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**SUBJECT: AGREED-UPON PROCEDURES ASSOCIATED WITH
CORONAVIRUS PANDEMIC FUNDING AND EXPENDITURES**

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

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

In accordance with the approved 2020-2021 Fiscal Year Audit Plan, we performed Agreed-Upon Procedures (AUP) on Coronavirus (COVID-19) Funding.

This report details the results of four agreed-upon procedures addressing the Administration's efforts to maximize COVID-19 funding and to ensure corresponding revenue and expenditure tracking mechanisms. It was independently performed contemporaneously with the District's pursuit of and application for various COVID-19 funding sources and establishment of related controls.

The findings contained herein reflect that to date, M-DCPS has thoroughly contemplated and sought to maximize its COVID-19 funding sources and has established associated revenue and expense tracking mechanisms and accounting structures.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 15, 2020, virtual meeting and recommended transmission to the School Board.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_September_15_2020_Virtual/Item5.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Agreed-Upon Procedures Associated with Coronavirus Pandemic Funding and Expenditures.

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