

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

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
AUDIT PLAN AND AU 260 COMMUNICATION FOR THE FISCAL
YEAR ENDED JUNE 30, 2020**

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

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

The public accounting firm of RSM US LLP has been engaged by the School Board of Miami-Dade County to perform external independent auditing services.

As part of the audit engagement, RSM US LLP submits an annual Audit Plan which outlines the audit planning process. The Audit Plan is also used to communicate to the School Board, the Audit and Budget Advisory Committee, the Superintendent and the Administration, the aspects of the external auditor's preliminary approach and scope of services to be provided in conducting the audit of the School Board's financial statements. This plan covers the fiscal year ended June 30, 2020.

The scope of services for fiscal year 2020 includes the performance of an audit of the School Board's basic financial statements; the performance of a compliance audit of the School Board's Federal Expenditures under the Uniform Guidance (Single Audit); the presentation of a report on the School Board's compliance in accordance with the Rules of the Auditor General of the State of Florida; and the performance of an examination of the School Board's compliance with Section 218.415 Florida Statutes.

The School Board Audit and Budget Advisory Committee reviewed this annual Audit Plan report at its July 21, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_July_21_2020_Virtual/item4.pdf

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RECOMMENDED: That the School Board of Miami-Dade County, Florida, receive and file The School Board of Miami-Dade County, Florida Audit Plan and AU 260 Communication for the fiscal year ended June 30, 2020.

MTG:em