2007

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO DISTRICT STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL CONTROLS AND OPERATIONAL EFFICIENCY

The Auditor General reported that the Miami-Dade County District School Board prepared its basic financial statements for fiscal year ended June 30, 2007, in accordance with prescribed financial reporting standards. Furthermore, the Auditor General is of the opinion that the District has established and implemented procedures that generally provide for internal control of District operations. The District also complied with significant provisions of laws, administrative rules, regulations, contracts and grant agreements.

While there were no material instances of departures from internal controls, the Auditor General reported the need for improvement in the administration over food services, overtime, fingerprinting, facilities, ad valorem taxes, fuel usage, cell phone reimbursements and Charter School contract compliance. While not disagreeing with the facts presented in the report, management disagrees with the Auditor General's conclusions relative to certain findings.

The Auditor General also reported that the District materially complied with the requirements that were applicable to major Federal programs: Adult Education, Title I, Vocational Education, Fund for Improvement of Education, and Refugee and Entrant Assistance Discretionary grants. These grants were audited as they are considered major Federal Grants. The Auditor General reported the need for improvement in the administration over expenditures for the Federal Adult Education Program and certain aspects of grant administration and compliance.

The Auditor General's report including the management response was previously distributed to the Board and may be found at:

http://www.myflorida.com/audgen/pages/pdf_files/2008-158.pdf

Copies of the Auditor General's report will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

The School Board Audit Committee will review this report at its May 6, 2008 meeting and transmit its comments to the Board.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Auditor General's Report No. 2008-158, Miami-Dade County District School Board Financial, Operational, and Federal Single Audit for the Fiscal Year Ended June 30, 2007.