

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: STATE OF FLORIDA AUDITOR GENERAL REPORT NO. 2023-177 – MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD FINANCIAL AND FEDERAL SINGLE AUDIT FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC

PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

In this audit report the State of Florida Auditor General (Auditor General) concluded that, in their opinion, "...the Miami-Dade County District School Board (District's) basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards." This language constitutes an unmodified opinion. In conjunction with the yearly audit of the school system's financial statements, the Auditor General issued its report, which contains one finding on the reporting of discretely presented component units (charter schools) and corresponding recommendation. It also contains the District's response which does not agree with the finding. According to the management's response, their disagreement is based on Governmental Accounting Standards Board (GASB) literature as well as the independent auditor's opinion, which supports the position of the District that charter schools are not deemed to be component units, and should be excluded from the Annual Comprehensive Financial Report.

The Auditor General also conducted the Federal Single Audit of the Miami-Dade County District School Board for the fiscal year ended June 30, 2022. The audit, which encompasses both financial and compliance components, was performed to determine the District's adherence to the requirements described in the United States Office of Management and Budget (OMB) Compliance Supplement, applicable to each of its major Federal programs. The results of their audit indicated that the District materially complied with the requirements that could have a direct and material effect on each of its major Federal programs.

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The School Board Audit and Budget Advisory Committee reviewed this report at its April 3, 2022, meeting and recommended its transmission to the School Board.

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

The report may be accessed at:

https://mca.dadeschools.net/AuditCommittee/AC_April_3_2023/Item3.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the State of Florida Auditor General Report No. 2023-177 – Miami-Dade County District School Board Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2022.

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