

Jon Goodman, 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, AND THE REQUIRED
COMMUNICATIONS OF AUDIT RESULTS FOR THE YEAR
ENDED JUNE 30, 2024**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

The external independent audit firm, Anthony Brunson P.A., CPA & Business Advisors 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, 2024.

In the Single Audit Report, the external audit firm 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, 2024.”

Also, the report states: “The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described... as item 2024-001.” However, two significant deficiencies from our prior fiscal year’s Single Audit identified as items 2023-001 and 2023-002 were satisfactorily resolved during the 2024 fiscal year.

The School Board Audit and Budget Advisory Committee will review these reports at its April 8, 2025, meeting and recommend its transmission to the School Board.

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.

These reports may be accessed at:

[The School Board of Miami-Dade County, Florida Single Audit Report for the Year Ended June 30, 2024](#)

[The Required Communications of Audit Results for the Year Ended June 30, 2024.](#)

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, and the Required Communications of Audit Results for the Year Ended June 30, 2024.