

Office of Superintendent of Schools  
Board Meeting of June 18, 2014

June 4, 2014

José F. Montes de Oca, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: EDUCATIONAL FACILITIES IMPACT FEES AGENCY FUNDS OF  
MIAMI-DADE COUNTY, FLORIDA - FINANCIAL REPORT  
SEPTEMBER 30, 2013**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

**LINK TO STRATEGIC  
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

The above-captioned audit report being submitted to the School Board includes an unqualified opinion on the Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida. The report states that the financial statements are presented fairly and in conformity with generally accepted accounting principles; includes the standard compliance and internal control letter; and does not contain any audit findings.

Pursuant to the Interlocal Agreement between Miami-Dade County and the School Board, audited financial statements, along with the various opinion letters from the external auditors engaged for these audits are to be provided to both Miami-Dade County and Miami-Dade County Public Schools each year. The audit of the school system's records was presented to the School Board on December 3, 2013, and subsequently forwarded to Miami-Dade County. Similarly, that audit report contained no findings.

In accordance with the procedures established for the Office of Management and Compliance Audits, McGladrey LLP's audit report: Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida - Financial Report September 30, 2013 is submitted to the School Board. The School Board Audit and Budget Advisory Committee reviewed this report at its May 13, 2014, meeting and recommended transmitting it to the School Board.

Copies of this report were distributed and 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.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Educational Facilities Impact Fees Agency Funds of Miami-Dade County, Florida - Financial Report September 30, 2013.