

Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: 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**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES**

The external independent audit firm, RSM US LLP is in the process of finalizing 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 is 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 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.

Due to the timing of the School Board Committee meetings, the ABAC meeting and the School Board meeting, and the aforementioned reporting deadline, we will be forwarding said audit report and management letter to the School Board and ABAC immediately upon RSM's completion. This will be in advance of the normal distribution process which is usually the Thursday prior to the ABAC meeting.

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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 will be distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**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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