Office of Superintendent of Schools   December 1, 2020
Board Meeting of December 9, 2020

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

SUBJECT: **COMPREHENSIVE ANNUAL FINANCIAL REPORT AND AUDITOR'S COMMUNICATION OF AUDIT RESULTS FOR FISCAL YEAR ENDED JUNE 30, 2020**

COMMITTEE: **FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS**

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

In these audited financial statements the external auditor, RSM US LLP, concluded that, in their opinion, "…the financial statements…present fairly, in all material respects, the respective financial position…of The School Board of Miami-Dade County, Florida, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America." This language constitutes an unmodified opinion, which is the highest opinion that can be assigned to a financial statement audit.

The School Board Audit and Budget Advisory Committee reviewed these reports at its December 1, 2020, and recommended transmission to the School Board.

Copies of these reports were distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

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These reports may be accessed in the following links:

The Comprehensive Annual Financial Report:
http://mca.dadeschools.net/AuditCommittee/AC_December_1_2020/Item4_1.pdf

Auditor's Communication of Audit Results Report:
http://mca.dadeschools.net/AuditCommittee/AC_December_1_2020/Item4_2.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Comprehensive Annual Financial Report and Auditor's Communication of Audit Results for Fiscal Year Ended June 30, 2020.

REVISED

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