

Maria T. Gonzalez, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
SINGLE AUDIT REPORTS IN ACCORDANCE WITH THE
UNIFORM GUIDANCE FOR FISCAL YEAR ENDED JUNE 30,
2018**

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

The external independent audit firm, RSM US LLP has published the Single Audit Reports in Accordance with the Uniform Guidance for The School Board of Miami-Dade County, Florida for fiscal year ended June 30, 2018. The audit, which encompasses both financial and compliance components, was performed to determine the School Board's adherence to the types of compliance requirements described in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs. The report identifies the School Board's major federal programs in the *Summary of Independent Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

RSM US LLP issued an unmodified opinion of the School Board's basic financial statements for the year ended June 30, 2018, and reported that the School Board of Miami-Dade County prepared its financial statements in accordance with prescribed financial reporting standards. Regarding financial reporting, this audit did not identify any deficiencies in internal control that could be considered material weaknesses. Their tests of compliance did not disclose any noncompliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

Also, in this report, according to the external auditors, in their opinion "...the School Board complied, in all material respects, with the types of compliance requirements...that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018." However, although the auditors did not identify any deficiencies in internal control over compliance considered to be a material weakness, from the student samples selected for testing, they did identify two instances of significant deficiencies related to the Student Financial Assistance Cluster.

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In the first instance, the auditors noted certain lapses in compliance with student information enrollment reporting requirements. In the second instance, they noted certain lapses in compliance with the post-withdrawal disbursement of grant funds that is not credited to the student's account. These included amounts not returned, timelines not observed, calculation errors and other related information. This second instance represented \$3,600 in questioned costs.

Total expenditures reported under the Student Financial Assistance Cluster amounted to approximately \$4.67 million. The Administration has provided responses with corrective actions designed to address these issues.

The School Board Audit and Budget Advisory Committee will review these reports at its December 11, 2018, meeting to consider its transmission to the School Board.

Copies of these reports will be 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 School Board of Miami-Dade County, Florida Single Audit Reports in Accordance with the Uniform Guidance For Fiscal Year Ended June 30, 2018.

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