

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

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL AUDIT REPORT:  
THE MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD –  
FINANCIAL AND FEDERAL SINGLE AUDIT REPORT FOR THE  
FISCAL YEAR ENDED JUNE 30, 2013**

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

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

The Auditor General of the State of Florida has published the Federal Single Audit Report of Miami-Dade County District School Board for the fiscal year ended June 30, 2013. 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.

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 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.

Major federal programs selected for audit represented approximately \$485 million in expenditures reported by the District during the 2012-13 Fiscal Year. 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 contains an unqualified opinion for all major programs and no audit findings or recommendations for the first time in recent history. The administration should be commended for such achievement.

The School Board Audit Committee reviewed this report at its August 14, 2014, special meeting and recommended transmitting it to the School Board.

Copies of this report were previously 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 State of Florida Auditor General Audit Report: The Miami-Dade County District School Board – Financial And Federal Single Audit Report For The Fiscal Year Ended June 30, 2013.