

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

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
SINGLE AUDIT REPORTS IN ACCORDANCE WITH THE
UNIFORM GUIDANCE FOR FISCAL YEAR ENDED JUNE 30,
2020, MANAGEMENT LETTER AND INDEPENDENT
ACCOUNTANT'S REPORT IN ACCORDANCE WITH CHAPTER
10.800 OF THE RULES OF THE AUDITOR GENERAL OF THE
STATE OF FLORIDA**

COMMITTEE: FISCAL ACCOUNTABILITY AND GOVERNMENT RELATIONS

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

The external independent audit firm, RSM US LLP has issued the *Single Audit Reports in Accordance with the Uniform Guidance for The School Board of Miami-Dade County, Florida for fiscal year ended June 30, 2020*. In addition, they are issuing the *Management Letter in Accordance with the Rules of the Auditor General of the State of Florida*, and the *Independent Accountant's Report* on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.800, Rules of the Auditor General of the State of Florida.

The Single Audit, which encompasses both financial and compliance components, was performed to determine the School Board's adherence to the types of compliance requirements described in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs. This publication also includes the *Schedule of Expenditures of Federal Awards*; and identifies the School Board's major federal programs in the *Summary of Independent Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

Regarding the Single Audit, and according to the external auditors, in their opinion "...the School Board 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 year ended June 30, 2020." This represents an unmodified opinion.

E-90

Previous to the Single Audit reports, the external auditors had issued an unmodified opinion on the School Board's basic financial statements. Regarding the *Schedule of Expenditures of Federal Awards* required by the Uniform Guidance, the external auditors also issued an opinion that this schedule is fairly stated in all material respects in relation to the basic financial statements as a whole. For the Fiscal Year ended June 30, 2020, total expenditures of federal awards reported by the District amounted to approximately \$433.6 million. As reflected in the *Schedule of Findings and Questioned Costs for Fiscal Year Ended June 30, 2020*, there were no reported findings or questioned costs.

The external auditors have issued the *Management Letter in accordance with Chapter 10.800 of the Rules of the Auditor General of the State of Florida*. This letter, which is a statement of the external auditor's comments and recommendations, provides information in connection with the report on financial statements, the auditor's responsibility, other reporting requirements, prior audit findings, financial condition and management, recommendations to improve financial management, transparency, and additional matters regarding communications on noncompliance with provisions of contracts or grant agreements, or abuse. The *Management Letter* presents no findings or recommendations, and no unfavorable communications to report.

The external auditors have also issued the *Independent Accountant's Report in accordance with Chapter 10.800 of the Rules of the Auditor General of the State of Florida*. According to this report, they examined The School Board of Miami-Dade County's compliance with Section 218.415 *Florida Statutes, Local Government Investment Policies* during the period July 1, 2019 to June 30, 2020 in accordance with attestation standards established by the American Institute of Certified Public Accountants. In their opinion, the School Board complied, in all material respects, with these referenced requirements for the year ended June 30, 2020.

The School Board Audit and Budget Advisory Committee will review these reports at its February 2, 2021, meeting to consider its transmission to the School Board.

Copies of these reports will be 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.

http://mca.dadeschools.net/AuditCommittee/AC_February_2_2021/Item4B1.pdf

http://mca.dadeschools.net/AuditCommittee/AC_February_2_2021/Item4B2.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file The School Board Of Miami-Dade County, Florida Single Audit Reports In Accordance With The Uniform Guidance For Fiscal Year Ended June 30, 2020, Management Letter And Independent Accountant's Report In Accordance With Chapter 10.800 Of The Rules Of The Auditor General Of The State Of Florida.

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