

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

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL REPORT NO.
2017-194 – MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD
FINANCIAL AND FEDERAL SINGLE AUDIT FOR THE FISCAL
YEAR ENDED JUNE 30, 2016**

COMMITTEE: FISCAL ACCOUNTABILITY

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

In this audit report the State of Florida Auditor General (Auditor General), concluded that, in their opinion, "...the Miami-Dade County District School Board (District's) basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards." This language constitutes an unmodified opinion, which is the highest opinion that can be assigned to a financial statement audit. In conjunction with the yearly audit of the school system financial statements, the Auditor General issued its Management Letter, which contains one finding and corresponding recommendation. It also contains the District's response which does not agree with the finding.

The Auditor General also conducted the Federal Single Audit of the Miami-Dade County District School Board for the fiscal year ended June 30, 2016. 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) Compliance Supplement, applicable to each of its major federal programs. The Auditor General concluded that in their "...opinion, the District 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 fiscal year ended June 30, 2016." In addition, they "...did not identify any deficiencies in internal control over compliance...consider to be material weaknesses."

The School Board Audit and Budget Advisory Committee reviewed this report at its May 9, 2017, 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.

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RECOMMENDED:

That The School Board of Miami-Dade County, Florida, receive and file the State of Florida Auditor General Report No. 2017-194 – Miami-Dade County District School Board Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2016.

JFM:lg