

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA - FY
2023 OVERVIEW OF AUDIT STRATEGY FOR THE YEAR ENDED
JUNE 30, 2023**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

The public accounting firm of RSM US LLP has been engaged by the School Board of Miami-Dade County to perform external independent auditing services.

As part of the audit engagement, RSM US LLP submits a fiscal year 2023 overview of audit strategy which outlines the audit planning process. This strategy is also used to communicate to the School Board, the Audit and Budget Advisory Committee, the Superintendent and the Administration, the aspects of the external auditor's preliminary approach and scope of services to be provided in conducting the audit of the School Board's financial statements. This plan covers the fiscal year ended June 30, 2023.

The scope of services for fiscal year 2023 includes the performance of an audit of the School Board's basic financial statements; the presentation of a report on the School Board's compliance in accordance with the Rules of the Auditor General of the State of Florida; and the performance of an examination of the School Board's compliance with Section 218.415 Florida Statutes.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 24, 2023, meeting and recommended 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://api.dadeschools.net/WMSFiles/23/pdfs/23-24/AC_July_24_2023/Item5.pdf

RECOMMENDED: That the School Board of Miami-Dade County, Florida, receive and file The School Board of Miami-Dade County, Florida - FY 2023 Overview of Audit Strategy for the Year Ended June 30, 2023.