

Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA  
THE FISCAL YEAR ENDED JUNE 30, 2021, 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 & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL 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, 2021. The report must be filed by the School Board with the federal audit clearinghouse no later than March 31, 2022, barring invoking the extension process. In addition, the external audit firm has issued 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.

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The Single Audit Report, which is usually presented to the Audit and Budget Advisory Committee (ABAC) and the School Board in December or February following the previous June 30 fiscal year end, was delayed this year due to the District’s receipt of additional federal grant funds (i.e. ESSER, etc.), and additional corresponding testing requirements.

In the Single Audit Report, the external audit firm RSM US LLP, opines: “In our 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, 2021.”

Also, the report states: “We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items IC 2021-001, IC 2021-002, IC 2021-003 and IC 2021-004, that we consider to be significant deficiencies.”

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Regarding the aforementioned Management Letter, there were no findings or recommendations.

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The School Board Audit and Budget Advisory Committee will review these reports at its March 8, 2022, meeting to consider their transmission to the School Board.

Copies of these reports were distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

These reports may be accessed at:

[http://mca.dadeschools.net/AuditCommittee/AC\\_March\\_8\\_2022/Item3Button1.pdf](http://mca.dadeschools.net/AuditCommittee/AC_March_8_2022/Item3Button1.pdf)

[http://mca.dadeschools.net/AuditCommittee/AC\\_March\\_8\\_2022/Item3Button2.pdf](http://mca.dadeschools.net/AuditCommittee/AC_March_8_2022/Item3Button2.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 Single Audit Report In Accordance With The Uniform Guidance for the Fiscal Year Ended June 30, 2021, 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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