

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

SUBJECT: MCGLADREY & PULLEN, LLP'S AUDIT REPORT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, SINGLE AUDIT REPORTS IN ACCORDANCE WITH OMB CIRCULAR A-133, JUNE 30, 2011

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The external independent audit firm, McGladrey & Pullen, LLP, has published the Federal Single Audit Reports of Miami-Dade County District School Board for the fiscal year ended June 30, 2011. The audit, which encompasses both financial and compliance components, was performed to determine the District's adherence to the requirements described in the United States Office of Management and Budget (OMB) Circular A-133 applicable to each of its major federal programs. This is the third and final report issued by McGladrey & Pullen, LLP, for the same period. The first and second report, the Comprehensive Annual Financial Report (CAFR) and their Management Letter were presented to the School Board at its December 14, 2011, meeting as agenda item E-86.

The external auditors reported that the School Board of Miami-Dade County prepared its financial statements in accordance with prescribed financial reporting standards. According to their unqualified opinion, there was no indication of any deficiencies in the District's internal control over financial reporting; and their tests of compliance did not disclose any material noncompliance with significant provisions of laws, regulations, contracts and grant agreements which could directly impact on the determination of financial statements amounts.

Regarding compliance with requirements applicable to each major federal program and on internal control over compliance pursuant to OMB Circular A-133 requirements, the report also contains an unqualified opinion for all major programs. Although the report contains an instance of noncompliance with those requirements, related to the late submittal of a monthly expenditures report, there were no questioned costs in this audit report.

The School Board Audit and Budget Advisory Committee reviewed this report at its January 31, 2012, meeting and recommended transmitting it to the School Board with a minor change on page 13.

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 McGladrey & Pullen, LLP's Audit Report: The School Board of Miami-Dade County, Florida, Single Audit Reports in Accordance with OMB Circular A-133, June 30, 2011.